



September 2, 2009

MEMORANDUM FOR: Ellen Herbst  
Senior Advisor for Recovery Act Implementation

Thomas Kreider  
Program Manager for Recovery Act Implementation

*Judith J. Gordon*  
FROM: Judith J. Gordon  
Principal Assistant Inspector General for Audit and Evaluation

SUBJECT: Evaluation of Agency Reporting Integrity Under the American  
Recovery and Reinvestment Act

We conducted an evaluation survey of IT controls related to data integrity, completeness, and accuracy for those bureau source/feeder and ancillary systems that provide data or data elements for reporting on Recovery.Gov, under the 2009 American Recovery and Reinvestment Act.

As a result of our review, we have cataloged those systems involved in reporting, as well as identified and assessed the design of the key data edit and interface controls that mitigate the risk of erroneous data input and incomplete data transmission. To assess the effectiveness of the controls and ensure they are working as designed, we plan to perform the following:

- Select a sample of previous weeks' consolidated financial and activity reports and recreate the outlays and obligations for those specific weeks;
- Obtain source spreadsheets from bureaus for the selected weeks and reference the source spreadsheets back to the consolidated spreadsheets for those weeks;
- Where possible for aggregated numbers, obtain the original source data from the source/feeder systems and reference that data back to the aggregated number; and
- Trend data over the testing period to identify reporting anomalies.

In order to conduct successful testing, we will interview and obtain source data from the bureau chief financial officers (CFOs) and/or their designates. In addition, we will obtain source information from bureau chief information officers (CIOs) and/or their designates, when necessary.

We discussed our plan to conduct this testing at the Recovery Act bureau CFO meeting on August 17, 2009; this meeting served as our entrance conference.

If you have questions regarding our review, please contact me at (202) 482-2754 or Ann Eilers, Senior Advisor and Project Lead, OIG Recovery Act Task Force, at (202) 482-4328.

cc: John F. Charles, Deputy Assistant Secretary for Administration, U.S. Department of Commerce  
Lisa Casias, Deputy Chief Financial Officer and Director for Financial Management, U.S. Department of Commerce  
Helen Hurcombe, Senior Procurement Executive and Director, Office of Acquisition Management, U.S. Department of Commerce  
W. Todd Grams, Chief Financial Officer, National Institute of Standards and Technology  
Andrew Moxam, Comptroller, U.S. Census Bureau  
Sandra Walters, Chief Financial Officer/Chief Administrative Officer, Economic Development Administration  
Maureen Wylie, Chief Financial Officer, National Oceanic and Atmospheric Administration  
Clifton Beck, Chief Financial Officer, National Telecommunications and Information Administration