



Charlie Crist, Governor
Don Winstead, Special Advisor

Accountability and Transparency Provisions
The American Recovery and
Reinvestment Act of 2009

Joint Legislative Auditing Committee

March 23, 2009



Overview of the Act

Division A Appropriation Provisions

- TITLE I—AGRICULTURE, RURAL DEVELOPMENT, FOOD AND AGENCIES
- TITLE III—DEPARTMENT OF DEFENSE
- TITLE IV—ENERGY AND WATER DEVELOPMENT
- TITLE V—FINANCIAL SERVICES AND GENERAL GOVERNMENT
- TITLE VI—DEPARTMENT OF HOMELAND SECURITY
- TITLE VII—INTERIOR, ENVIRONMENT, AND RELATED AGENCIES
- TITLE VIII—DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION, AND RELATED AGENCIES
- TITLE IX—LEGISLATIVE BRANCH
- TITLE X—MILITARY CONSTRUCTION AND VETERANS AFFAIRS AND RELATED AGENCIES
- TITLE XI—STATE, FOREIGN OPERATIONS, AND RELATED PROGRAMS
- TITLE XII—TRANSPORTATION, HOUSING AND URBAN DEVELOPMENT, AND RELATED AGENCIES
- TITLE XIII—HEALTH INFORMATION TECHNOLOGY
- TITLE XIV—STATE FISCAL STABILIZATION FUND
- TITLE XV—ACCOUNTABILITY AND TRANSPARENCY
- TITLE XVI—GENERAL PROVISIONS—THIS ACT

Division B Tax, Unemployment, Health, State Fiscal Relief, and Other Provisions

- TITLE I—TAX PROVISIONS
- TITLE II—ASSISTANCE FOR UNEMPLOYED WORKERS AND STRUGGLING FAMILIES
- TITLE III—PREMIUM ASSISTANCE FOR COBRA BENEFITS
- TITLE IV—MEDICARE AND MEDICAID HEALTH INFORMATION TECHNOLOGY; MISCELLANEOUS MEDICARE PROVISIONS
- TITLE V—STATE FISCAL RELIEF
- TITLE VI—BROADBAND TECHNOLOGY OPPORTUNITIES PROGRAM
- TITLE VII—LIMITS ON EXECUTIVE COMPENSATION



Accountability and Transparency

- Transparency and Oversight Requirements
 - Certifications for infrastructure investments
 - Reporting requirements on all recipients of funds (other than individuals)
 - Review by CBO and GAO
 - Reviews by Federal Inspectors General
- Recovery Accountability and Transparency Board
- Recovery Independent Advisory Panel



Recovery Accountability and Transparency Act Board

The Honorable Earl E. Devaney

Chairman

The Honorable Phyllis K. Fong

Inspector General Department of Agriculture

The Honorable Todd J. Zinser

Inspector General Department of Commerce

The Honorable Gregory H. Friedman

Inspector General Department of Energy

The Honorable Daniel Levinson

Inspector General Department of Health and Human Services

The Honorable Richard L. Skinner

Inspector General Department of Homeland Security

The Honorable Glenn A. Fine

Inspector General Department of Justice

The Honorable Calvin L. Scovel, II

Inspector General Department of Transportation

The Honorable Eric M. Thorson

Inspector General Department of Treasury

The Honorable J. Russel George

Treasury Inspector General for Tax Administration

Mary Mitchelson

Acting Inspector General Department of Education



GAO Oversight

- The U.S. Government Accountability Office (GAO) has been given oversight responsibility by the Congress.
- GAO has selected 16 States, including Florida, for special focus during implementation of the Recovery Act.



GAO Reports

(from title IX of the Act)

SEC. 901. GOVERNMENT ACCOUNTABILITY OFFICE REVIEWS AND REPORTS...

(1) IN GENERAL.—The Comptroller General shall conduct bimonthly reviews and prepare reports on such reviews on the use by selected States and localities of funds made available in this Act. Such reports, along with any audits conducted by the Comptroller General of such funds, shall be posted on the Internet and linked to the website established under this Act by the Recovery Accountability and Transparency Board.

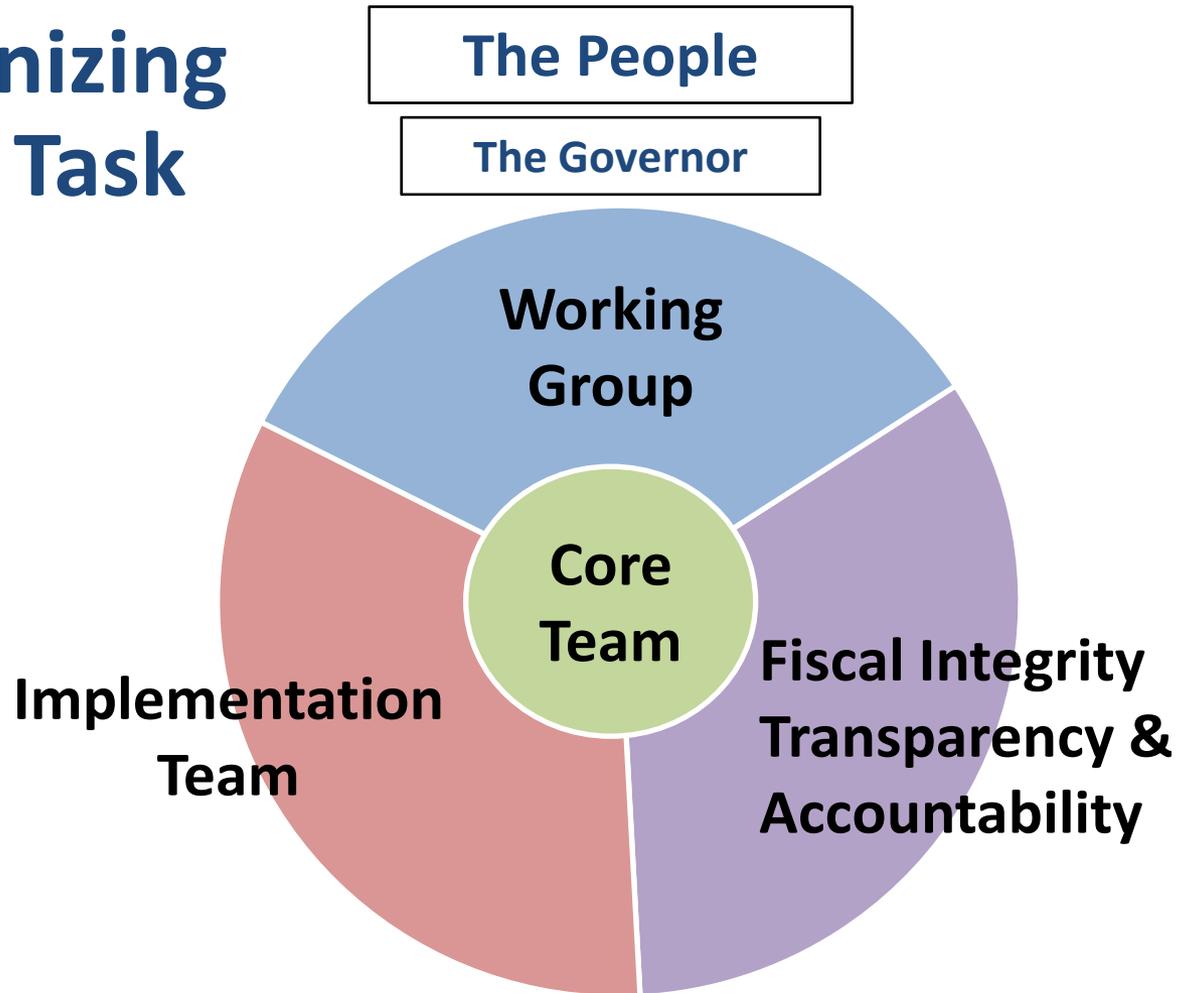
From GAO staff based on their entrance meetings

Reporting Objectives (for GAO's 1st bimonthly report).

- (1). How are states and localities planning to spend Recovery Act funds and ensure that such spending is consistent with the stated purposes of the Act?
- (2). What up-front safeguards (i.e., before the money is spent) as well as ongoing monitoring, audits, and evaluations do the selected states and localities have or are putting in place to guard against mismanagement and waste, fraud, and abuse?
- (3). What are the selected states and localities reported uses and plans to evaluate the impact of the funds they have received to date?
- (4). What improvements, if any, could be made to OMB's guidance to states and local government to make it more clear and complete?



Organizing The Task





Florida Inspector General Act

Section 20.055, F.S.

- **Report the Facts**
- **Oversee Public Funds**
- **Recommend Internal Controls**



Audits

- **Conduct audits of agency programs & programs financed by the agency**
- **Provide consulting and advisory services**
- **Liaison with external auditors**
- **Monitor corrective actions and report status to Agency Head & Joint Legislative Auditing Committee**



Work Plans and Reports

- **Periodic Risk Assessments**
- **Audit Work Plans Approved by Agency Heads**
- **Annual Reports**
 - **Due September 30th**



Investigations

- **Receive Complaints**
- **Conduct Investigations**
 - **Whistle-Blower Investigations**
- **Report Crimes to Law Enforcement**
- **Recommend Corrective Action**
- **Keep Agency Head Informed**



Chief Inspector General

Section 14.32. Florida Statutes

- **Coordinate**
- **Monitor**
- **Oversee Accountability Efforts**
- **Conduct Audits & Investigations**





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