



Florida Department of Environmental Protection

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To: Kim Mills, Director of Auditing
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From: Valerie Peacock, Audit Administrator
Department of Environmental Protection Office of Inspector General

Date: October 14, 2009

Subject: Department of Environmental Protection (DEP) Office of Inspector
General ARRA Data Quality Review Efforts

The Department of Environmental Protection Office of Inspector General has worked closely with the Department ARRA Reviewer (Director of Regulatory Compliance) and staff from the following programs providing technical assistance during the implementation of the American Recovery and Reinvestment Act (ARRA) funding.

- Water Resource Management Clean Water State Revolving Loan Fund
- Water Resource Management Drinking Water State Revolving Loan Fund
- Waste Management Bureau of Petroleum Storage Systems Leaking Underground Storage Tanks
- Environmental Assessment and Restoration, Water Quality Management Planning
- Air Resource Management, State Clean Diesel Grant

The Office of Inspector General has performed data element quality review on all 1512 reporting through September 30, 2009. This included the following activities.

- Designated ARRA supervisory point of contact and audit team in coordinating review efforts.
- Attended Data Reporting Training.
- Attended program meetings to discuss the implementation process of the ARRA funding.
- Met with program staff to assess their understanding of the required data elements for 1512 reporting as well as to assess the status of the ARRA award and funding source and amount, and provided technical assistance as needed.
- Reviewed the processes established for ARRA fund tracking and reporting by program staff.

- Reviewed static and variable data reported by program staff and/or sub-recipients. Verify/validated data entries awards information to ensure accurate reporting in the Florida Reporting system.
- Verified reported award name, amount, type, date, number, CFDA number, and descriptions against executed agreement with EPA.
- Verified revenue and expenditure amounts reported against FLAIR reports obtained from Finance and Accounting.
- Reviewed backup documentation for expenditures.
- Verified DUNS numbers on the CCR website to ensure the accuracy of DUNS numbers reported in the Florida Reporting System and to ensure that sub-recipients were registered in the CCR database.
- Reviewed sub-recipient agreements to ensure that all sub-recipient names, award numbers, and award amounts reported were supported by executed agreements.
- Sampled various sub-recipients relating to their reporting of jobs created and jobs retained to obtain an understanding of the processes used by the subrecipient to report this data. Reviewed source document information provided by program on awards data, funding amounts, jobs data, and expenditures. Reviewed the methodology used for the reporting of jobs retained and created to determine the processes used by the recipient and vendors to report this data.
- Reviewed the vendor contracts and interviewed program staff to ensure that all ARRA requirements were included in the contract amendments.
- Followed up with program management and DEP ARRA reviewer on reconciliations and corrections to data