



Office of Inspector General Immediate Office of Inspector General

# Internet Access to Information on Office of Inspector General Oversight of Agency Implementation of the American Recovery and Reinvestment Act of 2009

Performed on behalf of the Council of the Inspectors General on Integrity and Efficiency



### U.S. Department of Agriculture Office of Inspector General Washington, D.C. 20250



The Honorable Phyllis K. Fong Chairperson, Council of the Inspectors General on Integrity and Efficiency 1400 Independence Avenue SW. Washington, D.C. 20250

Dear Ms. Fong:

Enclosed is the Department of Agriculture (USDA) Office of Inspector General (OIG) report entitled *Internet Access to Information on Office of Inspector General Oversight of Agency Implementation of the American Recovery and Reinvestment Act of 2009*. The USDA OIG performed this work on behalf of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), based on a project plan approved by the Council in July 2009. The final version of the draft was accepted by the Council and reflects the status of OIG and agency Recovery Act Web sites as of December 16, 2009.

The purpose of the report was to determine if agency Web sites meet the guidance established in the Office of Management and Budget (OMB) Memorandum for the Heads of Departments and Agencies on *Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009*, issued April 3, 2009. Appendix II of that document states that agency Recovery Act Web sites should provide (1) mechanisms for reporting fraud to the OIG and (2) access to OIG Recovery Act reports. The report also looks at the extent to which OIGs have adopted the same mechanisms within their own Web sites.

#### The report found that:

- Ninety-three percent (28 of 30) of the agencies receiving funds under the Recovery Act maintain Recovery Act home pages with a link to the Web site of the cognizant OIG.
- Ninety-three percent (28 of 30) of the agencies receiving funds under the Recovery Act maintain Recovery Act homepages with links to report fraud that lead directly to the cognizant, congressionally-mandated OIG.
- Eighty-seven percent (26 of 30) of the OIGs with oversight responsibilities under the Recovery Act have a direct link from the OIG's homepage to an OIG Recovery Act page that provides both a link to report fraud and access to the OIG's Recovery Act reports.

The report contains no formal recommendations. Each OIG is encouraged to review the agency-specific findings included in the appendices to the report and work with its agency to ensure that agency Web sites comply with the April 3, 2009, OMB guidance for providing (1) mechanisms for reporting fraud to the OIG and (2) access to OIG Recovery Act reports. OIGs are also encouraged to review the findings related to OIG Web sites and consider any refinements they deem appropriate for their own Web sites.

During CIGIE's consideration of the draft of this report, many OIGs and/or their agencies made updates to their respective Recovery Act Web sites. These updates were taken into account in preparation of the final report.

We would like to thank the staff from across the OIG community who worked with the report team to ensure the accuracy of the final report.

Sincerely,

/s/

January 28, 2010

Kathleen S. Tighe Deputy Inspector General

Enclosure

# Oversight of Agency Implementation of the American Recovery and Reinvestment Act of 2009

#### Purpose:

This document summarizes the findings of the first Council of the Inspectors General on Integrity and Efficiency (CIGIE) review of Office of Inspector General (OIG) oversight of agency activities under the American Recovery and Reinvestment Act of 2009 (Recovery Act). The purpose of this project was to determine if agency websites meet Office of Management and Budget (OMB) guidance for providing (1) mechanisms for reporting fraud to the OIG; and (2) access to OIG Recovery Act reports. We also looked at the extent to which OIGs have adopted the same mechanisms within their own websites.

#### Methodology:

To help ensure transparency and accountability in the Government's implementation of the Recovery Act, on April 3, 2009, OMB issued a "Memorandum for the Heads of Departments and Agencies" on "Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009." Appendix Two of that guidance states, in part:

In order to facilitate transparency to the public, agencies must follow some minimum common formats for their Recovery Act pages. These include: ...

 Link to agency Inspector General (IG) website. Include a link to the IG's websites to allow for fraud reporting and easy access to IG reports.

This CIGIE project tests whether the websites of the 30 Federal agencies listed in the Recovery Act have met that guidance. Specifically:

- Does the Recovery Act section of each agency's website have a link to the cognizant OIG's website?
- Can a member of the public reviewing the Recovery Act section of an agency's website find information on reporting fraud that will lead them to the cognizant, Congressionally-established OIG?

This project also looks at the extent to which the websites of the cognizant, Congressionally-established OIGs, although not subject to the OMB guidance, have chosen to use these same methods for facilitating easy public access to Recovery Act information. Specifically, we asked:

 Can members of the public find one central location on each OIG's website where they can see the OIG's Recovery Act information, including
 (1) mechanisms for reporting fraud; and (2) access to OIG Recovery Act reports?

To get the answers to these questions, we reviewed the websites of the 30 Federal entities (28 independent agencies, one subcomponent of a Federal agency that received funds directly in the Recovery Act, and one corporation) provided funds under the Recovery Act and the websites of each of the 30 cognizant OIGs. The initial review of the websites was done in late August 2009 with follow up reviews performed in late September and early October 2009.

This report was prepared using the General Standards of professional judgment and competence of the Generally Accepted Government Accounting Standards (GAGAS). To support the goal of quality assurance, the report findings were indexed to the supporting work papers and the indexing was independently referenced by an impartial auditor.

#### Findings:

Ninety-three percent (28 of 30) of the agencies receiving funds under the Recovery Act maintain Recovery Act home pages with a link to the website of the cognizant OIG.

In examining this question, we looked to see if the agency maintained a Recovery Act page that included a tab labeled "Inspector General," "Office of Inspector General," or "OIG" and that linked to some part of the cognizant OIG's web site. We found that 28 of 30 or 93% of the agencies did so. The three most common links were to the OIG's home, hotline, and Recovery Act pages.

\_

<sup>&</sup>lt;sup>1</sup> It should be noted that the match-up between OIGs and agencies under the Recovery Act is slightly more complex than the overall numbers here indicate. There are two OIGs providing Recovery Act oversight to the Department of the Treasury (Treasury): the Treasury OIG and the Treasury Inspector General for Tax Administration. As the first two findings in this report deal with agency websites, Treasury is counted once. As the third report finding relates to the OIG's websites, the two OIGs serving Treasury are counted separately there. A second complication is that both the Department of Defense (DOD) and one of its component agencies, the United States Army Corps of Engineers (USACE), are listed separately in the Recovery Act though both receive Recovery Act oversight from the DOD OIG. Hence, in findings one and two, DOD and USACE are counted separately. However, as the third finding relates specifically to the OIGs, DOD is represented once there, by its Congressionally-established, Department-wide OIG.

Although the other two agencies did not have a tab identified as leading to the OIG on their Recovery Act page, they did have tabs labeled for reporting fraud, waste, or abuse and those tabs led to the cognizant OIG. One of the two agencies also includes all of the OIG's Recovery Act plans and reports on the agency Recovery Act site.

Ninety-three percent (28 of 30) of the agencies receiving funds under the Recovery Act maintain Recovery Act homepages with links to report fraud that lead directly to the cognizant, Congressionally-mandated OIG.

Our second test of agency Recovery Act web pages was to determine if a member of the public who wanted to report fraud in a Recovery Act program – *but who was unfamiliar with the term OIG and the purpose of an OIG hotline* – would be able to file a report of suspected fraud that would reach the cognizant, Congressionally-mandated OIG. We found that 28 of the 30 agencies (93%) receiving funds under the Recovery Act maintained Recovery Act homepages with links to report fraud that led directly to the cognizant, Congressionally-mandated OIG.

The other two agencies did have tabs to their OIG – but the agency Recovery Act page did not explain that the OIG is where a member of the public can report fraud, waste, or abuse.

Eighty-seven percent (26 of 30) of the OIGs with oversight responsibilities under the Recovery Act have a direct link from the OIG's homepage to an OIG Recovery Act page that provides both a link to report fraud and access to the OIG's Recovery Act reports.

Although the OMB guidance is addressed to the agencies, rather than the IGs, we thought it would be useful to the OIGs to review the extent to which the websites of the cognizant, Congressionally-established OIGs have chosen to use the methods laid out in the April 3, 2009, OMB guidance for facilitating easy public access to Recovery Act information. While the OIGs are free to choose other means for assuring public access, these are the means identified by OMB and required of the agencies. Knowing the extent to which they are being utilized within the OIG community would be one useful factor in enabling each OIG to assess the accessibility of its Recovery Act information and determine any refinements the OIG considers appropriate.

Our first test was to go to each of the OIG's internet homepages and see if we could find a link to a page devoted specifically to that OIG's Recovery Act work. We found that to be the case in 28 of the 30 OIG websites we reviewed.

We then tested these 28 OIG Recovery Act pages to determine if they each (1) had a tab for reporting fraud and (2) provided access to the OIG's Recovery Act reports. We found this to be the case for 26 of the websites.

Of the two remaining OIGs, we found one OIG Recovery Act page had an identified link for reporting fraud but did not link to the OIG's Recovery Act reports; the other OIG Recovery Act page did link to the OIG's Recovery Act reports and to the OIG hotline. It did not, however, explain that the hotline is where a member of the public can report fraud.

Finally, we went back to the websites of the two OIGs in our study group that do not maintain a separate Recovery Act page on their website. We wanted to see if a member of the public could determine how to report fraud and where to read the OIG's Recovery Act reports. Of the two OIGs with Recovery Act responsibilities that do not maintain a separate OIG Recovery Act page, we found that:

- Both have a link from the OIG homepage to the OIG hotline and include narrative stating that the hotline is where one can report fraud.
- Neither had a link we could find to the OIG's Recovery Act reports, although one of these OIGs does list all its Recovery Act reports on the agency Recovery Act website.

#### **Follow Up**

Each OIG is encouraged to review the agency-specific findings included in the appendices to this report and work with its agency to ensure that agency websites comply with the April 3, 2009, OMB guidance for providing (1) mechanisms for reporting fraud to the OIG; and (2) access to OIG Recovery Act reports. OIGs are also encouraged to review the findings related to OIG websites and consider any refinements they deem appropriate for their own websites.

During the comment period for the draft of this report, many OIGs and/or their agencies made updates to their respective Recovery Act websites. The final version of the report was accepted by the Council and reflects the status of OIG and agency Recovery Act websites as of December 16, 2009.

# Appendix One

Does the Recovery Act section of each agency's website have a link to the OIG's website?

NOTE: To be included the link must be marked "Office of Inspector General" or "OIG." Tabs marked "fraud" or "fraud, waste, and abuse" that lead to the OIG, but do not say OIG on their face, are not included.

Amtrak Corporation for National and Community Service Y United States Department of Agriculture Pepartment of Commerce Py Department of Defense Py Department of Education Py Department of Energy Pepartment of Health and Human Services Pepartment of Homeland Security Pepartment of Housing and Urban Development Pepartment of Justice Pepartment of Labor Pepartment of State Pepartment of State Pepartment of Transportation Pepartment of Transportation Pepartment of Veterans Affairs Pervironmental Protection Agency Pederal Communications Commission Y Rational Aeronautics and Space Administration Y National Science Foundation Y Railroad Retirement Board Smithsonian Institution Y Social Security Administration Y V PEDED Activities Py Pepartment of Y Pepartment of Y Pepartment of Veterans Affairs Py Railroad Retirement Board N* Small Business Administration Y V V Poscial Security Administration Y V V V V V V V V V V V V V V V V V V	Agency for International Development	Υ
United States Department of Agriculture  Department of Commerce  Y  Department of Defense  Pepartment of Education  Pepartment of Energy  Department of Health and Human Services  Y  Department of Homeland Security  Pepartment of Housing and Urban Development  Y  Department of Justice  Y  Department of Labor  Pepartment of State  Pepartment of State  Y  Department of Transportation  Pepartment of Transportation  Pepartment of Veterans Affairs  Periorionmental Protection Agency  Federal Communications Commission  Y  National Aeronautics and Space Administration  Y  Railroad Retirement Board  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers  N	Amtrak	Υ
Department of Commerce Department of Defense Pepartment of Education Pepartment of Energy Pepartment of Health and Human Services Pepartment of Homeland Security Pepartment of Homeland Security Pepartment of Housing and Urban Development Pepartment of Justice Pepartment of Labor Pepartment of State Pepartment of State Pepartment of Transportation Pepartment of Transportation Pepartment of Veterans Affairs Pepartment of Veterans Affairs Penvironmental Protection Agency Pederal Communications Commission Yefederal Services Administration National Aeronautics and Space Administration Yenational Science Foundation Office of Personnel Management Yenational Retirement Board Small Business Administration Yenational Institution Yesocial Security Administration Yenational Science Foundaministration Yesocial Security Administration Yenatical Science Foundaministration Yesocial Security Administration Yesocial Security Administration Yesocial Security Administration	Corporation for National and Community Service	Υ
Department of Defense Department of Education Y Department of Energy Y Department of Health and Human Services Y Department of Homeland Security Y Department of Housing and Urban Development Y Department of Justice Y Department of Labor Pepartment of State Y Department of State Y Department of Transportation Y Department of the Interior Pepartment of Veterans Affairs Y Department of Veterans Affairs Y Environmental Protection Agency Y Federal Communications Commission Y Rational Aeronautics and Space Administration Y National Science Foundation Y Railroad Retirement Board Small Business Administration Y Social Security Administration Y United States Army Corp of Engineers N	United States Department of Agriculture	
Department of Education  Department of Energy  Department of Health and Human Services  Y  Department of Homeland Security  Pepartment of Housing and Urban Development  Department of Justice  Y  Department of Labor  Pepartment of State  Pepartment of State  Pepartment of Transportation  Pepartment of the Interior  Pepartment of Veterans Affairs  Perior Homeland Security  Y  Department of State  Y  Department of Transportation  Pepartment of Veterans Affairs  Prederal Communications Commission  Y  Rational Aeronautics and Space Administration  Y  National Endowment for the Arts  National Science Foundation  Office of Personnel Management  Y  Railroad Retirement Board  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers	Department of Commerce	Υ
Department of Energy Department of Health and Human Services Y Department of Homeland Security Pepartment of Housing and Urban Development Y Department of Justice Y Department of Labor Pepartment of State Pepartment of the Interior Pepartment of Transportation Pepartment of the Treasury Pepartment of Veterans Affairs Pervironmental Protection Agency Federal Communications Commission Y National Aeronautics and Space Administration Y National Science Foundation Y Railroad Retirement Board Small Business Administration Y Social Security Administration Y United States Army Corp of Engineers N	Department of Defense	Υ
Department of Health and Human Services  Department of Homeland Security  Department of Housing and Urban Development  Y  Department of Justice  Pepartment of Labor  Department of State  Department of State  Y  Department of the Interior  Pepartment of Transportation  Pepartment of the Treasury  Pepartment of Veterans Affairs  Environmental Protection Agency  Federal Communications Commission  Y  National Aeronautics and Space Administration  National Science Foundation  Office of Personnel Management  Railroad Retirement Board  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers  N	Department of Education	
Department of Homeland Security Department of Housing and Urban Development Y Department of Justice Y Department of Labor Pepartment of State Pepartment of the Interior Pepartment of Transportation Y Department of the Treasury Pepartment of Veterans Affairs Periorionmental Protection Agency Federal Communications Commission Y Rational Aeronautics and Space Administration Y National Endowment for the Arts Y National Science Foundation Y Railroad Retirement Board Small Business Administration Y Social Security Administration Y United States Army Corp of Engineers Y	Department of Energy	=
Department of Housing and Urban Development  Department of Justice  Department of Labor  Department of State  Y  Department of State  Y  Department of the Interior  Pepartment of Transportation  Pepartment of the Treasury  Department of Veterans Affairs  Y  Environmental Protection Agency  Federal Communications Commission  Y  Rational Aeronautics and Space Administration  National Endowment for the Arts  National Science Foundation  Office of Personnel Management  Y  Railroad Retirement Board  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers  N		Υ
Department of Justice Department of Labor Pepartment of State Pepartment of State Pepartment of the Interior Pepartment of Transportation Pepartment of the Treasury Pepartment of Veterans Affairs Perovironmental Protection Agency Pederal Communications Commission Pepartment of Veterans Affairs Perovironmental Protection Agency Pederal Communications Commission Pepartment of Veterans Affairs Perovironmental Protection Agency Pederal Communications Commission Perovironmental Protection Agency Perovironmental Protection Agency Pederal Communications Commission Perovironmental Protection Agency Perovironmental Prot	Department of Homeland Security	Υ
Department of Labor Department of State Y Department of the Interior Pepartment of Transportation Pepartment of the Treasury Pepartment of Veterans Affairs Pervironmental Protection Agency Federal Communications Commission Y General Services Administration Y National Aeronautics and Space Administration Y National Science Foundation Y Office of Personnel Management Y Railroad Retirement Board Smithsonian Institution Y Social Security Administration Y United States Army Corp of Engineers  Y Department of the Interior Y Y V Department of the Treasury Y Y V Tenitronal Protection Agency Y Y V Tenitronal Protection Agency Y V V Tenitronal Protection Agency Y Tenitronal Protection Agency	Department of Housing and Urban Development	Υ
Department of State  Department of the Interior  Department of Transportation  Pepartment of the Treasury  Department of Veterans Affairs  Environmental Protection Agency  Federal Communications Commission  Y  Seneral Services Administration  National Aeronautics and Space Administration  Y  National Endowment for the Arts  National Science Foundation  Office of Personnel Management  Railroad Retirement Board  Small Business Administration  Y  Smithsonian Institution  Y  United States Army Corp of Engineers  N	Department of Justice	Υ
Department of the Interior  Department of Transportation  Pepartment of the Treasury  Department of Veterans Affairs  Environmental Protection Agency  Federal Communications Commission  Y  General Services Administration  National Aeronautics and Space Administration  Y  National Endowment for the Arts  National Science Foundation  Office of Personnel Management  Railroad Retirement Board  Small Business Administration  Y  Smithsonian Institution  Y  Social Security Administration  Y  United States Army Corp of Engineers	Department of Labor	Υ
Department of Transportation  Department of the Treasury  Department of Veterans Affairs  Environmental Protection Agency  Federal Communications Commission  Y  General Services Administration  National Aeronautics and Space Administration  Y  National Endowment for the Arts  Y  National Science Foundation  Office of Personnel Management  Y  Railroad Retirement Board  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers	Department of State	Υ
Department of the Treasury  Department of Veterans Affairs  Environmental Protection Agency  Federal Communications Commission  Y  General Services Administration  National Aeronautics and Space Administration  Y  National Endowment for the Arts  Y  National Science Foundation  Office of Personnel Management  Y  Railroad Retirement Board  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers	Department of the Interior	=
Department of Veterans Affairs  Environmental Protection Agency  Federal Communications Commission  Y  General Services Administration  National Aeronautics and Space Administration  Y  National Endowment for the Arts  Y  National Science Foundation  Y  Office of Personnel Management  Y  Railroad Retirement Board  N*  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers	Department of Transportation	Υ
Environmental Protection Agency Federal Communications Commission Y General Services Administration Y National Aeronautics and Space Administration Y National Endowment for the Arts Y National Science Foundation Y Office of Personnel Management Y Railroad Retirement Board N* Small Business Administration Y Social Security Administration Y United States Army Corp of Engineers Y	Department of the Treasury	Υ
Federal Communications Commission  General Services Administration  National Aeronautics and Space Administration  Y  National Endowment for the Arts  Y  National Science Foundation  Y  Office of Personnel Management  Y  Railroad Retirement Board  N*  Small Business Administration  Y  Social Security Administration  Y  United States Army Corp of Engineers	Department of Veterans Affairs	Υ
General Services Administration Y National Aeronautics and Space Administration Y National Endowment for the Arts Y National Science Foundation Y Office of Personnel Management Y Railroad Retirement Board N* Small Business Administration Y Smithsonian Institution Y Social Security Administration Y United States Army Corp of Engineers N	Environmental Protection Agency	Υ
National Aeronautics and Space Administration       Y         National Endowment for the Arts       Y         National Science Foundation       Y         Office of Personnel Management       Y         Railroad Retirement Board       N*         Small Business Administration       Y         Smithsonian Institution       Y         Social Security Administration       Y         United States Army Corp of Engineers       N	Federal Communications Commission	Υ
National Endowment for the Arts  National Science Foundation  Office of Personnel Management  Railroad Retirement Board  Small Business Administration  Y  Smithsonian Institution  Y  Social Security Administration  V  United States Army Corp of Engineers	General Services Administration	Υ
National Science FoundationYOffice of Personnel ManagementYRailroad Retirement BoardN*Small Business AdministrationYSmithsonian InstitutionYSocial Security AdministrationYUnited States Army Corp of EngineersN	National Aeronautics and Space Administration	Υ
Office of Personnel Management  Railroad Retirement Board  N*  Small Business Administration  Y  Smithsonian Institution  Y  Social Security Administration  Y  United States Army Corp of Engineers  N	National Endowment for the Arts	Υ
Railroad Retirement BoardN*Small Business AdministrationYSmithsonian InstitutionYSocial Security AdministrationYUnited States Army Corp of EngineersN	National Science Foundation	Υ
Small Business AdministrationYSmithsonian InstitutionYSocial Security AdministrationYUnited States Army Corp of EngineersN	Office of Personnel Management	Υ
Smithsonian InstitutionYSocial Security AdministrationYUnited States Army Corp of EngineersN	Railroad Retirement Board	N*
Social Security Administration Y United States Army Corp of Engineers N	Small Business Administration	Y
United States Army Corp of Engineers N	Smithsonian Institution	Y
	Social Security Administration	Y
	United States Army Corp of Engineers	N

<sup>\*</sup>RRB's OIG's Recovery Act plans and reports are posted directly on the RRB agency Recovery Act page.

# Appendix Two

Can a member of the public reviewing the Recovery Act section of an agency's website find information on reporting fraud that will lead them to the cognizant, statutory OIG?

NOTE: This test was done under the assumption that the member of the public was unfamiliar with OIGs and OIG hotlines.

Agency for International Development	Y
Amtrak	N
Corporation for National and Community Service	Υ
United States Department of Agriculture	Y
Department of Commerce	Υ
Department of Defense	Υ
Department of Education	Υ
Department of Energy	Y
Department of Health and Human Services	Υ
Department of Homeland Security	Υ
Department of Housing and Urban Development	Υ
Department of Justice	Υ
Department of Labor	Υ
Department of State	Υ
Department of the Interior	Υ
Department of Transportation	Υ
Department of the Treasury	Υ
Department of Veterans Affairs	Υ
Environmental Protection Agency	Υ
Federal Communications Commission	N
General Services Administration	Υ
National Aeronautics and Space Administration	Υ
National Endowment for the Arts	Υ
National Science Foundation	Υ
Office of Personnel Management	Υ
Railroad Retirement Board	Υ
Small Business Administration	Υ
Smithsonian Institution	Υ
Social Security Administration	Υ
United States Army Corp of Engineers	Υ

# Appendix Three

Can members of the public find one central location on each OIG's website where they can see the OIG's Recovery Act information, including (1) how to report fraud and (2) the OIG's Recovery Act reports?

NOTE: This test was done under the assumption that the member of the public was unfamiliar with OIGs and OIG hotlines.

Agency for International Development	Υ
Amtrak	N
Corporation for National and Community Service	Υ
United States Department of Agriculture	Υ
Department of Commerce	Υ
Department of Defense	Υ
Department of Education	Υ
Department of Energy	Υ
Department of Health and Human Services	Υ
Department of Homeland Security	Υ
Department of Housing and Urban Development	Υ
Department of Justice	Υ
Department of Labor	Υ
Department of State	N
Department of the Interior	Υ
Department of Transportation	Υ
Department of the Treasury	Υ
Department of the Treasury: Treasury Inspector	Υ
General for Tax Administration	
Department of Veterans Affairs	Υ
Environmental Protection Agency	Υ
Federal Communications Commission	Υ
General Services Administration	Υ
National Aeronautics and Space Administration	Υ
National Endowment for the Arts	Y
National Science Foundation	Υ
Office of Personnel Management	N
Railroad Retirement Board	N*
Small Business Administration	Υ
Smithsonian Institution	Y
Social Security Administration	Υ

<sup>\*</sup>RRB's OIG's Recovery Act plans and reports are posted directly on the RRB agency Recovery Act page.