American Recovery and Reinvestment Act Projects - 21st Space Wing, Peterson Air Face Base, Colorado
1. REPORT DATE  
15 JUL 2010

2. REPORT TYPE

3. DATES COVERED  
00-00-2010 to 00-00-2010

4. TITLE AND SUBTITLE  
American Recovery and Reinvestment Act Projects - 21st Space Wing, Peterson Air Face Base, Colorado

5a. CONTRACT NUMBER

5b. GRANT NUMBER

5c. PROGRAM ELEMENT NUMBER

5d. PROJECT NUMBER

5e. TASK NUMBER

5f. WORK UNIT NUMBER

6. AUTHOR(S)

7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES)  
Department of Defense Inspector General, 400 Army Navy Drive, Arlington, VA, 22202-4704

8. PERFORMING ORGANIZATION REPORT NUMBER

9. SPONSORING/MONITORING AGENCY NAME(S) AND ADDRESS(ES)

10. SPONSOR/MONITOR’S ACRONYM(S)

11. SPONSOR/MONITOR’S REPORT NUMBER(S)

12. DISTRIBUTION/AVAILABILITY STATEMENT  
Approved for public release; distribution unlimited

13. SUPPLEMENTARY NOTES

14. ABSTRACT

15. SUBJECT TERMS

16. SECURITY CLASSIFICATION OF:  
   a. REPORT  
   unclassified
   b. ABSTRACT  
   unclassified
   c. THIS PAGE  
   unclassified

17. LIMITATION OF ABSTRACT  
Same as Report (SAR)

18. NUMBER OF PAGES  
   20

19a. NAME OF RESPONSIBLE PERSON

Standard Form 298 (Rev. 8-98)  
Prescribed by ANSI Std Z39-18
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Acronyms and Abbreviations
AFB   Air Force Base
CDC   Child Development Center
FAR   Federal Acquisition Regulation
FBO   Federal Business Opportunities
FPDS  Federal Procurement Data System
FSRM  Facilities Sustainment, Restoration, and Modernization
GAO   Government Accountability Office
IDIQ  Indefinite-Delivery, Indefinite-Quantity
MILCON Military Construction
OMB   Office of Management and Budget
USACE U.S. Army Corps of Engineers
MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: American Recovery and Reinvestment Act Projects—21st Space Wing,
Peterson Air Force Base, Colorado (Memorandum No. D-2010-RAM-014)

This memorandum provides observations from our audit of selected American Recovery
and Reinvestment Act projects at Peterson Air Force Base, Colorado. The audit included
analysis of support provided by the U. S. Army Corps of Engineers–Omaha District. We
will continue to review DOD’s progress and issue subsequent reports and memoranda that
will discuss our evaluation of DOD’s implementation of the American Recovery and
Reinvestment Act. We are making no recommendations and do not require a written
response. Therefore, we are publishing this memorandum in final form.

We appreciate the courtesies extended to the staff. Please direct questions to me at
(703) 604-9201 (DSN 664-9201).

Richard B. Jolliffe
Assistant Inspector General
Acquisition and Contract Management

What We Did
Our overall audit objective was to determine whether DOD appropriately planned and implemented Recovery Act projects. Specifically, we reviewed the planning, funding, contracting, and initial project execution of Recovery Act projects at Peterson Air Force Base to determine whether the efforts of the Air Force complied with Recovery Act requirements, Office of Management and Budget guidance, the Federal Acquisition Regulation, and DOD implementing guidance. The audit also included analysis of support provided by the U. S. Army Corps of Engineers–Omaha District.

What We Found
We determined that the 21st Space Wing, Peterson Air Force Base personnel properly planned and justified the Military Construction Recovery Act project for a $11.2 million child development center at Peterson Air Force Base. We also determined that the 21st Space Wing, Peterson Air Force Base, and U.S. Army Corps of Engineers–Omaha District contracting personnel properly solicited, awarded, and maintained transparency over 57 Facilities Sustainment, Restoration, and Modernization Recovery Act projects, totaling $16 million. In addition, we determined that the Air Force and Army personnel properly distributed Recovery Act funding for the child development center and 57 Facilities Sustainment, Restoration, and Modernization Recovery Act projects.

What We Recommended
This report contains no recommendations.

Management Comments
We provided the Air Force and the U. S. Army Corps of Engineers a working draft copy of this report. Neither provided comments.

Figure 1. Child Development Center
Peterson, Air Force Base (Artist Rendition)

Figure 2. Lighting, gas and pavement repairs on Otis Street, Peterson Air Force Base
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Introduction

Objective
The primary objective of the audit was to determine whether DOD and its Components were planning and implementing the American Recovery and Reinvestment Act of 2009 (Recovery Act) by meeting the requirements in the Recovery Act, Office of Management and Budget (OMB) Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009, and subsequent Recovery Act related guidance. For this audit, we reviewed the planning, funding, contracting, and initial project execution of Recovery Act projects at Peterson Air Force Base (AFB), to determine whether the efforts of the Air Force complied with Recovery Act requirements, and OMB guidance, the Federal Acquisition Regulation (FAR), and DOD implementing guidance as these relate to Recovery Act requirements. The audit also included analysis of support provided by the U. S. Army Corps of Engineers–Omaha District. See Appendix A for a discussion of our scope and methodology.

Recovery Act Background
The President signed the Recovery Act into law on February 17, 2009. It is an unprecedented effort to jump-start the economy and create or save jobs.

The purposes of this Act include the following:
(1) To preserve and create jobs and promote economic recovery.
(2) To assist those most impacted by the recession.
(3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health.
(4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits.
(5) To stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

. . . . . .
. . . the heads of Federal departments and agencies shall manage and expend the funds made available in this Act so as to achieve the purposes specified . . . including commencing expenditures and activities as quickly as possible consistent with prudent management.

Recovery Act Requirements
The Recovery Act and implementing OMB guidance require projects to be monitored and reviewed. We grouped these requirements in the following four phases: (1) planning, (2) funding, (3) execution, and (4) tracking and reporting. The Recovery Act requires that projects be properly planned to ensure the appropriate use of funds. Review of the funding phase is to ensure the funds were distributed in a prompt, fair, and reasonable manner. Review of the project execution phase is to ensure that contracts awarded with Recovery Act funds were transparent, competed, and contained specific FAR clauses; that Recovery Act funds were used for authorized purposes; and that instances of fraud, waste, and abuse were mitigated. Review of the execution phase also ensures that
program goals were achieved, including specific program outcomes and improved results on broader economic indicators; that projects funded avoided unnecessary delays and cost overruns; and that contractors or recipients of funds reported results. Review of the tracking and reporting phase ensures that the recipients’ use of funds was transparent to the public and that benefits of the funds were clearly, accurately, and timely reported.

**Recovery Act Contracting Requirements**


The specific FAR Recovery Act requirements were for:

- buying American construction material,
- protecting contractor whistleblowers,
- publicizing contract actions,
- reporting, and
- giving the Government Accountability Office and agency Inspectors General access to contracting records.


- identify the actions as funded by the Recovery Act,
- post pre-award notices for orders exceeding $25,000,
- describe supplies in a clear narrative to the general public, and
- provide the rationale for awarding any contracting actions that were not both fixed-price and competitive.

FBO is the Federal Government’s central source of Federal procurement opportunities. FBO is a Web-based portal that allows agency officials to post Federal procurement opportunities and contractors to search and review those opportunities. Agencies also post contract award notices on FBO. In addition, to provide transparency, FBO has a separate section identifying Recovery Act opportunities and awards.

FPDS is the Federal Government’s central source of procurement information. Contracting officers enter information, to include the Treasury Account Symbol, in the FPDS for all Recovery Act contract actions. The Treasury Account Symbol enables
FPDS to provide transparency by generating and posting a report containing all Recovery Act contract actions.

**OMB Recovery Act Guidance**

Criteria for planning and implementing the Recovery Act continue to change as OMB issues additional guidance, and DOD and the Components issue their implementation guidance. OMB has issued ten memoranda and one bulletin to address the implementation of the Recovery Act. See Appendix B for Recovery Act criteria and guidance.

**DOD Recovery Act Program Plans**

Under the Recovery Act, Congress appropriated approximately $12 billion to DOD for the following programs: Energy Conservation Investment; Facilities Sustainment, Restoration, and Modernization (FSRM); Homeowners Assistance; Military Construction (MILCON); Near Term Energy-Efficient Technologies; and U.S. Army Corps of Engineers (USACE) Civil Works.

The values of the six Recovery Act programs are shown in the following table.

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount (in millions)</th>
</tr>
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<tbody>
<tr>
<td>Energy Conservation Investment</td>
<td>$120</td>
</tr>
<tr>
<td>Facilities Sustainment, Restoration, and Modernization</td>
<td>4,260</td>
</tr>
<tr>
<td>Homeowners Assistance</td>
<td>555</td>
</tr>
<tr>
<td>Military Construction</td>
<td>2,185</td>
</tr>
<tr>
<td>Near Term Energy-Efficient Technologies</td>
<td>300</td>
</tr>
<tr>
<td>U.S. Army Corps of Engineers Civil Works</td>
<td>4,600</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$12,020</strong></td>
</tr>
</tbody>
</table>

The Recovery Act divides the approximately $12 billion among 32 DOD and USACE line items of appropriations.

**Air Force Space Command Mission**

Air Force Space Command, created September 1, 1982, is an Air Force major command with headquarters at Peterson AFB, Colorado. Air Force Space Command provides military focused space and cyberspace capabilities with a global perspective to the Joint warfighting team. The mission of the Air Force Space Command “is to provide an integrated constellation of space and cyberspace capabilities at the speed of need.”

**21st Space Wing, Peterson AFB Mission and Functions**

The 21st Space Wing headquartered at Peterson AFB, Colorado, is the Air Force’s only organization providing missile warning and space control to unified commanders and
combat forces worldwide. The 21st Space Wing stated mission is to conduct precise and disciplined missile warning, missile defense, and space control operations; professionally operate, support, and protect our installations while teaming with mission partners; and develop, deploy, and care for our Warrior Airmen who defend America and our Allies.

The DOD Recovery Act plan included one MILCON project, valued at $11.2 million, to design and construct a child development center (CDC) on Peterson AFB. The scope of the work included a parking lot, sidewalks, landscaping, playground, utility extensions, and antiterrorism and force protection requirements. The project is located in the East Area of Peterson AFB.

The DOD Recovery Act plan included 62 FSRM projects at Peterson AFB with an approximate $19 million value. Examples of these projects included construction of a dorm support facility, construction of aircraft support system, sustainment of auto shop unit heaters, and installation of air conditioning in lodging building 1030.

**U.S. Army Corps of Engineers–Omaha District**

We performed a contracting review of one MILCON and 28 FSRM Peterson AFB Recovery Act projects implemented by the USACE–Omaha District. The USACE–Omaha District provides a full range of construction management and contract support services for the Army, Air Force, other assigned U.S. Government agencies, and foreign governments.

**Review of Internal Controls**

The 21st Space Wing’s and the USACE–Omaha District internal controls over the planning, funding, contracting, and initial execution of Peterson AFB Recovery Act projects subject to our review were effective as they applied to the audit objectives.
Proper Planning, Funding, and Execution of Peterson AFB CDC Recovery Act Project

The 21st Space Wing personnel properly planned and justified the $11.2 million MILCON Recovery Act CDC project at Peterson AFB. The Office of the Assistant Secretary of the Air Force, Financial Management and Comptroller personnel properly distributed Recovery Act funding to the U.S. Army Corps of Engineers. In addition, USACE–Omaha personnel properly solicited and awarded a contract for the project. The project solicitation was transparent, competed, awarded as a firm-fixed-price contract, and contained the specified Recovery Act FAR clauses.

Planning

The 21st Space Wing personnel properly justified and adequately planned the CDC Recovery Act project. Project justifications were contained in DD Form 1391, “Military Construction Project Data.” DOD Regulation 7000.14-R, “Financial Management Regulation,” requires DOD Components to use a DD Form 1391 to support the request for authorization of both new construction and urgent unforeseen projects using emergency or contingency authorization. Two specific sections of the form provided the proposed project requirement details and how the current mission would benefit from the proposed project. Item 10, “Description of Proposed Construction,” requires a clear and concise description of the proposed construction including a complete outline of all principal features of the work. Item 11, “Requirement,” provides a detailed, informative statement of why the project is needed, how and under what conditions the requirement was presently being met, and the manner and extent to which mission accomplishment would be affected if the project were not approved. We concluded that DD-1391 items 10 and 11 provided a clear and concise description of the proposed CDC construction, a complete outline of all principal features of the work, and an informative explanation of the reasons for the project.

We confirmed that the CDC project justification was supported by an April 2006 report, “21st Services Squadron Facility Utilization Survey Space Requirements Report,” that showed that the current Peterson AFB CDC and annex combined had 30 percent less space than required to fulfill its mission. As of September 16, 2009, the Peterson AFB Immediate Care Waiting List showed 59 children waiting for placement in the existing CDC. The lack of adequate facilities and the inability to provide child care to all personnel is a hardship to base personnel.

Funding

August 14, 2009, the Headquarters, USACE, personnel issued a Funding Authorization document for $11.2 million of Air Force MILCON Recovery Act funding to the USACE–Omaha District to fund the Peterson AFB CDC project contract. Timely distribution of the CDC MILCON Recovery Act funds led to timely execution of the CDC Recovery Act project.

**Execution of CDC Project by USACE–Omaha District**

The USACE–Omaha District contracting personnel properly solicited and awarded the contract for the Peterson AFB CDC Recovery Act project.

To make sure the transactions related to this Recovery Act project were transparent, the USACE–Omaha District contracting personnel posted a pre-solicitation notice on FBO. The pre-solicitation notice contained the required Recovery Act language. The synopsis in the pre-solicitation notice clearly explained the nature of the work and the award methodology. In addition, the solicitation included the required Recovery Act FAR clauses.

The USACE–Omaha District contracting personnel competed the project and received eight proposals. The USACE–Omaha contracting office awarded a firm-fixed-price contract on September 29, 2009, in the amount $8.1 million for the CDC Recovery Act project. The contract award was posted on FBO. The contract incorporated the required FAR clauses for the Recovery Act. The DOD expenditure plan authorized $11.2 million for the CDC Recovery Act project. The contract award resulted in a bid savings of $3.1 million (the amount approved on the DOD expenditure plan minus the contract award). Office of the Air Force Civil Engineer personnel told us that they were planning to use those funds for additional Recovery Act MILCON projects.

**CDC Project is within Cost and on Schedule**

The MILCON project to design and construct a CDC on Peterson AFB was awarded on September 29, 2009, in the amount $8.1 million. The notice to proceed for the contractor was issued on October 22, 2009. The estimated time to project completion is 480 days. The planned completion date is February 14, 2011. The project is proceeding within planned project costs and schedule.

**CDC Project Tracking and Reporting**

We did not review tracking and contractor reporting of the subject contract because of the time constraints of our Peterson AFB and USACE–Omaha District on-site reviews. We will review recipient reporting of selected Air Force Recovery Act actions in future memoranda.
Proper Funding and Execution of Peterson AFB FSRM Recovery Act Projects

DOD approved 62 FSRM Recovery Act projects at Peterson AFB. We reviewed 57, totaling $16 million, of the 62 FSRM projects. The Office of the Assistant Secretary of the Air Force, Financial Management and Comptroller personnel properly distributed Recovery Act funding to the U.S. Army Corps of Engineers for execution of FSRM projects at Peterson AFB. In addition, the Air Force Space Command personnel properly distributed Recovery Act funding to the 21st Space Wing for execution of FSRM projects at Peterson AFB. The 21st Space Wing and USACE–Omaha District contracting personnel properly solicited and awarded task orders for the 57 FSRM Recovery Act projects. The project solicitations were transparent, competed, awarded as fixed-price task orders on existing multiple-award task order contracts, and contained the specified Recovery Act FAR clauses.

Funding

We reviewed the funding for FSRM Recovery Act projects at Peterson AFB. The Office of the Assistant Secretary of the Air Force, Financial Management and Comptroller personnel properly distributed Recovery Act funding to the U.S. Army Corps of Engineers. On May 15, 2009, the Assistant Secretary of the Air Force, Financial Management and Comptroller, personnel issued a Budget Authorization/Allocation document that provided FSRM Recovery Act funding to Headquarters, USACE. On June 5, 2009 and September 21, 2009, Headquarters, USACE, personnel issued a Funding Authorization document that provided FSRM Recovery Act funding to USACE–Omaha District to execute FSRM Recovery Act projects at Peterson AFB.


Execution

We reviewed the project execution for 57 of the 62 FSRM Recovery Act projects at Peterson AFB. The 21st Space Wing contracting personnel properly solicited and awarded task orders for 29 of the 57 FSRM Recovery Act projects at Peterson AFB. USACE–Omaha District contracting personnel properly solicited and awarded task orders for 28 of the 57 FSRM Recovery Act projects at Peterson AFB.

21st Space Wing ensured transparency on FBO

To ensure the transactions related to the 29 FSRM recovery act projects solicited at Peterson AFB were transparent, the 21st Space Wing contracting personnel posted pre-solicitation notices on FBO. The pre-solicitation notices contained the required
Recovery Act language, informed the public that this notice was provided for information purposes only, and this opportunity was available only to contractors under the two existing simplified acquisition base engineering requirement indefinite-delivery, indefinite-quantity (IDIQ) contracts FA2517-05-D-5001/5002 identified in each solicitation. The resulting task order awards were properly posted on FBO. The two existing simplified acquisition base engineering requirement IDIQ contracts were modified to include the required Recovery Act FAR clauses.

**USACE–Omaha District personnel ensured transparency on FBO**

To ensure the transactions related to the 28 Peterson AFB FSRM Recovery Act projects solicited by USACE–Omaha District were transparent, USACE–Omaha District contracting personnel posted pre-solicitation notices on FBO. The pre-solicitation notices included the word “Recovery” in the title and informed the public that the opportunities were only available to the specific contractors on existing multiple-award task order IDIQ contracts identified in each solicitation. The pre-solicitation notices listed the projects that were to be awarded on the task order under the solicitation.

The contract awards were also posted on FBO. The award notices included the word “Recovery” in the title and when required informed the public that the task orders were awarded on the existing multiple-award task order IDIQ contracts. The award notices listed the multiple Peterson AFB projects for each task order and the total task order award amount.

The memorandum from the Director, Defense Procurement and Acquisition Policy, “Posting and Reporting Requirements for the American Recovery and Reinvestment Act of 2009,” dated August 19, 2009, revised the award notice reporting requirements and stated that award notices that use multiple Recovery Act Treasury Account Symbols or project numbers are not allowed.

The award notices listed the multiple Peterson AFB projects for each task order and the total task order award amount. The task order award notice for 4 of the 28 Recovery Act projects awarded on July 8, 2009, met the reporting requirements at the time of award. However, the task order award notices for the 11 Recovery Act projects awarded on September 10, 2009, and the 13 Recovery Act projects awarded on November 25, 2009, did not meet the revised award notice reporting requirements that disallowed multiple Recovery Act Treasury Account Symbols or project numbers on award notices. To provide transparency by project (the intent of the guidance) we asked USACE–Omaha District contracting personnel to amend the award notices to include a list of the Recovery Act projects and contract amounts per project. On February 17, 2010, USACE–Omaha District contracting personnel amended the FBO award notice for the 11 projects to include a list of the contract amount for each Recovery Act project. On February 22, 2010, USACE–Omaha District contracting personnel amended the FBO award notice for the 13 projects to include a list of the contract amount for each Recovery Act project.
USACE–Omaha District contracting personnel included the required FAR clauses for the Recovery Act within the task order award for each of the three existing multiple-award IDIQ contracts.

The 21st Space Wing and the USACE–Omaha District contracting personnel competed the FSRM Recovery Act projects at Peterson AFB, issuing task orders to existing simplified acquisition base engineering requirement and IDIQ contracts. Each of the five contracts are multiple-award contracts with the task orders competed between the existing contractors on each contract. The contracts and/or contractors eligible for each task order were identified in the pre-solicitation notices.

The contracting offices awarded firm-fixed-price task orders for the 57 FSRM Recovery Act projects at Peterson AFB on 5 existing contracts between April 15, 2009, and November 25, 2009, for approximately $16 million.

**FSRM Projects Tracking and Reporting**

We did not review tracking and contractor reporting of the subject contracts because of the time constraints of our Peterson AFB and USACE–Omaha District on-site reviews. We will review recipient reporting of selected Air Force Recovery Act actions in future memoranda.
Appendix A. Scope and Methodology

We conducted this audit from September 2009 through June 2010 in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Scope

We selected 58 Recovery Act projects at Peterson AFB, one MILCON and 57 FSRM projects for review. The 21st Space Wing civil engineering personnel estimated the CDC MILCON project would cost $11.2 million and the USACE–Omaha District awarded a contract for $8.1 million. In addition, the 21st Space Wing civil engineering personnel estimated the 57 FSRM projects at Peterson AFB to cost approximately $18.6 million and the 21st Space Wing and the USACE–Omaha District contracting personnel awarded IDIQ contract task orders for around $16 million.

Methodology

Our overall audit objective was to evaluate DOD’s implementation of plans for the Recovery Act of 2009. To accomplish our objective, we audited the planning, funding, and initial project execution of Recovery Act projects at the 21st Space Wing, Peterson AFB, to determine whether the efforts of the Air Force complied with Recovery Act requirements, OMB guidance, the FAR, and DOD implementing guidance. The audit also included analysis of support provided by the U. S. Army Corps of Engineers–Omaha District. Specifically, we determined whether:

- the selected projects were adequately planned to ensure the appropriate use of Recovery Act funds (Planning);
- funds were awarded and distributed in a prompt, fair, and reasonable manner (Funding);
- contracts contained required Recovery Act FAR clauses (Project Execution);
- projects avoided unnecessary delays and cost overruns (Project Execution); and
- recipients’ use of funds was transparent to the public (Reporting).

Before selecting DOD Recovery Act projects for audit, the Quantitative Methods and Analysis Division of the DOD Office of Inspector General analyzed all DOD agency-funded projects, locations, and contracting oversight organizations to assess the risk of waste, fraud, and abuse associated with each. We selected most audit projects and locations using a modified Delphi technique, which allowed us to quantify the risk based on expert auditor judgment, and other quantitatively developed risk indicators. We used information collected from all projects to update and improve the risk assessment model. We selected 83 projects with the highest risk rankings; auditors chose some additional projects at the selected locations.
We did not use classical statistical sampling techniques that would permit generalizing results to the total population because there were too many potential variables with unknown parameters at the beginning of this analysis. The predictive analytic techniques employed provided a basis for logical coverage not only of Recovery Act dollars being expended, but also of types of projects and types of locations across the Military Services, Defense agencies, State National Guard units, and public works projects managed by USACE.

The CDC MILCON Recovery Act project reviewed at Peterson AFB was one of the 83 projects selected. However, the 57 FSRM Recovery Act projects reviewed at Peterson AFB were not part of the selected 83 projects. We did not review the planning or cost and schedule for the additional 57 FSRM Recovery Act projects.

Use of Computer-Processed Data
We used computer-processed data to complete this audit. Specifically, we used the notices on FBO, data reported from FPDS, the Air Force Recovery Act Financial and Activity Report, posted from March 2009 through February 2010. We tested the accuracy of this data by comparing the project data reported on different systems for consistency and also by meeting with program officials responsible for reporting on the applicable Recovery Act requirements. Our audit was focused on the reporting of contract actions on specific Air Force projects. From these procedures, we concluded that the DOD data were sufficiently reliable for our purposes.

Prior Audit Coverage
The Government Accountability Office, the Department of Defense Inspector General, and the Military Departments have issued reports and memoranda discussing DOD projects funded by the Recovery Act. You can access unrestricted reports at http://www.recovery.gov/accountability.
Appendix B. Recovery Act Criteria and Guidance

The following list includes the primary Recovery Act criteria documents (notes appear at the end of the list):


- White House Memorandum, “Ensuring Responsible Spending of Recovery Act Funds,” March 20, 2009


- OMB Memorandum M-09-16, “Interim Guidance Regarding Communications With Registered Lobbyists About Recovery Act Funds,” April 7, 2009

- OMB Memorandum M-09-19, “Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (FFATA),” June 1, 2009


- OMB Memorandum M-09-24, “Updated Guidance Regarding Communications with Registered Lobbyists About Recovery Act Funds,” July 24, 2009


1. The three OMB Memoranda M-09-15, M-09-16, and M-09-19, issued April 3, 7, and 19, respectively, are relevant because the Recovery Act Appropriations for energy and technology projects are to be used mainly by the states, who are responsible for the proper distribution of the funds. These OMB Memoranda guide the states on how to use the funds effectively.

2. The OMB Memorandum M-09-21 clarifies the procedures for reporting on the use of funds, which is important for accountability and transparency.
• OMB Office of Federal Procurement Policy, “Interim Guidance on Reviewing Contractor Reports on the Use of Recovery Act Funds in Accordance with FAR Clause 52.204-11,” September 30, 2009


• White House Memorandum, “Combating Noncompliance With Recovery Act Reporting Requirements,” April 6, 2010

• OMB Memorandum M-10-17, “Holding Recipients Accountable for Reporting Compliance under the American Recovery and Reinvestment Act,” May 4, 2010

End Notes

1 Document provides Government-wide guidance for carrying out programs and activities enacted in the American Recovery and Reinvestment Act of 2009. The guidance states that the President’s commitment is to ensure that public funds are expended responsibly and in a transparent manner to further job creation, economic recovery, and other purposes of the Recovery Act.

2 Document provides Government-wide guidance for carrying out the reporting requirements included in section 1512 of the Recovery Act. The reports will be submitted by recipients beginning in October 2009 and will contain detailed information on the projects and activities funded by the Recovery Act.