

THE AMERICAN RECOVERY AND
REINVESTMENT ACT OF 2009
SECTION 1512 REPORTING REQUIREMENTS



PERFORMANCE AUDIT
ISSUED FEBRUARY 10, 2010

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

February 10, 2010

The Honorable Joel T. Chaisson, II,
President of the Senate
The Honorable Jim Tucker,
Speaker of the House of Representatives

Dear Senator Chaisson and Representative Tucker:

This report provides the results of our performance audit on the implementation and oversight of the American Recovery and Reinvestment Act of 2009 in Louisiana.

The report contains our findings and recommendations. Appendix A contains the Division of Administration's (DOA) response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of DOA for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA
Temporary Legislative Auditor

DGP/dl

ARRA10

Office of Legislative Auditor

Daryl G. Purpera, CPA, Temporary Legislative Auditor



The American Recovery and Reinvestment Act of 2009 in Louisiana - Section 1512 Reporting Requirements

February 2010

Audit Control # 40100002

Objectives and Overall Results

We conducted a performance audit of the American Recovery and Reinvestment Act of 2009 (ARRA) program in Louisiana. Our audit focused on the planning and implementation of programs, administered by state agencies, subject to Section 1512 reporting requirements of ARRA from an oversight and reporting perspective. The audit does not include the ARRA funds the federal government disburses directly to local governments. The audit objectives and results of our work are as follows:

Objective 1: Who is responsible for the oversight of ARRA funds in Louisiana that are subject to Section 1512 reporting requirements?

Results: No one person or entity has sole responsibility for overseeing the ARRA funds in Louisiana. Although the governor is ultimately responsible for the use of ARRA funds, each state agency is responsible for reporting directly to the federal government on the ARRA funds it receives. This includes ensuring the quality of the data they submit to the federal government and ensuring they meet submission deadlines. In addition, according to Division of Administration (DOA) officials, the DOA is responsible for the coordination of ARRA funds awarded to state agencies.

Objective 2: How much money has Louisiana been allocated through ARRA and how much has been spent?

Results: According to a website dedicated to identifying federal funds, \$5.2 billion in ARRA funds had been allocated to Louisiana as of October 8, 2009. However, we were unable to determine Louisiana's exact allocations and expenditures of ARRA funds, including the amount subject to Section 1512 reporting requirements, because there is no comprehensive source capturing this information at this time. We identified three sources that contained data on how much ARRA money Louisiana has received or will receive. However, each of these sources reported different amounts. The Federal Funds Information for States Web site provided the most reliable estimate based on information from the federal reporting Web site and individual federal agencies.

Objective 3: Has Louisiana established a reporting system that meets federal guidelines and provides assurance that the information state agencies report to the federal government is accurate?

Results: The federal government developed a reporting system and Louisiana is using this system to meet federal guidelines. However, this system provides little assurance as to the accuracy of the ARRA information. While there are federal criteria that relate to the specific reporting requirements of state agencies, there are no criteria on how states as single entities should manage the overall reporting of ARRA funds. As a result, Louisiana is relying on self certifications from state agencies that the reported information is correct.

Objective 4: Has Louisiana provided state agencies with guidance to ensure they measure and report job-related outcomes in a consistent manner?

Results: Louisiana has been unable to provide state agencies with guidance on how to consistently measure and report job-related outcomes to the federal government because the guidance the Office of Management and Budget (OMB) has provided to ARRA recipients is vague and subject to interpretation. It is important for Louisiana to ensure that state agencies are consistently measuring and reporting outcomes to ensure the state is meeting the objectives and goals of the ARRA program. Consistency in outcome measurement and reporting will make it easier for state officials to accurately assess program success and impact, thereby increasing accountability and transparency.

Audit Initiation, Scope, and Methodology

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. In accordance with the law, we conducted an examination of the state of Louisiana's (State) activities related to the ARRA. Our audit focused on the planning and implementation of programs, administered by state agencies, subject to Section 1512 reporting requirements of ARRA from an oversight and reporting perspective. The audit covered the period from when ARRA was signed into law (February 18, 2009) through the first two quarters of fiscal year (FY) 2010. We conducted the fieldwork for this audit from September 2009 through October 2009. To answer our objectives, we performed the following audit steps:

- Researched the ARRA of 2009
- Researched the DOA's Reporting Policy for ARRA
- Interviewed various DOA staff and key personnel related to ARRA Section 1512 reporting functions and duties
- Reviewed published OMB guidance to the federal agencies on how they should implement the programs and activities of the Recovery Act
- Reviewed published United States Government Accountability Office (GAO) audit reports on how a select number of states are planning for funds made available by the ARRA
- Obtained and examined state agency reporting plans submitted to DOA for each ARRA program subject to Section 1512 reporting requirements

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence we obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

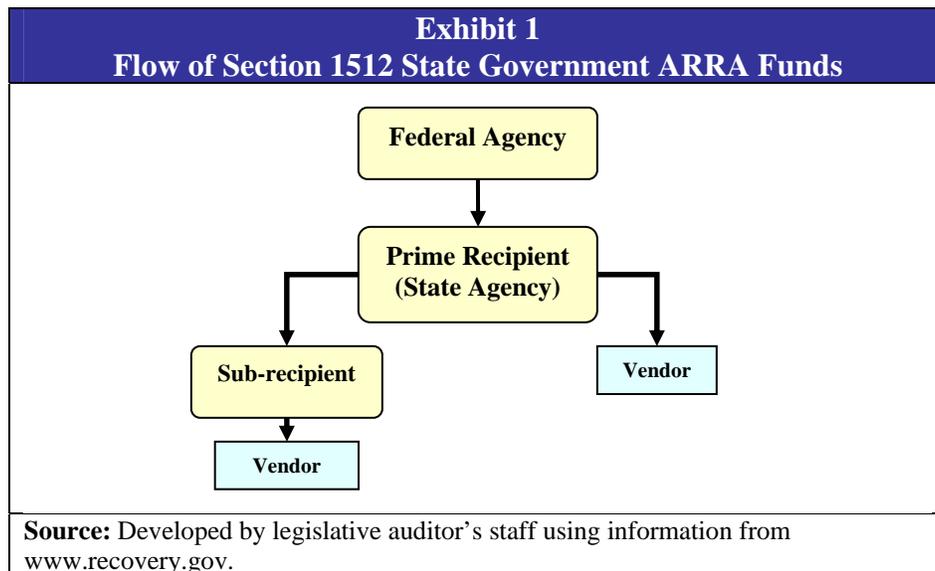
Overview of the ARRA

On February 17, 2009, ARRA was signed into law. ARRA is to provide approximately \$787 billion in federal spending and tax cuts to create jobs and provide assistance to millions of Americans. ARRA provides additional funding to both existing federal programs and new programs. ARRA has three immediate goals:

1. Create new jobs and save existing ones
2. Spur economic activity and invest in long-term economic growth
3. Foster unprecedented levels of accountability and transparency in government spending

Flow of Section 1512 State Government ARRA Funds in Louisiana

Federal agencies disburse ARRA funds to prime recipients, which in Louisiana are the state agencies.¹ The state agencies may then pass the funds on to a sub-recipient or to a vendor for its goods or services. The sub-recipient may also pass funds on to a vendor for goods or services. Exhibit 1 illustrates the flow of ARRA funds.



¹ DOA’s state and federal policy on Section 1512 ARRA reporting refers to prime recipients as state departments. In this audit report, the term state agency is synonymous with the term state department.

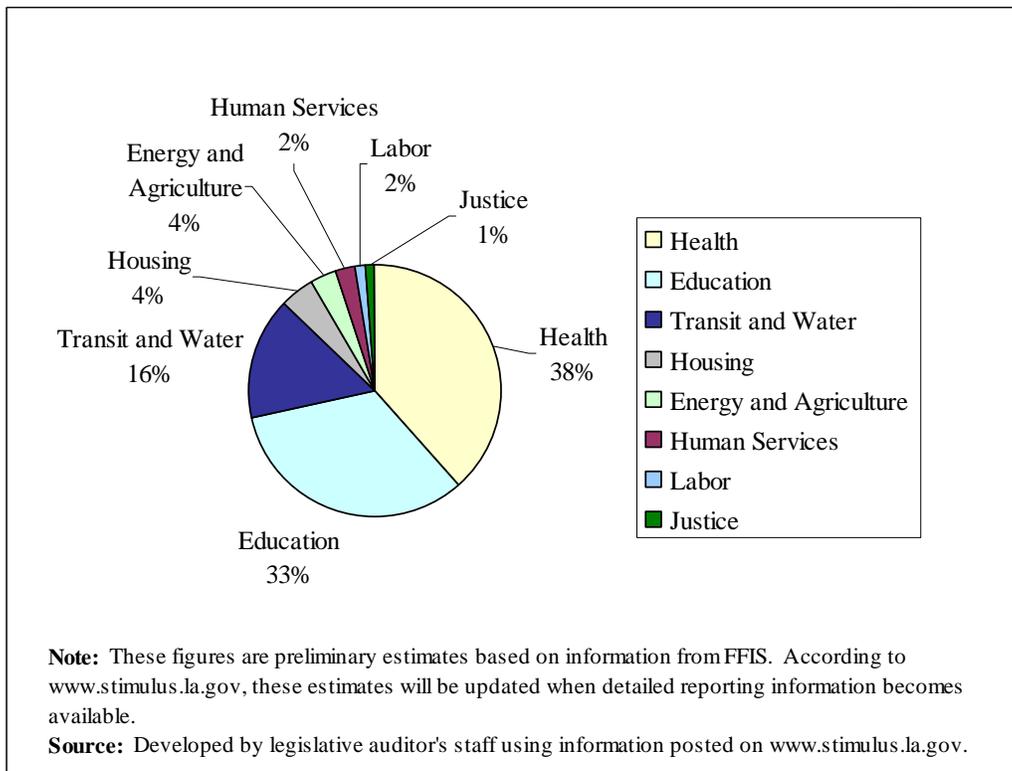
According to the Federal Funds Information for States (FFIS),² Louisiana is expected to receive approximately \$7.6 billion in ARRA funding throughout the life of the program. Of that amount, approximately \$4.1 billion is expected to go directly to local governments, non-governmental organizations, or individuals. The remaining \$3.5 billion is expected to go to or flow through the state agencies.

According to DOA, currently 24 state agencies have a total of 54 programs that must comply with ARRA Section 1512 reporting requirements. Based on estimates from state agencies and compiled by DOA, total allocations for these Section 1512 programs from FY 2009 through FY 2011, as of October 15, 2009, are estimated to be approximately \$1.6 billion.³ Appendix B provides a breakdown of this money by agency and program.

Distribution of Section 1512 ARRA Funds to Louisiana State Agencies

DOA reports the distribution of Section 1512 ARRA funds to eight primary areas in Louisiana state government. Exhibit 2 illustrates the total distribution of all ARRA funds to Louisiana state agencies that are subject to Section 1512 reporting, as reported on the state’s recovery Web site. As can be seen from this exhibit, the majority of ARRA funds will go to health (38%) and education (33%).

**Exhibit 2
Distribution of Section 1512 ARRA Funds to Louisiana State Agencies**



² FFIS is a joint subscription service of the National Governors Association and the National Conference of State Legislatures. The FFIS information reflects the amount allocated to states, not the amount actually disbursed to agencies or the amount spent per agency.

³ This number is an estimate only and will change as quarterly reporting continues.

Section 1512 ARRA Reporting and Monitoring Requirements

The federal government allows states to determine whether their reporting of ARRA funds subject to the Section 1512 reporting requirements will be centralized (i.e., single point of entry for reporting data) or decentralized (i.e., multiple points of entry for reporting data). ARRA requirements hold prime recipients ultimately responsible for the reporting and use of ARRA funds; however, prime recipients may in some cases delegate some reporting responsibilities to sub-recipients.

Section 1512 ARRA reporting and monitoring criteria originate from the following three primary sources:

- **Section 1512 Reporting Requirements of the ARRA:** Recipients must comply with reporting requirements set forth in Section 1512 of the ARRA. Recipients must report certain data elements to their respective federal funding agency. For example, recipients are to report the total amount of recovery funds received and an estimate of the number of jobs created and retained.
- **Office of Management and Budget (OMB) Guidance:** OMB has issued a number of circulars and memorandum containing additional guidance on recipient reporting for both federal agencies and recipients.
- **Federal Funding Agency Guidance:** Federal agencies are charged with the monitoring of individual ARRA programs and may provide additional reporting and monitoring guidance to recipients.

Section 1512 Reporting Process

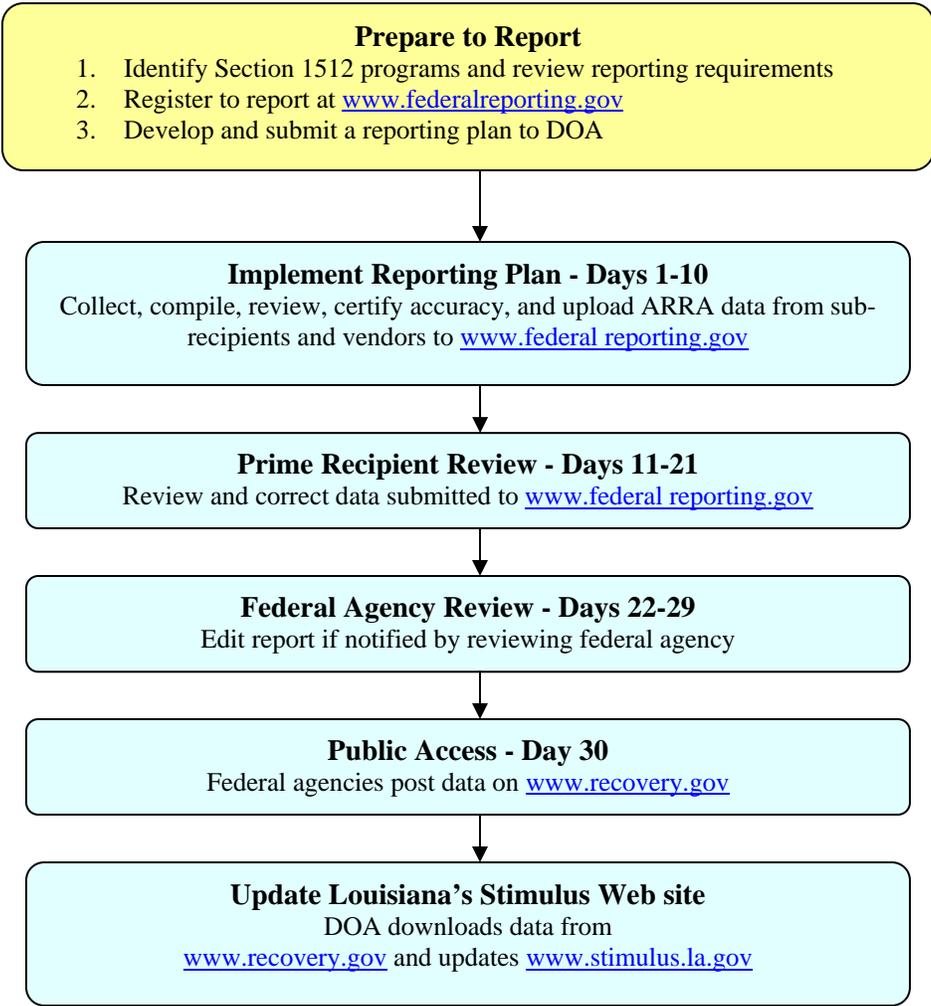
Louisiana is only required to report to the federal government on the ARRA funds received by state agencies for programs that are subject to ARRA Section 1512 reporting requirements. The state is not mandated by the federal government to track or report on the ARRA funds that go directly to local governments from federal funding agencies. Louisiana chose a decentralized approach in its reporting to the federal government of ARRA funds subject to Section 1512 reporting. Each state agency is required to report directly to the federal reporting Web site, www.federalreporting.gov by the 10th day after the end of each quarter.⁴ State agencies are ultimately responsible for data quality and submission deadlines of the reported ARRA information.

DOA issued a reporting policy to provide guidance to state agencies on how to report to the federal government under the Section 1512 provisions. On September 4, 2009, the commissioner of administration sent out the state and federal ARRA reporting policy to all Louisiana department/agency heads and undersecretaries. State agencies are required to follow the reporting provisions of the ARRA (Section 1512) in an effort to ensure transparency and accountability to the public on how Louisiana spends ARRA funds.

⁴ The first quarter reporting deadline of October 10, 2009, was extended to October 20, 2009, because of states encountering reporting challenges. The next quarterly reporting deadline will be January 10, 2010.

Exhibit 3 details the reporting requirements for each state agency receiving ARRA funds to include the following steps:

**Exhibit 3
DOA's Section 1512 Quarterly Reporting Process for State Agencies**



Source: Developed by legislative auditor's staff using information provided by DOA.

Objective 1: Who is responsible for the oversight of ARRA funds in Louisiana that are subject to Section 1512 reporting requirements?

No one person or entity has sole responsibility for overseeing the ARRA funds in Louisiana. Although the governor is ultimately responsible for the use of ARRA funds, each state agency is responsible for oversight of the ARRA funds it receives. Louisiana is not required by the federal government to provide centralized oversight to the agencies receiving ARRA funds. However, federal criteria require the governor to certify and accept responsibility for the appropriate use of ARRA funds by state agencies. According to DOA officials, the DOA is responsible for the coordination of the ARRA funds awarded to state agencies. Because of the number of entities involved, it was difficult for us to obtain up-to-date and accurate information on the status of ARRA in Louisiana.

In an effort to oversee the planning and accountability of ARRA funds and to increase transparency, the federal government asked states to name “implementation czars” to oversee their share of stimulus funds. However, federal law does not require states to name specific people or outline their duties. Louisiana is one of five states that has opted not to name a person to oversee its share of the federal stimulus package. Louisiana is primarily depending on guidance provided by the federal government to oversee the ARRA program and ensure the information state agencies report is accurate.

Objective 2: How much money has Louisiana been allocated through ARRA and how much has been spent?

According to a Web site dedicated to identifying federal funds, \$5.2 billion in ARRA funds had been allocated to Louisiana as of October 8, 2009. However, we were unable to determine Louisiana’s exact allocations and expenditures of ARRA funds, including the amount subject to Section 1512 reporting requirements, because there is no comprehensive source capturing or tracking this information at this time. We identified three sources that contained data on how much ARRA money Louisiana has received or will receive. However, each of these sources reported different amounts. For example, DOA’s ARRA Web site (www.stimulus.la.gov) lists incomplete and outdated information. In addition, this Web site contains a tracking spreadsheet that DOA officials used initially to track the number of programs and state agencies receiving ARRA funds. However, this spreadsheet, which also contains incomplete and outdated information, is no longer being used. DOA officials also said that they will update Louisiana’s ARRA Web site as quarterly reporting continues.

We found that the FFIS Web site (www.ffis.org) provided the most reliable estimate based on information from the federal reporting Web site⁵ and individual federal agencies. According to the FFIS, Louisiana has been allocated approximately \$5.2 billion of the \$7.6 billion it is expected to receive in ARRA funds as of October 8, 2009.⁶ Since approximately

⁵ On October 30, 2009, the Recovery Accountability and Transparency Board publicly released first quarter ARRA recipient data per state on the federal recovery Web site. Louisiana was given approximately \$2.3 billion in ARRA funds and approximately \$555 million in funds were paid out.

⁶ This includes the money allocated to state agencies (and therefore subject to Section 1512 reporting requirements) as well as the money allocated directly to local governments.

\$3.5 billion is expected to go to or flow through state agencies in Louisiana over the next three years, the state must take measures to ensure that where and how this money is spent can be easily tracked.

DOA has decided it will not file a State Wide Cost Allocation Plan (SWCAP) with the federal government to recover administrative costs incurred as a result of the ARRA program. Under OMB guidance, states may recoup administrative costs associated with federal grant programs through a supplemental SWCAP. According to DOA officials, Louisiana will not take any action to recoup administrative costs as this would take away money from the programs receiving ARRA funds.

Recommendation 1: DOA should remove all documentation on its Web site (www.stimulus.la.gov) that is currently not being used or updated, as the public may be misled on ARRA activity.

Summary of Management's Response: DOA agrees with this recommendation and is currently removing outdated or irrelevant information from its Web site.

Recommendation 2: DOA should regularly update and maintain ARRA allocation and expenditure information for Louisiana.

Summary of Management's Response: DOA agrees with this recommendation and will continue to provide this information to the public by linking the state stimulus Web site (www.stimulus.la.gov) to the federal Web site (www.recovery.gov), which contains the most comprehensive and current ARRA information for the State of Louisiana, including information provided by non-state entities.

Objective 3: Has Louisiana established a reporting system that meets federal guidelines and provides assurance that the information state agencies report to the federal government is accurate?

The federal government developed a reporting system and Louisiana is using this system to meet federal guidelines. However, this system provides little assurance that the information state agencies report to the federal government is accurate. While there are federal criteria that relate to the specific reporting requirements of state agencies, there are no criteria on how states as single entities should manage the overall reporting of ARRA funds. As a result, Louisiana is providing little oversight to the state agencies reporting under the Section 1512 provisions. For example, the state is relying on self-certifications from the individual state agencies that the reported information is correct. Each state agency must certify to DOA by the 10th of each reporting period that the report was submitted on time and that the data is accurate to the best of its knowledge. The only mechanisms in place to provide assurances as to the accuracy of the numbers that will be reported include the following:

- **Reporting Plan:** Each prime recipient must submit a reporting plan to DOA detailing how data will be collected and the process on how the data will be verified and validated. This reporting plan is the only means of oversight or assurance of an agency's reporting.
- **Spot Check:** According to state officials, DOA may do some spot checking on the accuracy of the reported data after each quarterly reporting cycle.

Although DOA requires agencies to submit written reporting plans as described above, we could not determine whether DOA reviewed these plans to ensure their adequacy. In addition, we found that state agency plans generally restated the state policy minimum requirements. Most agency plans did not provide specific detail regarding the state agencies' processes for collecting, verifying, and validating the data they report. Since DOA is not verifying the accuracy of the data, assurance of accuracy is dependent on the particular state agency reporting the information.

Recommendation 3: DOA should require state agencies to provide detailed information in their reporting plans about the processes they will use to ensure the accuracy of the information they report to the federal government.

Summary of Management's Response: DOA agrees with this recommendation. According to DOA, it has accomplished this through the DOA Memorandum on September 4, 2009. The memorandum required state agencies to submit reporting plans with a minimum level of detail, including the following: data pre-population, data collection, quality control and quality assurance reviews, final reviews, and submission deadlines.

Recommendation 4: DOA should implement a process to review the reporting plans of state agencies to ensure these plans provide reasonable assurance that the information agencies report to the federal government is accurate.

Summary of Management's Response: DOA agrees with this recommendation, has reviewed the reporting plans, and has determined that they meet the requirements DOA outlines.

Recommendation 5: DOA should develop a process to verify, on a sample basis, the accuracy of the information state agencies report to the federal government.

Summary of Management's Response: DOA disagrees with this recommendation. However, DOA agrees that this recommendation has merit. DOA has hired an employee with the Office of Statewide Reporting and Accounting Policy to begin coordinating activities related to the ARRA programs administered by the DOA.

Objective 4: Has Louisiana provided state agencies with guidance to ensure they measure and report job-related outcomes in a consistent manner?

Louisiana has been unable to provide state agencies with guidance on how to consistently measure and report job-related outcomes to the federal government because the guidance OMB has provided to ARRA recipients is vague and subject to interpretation. For example, this guidance is not clear on how recipients are to define a job created and/or retained. This guidance also allows recipients to make their own determinations about how to measure job outcomes; specifically, when it is acceptable to use statistical estimates of jobs data and what methodology to use to generate these estimates. Some federal agencies provide additional guidance to their recipients. However, this guidance may vary from federal agency to federal agency.

As previously mentioned, ARRA's three immediate goals are job creation/retention, increase economic activity, and foster high levels of accountability and transparency in government spending. It is important for Louisiana to ensure that state agencies are consistently measuring and reporting outcomes to ensure the state is meeting the objectives and goals of the ARRA program. Consistency in outcome measurement and reporting will make it easier for state officials to accurately assess program success and impact, thereby increasing public accountability and transparency.

Recommendation 6: DOA should work with federal and state agencies to ensure they have the guidance they need to consistently measure and report job-related outcomes to the federal government.

Summary of Management's Response: DOA agrees with this recommendation and has worked diligently with state agencies to ensure that they were provided the most definitive guidance available.

APPENDIX A: MANAGEMENT'S RESPONSE

BOBBY JINDAL
GOVERNOR



ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of the Commissioner

January 22, 2010

Mr. Daryl G. Purpera, CPA
Temporary Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804

Subject: Response to the Louisiana Legislative Auditor Performance Audit Report on the Implementation and Oversight of the American Recovery and Reinvestment Act of 2009 in Louisiana.

Dear Mr. Purpera:

The State of Louisiana Division of Administration would like to thank you and your staff for conducting a performance audit of the state's management of the American Recovery and Reinvestment Act of 2009 (ARRA). Management will carefully consider the recommendations in the report for monitoring compliance with the federal rules, regulations and guidance.

We have reviewed the draft recommendations and offer the following to be incorporated into the final report:

I. General Points of Clarification:

- a. The phrase, "in Louisiana" in the title of the report, Objective 1, and Objective 2 infers that the report's primary focus is *all* ARRA funds in Louisiana. Since the primary topic of the report appears to be the state government's management of ARRA, the scope of the audit could be defined more specifically.
- b. Regarding responsibility for ARRA as defined in Objective 1 (page 1); all non-state entities that are not subrecipients of state agencies are likewise responsible for reporting directly to the federal government. In addition, the Division of Administration (DOA) is responsible only for the coordination of ARRA funds awarded to state government entities.
- c. Regarding federal jobs guidance addressed in Objective 4 (page 3), on December 18, 2009, the federal Office of Management and Budget (OMB) released substantially different jobs reporting guidance to all ARRA recipients. The memorandum may be accessed at:

www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf

- d. Regarding the Overview of the ARRA - Flow of Section 1512 ARRA Funds in Louisiana, the report states that, "Federal agencies disburse ARRA funds to prime recipients, which in Louisiana are the state agencies," (page 4). Many prime recipients in Louisiana are state agencies; however, there are also non-state prime recipients in Louisiana. The State of Louisiana government does not have a direct oversight role for these recipients. ARRA prime recipient awards have been made by federal agencies directly to local governments, non-profit and for-profit organizations, educational entities, etc., without notifying the state government. As such, the title for Exhibit 1 should specify "Flow of Section 1512 *State Government* ARRA Funds" or alternatively, the words "(State Agency)" should be removed from the Prime Recipient box in the Exhibit.
- e. Regarding the Overview of the ARRA - Eight Primary Areas of Section 1512 Spending in Louisiana and Exhibit 2 Title, the titles should indicate that this is "Distribution of Section 1512 ARRA Funds to Louisiana State Entities."
- f. The report states that the Governor has not selected an "implementation czar" (page 8). The Governor has selected Paul Rainwater, the Governor's Deputy Chief of Staff, as the Recovery Act state lead. In addition, a task force was established early in the process to assist state entities in meeting the requirements of the ARRA programs.

II. Responses to the Recommendations:

1. *DOA should remove all documentation on their website (www.stimulus.la.gov) that is currently not being used or updated, as the public may be misled on ARRA activity.*

Response: The DOA concurs with this recommendation and is currently removing outdated or irrelevant information from its website.

2. *DOA should regularly update and maintain ARRA allocation and expenditure information for Louisiana.*

Response: The DOA concurs with this recommendation and will continue to provide this information to the public by linking the state stimulus website to the federal website (www.recovery.gov). This federal website contains the most comprehensive and current ARRA information for the State of Louisiana, including information provided by non-state entities.

3. *DOA should require state agencies to provide detailed information in their reporting plans about the processes they will use to ensure the accuracy of the information they report to the federal government.*

Response: The DOA agrees this recommendation has merit and has accomplished this through the DOA Memorandum on September 4, 2009 and its accompanying Attachment A. The memorandum required state agencies to submit reporting plans with a minimum

level of detail, including the following: data pre-population, data collection, quality control and quality assurance reviews, final reviews, and submission deadlines.

4. *DOA should implement a process to review the reporting plans of state agencies to ensure these plans provide reasonable assurance that the information agencies report to the federal government is accurate.*

Response: The DOA concurs with this recommendation, has reviewed the reporting plans, and has determined that they meet the requirements the DOA has outlined.

Louisiana opted to implement a “decentralized” system for Section 1512 reporting in order to maximize administrative efficiency and to ensure that individuals implementing ARRA programs are those most knowledgeable of and responsible for the quality of data reported for the programs. Individual state entities who administer ARRA programs are responsible for reporting ARRA data into the federal reporting system. Just like reporting for other federal programs, individual agencies are held responsible for ensuring accuracy of federal reports for programs that they administer.

A majority of ARRA funds are increases to existing federal programs. As such, state agencies continue to have the same responsibility to administer and comply with federal rules, regulations, and guidance as they did prior to passage of ARRA. There are several additional compliance requirements of ARRA that have required agencies to modify program implementation, adjust staff capacity and responsibilities, and/or improve data collection and monitoring. Federal agencies have provided extensive outreach and training through meetings, conference calls, webinars, and written guidance to Louisiana state agencies in order to meet the objectives and requirements specific to ARRA.

The DOA provides oversight and monitoring for the state agencies that administer ARRA programs by obtaining certifications each quarter. The certifications state that the required information on ARRA programs for the Section 1512 reporting was submitted on time and that the data submitted is accurate to the best of the agency’s knowledge. This process is modeled after the certification process required by the DOA (Office of Statewide Reporting and Accounting Policy (OSRAP)) for other federally funded programs.

5. *DOA should develop a process to verify, on a sample basis, the accuracy of the information state agencies report to the federal government.*

Response: The DOA agrees this recommendation has merit. The DOA has hired an employee within OSRAP to begin coordinating activities related to the ARRA programs administered by the DOA; however, the DOA will not verify the accuracy of information provided by other prime recipients of ARRA funds.

The accuracy of the information reported under Section 1512 by other state agencies is the responsibility of the entities themselves. The individual agencies have the most knowledge of their programs and are best situated to perform logic checks, verify the accuracy, and modify the data. Various oversight functions of individual agencies are already in place to ensure the accuracy of information reported into www.federalreporting.gov for Section 1512 of ARRA. These functions include guidance issued by DOA agencies in the form of memos, instructions, internal audits, external audits, reviews by federal agencies, subrecipient monitoring by state entities that pass federal funds to other state entities, and other standard program controls of state government.

6. *DOA should work with federal and state agencies to ensure they have the guidance they need to consistently measure and report job-related outcomes to the federal government.*

Response: The DOA concurs with this recommendation and has worked diligently with state agencies to ensure that they were provided the most definitive guidance available. For the first quarter of Section 1512 reporting, jobs reporting guidance from federal agencies and OMB presented challenges to recipients across the country and Louisiana state agencies were no exception. On December 18, 2009, the federal Office of Management and Budget (OMB) released substantially different jobs reporting guidance to all ARRA recipients. The DOA immediately alerted state ARRA recipients to these changes and offered assistance in making these changes prior to the second quarter reporting deadline. The federal government is working to ensure that the new jobs reporting guidance simplifies the reporting methodology and provides consistency across recipients.

We appreciate your thoughtful and thorough review of ARRA implementation. We intend to continue the successful actions we have already taken and employ your additional recommendations to improve our management of ARRA in Louisiana.

Sincerely,



Angele Davis
Commissioner of Administration

AD: an/

Appendix B: Louisiana's Section 1512 Programs and Allocations As of October 15, 2009					
Agency	Program	Allocations			
		FY 2009	FY 2010	FY 2011	FY 09-11 Total
Attorney General's Office/Department of Justice	Internet Crimes Against Children	**	**	**	\$0
	State Fiscal Stabilization Fund*	**	\$6,235,062	**	\$6,235,062
Department of Agriculture and Forestry	Commodity/Emergency Food Assistance Program (TEFAP)	\$1,951,797	\$391,142	**	\$2,342,939
	State Fiscal Stabilization Fund*	**	\$12,945,938	**	\$12,945,938
Department of Culture, Recreation and Tourism	State Fiscal Stabilization Fund*	**	\$21,785,121	**	\$21,785,121
Lieutenant Governor's Office	State Fiscal Stabilization Fund*	**	\$1,243,792	**	\$1,243,792
Department of Environmental Quality	Diesel Emissions Reduction Act (DERA)	**	\$1,297,500	\$432,500	\$1,730,000
	Water Quality/604b (Water Quality Planning)	**	\$326,375	\$108,791	\$435,166
	Clean Water State Revolving (Municipal Wastewater Infrastructure Needs)	**	\$25,000,000	\$18,081,434	\$43,081,434
	Assessment/Remediation Abandoned Underground Storage Tank Sites	**	\$1,887,289	\$796,028	\$2,683,317

THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

Appendix B: Louisiana's Section 1512 Programs and Allocations As of October 15, 2009					
Agency	Program	Allocations			
		FY 2009	FY 2010	FY 2011	FY 09-11 Total
Department of Health and Hospitals	A - Title VI - Broadband Technology Opportunities Program and B - Title I: Broadband Data Improvement (Commerce)	**	**	**	\$0
	A - Title VIII - Section 3011 - Strengthening the Health Information Technology Infrastructure	**	**	**	\$0
	A - Title VIII - Section 3013 - Health Information Technology Planning Grant	**	**	**	\$0
	A - Title VIII - Section 3014 - HIT Loan Programs	**	**	**	\$0
	A - Title VII - EPA State Assistance Grants - Drinking Water State Revolving Fund	**	**	**	\$0
Department of Natural Resources	State Energy Program*	**	\$35,847,000	\$35,847,000	\$71,694,000
	Energy Efficiency & Conservation Block Grant Funding	**	\$8,973,705	\$4,831,995	\$13,805,700
	Energy Star Appliance Rebate Program	**	**	\$4,232,000	\$4,232,000
	Recovery Act - Energy Assurance Planning - State of Louisiana	**	**	\$604,703	\$604,703
Office of Coastal Protection and Restoration	Federal Funding Opportunity (FFO) National Oceanic and Atmospheric Administration (NOAA)	**	\$3,025,000	**	\$3,025,000

Appendix B: Louisiana's Section 1512 Programs and Allocations As of October 15, 2009					
Agency	Program	Allocations			
		FY 2009	FY 2010	FY 2011	FY 09-11 Total
Department of Education	TITLE I	**	\$88,635,972	\$88,635,972	\$177,271,944
	Individuals with Disabilities Education Act (IDEA)	**	\$100,730,425	\$100,730,425	\$201,460,850
	Education Technology	**	\$6,081,107	\$6,081,107	\$12,162,214
	Homeless	**	\$2,600,000		\$2,600,000
	State Fiscal Stabilization Fund*	**	\$474,727,338	\$233,820,928	\$708,548,266
Department of Labor Workforce Commission	Workforce Investment Act (WIA) Youth Training	\$4,000,000	\$16,012,271	**	\$20,012,271
	WIA Dislocated Workers	\$1,000,000	\$8,258,530	**	\$9,258,530
	Wagner-Peyser program, Business and Career Centers	**	\$5,191,488	**	\$5,191,488
	CSBG (pass through to community action agencies)	\$23,500,000	**	**	\$23,500,000
	WIA Adult Training	\$1,000,000	\$7,703,290	**	\$8,703,290
Department of Public Safety	WIA-Adult (LWC)	**	**	\$650,000	\$650,000
Department of Social Services	Child Support Enforcement	\$10,000,000	\$17,000,000	\$8,000,000	\$35,000,000
	Child Care & Development Fund	**	\$20,007,000	\$20,007,000	\$40,014,000
	Vocational Rehabilitation	**	\$4,947,661	\$4,947,661	\$9,895,322
	Homelessness Prevention Fund	**	\$6,770,820	\$6,770,820	\$13,541,640
	Independent Living	**	\$121,457	\$121,456	\$242,913
	Independent Living/ Independent Living Older Blind	**	\$241,777	\$241,777	\$483,554

Appendix B: Louisiana's Section 1512 Programs and Allocations As of October 15, 2009					
Agency	Program	Allocations			
		FY 2009	FY 2010	FY 2011	FY 09-11 Total
Department of Transportation and Development	Discretionary Grants for Bridges, Roads, Transit, Ports and Rail Capital	**	**	**	\$0
	Restore/Repair/Construct Highways	**	**	**	\$0
Louisiana Agriculture Finance Authority	Aquaculture Grants	**	**	\$2,412,560	\$2,412,560
Louisiana Commission on Law Enforcement	Byrne/JAG	**	**	**	\$0
	Violence Against Women (VAWA)	**	**	**	\$0
Louisiana Housing Finance Authority	Housing Credit Gap Funding	**	**	\$39,383,397	\$39,383,397
	Weatherization Assistance Program	**	**	\$50,657,478	\$50,657,478
Office of Community Development	Non-Entitlement CDBG	**	\$7,474,898	**	\$7,474,898
Louisiana Community and Technical College System	State Fiscal Stabilization Fund*	**	**	**	\$0
Louisiana State University System	State Fiscal Stabilization Fund*	**	**	**	\$0
Office of Elderly Affairs (MM confirmed that these programs are subject to 1512)	Congregate Nutrition	**	**	\$861,168	\$861,168
	Meals on Wheels	**	**	\$423,960	\$423,960
	Title 5 Older Workers	**	**	**	\$0

Appendix B: Louisiana's Section 1512 Programs and Allocations As of October 15, 2009					
Agency	Program	Allocations			
		FY 2009	FY 2010	FY 2011	FY 09-11 Total
Secretary of State	State Fiscal Stabilization Fund*	**	\$21,773,971	**	\$21,773,971
Southern University System	State Fiscal Stabilization Fund*	**	**	**	\$0
University of Louisiana System	State Fiscal Stabilization Fund*	**	**	**	\$0
Department of Treasury	State Fiscal Stabilization Fund*	**	\$516,116	**	\$516,116
24 State Agencies	54 Programs	\$41,451,797	\$907,752,045	\$628,680,160	\$1,577,884,002
<p>Note: This information will change as quarterly reporting continues. * The State Fiscal Stabilization Fund and the State Energy Program are the two new ARRA programs subject to 1512 reporting. ** No money has been allocated as of October 15, 2009. In some cases, money may not be allocated to a specific program during a specific year. Source: Developed by legislative auditor's staff using information provided by DOA officials.</p>					

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