

FY 2010 OIG Recovery Act Plan Overview (updated May 2010)

OIG Name:	U.S. Department of Defense, Office of Inspector General
OIG Broad Recovery Act Goals:	To provide continuous monitoring of Defense planning and implementation of the Recovery Act and determine whether: (1) funds are awarded and distributed in a prompt, fair, and reasonable manner; (2) the recipients and uses of funds are transparent to the public and the benefits of the funds are clearly, accurately, and timely reported; (3) funds are used for authorized purposes and instances of fraud, waste, error, and abuse are mitigated; (4) projects funded avoided unnecessary delays and cost overruns; (5) program goals are achieved including specific program outcomes and improved results on broader economic indicators. To investigate allegations of fraud, waste, abuse, and corruption involving the Department's Recovery Act funds; and pursue all criminal, civil, and administrative remedies, as appropriate.
OIG Broad Training and Outreach Recovery Act Goals:	The Department of Defense Office of Inspector General (DoD IG) will provide mission and fraud awareness briefings to Defense agencies, military commanders, and state and local agencies as part of the agency's training and outreach initiative. The purpose of this initiative is to increase awareness and promote the prevention and reporting of fraud, waste, abuse, and corruption on awards funded by the Recovery Act. DoD IG will also conduct outreach activities with state and local agencies, and private entities who have or will be receiving Recovery Act funds. Emphasis will be placed on employees' responsibilities with respect to prompt reporting of criminal activity involving the use of Department and, more specifically, Recovery Act funds. The briefings will cover common schemes found in procurement fraud and corruption investigations, and will highlight common fraud indicators. The DoD OIG will provide information on our upcoming and past training sessions along with the results of its oversight efforts to the public through its Recovery Act Web site.
OIG Recovery Act Risk Assessment Process:	The DoD OIG will assess the adequacy of the DoD Agency and United States Army Corps of Engineers (USACE) overall recovery plans and program specific plans to manage the risk to meet accountability objectives outlined in OMB guidance. During the implementation phase (Phase 2) of our assessment, we are using predictive analytics to help evaluate the level of risk related to specific projects and project locations. Through the use of an analytic model, we will reduce the risk of improper execution of the Recovery Act, including fraud, waste, abuse, and mismanagement, by focusing our audit resources on specific contract types, installations, and projects.
OIG Recovery Act Funds:	\$15,000,000
Expiration Date of OIG Recovery Act Funds:	9/30/2011
OIG Recovery Act Funds Allocated to Contracts:	No
Purpose of Recovery Act Contracts:	Not applicable
Types of Recovery Act Contracts Awarded to Date:	Not applicable
Link to OIG Recovery Act Work Plan:	http://www.dodig.mil/recovery/index.html

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Agency	Program Area	Recovery Act Funds Associated w/Program Area	Type of Review	Entity Performing Review	Project Title	Background	Objective	Review Included on Prior Recovery Act Plan (Y/N)	Expected Quarter Work Begins	Expected Quarter(s) Reports Issued	Expected Number of Reports
USACE	Civil Works	\$ 4,600,000,000	Performance	Office of Inspector General (OIG) and Army Audit Agency (AAA) Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009, Construction, Formerly Used Sites Remediation, Investigations, Mississippi River & Tributaries, and Operations & maintenance	The primary objective of the audit is to determine whether DOD and its Components are planning and implementing the Recovery Act by meeting the requirements in the Recovery Act, OMB Memorandum M-09-10, and subsequent related guidance. We will perform the audit in two phases. In Phase 1, we assessed the DOD Agency Recovery Plan and DOD Recovery Program-Specific Plans for compliance with OMB M-09-10 and related guidance. In Phase 2, we will assess the implementation of these same DOD plans as well as Recovery Act plans prepared by USACE Civil Works.	Yes	1st Qtr FY 2010	Series of reports beginning in 3rd QTR FY 2010	TBD
DOD	Homeowners Assistance	\$ 555,000,000	Performance	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009	Same as above	Yes	2nd Qtr FY 2010	Series of reports beginning in 4th QTR FY 2010	TBD
DOD	Near Term Energy Efficient Technology (NTEET)	\$ 300,000,000	Performance	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009, NTEET includes separate ARRA Research, Development, Test and Evaluation sub-programs for: Army , Navy, Air Force, and Defense-Wide	Same as above	Yes	1st Qtr 2010	Series of reports beginning in 3rd QTR FY 2010	10
DOD	Facilities Sustainment, Restoration, and Modernization (FSRM)	\$ 4,260,000,000	Performance	OIG, Air Force Audit Agency (AFAA), AAA, and Naval Audit Service (NAS) Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009, DoD ARRA FSRM includes, Army Operation & Maintenance (O&M), Army Reserve O&M, Army Family Housing O&M, Air Force O&M, Air Force Reserve O&M, Air Force Family Housing O&M, - Marine Corps Reserve O&M, Air National Guard O&M, Army National Guard O&M, Navy O&M, Marine Corps O&M, Navy Reserve O&M and Tricare Medical Activity (TMA) O&M	Same as above	Yes	4th Qtr 2010	Series of reports beginning in 4th QTR FY 2010	TBD
DOD	Military Construction (MILCON)	\$ 2,185,000,000	Performance	OIG, AFAA, AAA, and NAS Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009, DoD ARRA MILCON program includes Army MILCON, Army Family Housing Construction, Air Force MILCON, Air Force Family Housing Construction, Air National Guard, Army National Guard, Navy MILCON, and Defense-wide Medical Construction	Same as above	Yes	4th Qtr 2009	Series of reports beginning in 3rd QTR FY 2010	TBD

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USACE	Agency-wide and Program Specific Plans	\$ 4,600,000,000	Other	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009. Review of USACE Agency Wide plan and six Program-Specific plans for Investigations, Construction, O&M, Mississippi River & Tributaries, Regulatory, and Formerly Utilized Sites Remedial Action.	The primary objective of the audit is to determine whether DOD and its Components are planning and implementing the Recovery Act by meeting the requirements in the Recovery Act, OMB Memorandum M-09-10, and subsequent related guidance. We will perform the audit in two phases. In Phase 1, we assessed the DOD Agency Recovery Plan and DOD Recovery Program-Specific Plans for compliance with OMB M-09-10 and related guidance. In Phase 2, we will assess the implementation of these same DOD plans as well as Recovery Act plans prepared by USACE Civil Works.	Yes	3rd Qtr FY 2009	Series of reports beginning in 3rd Qtr FY 2010	1
DOD	Agency-wide and Program Specific Plans	\$ 6,745,000,000	Other	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009. Review of DoD Agency Wide plan and four Program-Specific plans for MILCON, FSRM, NTEET, and ECIP programs.	Same as above	Yes	3rd Qtr FY 2009	Series of reports beginning in 3rd Qtr FY 2009	1
DOD	Homeowners Assistance Program Specific Plan	\$ 555,000,000	Other	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009	Same as above	Yes	3rd Qtr FY 2009	Series of reports beginning in 3rd Qtr FY 2010	1
DOD	Data Quality Review	\$ 7,420,000,000	Performance	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009	To determine whether DOD and USACE have established a process to perform limited data quality reviews intended to identify material omissions and or significant reporting errors, and notify the recipients of the need to make appropriate and timely changes.	No	1st QTR FY 2010	Series of reports beginning in 1st QTR FY 2010	TBD
USACE	Data Quality Review	\$ 4,600,000,000	Performance	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009	Same as above	No	1st QTR FY 2010	Series of reports beginning in 1st QTR FY 2010	TBD
DoD	Financial Data Quality Review	\$ 7,420,000,000	Performance	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009	To assess whether DoD's implementation and execution of the Recovery Act complied with the Recovery Act, the Office of Management and Budget (OMB) Memorandum (M-09-15) "Updated Implementing Guidance of the American Recovery and Reinvestment Act of 2009," April 3, 2009, and subsequent guidance. Specifically, we will assess whether the data quality of DoD's financial reporting complies with Public Law section 1512 and OMB's data quality and assurance requirements. We will also assess DoD's internal controls over the accuracy, integrity, timeliness, and appropriate privacy of Recovery Act data.	No	2nd Qtr FY 2010	Series of reports beginning in 4th Qtr FY 2010	TBD

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USACE	Financial Data Quality Review	\$ 4,600,000,000	Performance	OIG Staff	Implementation for the American Recovery and Reinvestment Act of 2009	Recovery Act 2009	Same as above	No	2nd Qtr FY 2010	Series of reports beginning in 4th Qtr FY 2010	TBD
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