

2014 Recovery Accountability and Transparency Board Business Plan

I. Introduction

The American Recovery and Reinvestment Act of 2009 (ARRA) originally created the Recovery Accountability and Transparency Board (the Board) and tasked it with coordinating and conducting oversight in order to ensure accountability and transparency in the expenditure of the \$840 billion of ARRA funds and to detect and minimize fraud, waste, and abuse.

The Board currently consists of a Chair and 11 Inspectors General and is staffed by government personnel detailed from other federal agencies or appointed by the Board, as well as analytical and information technology contractor staff.

The Board initiated and currently manages three key functions:

- FederalReporting.gov, the centralized government-wide data collection system for recipients of ARRA awards;
- Recovery.gov, which publicly displays data about ARRA funds in the form of charts, graphs, tables, and maps; and
- The Recovery Operations Center (ROC), an analytical operations center developed to analyze financial spending and identify potential fraud and high-risk indicators.

In December 2011, Congress granted the Board broader authority reflected in the Consolidated Appropriations Act of 2012, allowing the Board to develop and test information technology resources and oversight mechanisms for enhancing transparency and accountability in all federal spending.

In January 2013, Congress passed Public Law 113-1 and the Disaster Relief Appropriations Act of 2013, Public Law 113-2, collectively appropriating approximately \$60 billion to assist victims of Hurricane Sandy. Public Law 113-1 increased the borrowing authority of Federal Emergency Management Agency (FEMA) for the National Flood Insurance Program. The Disaster Relief Appropriation Act of 2013 provides emergency-relief funding to the 18 federal agencies that are, in turn, distributing the funding through existing programs in the form of contracts, grants, and loans.

Although the Board was originally scheduled to sunset September 30, 2013, the Disaster Relief Appropriations Act of 2013 extended the life of the Board until September 30, 2015. The Disaster Relief Appropriations Act of 2013 also authorized the Board to:

- Develop and use information technology resources and oversight mechanisms to detect and remediate waste, fraud, and abuse in the obligation and expenditure of Hurricane Sandy funds.

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- Coordinate oversight efforts with the Office of Management and Budget (OMB), the head of each federal agency receiving Hurricane Sandy appropriations, and respective Offices of the Inspector General (OIGs).
- Submit quarterly reports to the House of Representatives and Senate appropriation committees on Board activities related to Hurricane Sandy funds.

Over the past four years, the Board has developed a unique combination of processes, datasets (structured and unstructured), open source information, sophisticated software tools, innovative information technology, trained analysts, and advanced analytical techniques to provide support for investigations and audits involving ARRA and other federal dollars for the OIG community and other law enforcement agencies. Additionally, it has begun to look across the entities for trends and risks that may not have been discovered by any single OIG. With the enactment of the Disaster Relief Appropriation Act of 2013, the techniques and processes previously developed and implemented by the ROC are now being applied to examine Hurricane Sandy spending as well.

II. Continued Operation of FederalReporting.gov and Recovery.gov

Due to the legislative extension of the Board's life until September 30, 2015, and with the endorsement of Congress and OMB, the Board will continue to operate and maintain both FederalReporting.gov and Recovery.gov.

Board activities will include:

- FederalReporting.gov
 - Continuing to oversee and operate FederalReporting.gov as the central government-wide data collection system for federal agencies and recipients of federal awards under Section 1512 of ARRA. Prime recipients and sub-recipients are required to submit data on a quarterly basis for grants, loans, and federally awarded contracts under ARRA until the underlying project is determined to be final and complete.
 - Facilitating updates or corrections of recipient reports to ensure the highest data quality.
 - Managing the reconciliation process for those reports that have been marked final and complete. The process gives the recipients the opportunity to make final corrections to their reports and gives the agencies the opportunity to clearly identify the recipients that have completed all work and will not be reporting on the award again.
- Recovery.gov
 - Displaying and updating Recovery.gov, the ARRA mandated website to provide taxpayers with user-friendly, interactive tools to track how and where ARRA funds are spent.

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- Posting non-complier information received from the agencies.
- Showing federal agencies monthly Financial and Activity reports.
- Presenting updates on important Recovery projects, as well as the work of the OIGs through featured stories.
- Providing an online mechanism to report fraud, waste, and abuse of ARRA funds.
- Additionally, Recovery.gov will be rebranded as the Board's official site and will include sub-sites for the Board's Hurricane Sandy oversight work, the current Recovery.gov on ARRA site, the Government Accountability and Transparency Board information, and the archive for the Education Jobs Fund. The rebranding will be at a minimal cost because the infrastructure, functionalities and tools built for Recovery.gov will be leveraged and repurposed. Hurricane Sandy information on the sub-site will include:
 - Federal Procurement Data System data displayed in maps, charts and graphs showing contract awards similar to the ARRA visualizations on Recovery.gov.
 - Possible data from HUD's Hurricane Sandy Recovery Tracking Team and its Project Management Office.
 - Possible data from FEMA's Emergency Management Mission Integrated Environment database.
 - Obligation deadlines.
 - Applicable data from other federal entities.
 - Applicable data from states.
 - Board Quarterly Reports.
 - Stories on Hurricane Sandy projects and Board activities.
 - OIG Hurricane Sandy Reports.

III. Board Oversight Operations

Board activities will include:

A. Investigative, Audit, and Case Support

- Tracking, reviewing, and analyzing Hurricane Sandy spending and recipients, consistent with Section 904(d) of the Disaster Relief Appropriations Act of 2013, to prevent and detect fraud, waste, and abuse by using tools, processes, and advanced analytics developed through ARRA

oversight efforts. This includes support for OIGs and law enforcement task forces throughout the entire course of an investigation or audit.

- Developing and testing information technology resources and oversight mechanisms for enhancing transparency and accountability in federal spending, in accordance with the Consolidated Appropriations Act of 2012.
- Supporting requests for assistance on ARRA awards and other federal spending, as well as responding to special requests for assistance from other law enforcement entities, as deemed prudent.

B. Risk Assessments and Other Proactive/Predictive Initiatives

- Performing analyses of trends and risk assessments across the agencies in federal spending, including at the state and local levels.
- Continuing work on Federal Audit Clearinghouse A-133 consolidation project, which will provide workable risk assessment tools that use information from the single audit report data base and other sources.
- Developing, evaluating, and deploying methods and models that will assist in helping identify suspicious activities.
- Conducting research on previous recipients of federal funds, with a priority on recipients of Hurricane Sandy funds.

C. Duplicate Payments Prevention and Detection

- Working with OIGs and other entities to prevent and detect erroneous/ineligible duplicate payments of federal funds by agencies

IV. Support Activities for Oversight

A. Data Research, Collection, and Management

Under ARRA, recipients of funds are required to report award information to the federal government. The Board collects this information through FederalReporting.gov and displays this data on Recovery.gov. The Board, in conjunction with OMB and other partners, put a great deal of emphasis on data quality and the completeness of reporting. However, under the Disaster Relief Appropriation Act of 2013, there is no legally mandated centralized recipient data collection effort, making the discovery and retrieval of pertinent award data more challenging. Therefore, the Board will have to focus attention on identifying, obtaining, and managing pertinent award data sources from existing federal databases in order to collect information and support its oversight efforts.

Board activities will include:

- Finding/creating the best mechanisms to identify and collect prime and sub-award data from relevant sources, including federal and state agencies.
- Identifying and establishing the value of potential new data sources, through research and collaboration with other stakeholders, to include coordination with points of contact at the federal, state, and local levels, as well as through information found in federal agency internal control plans.
- Obtaining, ingesting, and updating those data sources determined to be of value through coordinated procedures.
- Recognizing gaps in Board data to determine the mechanisms and priority in acquiring and processing additional data sources.

B. Coordination Efforts

1. OIGs

ARRA originally created the Board and tasked it with coordinating and conducting oversight of the \$840 billion in ARRA funds. The Disaster Relief Appropriations Act of 2013 reinforces the Board's commitment to work closely with the OIG community across the full investigative continuum.

Board activities will include:

- Receiving and processing OIG requests for investigative and audit assistance and support.
- Working with OIGs to identify potential high-risk programs and de-conflict complaint and case data.
- Coordinating with relevant CIGIE working groups, to include the DHSOIG-led Hurricane Sandy Disaster Assistance Working Group to provide interagency coordination of federal oversight of disaster response operations, as well as assisting with identifying other crosscutting issues.
- Continuing OIG details of supervisory program subject matter experts to assist oversight operations.

2. Other Law Enforcement Coordination

Board activities will include:

- Collaborating with the National Center for Disaster Fraud¹ operated out of the Department of Justice (DOJ) as well as U.S. Attorneys in Hurricane Sandy impacted states receiving disaster relief funds under the Disaster Relief Appropriations Act of 2013.
- Publicizing the hotline run by the National Center for Disaster Fraud to report fraud, waste, and abuse of those funds made available by the Disaster Relief Appropriations Act of 2013.
- Continuing work on the Recovery Act Fraud Working Group of DOJ's Financial Fraud Enforcement Task Force.

3. Other Agency and Stakeholder Coordination

Under ARRA, the Board has coordinated its efforts with OMB and the agencies in the collection and display of information pertaining to the use of ARRA funds. The Disaster Relief Appropriations Act of 2013 also directs the Board to coordinate oversight efforts with OMB and the head of each federal agency receiving Hurricane Sandy appropriations.

Board activities will include:

- Coordinating with OMB and the agencies on any remaining ARRA activities, including any transition of FederalReporting.gov and Recovery.gov.
- Coordinating with the OMB to ensure clear lines of responsibility and scope of activities across the many stakeholders in the Hurricane Sandy relief effort.
- Coordinating with HUD's Hurricane Sandy Tracking Team to potentially obtain pertinent information.
- Coordinating with key state and local officials on their oversight efforts.

C. Board Reports

Board activities will include:

- Collecting quarterly reporting data for Hurricane Sandy from OIGs and issuing/posting these quarterly reports.
- Submitting reports to Congress on Board actions as required by the Disaster Relief Appropriations Act of 2013 and any other law.
- Generating other ad hoc reports.

D. Information Technology, General Administration, and Support Services

¹ The National Center for Disaster Fraud also runs the Disaster Fraud Hotline and is the group originally founded to support Hurricane Katrina oversight.

Board activities will include:

- Maintaining information technology general support services, as well as providing the technical expertise and management required to execute oversight operations activities to include:
 - Applications management.
 - Operation, maintenance, and enhancement of advanced analytic platform.
 - Data management.
 - Server monitoring.
 - Infrastructure maintenance, patching, and systems updates.
 - Network support for infrastructure, network, and security components.
 - Information security monitoring and maintenance.
- Coordinating full Board and committee meetings, distributing reports, minutes and other pertinent activities.
- Coordinating with the General Services Administration on the management of agreements for Board operating services, such as contracts, equipment, facilities, and human resources.
- Performing the required financial, budgetary, and procurement functions.
- Responding to media and congressional inquiries.
- Executing mandated legal requirements.

V. FederalAccountability.gov

FederalAccountability.gov is the Board's centralized analytical portal to share data, analysis, and tools with the OIG community.

Board activities will include:

- Further developing the functionality of FederalAccountability.gov as a portal for use by OIGs and other oversight and law enforcement entities. This portal could include:
 - Consolidated detailed directory of existing data sources used to identify fraud, waste, and abuse for oversight and law enforcement entities.

- Library consolidating open-source software and data-analytics tools to assist oversight entities in their audits, inspections, evaluations, and investigations.
- Internally developed analytical work (trend and risk analysis, etc.) for use by the OIG community.

VI. Updates to the Business Plan

The concept of operations is a living document and will be revised to reflect updates as the Board's budget is clarified and further events warrant.