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## Today's Guest Speakers

- ◆ Nancy Valley
  - = Partner, National Government Sector Leader
- ◆ Lorna Stark
  - = Partner, KPMG LLP's State and Local Government Practice
- ◆ Darren Donovan
  - = Principal, KPMG LLP's Forensic Practice



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## Agenda

- ◆ **Jobs Reporting:**
    - Elements of a Statewide 1512 Team
    - Jobs Reporting Examples
    - Additional Guidance From Specific Agencies
    - Frequently Asked Questions
  - ◆ **Section 1512 Quality Assurance**
    - Background & Overview
    - Quality Assurance Plan
    - Elements of The Statewide 1512 Team
  - ◆ **Fraud Prevention & Detection**
    - Anti-Fraud Program Elements
  - ◆ **Q & A**
- ◆ Lorna Stark**  
**◆ Nancy Valley**  
**◆ Darren Donovan**  
**◆ Group**



## *Jobs Reporting*

*Lorna Stark*  
*KPMG LLP*

## Jobs: Background and Definitions

- ◆ Recipients must report estimates of jobs directly created or retained by Recovery funded projects and activities on a cumulative basis each calendar quarter
  - Recipients report on projects wholly and partly funded by Recovery Act
- ◆ Aggregate job estimates are reported in numeric and narrative form
  - Narrative includes types of jobs created or retained
  - Descriptions can rely on job titles, broad labor categories or recipient's existing practice for describing jobs as long as terms are widely understood
  - Numeric estimate of FTEs



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## Job Reporting— Created vs. Retained

- ◆ **Job Created** – Defined as new position created and filled or existing unfilled position that has been filled as direct result of Recovery funding
- ◆ **Job Retained** – Defined as an existing position that would not have been continued to be filled without Recovery funding
- ◆ **Recipients must distinguish between created and retained.**
  - Job cannot be counted as both created and retained
  - Jobs retained and created are reported in aggregate



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## Job Reporting – Calculation

- ◆ OMB guidance requires estimates to be reported as 'full-time equivalents' (FTE)
  - FTE is calculated as total hours worked in jobs created or retained divided by the number of hours in a full time schedule.
  - Converts part-time or temporary jobs into FTEs
  - Charges to sponsored projects are applicable, i.e., individual charging 50% effort to ARRA funded project counts as .5 FTE



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## Job Reporting – Excluded Information

- ◆ Recipients should not report indirect or induced jobs, or employees not directly charged to Recovery Act supported projects/activities
  - Clerical Admin Staff
  - Institutional review board staff members
  - Departmental administrators
  - Brick layers if ARRA only paid for the bricks
- ◆ Only direct jobs are to be reported due to possible insufficient insight or inconsistent methodologies to report indirect or induced jobs



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## Job Reporting - Data Collection

- ◆ Prime Recipient will collect job estimates from subrecipients and vendors
  - Prime recipient requirements should be communicated to subrecipients and vendors
  - Guidance should be developed to establish a methodology
  - Templates should be created to establish process and data collection for estimating FTEs, i.e., amount funded, funding allocated to jobs, jobs directly created or retained



## Jobs Reporting – Quality Assurance

- ◆ Subrecipients or vendors can perform head count before and after funding
- ◆ Payroll data can also be compared based on allocated funding and receipt of funds
- ◆ Supporting documentation should be provided to detail process to determine FTEs



## Knowledge Check # 1

**In addition to direct jobs, recipients are also required to report indirect and induced jobs.**

- A. True
- B. False



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## Knowledge Check # 1

**A. False**

**Recipients are required to report only direct jobs.**



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## Job Estimation Example #1: Training

Your vendor has been conducting training assistance to place individuals in jobs. The vendor added 8 trainers to meet the increased demand. This additional training also resulted in 25 individuals being trained and then placed in positions. During the training, participants received a stipend for their time.

**Q:** How many FTEs should your agency note as jobs created from this example?



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## Job Reporting Example #1: Training

**Answer:**

Assuming the additional 8 trainers were funded through ARRA monies, they would be included in your calculation. The 25 individuals who were placed in positions are considered indirect jobs as their positions are/were not funded through ARRA dollars, even though they received a stipend. The 25 should not be included in the calculation.



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## Job Reporting Example #2: Providing Day Care

Your agency is providing ARRA funds to Child Care vendors. These funds are making it possible for individuals to seek and gain employment while their children are in day care. Your vendors have indicated that at least 50 parents have returned to or secured full time employment.

**Q:** How many FTEs should your agency note as jobs created from this example?



## Job Reporting Example #2: Providing Day Care

### Answer:

Zero Jobs Created - Much like example 1 the individuals gaining employment as a result of day care being provided counts only as an indirect job as their positions are not being funded by ARRA. However, if the daycare provider added FTEs to meet the increased demand and these FTEs were funded by ARRA these FTEs can be counted as part of jobs created. However if the provider of the day care services is defined as a subrecipient of a subrecipient then the jobs are not to be counted – see example 3 below.



## Job Reporting Example #3: The Subrecipient of a Subrecipient

Your agency is providing ARRA funds to a local government for meals programs. The local government has contracted with a nonprofit for the delivery of the meals. The nonprofit has indicated that they have created six new full time positions. As part of the process to determine jobs created or saved you reviewed the ARRA Section 1512 Guidance and made the determination that the nonprofit was a subrecipient of the local government.

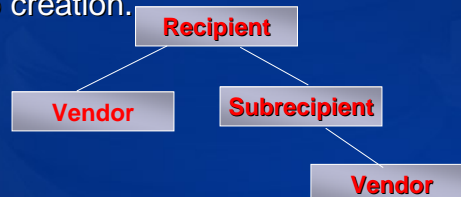
**Q:** Based on that determination how many jobs created should your agency report?



## Job Reporting Example #3: The Subrecipient of a Subrecipient

### Answer:

**Zero Jobs Created** - After review of the relationship between the local government and the nonprofit you determined that the nonprofit is a subrecipient. While the positions noted have been funded through ARRA the guidance clearly indicates that jobs created by the subrecipient of a subrecipient are not to be counted. However as noted in Examples 1 and 2 if the provider was a vendor of the subrecipient then the 6 meal delivery jobs would count towards job creation.



## Job Reporting Example #4: State Vendors

Your agency is paving a roadway with the use of ARRA funds. You have retained a paving company to do the work. That paving company was able to use the ARRA money to retain 3 full time workers who were about to be terminated and also used the ARRA funds to hire 7 more full time workers for this project.

**Q:** How many FTEs should your agency note as jobs created from this example?

**Q:** How many FTEs should your agency note as jobs saved from this example?



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## Job Reporting Example #4: State Vendors

### Answer:

Jobs Created – 7 and Jobs Saved -3. Given that State Vendor job information is required to be gathered and assuming that the appropriate level of documentation is retained to support each number, your agency should report 10 jobs created and saved.



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## Job Reporting Example #5: Unsupported Jobs Saved

Your agency is providing ARRA funds to a local government who was expecting layoffs. However, during your discussions with this local government you noted that while they did have some discussions and did make some initial estimates as to terminations they never formally indicated in any documentation (i.e., budgets, forecasts, etc.) or presentations (i.e., to their council) that they were planning on terminating employees.

**Q:** What should your agency report?



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## Job Reporting Example #5: Unsupported Jobs Saved

**Answer:**

Zero jobs saved - Keeping in mind that information included in Section 1512 reports is subject to audit, the lack of formal discussions and formalized numbers needed to form auditable amounts would result in 0 jobs saved.



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## Job Reporting Example #6: Unfilled Existing Positions

Your ARRA grant includes two new positions for your agency. Because existing employees are eligible to interview for these positions, you may have a case where you fill the ARRA position with an existing employee, but then have a vacancy in their former position, which you are unable to fill due to a hiring freeze.

**Q:** What should your agency note as jobs created from this example?



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## Job Reporting Example #6: Unfilled Existing Positions

**Answer:** Either 0, 1 or 2 –

- ◆ If both ARRA positions are filled by existing employees whose former positions go unfilled, then 0 is the correct answer.
- ◆ If one ARRA position is filled by either an outside candidate or an inside candidate whose job is back filled, and one ARRA position is filled by an existing employee whose position is not backfilled, then 1 is the correct answer.
- ◆ If both positions are filled either with external candidates or existing candidates whose positions are backfilled then 2 is the answer (assuming the jobs are paid with ARRA funding).



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## ***Additional Guidance From Specific Agencies***

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## **Federal Education- “Before & After” Model**

*“A job may be counted regardless of whether or not the employee filling the position is paid for with Recovery Act funds as long as the job would not have been created or retained in the absence of the Recovery Act funding”*

(US ED Clarifying Guidance on American Recovery and Reinvestment Act of 2009 – Reporting on Jobs Creation Estimates by Section 1.5,

<http://www.ed.gov/policy/gen/leg/recovery/guidance-on-jobs-creation.doc>)



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## Federal Education- “Before & After” Model (continued)

- What was the jobs ‘picture’ *before* and *after* ARRA?
- Difference between before and after scenarios is jobs created/saved estimate
  - Example: Budget shortfalls pre ARRA estimate loss of 1,000 jobs (‘before’)
  - Availability of ARRA funds means no actual job losses (‘after’)
  - Actual positions directly funded by ARRA may be less, e.g. 800, BUT able to report 1,000 jobs saved (difference in ‘before’ and ‘after’ is 1,000)



## Federal Education- “Before & After” Model (continued)

- If actual use of ARRA funds is for vendor services, cannot count any jobs created/saved by vendor. This would be double-counting the impact of ARRA funds
- This approach only applies to ARRA funds used to restore budget shortfall – other ARRA funds/programs may still create/save jobs
- LEA still needs to be able to trace the job estimates to each ARRA award
- For these ARRA programs, jobs reported never changes under cumulative reporting
- Requires documentation to support the ‘before’ picture e.g. data modeling estimates
- Reported expenditure data will significantly lag jobs data



## Additional Guidance from Federal Agencies

- ◆ Some variances to when the “denominator clock” starts:
  - OMB: April 1, 2009 at a minimum (can be any point after 2/17/09 – prorate the full-time schedule between 2/17/09 and 3/31/09)
  - USED: Award Start Date
  - HUD: The beginning of the quarter in which compensated jobs started
  - DOJ: Inconsistent! Advises a) “when recipient accepts award” and also b) March 1, 2009
  - DOL: February 17, 2009
  - DOT: Start of quarter (regardless of when project started in that quarter)
- ◆ Some of these denominators may appear to understate the true FTE count by starting the denominator before funds were available or work started.



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## Exceptions

- ◆ DOT jobs of second tier subcontractors should be included.
- ◆ Use of statistical methods when a recipient can demonstrate an unreasonable burden would result from using a direct or comprehensive job count. Prior approval required in most cases.
- ◆ It is recognized that a full-time work schedule varies amongst educational institutions. Therefore, an alternative calculation based on the allocable and allowable portion of activities expressed as a percentage of the total is acceptable for recipients of assistance agreements that must comply with OMB Circular A-21, Cost Principles for Educational Institutions.
- ◆ Some Federal Agency guidance gives specific exceptions, e.g. Dept of Labor guidance states that participants in Recovery Act funded Senior Community Service Employment Program should NOT be counted as jobs created.



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## Knowledge Check # 2

**Which of the following are examples of variances in guidance on when the “denominator clock” starts:**

- A. The beginning of the quarter in which compensated jobs started
- B. Award start date
- C. Feb. 17, 2009
- D. All of the above



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## Knowledge Check # 2

**D. All of the above**



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## Jobs Reporting FAQs

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## Frequently Asked Questions

- ◆ A new position that I created started in the last week for the quarter. What should I use as the denominator?
- ◆ What would be examples of procedures I should consider performing to estimate the reasonableness of jobs reported by my subrecipients and vendors?
- ◆ There seems to be inconsistency between OMB guidance and the supplemental guidance issued by the Federal Agency. Which one should we follow?
- ◆ How do I count jobs on projects that are split funded between ARRA and non ARRA sources?
- ◆ Is it sufficient to ask vendors, subrecipients and subrecipient vendors to tell us their job estimates or should we be requesting supporting documentation?



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## Section 1512 Quality Assurance

**Nancy Valley  
KPMG LLP**



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## Quality Assurance

“Data quality is an important responsibility of key stakeholders identified in the Recovery Act. Prime recipients, as owners of the data submitted, have the principal responsibility for the quality of the information submitted.”

*Source: Implementing Guidance for Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009, OMB, June 22, 2009*



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## Quality Assurance Prime Recipients Responsibilities

- ◆ Prime recipients are responsible for ensuring data quality and accuracy through a number of tasks including:
  - Ownership of recipient data and sub-recipient data
  - Initiation of appropriate data collection and reporting procedures
  - Implements action of internal control measures to help ensure accurate and complete information
  - Performance of data quality reviews for material omissions and/or significant reporting errors, making appropriate and timely corrections to prime recipient data and working with the designated sub-recipient to address any data quality issues.



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## Quality Assurance Plan Important Concepts and Reasons

- ◆ Several important concepts/reasons for building a well structured QA plan:
  - New Data Elements – Many of the 99 data elements required under section 1512 are new for agencies
  - Reporting on Vendors and Subrecipient Vendors – Disbursements and jobs creation information are just a few of the new items required to be report on for subrecipient and vendors
  - Transparency – The public display of this information is unprecedented. Information will be available publicly every quarter.
  - Timing – The normal 45 day turnarounds have now been reduced to 10 days after each quarter



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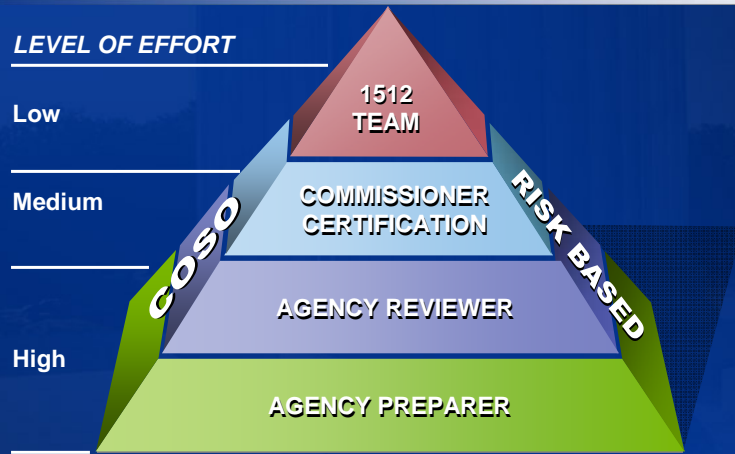
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# Quality Assurance Plan



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## A State's 1512 Quality Assurance Plan: Decentralized Reporting



Drives testing and decisions at an Agency level  
with oversight from Statewide 1512 Team



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## Quality Assurance – COSO

- ◆ **Control Environment** – The control environment sets the tone of an organization, influencing the control consciousness of its people
- ◆ **Risk Assessment** – Every entity faces a variety of risks from external and internal sources that must be assessed both at the entity and the activity level



Internal Control - Integrated Framework, COSO



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- ◆ **Control Activities** – These policies and procedures help ensure management directives are carried out
- ◆ **Information and Communication** – Pertinent information must be identified, captured and communicated in a form and time frame that supports all other control components
- ◆ **Monitoring** – Internal control systems need to be monitored – a process that assesses the quality of the system's performance over time

## Leveraging Activities to Help Ensure Maximum Coverage without Redundancy

Agency / Statewide	Activity	Control Components
Agency Preparer	<ul style="list-style-type: none"> <li>◆ Compiles information from: programs, accounting systems, subrecipients, and vendors</li> <li>◆ Completes supporting schedules</li> <li>◆ Prepares reporting template</li> <li>◆ Maintain sufficient documentation for review/ verification</li> </ul>	<ul style="list-style-type: none"> <li>◆ Control Activities</li> <li>◆ Information and Communication</li> </ul>
Agency Reviewer	<ul style="list-style-type: none"> <li>◆ Complete checklist</li> <li>◆ Re-perform and verify data elements against supporting docs</li> <li>◆ Document issues and exceptions</li> </ul>	<ul style="list-style-type: none"> <li>◆ Control Activities</li> </ul>



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## Leveraging Activities to Help Ensure Maximum Coverage without Redundancy

Agency / Statewide	Activity	Control Components
Agency Commissioner	<ul style="list-style-type: none"> <li>◆ Reviews the check-list prepared by agency reviewer</li> <li>◆ Evaluates and concludes on issues and exceptions</li> <li>◆ Certifies to the statewide Czar / Governor</li> <li>◆ Oversees corrective action</li> </ul>	<ul style="list-style-type: none"> <li>◆ Control Environment</li> <li>◆ Information and Communication</li> </ul>
Agency Internal Audit *	<ul style="list-style-type: none"> <li>◆ Risk based review</li> <li>◆ Leverage checklist</li> <li>◆ Tie to source on a sample basis</li> <li>◆ Reports on control and compliance weaknesses</li> </ul>	<ul style="list-style-type: none"> <li>◆ Risk Assessment</li> <li>◆ Monitoring</li> </ul>

\* Internal Audit cannot design or perform specific control activities. Internal Audit's role is to monitor the overall effectiveness of the controls established and executed by management.



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## Leveraging Activities to Help Ensure Maximum Coverage without Redundancy

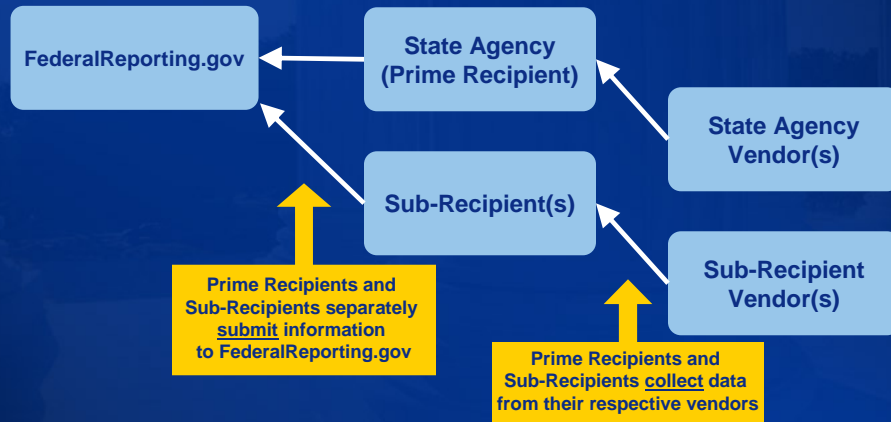
Agency / Statewide	Activity	Control Components
Statewide QA	<ul style="list-style-type: none"> <li>◆ Risk based review</li> <li>◆ Continuous auditing</li> <li>◆ Reviews reports for consistency across agencies</li> <li>◆ Helps ensure statewide policy decisions are uniformly applied</li> <li>◆ Cascades observations and recommendations from Federal reviewers</li> </ul>	<ul style="list-style-type: none"> <li>◆ Risk Assessment</li> <li>◆ Control Activities</li> <li>◆ Monitoring</li> <li>◆ Information &amp; Communication</li> <li>◆ Control Environment</li> </ul>



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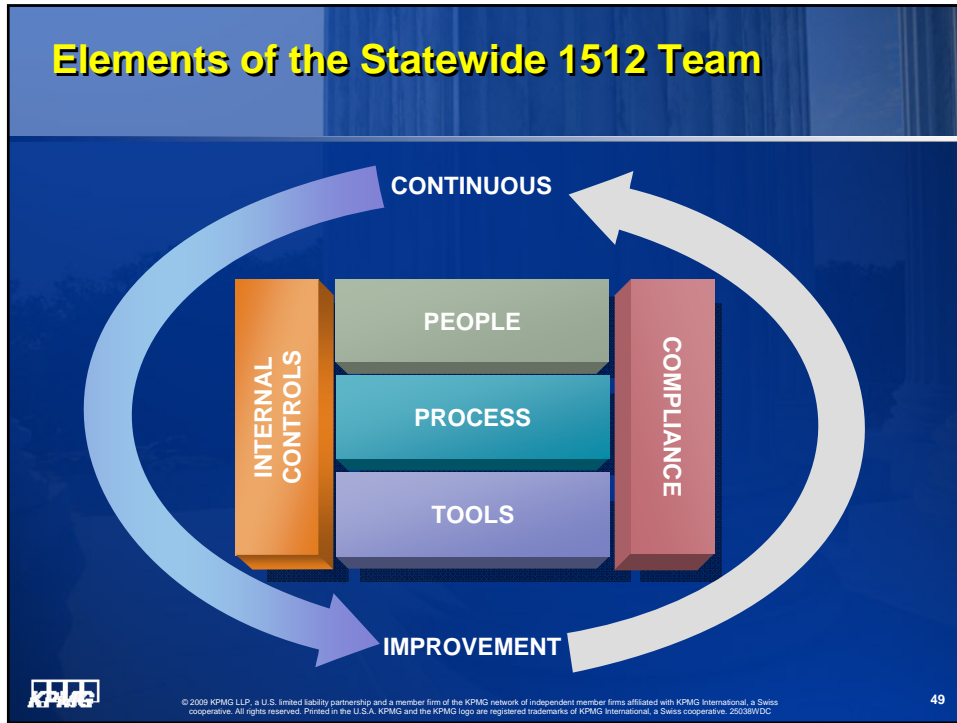
## Delegated, Decentralized Reporting Model



## Elements of the Statewide 1512 Team



## Elements of the Statewide 1512 Team

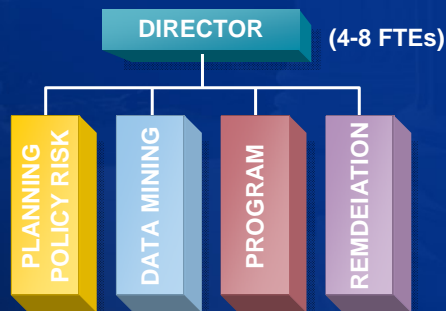


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## Elements of the Statewide 1512 Team: People



- ◆ Selecting appropriate team is critical to the overall success of mission of the team.
- ◆ Should have appropriate number of individuals and appropriate skills and background
- ◆ Five primary roles:



### ◆ Skills and Backgrounds:

- Auditing
- Internal Controls
- Federal Programs
- Federal Reporting
- Subrecipient and Vendor Monitoring
- Single Audit
- Data Mining
- CPA, CFE
- Statistics
- Report Writing
- Internal Audit
- Management
- Risk Assessment



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## Elements of the Statewide 1512 Team: Process



The QA team will :

- Provide a consistent review of controls, reports, and policies across all agencies
- Help ensure the statewide policy decisions made by the Recovery Cabinet are being followed in a consistent manner to review internal controls and compliance testing
- Provide a centralized approach to tracking and remediating exceptions noted during both the agency and QA review process



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## Elements of the Statewide 1512 Team: Process (continued)



- ◆ The process portion of the QA plan will provide the preparation, execution and evaluation of the QA team's work
- ◆ Main process activities :



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## Elements of the Statewide 1512 Team Process - Example



### ◆ Inputs

- Information from the GAO, Recovery Cabinet, single auditors, federal agencies and state agencies
- Agency exception sheet
- Section 1512 report prepared by agencies

### ◆ Risk Assessment

- Evaluating the input to identify the highest risk programs and agencies
- Provide risk assessment results to the Recovery Cabinet
- Create Inventory of Agency Policies



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## Elements of the Statewide 1512 Team Process - Example



### ◆ Testing

- Controls - On-going internal control and compliance testing based on the risk assessment
- Policies
  - Testing for compliance with OMB, federal agency and Recovery Cabinet policies
  - Evaluating the documentation of exceptions to established policies, including approval from the Recovery Cabinet
  - Report Accuracy - Quarter-end compliance testing



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## Elements of the Statewide 1512 Team Process - Example



### ◆ Report Writing

- Providing feedback to agencies
- Providing results to the Recovery Cabinet

### ◆ Remediation Tracking

- Noted exceptions on a risk basis
- Follow-up with agencies to determine status of control and compliance exception
- Additional testing to evaluate effectiveness the remediation



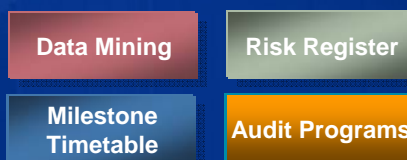
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## Elements of the Statewide 1512 Team: Tools



- ◆ There are many different tools and templates which can be used by the QA team, for example :



- ◆ The use of tools and templates will provide for a consistent approach for the teams work across programs and agencies.
- ◆ Tools provide efficiencies to the team and methods for collecting and communicating results back to agencies to forward to the Recovery Cabinet.



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## Elements of the Statewide 1512 Team Tools - Examples



- ◆ Data Mining : Use of data mining for control and compliance testing
- ◆ Templates : Data Element Agency Reviewer Checklist
  - Identify steps to re-perform based on the risk assessment
- ◆ Certifications
  - Agency reviewer certifications to help ensure the all review steps have been completed
  - Agency management certification to help ensure management has completed a high level review of the report
  - QA certification to provide assurance to the Recovery Cabinet that the QA review has been completed



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## Elements of the Statewide 1512 Team Tools - Examples



- ◆ Remediation Tracking
  - Tool to track exceptions and open help items based on risk
  - Tool provides a systematic way to help ensure all exceptions are prioritized and resolved in a timely manner
  - Provides the Recovery Cabinet with a centralize point to review progress and status of exceptions, rated by risk.
- ◆ Risk Register
  - Centralize tool for use in tracking levels of risk
  - Determination of highest risk areas for use in targeting internal control and compliance test work for most effective use of resources



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## Elements of the Statewide 1512 Team Tools - Examples



### ◆ Audit Programs

- Programs provide a consistent approach and review of high risk areas as identified as a team
- The programs should be continually updated as new areas are brought to the teams attention
- Programs will provide guidance for the team to determine if statewide policy decisions are being followed by all agencies



## Knowledge Check # 3

**Which of the following would not play a key role in executing the processes and controls in a QA plan?**

- A. Agency Preparer
- B. Agency Reviewer
- C. Agency Communicator
- D. Internal Auditor



## Knowledge Check # 3

### D. Internal Auditor

Internal Auditors cannot be responsible for executing QA processes, because it would impair their independence in performing their roles.



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## *Fraud Prevention & Detection*

*Darren Donovan*  
*KPMG LLP*

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## ARRA Fraud Considerations

- ◆ A key objective of ARRA is to minimize fraud, waste and abuse
  - Additional funding for audits, law enforcement and inspector general oversight
  - Even a 5% error rate places \$40 billion of total program funding potential at risk for fraud, waste and abuse
  - The federal government expects states to embed anti-fraud, waste and abuse efforts into ongoing oversight of programs
  - Existing systems and controls may not be capable of addressing increased expectations
  - The public has zero tolerance for fraud, waste and abuse

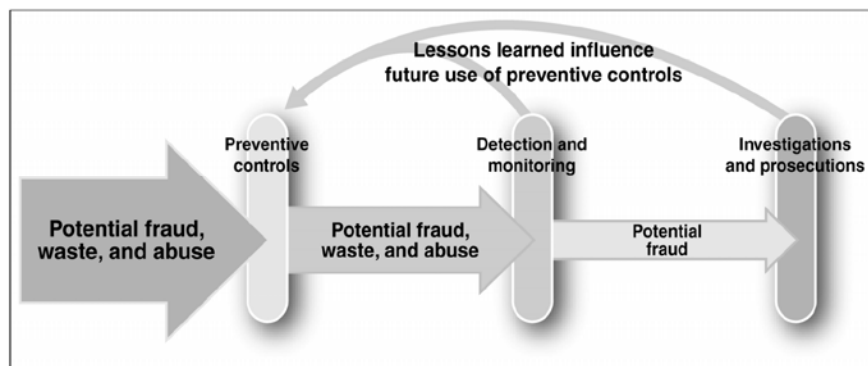


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## Anti-Fraud, Waste and Abuse Model

Figure 1: Program Designed to Minimize Fraud, Waste, and Abuse



Source: GAO.



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## Sample Antifraud Program Elements

Prevention	Detection	Response
<b>Agency Leadership</b> <b>Internal Audit</b> <b>Compliance and Monitoring Functions</b>		
<ul style="list-style-type: none"> <li>● Fraud and misconduct risk assessment</li> <li>● Standards of conduct, policies and procedures</li> <li>● Employee and third-party due diligence</li> <li>● Communication plan</li> <li>● Training programs</li> <li>● Process-specific fraud risk controls</li> </ul>	<ul style="list-style-type: none"> <li>● Hotlines and whistleblower mechanisms</li> <li>● Auditing and monitoring</li> <li>● Forensic data analysis</li> </ul>	<ul style="list-style-type: none"> <li>● Internal investigations and investigative protocols</li> <li>● Enforcement and accountability protocols</li> <li>● Disclosure protocols</li> <li>● Remedial action protocols</li> </ul>



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## Entity-Level Antifraud Program Elements

- ◆ An effective antifraud program should incorporate entity-level program elements to emphasize oversight, management accountability and an appropriate “tone at the top,” including the following specific elements:
  - Oversight Committee Function
  - Internal Audit Function
  - Compliance and Monitoring Function



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## Prevention

- ◆ Preventive fraud controls are important tools for heightening awareness of fraud risks and building a proactive, rather than reactive, approach to fraud awareness.
- ◆ An effective fraud prevention program should include the following specific elements:
  - Fraud and Misconduct Risk Assessment
  - Standards of Conduct
  - Communication Plan
  - Training Programs
  - Employee and Third-Party Due Diligence
  - Process-Specific Fraud Risk Controls



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## Detection

- ◆ Preventive controls can reduce, but not eliminate the propensity of fraudulent activity. As a result, detective controls are necessary to identify instances of fraud, waste and abuse.
- ◆ An effective fraud detection program should include the following specific elements:
  - Hotline and Whistleblower Mechanisms
  - Auditing and Monitoring, including:
    - Substantive Testing of Specific Fraud Risk Issues
    - Ongoing Monitoring of Antifraud Controls
  - Forensic Data Analysis



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## Response

- ◆ When instances of fraud, waste and abuse are identified, an appropriate response is necessary to investigate the impacts, enforce antifraud rules and remediate control weaknesses.
  
- ◆ An effective fraud response program should include the following specific elements:
  - Internal Investigative Protocols
  - Enforcement and Accountability Protocols
  - Disclosure Protocols
  - Remedial Action Protocols



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## Knowledge Check # 4

**An anti-fraud program can be effective even without an appropriate “tone at the top.”**

- A. True
- B. False



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## Knowledge Check # 4

### B. False

An effective anti-fraud program does require an appropriate “tone at the top.”



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## Practical Implementation

- ◆ High-level Practical Implementation Plan for State Agencies and Sub-Grantees:
  1. State Agencies
    - Assignment of responsibility for fraud & compliance monitoring
    - Develop antifraud guidance and templates to be distributed to sub-recipients
    - Provide training and communication
    - Monitor compliance
    - Coordinate investigations with Inspector General



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## Practical Implementation

- ◆ High-level Practical Implementation Plan for State Agencies and Sub-Grantees:
  2. Sub-Grantees
    - Perform fraud risk assessment
    - Assess current state of antifraud programs to address risks identified
    - Design and implement new antifraud programs
    - Monitor vendor activities
    - Investigate and report on non-compliance



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## Polling Question

**Which of the following best describes the concern you would most like to address prior to the January reporting deadline?  
(Add as many as applicable.)**

- A. Lack of internal quality assurance over data collection
- B. Failure of sub-recipients and vendors to provide accurate data
- C. Need for more clarity from federal granting agencies
- D. Added resources for reporting



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## Q & A

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## Closing Items

- ◆ If eligible for CPE credit, you will receive the certificate electronically in four to six weeks (approximately 12/28 – 1/11).
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## Contact Information

◆ *Nancy Valley*  
KPMG LLP  
518-427-4610  
[navalley@kpmg.com](mailto:navalley@kpmg.com)

◆ *Lorna Stark*  
KPMG LLP  
212-872-3396  
[lstark@kpmg.com](mailto:lstark@kpmg.com)

◆ *Darren Donovan*  
617-988-1833  
[djdonovan@kpmg.com](mailto:djdonovan@kpmg.com)



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