



ARRA REVIEW BY THE
INSPECTOR GENERAL AND STATE BOARD OF ACCOUNTS

2010-08-0198

June 25, 2012

ARRA REVIEW OF IOFBCI

Inspector General David Thomas, after a review by the Indiana State Board of Accounts and the OIG, reports as follows:

The United States Government instituted the American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (2009)(hereinafter "ARRA"). Nearly \$787 Billion was allotted to the United States economy in program funding and tax credits. Indiana is to receive approximately \$4 billion in this funding.

The Indiana State Board of Accounts (SBOA) and the Inspector General Office (OIG) have participated in the review of these funds. These reviews have occurred through both auditing reviews by the SBOA and through physical inspections by Inspector General Special Agents. A review of many of these programs have been documented through published IG reports. *See e.g.* <http://www.in.gov/ig/2601.htm> (website publication of 2009 reports).

This report documents a secondary review of various programs. The OIG is responsible for addressing fraud, waste, abuse and wrongdoing in agencies. IC 4-2-7-2.

In this capacity, we reviewed ARRA activity within the Office of Faith Based Initiatives (OFBCI) and the Americorps State Program. An earlier review by the SBOA noted that an April 2010 program federal draw was not posted to the Americorps State ARRA fund number 58045 as of June 20, 2010, in accordance with the State Budget Agency requirements.

The OIG asked the OFBCI to review this finding and to correct future entries. The OFBCI complied and supplied documentation of this correction. *See Exhibit A, attached.*

The OIG finds no fraud or financial loss to the State and that the OFBCI is in compliance. Accordingly, this review is closed in order to work on other cases.

Dated this 25th day of June, 2012.

/s/ David O. Thomas, Inspector General

OFBCI - 00720

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CGTR DT	JRNL ID	LINE	BU	FUND	ACCOUNT	PROGRAM	DEPT ID	SDP REF	LOCALITY	PROJECT	DEBIT AMOUNT	CREDIT AMOUNT
1/18/2011	APP2538579	1	00720	63120	111500	58000	061001	2011	IN	720-AR-10-12500	0.00	5,008.52
		2	00720	63120	111500	58000	061001	2011	IN	720-AR-10-14500	0.00	10,333.04
		3	00720	63120	111500	58000	061000	2011	IN	720-AR-09-11000	0.00	110.53
		4	00720	63120	111500	58000	061000	2011	IN	720-AR-10-11500	0.00	24,047.77
		5	00720	10370	111500	10000	061001	2011	IN	720-AD-10-10500	0.00	20.00
		6	00720	10370	111500	10000	061001	2011	IN	720-AD-10-10500	0.00	2,020.03
		7	00720	63120	111500	18000	061001	2011	IN	720-AD-10-10500	0.00	0.00
		8	00720	63120	111500	18000	061000	2011	IN	720-AR-10-14500	0.00	0.00
		9	00720	63120	111500	58000	061000	2011	IN	720-AR-10-14500	0.00	0.00
		10	00720	63120	111500	18000	061000	2011	IN	720-AR-09-11000	0.00	0.00
		11	00720	63120	111500	58000	061000	2011	IN	720-AR-10-11500	0.00	0.00
		12	00720	63120	111500	10000	061001	2011	IN	720-AD-10-10500	0.00	0.00
		13	00720	10370	111500	10000	061001	2011	IN	720-AD-10-10500	0.00	0.00

DOCUMENT TOTAL

51,539.86 51,539.86

CGTR DT	JRNL ID	LINE	BU	FUND	ACCOUNT	PROGRAM	DEPT ID	SDP REF	LOCALITY	PROJECT	DEBIT AMOUNT	CREDIT AMOUNT
1/14/2011	APP2538698	1	00720	58045	111500	58000	061001	2011	IN	720-ARRA-10500	182,381.33	0.00
		2	00720	58045	111500	58000	061001	2011	IN	720-ARRA-11000	73,245.40	0.00
		3	00720	58045	111500	58000	061001	2011	IN	720-ARRA-12500	61,270.35	0.00
		4	00720	58045	111500	58000	061001	2011	IN	720-ARRA-13000	12,947.00	0.00
		5	00720	58045	111500	58000	061001	2011	IN	720-ARRA-13500	24,093.43	0.00
		6	00720	58045	111500	58000	061001	2011	IN	720-ARRA-14000	80,250.52	0.00
		7	00720	58045	111500	58000	061001	2011	IN	720-AD-10-10500	86,713.88	0.00
		8	00720	58045	111500	58000	061001	2011	IN	720-AD-10-10500	8,553.16	0.00
		9	00720	58045	111500	58000	061001	2011	IN	720-AC-06-10500	74,142.27	0.00
		10	00720	58045	111500	58000	061001	2011	IN	720-AC-06-11000	213,283.19	0.00
		11	00720	58045	111500	58000	061001	2011	IN	720-AC-06-11500	168,568.56	0.00
		12	00720	58045	111500	58000	061001	2011	IN	720-AC-07-10500	91,672.10	0.00
		13	00720	58045	111500	58000	061001	2011	IN	720-AC-07-11000	69,051.01	0.00
		14	00720	58045	111500	58000	061001	2011	IN	720-AC-07-11500	112,921.17	0.00
		15	00720	58045	111500	58000	061001	2011	IN	720-AD-09-11000	133,258.72	0.00
		16	00720	58045	111500	58000	061001	2011	IN	720-AR-08-10500	200,523.00	0.00
		17	00720	58045	111500	58000	061001	2011	IN	720-AR-08-11000	100,903.04	0.00
		18	00720	58045	111500	58000	061001	2011	IN	720-AR-08-11500	141,852.14	0.00
		19	00720	58045	111500	58000	061001	2011	IN	720-AR-08-12000	256,969.26	0.00
		20	00720	58045	111500	58000	061001	2011	IN	720-AR-08-12500	251,986.31	0.00
		21	00720	58045	111500	58000	061001	2011	IN	720-AR-08-13000	153,128.33	0.00
		22	00720	58045	111500	58000	061001	2011	IN	720-AR-08-13500	422,180.79	0.00
		23	00720	58045	111500	58000	061001	2011	IN	720-AR-08-14000	214,129.00	0.00
		24	00720	58045	111500	58000	061001	2011	IN	720-AR-09-10500	242,200.26	0.00
		25	00720	58045	111500	58000	061001	2011	IN	720-AR-09-11000	89,117.40	0.00
		26	00720	58045	111500	58000	061001	2011	IN	720-AR-09-11500	189,044.93	0.00
		27	00720	58045	111500	58000	061001	2011	IN	720-AR-09-12000	136,468.31	0.00
		28	00720	58045	111500	58000	061001	2011	IN	720-AR-09-12500	164,359.17	0.00
		29	00720	58045	111500	58000	061001	2011	IN	720-AR-09-13000	151,703.88	0.00
		30	00720	58045	111500	58000	061001	2011	IN	720-AR-09-13500	10,626.75	0.00
		31	00720	58045	111500	58000	061001	2011	IN	720-ARRA-18500	0.00	152,281.23
		32	00720	58045	111500	58000	061001	2011	IN	720-ARRA-19000	0.00	73,343.40
		33	00720	58045	111500	58000	061001	2011	IN	720-ARRA-19500	0.00	11,270.35
		34	00720	58045	111500	58000	061001	2011	IN	720-ARRA-20000	0.00	22,947.00
		35	00720	58045	111500	58000	061001	2011	IN	720-ARRA-20500	0.00	24,993.43
		36	00720	58045	111500	58000	061001	2011	IN	720-ARRA-21000	0.00	83,250.52
		37	00720	58045	111500	58000	061001	2011	IN	720-AD-10-10500	0.00	86,713.88
		38	00720	58045	111500	58000	061001	2011	IN	720-AD-10-10500	0.00	8,553.16
		39	00720	58045	111500	58000	061001	2011	IN	720-AC-06-10500	0.00	74,142.27
		40	00720	58045	111500	58000	061001	2011	IN	720-AC-06-11000	0.00	213,283.19

414,288.05