

OIG Recovery Act Plan Overview

OIG Name:	HUD-OIG
OIG Broad Recovery Act Goals:	HUD-OIG will focus on key financial decisions and processes used by HUD to disperse and control Recovery Act funding. This includes conducting audits involving fund allocations and grantee capacity; evaluating front end risk assessments on both HUD and funding recipients, and performing audits of HUD systems controls and effectiveness. We will also liaise with federal and state prosecutors, as well as law enforcement counterparts enlisting them to participate in joint efforts to combat fraud in HUD programs.
OIG Broad Outreach Recovery Act Goals:	Our outreach efforts will include technical advice to grantees, sub-grantees, industry groups, building inspectors, state/local governments, not-for-profit leaders, state and local Inspectors General, auditors, and Attorneys General. We will conduct training with HUD staff and contractors stressing fraud prevention, fraud awareness and fraud indicators.
OIG Recovery Act Risk Assessment Process:	We will continue to confer with HUD program staff on evaluation of front end risk assessments. OIG will audit HUD's risk assessments for compliance with OMB guidelines. Based on prior audit work, we will conduct risk assessments at the local level to identify grantees for more in-depth capacity reviews. Risk assessment and capacity reviews will be analyzed with Federal/state/local prosecutors for investigative/prosecutable strategies.
OIG Recovery Act Funds:	\$15,000,000
Expiration Date of OIG Recovery Act Funds:	FY2013
FY 2009 OIG Non-Recovery Act Funds:	\$120,000,000
Number of OIG Planned Recovery Act Hires:	30
OIG Recovery Act Funds to be Allocated to Contracts:	N/A
Purpose of Recovery Act Contracts:	N/A
Types of Recovery Act Contracts Awarded to Date:	N/A
Link to OIG FY 2009 Recovery Act Work Plan:	Under construction

HUD- OIG
FY 2009 Recovery Act Work Plan

Agency	Program Area	Agency Recovery Act Funds Associated w/Program Area	Type of Review (Administrative / Financial, Eligibility, Performance, Other)	Entity Performing Review (OIG Staff, Contractor, Other)	Project Title	Background	Objective	Expected Quarter When Work will Start	Expected Quarter Final Report will be Issued	Expected Number of Reports
HUD	All	Formula Funded Programs	Administrative/ Financial	OIG Audit Staff	Review of Formula Dispersal of funds	A major portion of HUD ARRA funding was disbursed using existing program formulas.	Determine whether funding allocation used appropriate formula.	Q3 FY09	Q4 FY09	1
				OIG Investigations Staff	Analysis of grantee action plan	Review of past performance of grantee	Determine grantees susceptible to fraud opportunities	Q3 FY09	Q4 FY09	1
HUD	All	All	Administrative/ Financial	OIG Audit Staff	Review of RAMPS	HUD is initiating a system for ARRA -- the Recovery Act Management and Reporting System	Determine if management procedures and access controls meet OMB requirements.	Q3 FY09	Q2 FY10	1
				OIG Investigations Staff	Review of Procurement Procedures	Review of HUD contracts supporting ARRA	Determine if Procurement policies are being followed even in short time constraints	Q3 FY09	Q4 FY09	1
HUD	Public and Indian Housing (Housing Capital Fund)	\$4,000,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
					Recipient Capacity Audits	Recipients of ARRA funds should have appropriate management and fiscal capacity.	Determine if recipient have management and fiscal capacity to meet ARRA goals and expend funds	Q3 FY09	Q4 FY09	10
				OIG Investigations Staff	Analyze capacity of Troubled PHA receiving increased funding	Implement fraud awareness outreach and training	Identify early warning signs of fraud to prevent loss of funds	Q3 FY09	Q4 FY09	1
HUD	Public and Indian Housing (Native American Block Housing Grant)	\$510,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
					Recipient Capacity Audits	Recipients of ARRA funds should have appropriate management and fiscal capacity.	Determine if recipient have management and fiscal capacity to meet ARRA goals and expend funds effectively.	Q3 FY09	Q4 FY09	1
				OIG Investigations Staff	Analyze capacity of grantees receiving increased funding	Implement fraud awareness outreach and training	Identify early warning signs of fraud to prevent loss of funds	Q3 FY09	Q4 FY09	1

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HUD	Community Planning and Development (Community Development Block Grants)	\$1,000,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
					Recipient Capacity Audits	Recipients of ARRA funds should have appropriate management and fiscal capacity.	Determine if recipient have management and fiscal capacity to meet ARRA goals and expend funds effectively.	Q3 FY09	Q4 FY09	8
HUD	Community Planning and Development (Neighborhood Stabilization Plan)	\$2,000,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
					Recipient Capacity Audits	Recipients of ARRA funds should have appropriate management and fiscal capacity.	Determine if recipient have management and fiscal capacity to meet ARRA goals and expend funds effectively.	Q3 FY09	Q4 FY09	3
					Review of Grant System	HUD uses the Disaster Recovery Grant System to record NSP data.	Determine if the IT system collects NSP data necessary to monitor funds, activities, assets, income, and outcomes.	Q2 FY09	Q1 FY 10	2
					Outreach to Law Enforcement Counterparts and State Grantees		Conduct liaison activity with federal/state prosecutors, law enforcement and outreach to state grantees.	Q3 FY09	Q4 FY09	
			Eligibility	OIG Audit Staff	Review of State NSP Allocation	States allocate NSP funding to localities.	Determine whether funding allocation was logical and equitable.	Q3 FY09	Q4 FY09	2
HUD	Community Planning and Development (HOME Investment Partnership-Tax Credits)	\$1,500,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
				OIG Investigations Staff	Outreach to Law Enforcement Counterparts and Grantees		Educate law enforcement on complexity of program and help grantees identify fraud indicators.	Q3 FY09	Q4 FY09	
HUD	Community Planning and Development (Homeless Prevention Fund)	\$2,250,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
				OIG Investigations Staff	Outreach to Law Enforcement Counterparts and Grantees	Educate law enforcement on complexity of program and help grantees identify fraud indicators.	Q3 FY09	Q4 FY09		

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HUD	Multifamily Housing (Assisted Housing Stability - Project Based Rental Assistance)	\$2,000,000,000	Administrative/ Financial	OIG Audit Staff	Financial Statement Audit	This program is unlike other ARRA programs in that it is not a increase in program activity, but a change in the manner in which projects are funded. We will review this funding as part of the 2009 financial statement audit.	Determine appropriateness of funding allocation	Q3 FY09	Q1 FY10	1
				OIG Investigations Staff	Liaison with State Housing Credit Agencies	This program is unlike other ARRA programs in that it is not a increase in program activity, but a change in the manner in which projects are funded.	Identify fraud opportunities in the manner of new program delivery.	Q3 FY09	Q4 FY09	1
HUD	Multifamily Housing (Green Retrofit Investments- Assisted Housing Energy Refits)	\$250,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1
				OIG Investigations Staff	Review of grantees abilities to manage funds	Grantees are susceptible to contract fraud schemes	Conduct outreach to grantees, sub-grantees, and industry groups addressing fraud prevention.	Q3 FY09	Q4 FY09	
HUD	Office of Healthy Homes and Lead Hazard	\$100,000,000	Administrative/ Financial	OIG Audit Staff	Review of Front End Risk Assessment	ARRA Requires Department Front End Risk Assessment	Determine if Front End Risk Assessments met OMB and Department Guidelines.	Q3 FY09	Q4 FY09	1

Type of Reviews

Administrative/Financial Reviews - reviews of management administrative issues, management internal controls, or financial systems/processes

Eligibility Reviews - reviews to determine if eligibility requirements were met for a given program

Performance Reviews - reviews to determine the effectiveness of a given program

Other Reviews - reviews that do not fit within the above categories