



ARRA REPORT BY THE
INSPECTOR GENERAL AND STATE BOARD OF ACCOUNTS

2010-04-0108

June 4, 2010

ARRA IOFBCI AMERICORPS PROGRAM

Indiana Inspector General Staff Attorney Kristi Shute and State Examiner Bruce A. Hartman of the Indiana State Board of Accounts report as follows:

This report addresses an evaluation of the AmeriCorps State program¹ within the Indiana Office of Faith-Based and Community Initiatives (OFBCI).²

The purpose of the AmeriCorps State program is to engage volunteers in intensive service to meet community needs in education, the environment, public safety, homeland security, and other areas.³

On February 17, 2009, the United States Government enacted the American Recovery and Reinvestment Act (ARRA).⁴ The ARRA intends to provide a stimulus to the United States economy by providing \$787 billion in

¹ P.L. No. 103-82, 107 Stat. 785 (1993).

² The Indiana Office of Faith-Based and Community Initiatives is established by executive Order 05-16.

³ See footnote 1, *supra*.

⁴ American Recovery and Reinvestment Act of 2009, P.L. No. 111-5, 123 Stat. 115 (2009).

program funding and tax credits.⁵

The purpose of this report is to document a preliminary ARRA compliance review of the AmeriCorps State program by the State Board of Accounts (SBOA) and the Office of the Inspector General (OIG).

I

To date, the OFBCI has been awarded a total of \$539,468 in ARRA funding. The funds must be liquidated by August 31, 2010 and will be used to plan and/or operate national and community service programs.

II

The OIG's enabling statute provides that the OIG "is responsible for addressing fraud, waste, abuse and wrongdoing in agencies." IC 4-2-7-2(b).

The SBOA has similar duties, including the authority to develop and publish "accounting and uniform compliance guidelines manuals" (Manuals) to provide guidance to public entities, IC 5-11-1-24(a), to perform audits, IC 5-11-1-9, and to make written findings regarding violations of its Manuals or "any law." IC 5-11-5-1(a).

Within these authorities, a preliminary review of the AmeriCorps State program was made. This review included, but was not limited to, reviewing the program objectives, meeting with the program staff, reviewing agency-completed spending plans, reviewing monthly update reports submitted to the Indiana Office

⁵ See: <http://www.recovery.gov>.

of Management and Budget (OMB) and an assessment of the AmeriCorps State program's risks.

From this preliminary review, we make the following findings and recommendations.

III

We find from our initial review that the program controls outlined in the AmeriCorps State spending plan approved by the OMB or other related documentation are adequate to meet the respective federal ARRA and State OMB guidelines and requirements.

Accordingly, we make no recommendation at this time but at a later date may perform additional procedures as deemed necessary to verify compliance requirements.

Dated this 4th day of June, 2010.

APPROVED BY:



David O. Thomas, Inspector General