



ARRA REPORT BY THE  
INSPECTOR GENERAL AND STATE BOARD OF ACCOUNTS

2009-12-0272

December 29, 2009

ARRA FSSA DDRS ILOIWAB

*Indiana Inspector General Staff Attorney Todd Shumaker and State Examiner Bruce A. Hartman of the Indiana State Board of Accounts report as follows:*

This report addresses an evaluation of the Independent Living for Older Individuals Who Are Blind program (Program)<sup>1</sup> activities within the Division of Disability and Rehabilitative Services of the Indiana Family and Social Services Administration (DDRS).<sup>2</sup>

The Program supplies federal funding to provide independent living services to older individuals who are blind, to conduct activities that will improve or expand services for such individuals, and to conduct activities to improve public understanding of the problems facing these individuals.<sup>3</sup>

On February 17, 2009, the United States Government enacted the

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<sup>1</sup> CFDA Number 84.177.

<sup>2</sup> The Division of Disability and Rehabilitative Services is established pursuant to IC 12-9-1 *et seq.*

<sup>3</sup> See footnote 1, *supra*.

American Recovery and Reinvestment Act<sup>4</sup> (ARRA). The ARRA intends to provide a stimulus to the United States economy by providing \$787 billion in program funding and tax credits.<sup>5</sup>

The purpose of this report is to document a preliminary ARRA compliance review of the Program by the State Board of Accounts (SBOA) and the Office of the Inspector General (OIG).

## I

To date, DDRS has been awarded a total of \$728,054 in ARRA funds to be obligated by September 31, 2011, and liquidated by December 31, 2011. These funds are to be used to provide independent living services to individuals aged 55 or older who are blind or who are visually impaired.

## II

The OIG's enabling statute provides that the OIG "is responsible for addressing fraud, waste, abuse and wrongdoing in agencies." IC 4-2-7-2(b).

The SBOA has similar duties, including the authority to develop and publish "accounting and uniform compliance guidelines manuals" ("Manuals") to provide guidance to public entities, IC 5-11-1-24(a), to perform audits, IC 5-11-1-9, and to make written findings regarding violations of its Manuals or "any law." IC 5-11-5-1(a).

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<sup>4</sup> American Recovery and Reinvestment Act of 2009, P.L. No. 111-5, 123 Stat. 115 (2009).

<sup>5</sup> See: <http://www.recovery.gov>.

Within these authorities, a preliminary review of the Program was made. This review included, but was not limited to, reviewing the program objectives, meeting with the program staff, reviewing agency-completed spending plans, reviewing monthly update reports submitted to the Indiana Office of Management and Budget (OMB) and an assessment of the program's risks.

From this preliminary review, we make the following findings and recommendations.

### III

We find from our initial review that the controls over the Program ARRA funding are adequate to meet the respective federal ARRA and State OMB guidelines and requirements.

At a later date, we may perform additional procedures as deemed necessary to verify compliance requirements.

Accordingly, we offer no recommendations at this time, but advise DDRS employees to continue to apprise themselves of ARRA requirements and developments.

Dated this 29<sup>th</sup> day of December, 2009.

APPROVED BY:



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David O. Thomas, Inspector General