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Audit Report

Food and Nutrition Service
Special Wages Incentive Program in Puerto Rico

Report No. 27099-60-AT
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UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL
Southeast Region - Audit
401 West Peachtree Street, Suite 2328
Atlanta, Georgia 30308
TEL: 404-730-3210 FAX: 404-730-3221

December 23, 2005

TO: Yvette Jackson
Regional Administrator
Food and Nutrition Service – Mid-Atlantic Region

ATTN: Catherine Lueck
Director of Financial Management

FROM: Raymond G. Poland /S/
Regional Inspector General

SUBJECT: Food and Nutrition Service, Special Wages Incentive Program in Puerto Rico (Audit No. 27099-60-At)

This report presents the results of the subject audit. Your response dated December 16, 2005, to the draft report is included in exhibit F, with excerpts and the Office of Inspector General's position incorporated into the relevant Findings and Recommendations section of the report. Based on your responses, we have accepted management decision on all recommendations in the report.

Follow your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer. Final action on the management decisions should be completed within 1 year of the date of this report to preclude being listed in the Department's Performance and Accountability Report.

In your response you also pointed out what you believed to be two editorial errors in the reports. We confirmed that $11.78 million correctly describes administrative costs in exhibit C and $11.38 million in exhibit D. The recommendation on administrative expenses discussed in the Executive Summary has been changed to agree with recommendations in the report.

We appreciate the cooperation and assistance provided by you and your staff during this audit.

Executive Summary

Food and Nutrition Service, Special Wages Incentive Program in Puerto Rico (Audit Report No. 27099-60-AT)

Results in Brief

The Special Wages Incentive Program (SWIP) in Puerto Rico subsidizes wages for employers hiring welfare recipients. The Food and Nutrition Service (FNS) funds SWIP through a Federal block grant, the Nutrition Assistance Program (NAP). The purpose of the program was to reduce welfare dependency, promote self sufficiency, and foster employment among NAP participants. The program is administered by the Puerto Rican Department of the Family (DOF).[1] In recent years, SWIP's budget has grown rapidly as the program's popularity has increased. For fiscal years (FY) 2002 to 2004, SWIP's actual budget totaled $216 million—more than 41 percent of the entire sum spent on SWIP since 1989. In order to evaluate FNS' controls over SWIP's financial management and program operation, as well as DOF's administration of the program, the Office of Inspector General (OIG) reviewed how effectively Federal funds were being used to achieve its program objectives.

We found that DOF has not exercised adequate oversight over SWIP, and that the program was, consequently, in need of reform. Because DOF did not establish performance goals for evaluating SWIP's successes and failures, it cannot fully account for how effectively Federal block grant funds have been spent or whether program objectives were achieved. In fact, the limited review DOF performed indicated that few SWIP participants achieved self-sufficiency. Of a sample of 31 SWIP participants, only 10 percent were no longer receiving NAP benefits.

DOF did not determine if employers kept workers in their jobs after the subsidy ended. Most SWIP program documents describe the program's goal as creating jobs, sometimes as creating new jobs. DOF has stated that this language was meant to prevent unsubsidized workers from being displaced by subsidized workers, not necessarily to require that the jobs they filled would be newly created. We found that DOF did not implement controls to ensure that workers were not displaced by the subsidy or that the program objectives were achieved.

We also found serious problems with how DOF claims reimbursement from FNS for the administrative expenses of sponsors—Government and private organizations that acted as employment agencies to help place NAP participants. According to SWIP's State Plans of Operations, only 50 percent of these sponsors' administrative costs could be reimbursed with Federal

[1] An agency within DOF—the Administration for Socioeconomic Development of the Family—is responsible for the day-to-day operations of SWIP. However, because the ultimate authority for the program's administration resides with DOF, we have, for simplicity's sake, referred to that entity throughout.

block grant funds—the other 50 percent must come from non-Federal sources. Each Federal dollar spent must, in other words, be matched by a dollar from another source. We learned, however, that no matching funds existed and that Federal funds were therefore reimbursing DOF for 100 percent of its sponsors' administrative costs. Consequently, in FYs 2002 through 2004, DOF overclaimed $11.78 million in administrative costs.

We also found that the rate at which DOF reimbursed sponsors far exceeded actual costs incurred. By reviewing five sponsors' audited financial statements, we found that these documents report actual administrative costs of $7.09 million. According to SWIP's State Plans of Operations, these five sponsors should have received $3.54 million in Federal compensation. Instead, because DOF reimbursed sponsors at a fixed rate per worker placed in a job, these sponsors received $11.38 million, or 321 percent of the sum due them.

Lastly, DOF did not fully implement the system of controls, reviews, and reporting requirements described in SWIP's State Plans of Operations. Because these controls were not fully implemented, the problems we identified were not detected and corrected. FNS, as the supervising agency charged with overseeing the use of Federal block grant funds, did not adequately monitor DOF's administration of SWIP.

During our audit, on May 6, 2005, DOF voluntarily froze SWIP, preventing sponsors and employers from placing or hiring any additional workers. For FY 2006, however, DOF and FNS are developing a new program to replace SWIP. OIG concludes that future programs of this type should be designed to provide assurance that program objectives are met and that Federal funds are spent appropriately.

Recommendations in Brief

FNS should require that DOF design any future program to more effectively accomplish clear goals and to evaluate its success according to objective performance measures.

FNS and DOF should collaborate to develop and fully implement an effective system of controls, reviews, and reporting requirements for any future program.

FNS should recover from DOF the $11.78 million in excessive administrative reimbursement paid to sponsors during FYs 2002 through 2004, and to require DOF to perform a review of administrative reimbursements paid to all sponsors during FY 2005 and recover funds in excess of 50 percent of DOF's payments to sponsors.

Agency Response In its December 16, 2005, written response to the draft report, FNS agreed with the recommendations in the report. FNS has initiated corrective action on all recommendations in the report. The FNS responses to the draft report are included as exhibit F of the audit report.

OIG Position We concurred with FNS' proposed corrective actions and have reached management decision on all of the report's recommendations.

Abbreviations Used in This Report

ASED
Administration for Socioeconomic Development of the Family 1
CFR
Code of Federal Regulations 10
DOF
Department of the Family 1
E&T
Employment and Training 2
FMR
Financial Management Review 17
FNS
Food and Nutrition Service 1
FY
Fiscal Year 2
GPRA
Government Performance Results Act of 1993 3
IA
Internal Audit 6
NAP
Nutrition Assistance Program 1
OIG
Office of Inspector General 2
OPP
Office of Plans and Programs 6
SWIP
Special Wages Incentive Program 1
TEENAP
Training, Experience, and Employment for NAP Participant Program 7

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Background and Objectives

Background

On January 15, 1987, through an Executive Order of the Governor of Puerto Rico, the Commonwealth created the Special Wages Incentive Program (SWIP). The purpose of the program was to reduce welfare dependency, promote economic self-sufficiency, and foster employment among Nutrition Assistance Program (NAP) participants. The Administration for Socioeconomic Development of the Family (ASED), an agency under the Department of the Family (DOF), was commissioned to operate the program. With the Food and Nutrition Service's (FNS) approval, DOF was authorized to use 5 percent of the annual block grant to run SWIP. The amount allocated for the program would reimburse employers who hired NAP participants. In addition, the program would reimburse 50 percent of the administrative costs incurred by outside organizations known as sponsors, who would act as employment agencies and place workers with employers. The program was implemented in several cities with high unemployment rates and many NAP participants. Initially, SWIP was available only to the manufacturing sector, but in 1991 DOF received approval from the U.S. Department of Agriculture to expand the program islandwide and to cover all economic sectors.

The SWIP program aims to place NAP participants in jobs and keep them working in order to improve their economic situation. DOF reimburses the employer 50 percent of the hourly rate paid to the NAP participant up to $3.08 per hour. SWIP's State Plans of Operations state that the employer participating in the program must create a job for each NAP participant.

Employers enter into a contract to participate in SWIP for 18 months if the employer is from any industry other than manufacturing. Employers from the manufacturing sector enter into a contract to participate in SWIP for 36 months. In addition, if the employer retains the NAP participant for 12 months, DOF provides a special incentive of an additional $1.00 per hour. This incentive would be paid from the 13th month of the contract until the contract expires. DOF expects that at the end of the contract NAP participants would continue working for their employers and would eventually be removed from NAP.

To operate the program, DOF works with governmental and private organizations known as sponsors. Sponsors act as employment agencies and promote SWIP among employers, sign contracts with participating employers, refer NAP participants for interviews, prepare workshops, and collect employers' invoices requesting wage reimbursement. Sponsors receive their reimbursement at a fixed rate for each participant placed in a job. This fixed rate should represent 50 percent of the administrative costs they incur for operating SWIP.

Each year DOF is required to submit to FNS a State Plan of Operations for SWIP. This plan establishes how the program will be operated and presents any program changes, subject to FNS approval. DOF also sets job growth goals for each fiscal year (FY).

For FY 2002 DOF had agreements with 13 sponsors for the established goal of creating 18,208 new jobs. DOF budgeted $57.6 million of the block grant for SWIP. In FY 2003 DOF had agreements with 13 sponsors for the established goal of creating 20,400 new jobs. DOF budgeted $69.7 million for SWIP, but spent $71.5 million. In FY 2004 DOF had agreements with 12 sponsors with the established goal of creating 21,000 new jobs. DOF budgeted $69.8 million, but spent $87.1 million (see exhibit B).

As a point of comparison, FNS' Employment and Training (E&T) Program provides welfare recipients educational opportunities designed to improve their employment skills and to help them obtain jobs. The goal of the E&T Program is identical to SWIP's, viz., to help welfare recipients become more self-sufficient and reduce their dependency on welfare benefits. In FY 2004 the total nationwide budget for the E&T Program was $220 million compared to $87.1 million spent in Puerto Rico on SWIP for the same period.

Objectives

The audit was conducted as part of the Office of Inspector General's (OIG) annual audit plan to assess FNS' and DOF's controls over the financial management and program operation of SWIP. The specific objectives were to:

- determine FNS' responsibilities for oversight of the SWIP program;
- determine if DOF and the sponsors provide adequate and effective procedures, guidelines, and instructions for administering and monitoring SWIP;
- assess DOF's and the sponsors' financial management systems and controls to ensure wage payments and administrative expenses claimed are accurate, allowable, and properly supported;
- evaluate performance goals and outcomes to measure the effectiveness of program results; and
- test the accuracy of DOF's and sponsors' administrative cost claims and payments to employers for participants' wages.

Findings and Recommendations

Section 1. Overall Assessment

Finding 1 DOF Did Not Exercise Adequate Oversight Over SWIP

Since 1988, DOF has administered SWIP without identifying objective performance goals for measuring its overall success, without adhering to its established guidelines for reimbursing sponsors' administrative costs, and without fully implementing adequate controls over program activities. This occurred because DOF did not exercise adequate oversight over SWIP administration and operations. FNS, thus, has little assurance that funds spent for SWIP were effectively used for their intended purpose. About $524 million has been expended between 1989 and 2004 for SWIP.

According to SWIP's 1988 State Plan of Operations, Congress accorded Puerto Rico considerable discretion over the establishment and delivery of nutrition assistance, particularly when that assistance was funded through block grants established as part of the Omnibus Budget Reconciliation Act of 1981. Although FNS approved Puerto Rico's annual plans, the Commonwealth decided how the program would be administered. In essence, the Commonwealth determined all the major elements of the program, including eligibility requirements, benefit levels, and delivery mechanisms.

Identifying meaningful performance measures for evaluating program activities is essential to DOF's increased responsibility over Federal block grant funds. According to the Government Performance Results Act of 1993 (GPRA), Federal agencies must prepare an annual performance plan covering each program activity, including performance goals to define the level of performance expected from each program activity.[2] Such goals then form the basis of agencies' evaluation of their programs' successes. Because FNS is responsible for DOF's use of Federal block grant funds, it should have worked with DOF to develop performance measures that would measure the success of its program.

We found, however, that DOF did not provide adequate oversight over the SWIP program. Also, performance goals were not established to permit a clear appraisal of how the program was working. Significant problems thus developed over SWIP's 17 years of operation. Together these problems indicate a program in need of reform.

[2] Requirements of GPRA are promulgated through the Office of Management and Budget, Circular A-11, part 6, "Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports." Strategic plans, annual performance plans, and annual program performance reports (performance and accountability report) comprise the main elements of GPRA.

DOF Did Not Identify Objective Performance Goals

Since its inception, SWIP has operated without a clear means for objectively determining how well the program was accomplishing its primary purpose. Although SWIP documents often mention the goal of encouraging economic self-sufficiency for NAP participants, DOF did not track the workers whose jobs it subsidized to determine how many remained employed after the subsidy ended. Thus, DOF's internal reviews do not demonstrate that program objectives were met.

SWIP's State Plan of Operations for FY 1988 stated that the "fundamental objective" of SWIP "is to provide an effective mechanism for improving the economic situation and quality of life of existing NAP recipients through the use of incentives for job creation." This language is repeated in subsequent State Plans of Operations. In FY 2002, the plan states that SWIP "will significantly enhance the purchasing power of the present NAP participants, [and] consequently improve their nutritional level, promote self-sufficiency, strengthen families, [and] create jobs." In FY 2004, the plan states that employers must be selected on the basis of their "financial resources, stability, market availability, potential for the creation of new jobs, and good standing in the community."

This language was translated into Spanish in the contracts employers signed expressing their responsibilities when hiring NAP participants and receiving the subsidy. Employers agreed "establecer una nueva empresa o expandir sus operaciones y crear una fuerza laboral de por lo menos un (1) empleo para un (2) participante del PAN," or "to establish a new business or expand its operations and create a labor force of at least one job for one NAP participant."

During the audit, DOF clarified its use of the word "create." The agency stated that "[n]one of the State's plans identify the creation of new jobs as a fundamental objective": "When the State plan and the contract mention the word 'create,' it stands for the placement of participants in jobs." DOF further explained that, in the contract's language, the word "create" refers to "the condition that none of the employers will replace regular employees with NAP participants. The position for the NAP participant has to be either new or vacant." This language was considered necessary because DOF was concerned that employers might displace regular employees and replace them with subsidized NAP participants in order to reduce labor costs.

Without a clear definition of SWIP's purpose, establishing objective measures of the program's success was difficult. In 2004, DOF issued a limited review report of how well the program was functioning in FY 2002; it did so without establishing objective performance measures defining the program's success or failure. That review found that many NAP participants

were not retained in their subsidized jobs. In 2002, only 64 percent of NAP participants retained their jobs at the end of the FY. This review also found that only 10 percent of SWIP participants (3 of 31) were self-sufficient (i.e., no longer receiving NAP assistance). DOF has never determined what benchmarks of program success it would consider acceptable and has taken no action to correct these problems.

We conclude that DOF did not administer SWIP in such a way that it could successfully achieve its program objectives. In future programs of this nature, DOF must define the program's purpose with greater clarity, design controls to ensure that this purpose is carried out, and develop objective measures to assess the program's performance and its overall success.

DOF Overclaimed Reimbursement for Sponsors' Administrative Costs

We also identified serious problems with how DOF claimed reimbursement from FNS for the administrative costs of SWIP sponsors—Government and private organizations that acted as employment agencies to help place NAP participants. Both SWIP's State Plans of Operations and the contracts sponsors sign with DOF state that each Federal dollar used to reimburse sponsors must be matched with non-Federal funds. In other words, Federal reimbursement to DOF for sponsors' administrative costs should not have exceeded 50 percent of those costs *and* [emphasis added] should have been matched by equal sums from other sources.

DOF reported to FNS that Federal funds were only being used to reimburse 50 percent of sponsors' administrative costs, and that each Federal dollar was being matched by a dollar from a non-Federal source. We found, however, that no matching funds existed and that Federal funds reimbursed 100 percent of sponsors' claimed expenses, which also exceeded the 50 percent limitation for administrative expenses allowed.

In FYs 2002 through 2004, this method of reimbursing sponsors' administrative costs resulted in DOF receiving $11.78 million beyond the 50 percent Federal contribution it was permitted to claim (see Finding 2). OIG concluded that DOF lacked controls for reimbursing sponsors' actual administrative costs according to SWIP's State Plans of Operations and other agreements.

Additionally, in 1988, DOF established a fixed rate of $500 as the equivalent of sponsors' administrative costs for placing a NAP participant. If this rate were correct, then the Federal contribution should have been $250 per NAP participant placed—the $250 difference should have been made up from non-Federal sources.

Although DOF has used this rate to reimburse sponsors for 17 years, it never determined if this rate corresponded to sponsors' actual administrative costs. In 2005, by reviewing the audited financial statements of 5 of the 13 sponsors for 2002 and 2003, we determined that this rate exceeded sponsors' actual administrative costs. These five sponsors' independently audited financial statements reported actual administrative costs of $7.09 million. Had they been reimbursed 50 percent of these costs, they should have received $3.54 million. Instead, by paying sponsors at the fixed rate of $250 per NAP participant, DOF in fact reimbursed these sponsors $11.38 million or 321 percent in excess of the sum due them.

DOF Did Not Fully Implement SWIP's State Plans of Operations

SWIP's State Plans of Operations established a number of management controls to ensure that the program was functioning as designed. Had these controls been implemented, many of the program abuses we identified might have been avoided (see Finding 3).

- DOF's Assistant Secretary for Planning and Information Technology was required to review the administration of the program and all sponsors; since 2002, the Assistant Secretary has issued only a single report, and that report did not deal with the overall administration of SWIP.

- DOF's Internal Audit (IA) Office was required to conduct an annual fiscal audit of sponsors and employers. To date, IA has completed only one audit, which was neither timely nor comprehensive.

- ASED's Office of Plans and Programs (OPP) was required to determine sponsors' effectiveness; however, since 1999, OPP had completed only four reviews of individual sponsors. None of these reviews found the problems we identified with the reimbursement of administrative expenses.

- Although DOF submitted reports to FNS semiannually, FNS characterized those reports as useless.

- DOF is required to submit biennial grant expenditure audits, but has not done so since 1999; instead, FNS has accepted single audits in their place even though single audits do not necessarily serve the same purpose. Moreover, based on our review, corrective action on these single audits has not always been achieved in a timely and effective manner.

Based on these control weaknesses, we concluded that both FNS and DOF needed to increase oversight over SWIP operations. For future programs of this type, FNS should work more closely with DOF to establish an effective system of controls, reviews, and reporting requirements to ensure that Federal funds are efficiently used to accomplish program goals.

During the audit, DOF took action and voluntarily froze SWIP on May 6, 2005, preventing sponsors and employers from placing or hiring any additional NAP participants, but allowing workers to complete their existing contracts. For FY 2006, DOF proposed to replace SWIP with another program, the Training, Experience, and Employment for NAP Participant Program (TEENAP). Like SWIP, TEENAP is to help NAP participants find employment. DOF has conceived this new program as offering training for better jobs and organizing activities to more actively promote self-sufficiency. FNS is working closely and actively with DOF to develop TEENAP. FNS' active participation and supervision is, we believe, essential to ensuring that the new program will function as designed.

Recommendation 1

For future programs including TEENAP—FNS should require DOF to define the program's purpose clearly, design controls to ensure that this purpose is carried out, and develop objective measures to assess the program's performance and its overall success.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *We agree with this recommendation and have already taken steps to comply. After receiving DOF's proposal for a new *** [E&T] Program called TEENAPP ***, we provided a comprehensive response in which we required DOF to provide more detailed information on program controls and measures of success. As a result, DOF provided a totally revised plan on October 31, 2005. We will be holding a conference call with DOF within the next few weeks to review the revised plan in order to insure the overall budget is reasonable, that there are sufficient overall controls to insure the purpose of the program is carried out, and that there are objective measures of success.*

OIG Position. We accept management decision for this recommendation.

Recommendation 2

For successor programs to SWIP, FNS and DOF should collaborate to develop and implement a monitoring process that will allow both agencies adequate control over block grant funds.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *FNS concurs with this recommendation and will take the following steps to comply:*
>
> - *We have provided revisions to the single audit compliance supplement to include SWIP and/or subsequent *** [E&T] programs. See recommendation 7 for details on the process for amending the supplement.*
>
> - *We will work with the State agency to develop a monitoring plan for the State's review of TEENAPP once we have approved the new program. As stated above we will be holding a conference call with DOF to discuss overall controls and measures of success.*
>
> - *We will add a requirement so that the results of this State agency monitoring are included in the appropriate semiannual report on TEENAPP.*
>
> - *We will develop an internal review module for TEENAPP similar to the review module for the Food Stamp *** [E&T] Program once we have approved the new program. We will use this review module to conduct a review of TEENAPP in FY 2007.*

OIG Position. We accept management decision for this recommendation.

DOF did not administer SWIP according to its FNS-approved State Plans of Operations; this led to significant problems in how the program operated. Although DOF can only claim Federal compensation for 50 percent of the administrative costs incurred for operating SWIP, it overclaimed $11.78 million in Federal funds during FYs 2002 through 2004. Furthermore, DOF compensated sponsors at a fixed rate; this fixed rate far exceeded DOF's 50-percent share of actual administrative costs.

DOF did not fully implement the system of controls, reviews, and reporting requirements established in SWIP's State Plans of Operations. Had these plans been fully implemented, many problems might have been identified and corrected earlier in SWIP's history. FNS also shares some responsibility for not monitoring SWIP more closely and verifying that its State Plans of Operations were fully implemented.

Finding 2 DOF Overstated SWIP's Administrative Expenses

There were two serious problems with how DOF reimbursed administrative expenses for SWIP—DOF overclaimed Federal reimbursement and also reimbursed sponsors at an excessive rate. DOF claimed that Federal funds used to reimburse sponsors were being matched, dollar for dollar, by non-Federal sources. Because Federal funds were not being matched, FNS reimbursed DOF 100 percent of sponsors' administrative costs it claimed rather than 50 percent. DOF also established a fixed rate for compensating sponsors that was three times greater (321 percent) than 50 percent of their actual administrative costs. Both problems resulted from a general breakdown in the management controls meant to assure FNS that SWIP was functioning as designed (see Finding 3). As a result, DOF received an estimated $11.78 million in excessive reimbursements from Federal block grant funds for sponsors' administrative costs DOF had claimed in FYs 2002, 2003, and 2004. Since the program has operated in this manner for 17 years, it is likely DOF has received excessive Federal reimbursement in other years as well.

SWIP's State Plans of Operations for 2002 through 2004 authorized DOF to reimburse SWIP sponsors 50 percent of their allowable administrative costs from Federal funds. The other 50 percent of these funds must come from non-Federal sources.

We found, however, that DOF did not follow these matching requirements and therefore received excessive Federal compensation.

DOF Overclaimed Administrative Expenses

In the SF-269 financial reports DOF submitted to FNS for FYs 2002 and 2003, DOF reported that Federal funds covered 50 percent of sponsors' claimed administrative costs and stated that sponsors contributed a matching 50 percent. However, neither the Government of Puerto Rico nor sponsors contributed matching program funds. Instead of reimbursing 50 percent of these costs, FNS actually funded 100 percent of the claimed administrative expenses paid by DOF. When we referred this matter to FNS, officials agreed that the financial reports submitted by DOF overstated the Federal share of SWIP's administrative costs.

In FYs 2002 through 2004, FNS reimbursed DOF $23.56 million for administrative costs—the Federal contribution should have been matched, dollar for dollar, by non-Federal sources, but was not. Because FNS should only reimburse 50 percent of these administrative costs, DOF should have received only $11.78 million. (See exhibit C.)

Block grant regulations provide that FNS may recover from the Commonwealth of Puerto Rico, through offsets to funding during any FY, funds previously paid to the Commonwealth and later determined by the Secretary to have been overpayments. Funds that can be recovered include unallowable costs discovered in an audit.[3]

We conclude that FNS should recover from DOF the improper payment of $11.78 million.

DOF Overcompensated SWIP Sponsors

The DOF's State Plans of Operations established that DOF, by utilizing Federal block grant funds, would reimburse sponsors 50 percent of their administrative costs. Sponsors were to match that reimbursement. However, we found that DOF was reimbursing sponsors at rates far exceeding 50 percent of their actual administrative costs.

Early in its administration of SWIP, DOF deviated from the program's State Plans of Operations. Instead of reimbursing sponsors 50 percent of their actual administrative costs, DOF reimbursed sponsors for their administrative expenses based on a fixed rate per NAP participant placed in a job. DOF established the fixed rate in 1988 when DOF accepted the estimate of the sole sponsor participating in SWIP at that time. This sponsor determined that the administrative expenses incurred to place a NAP participant in a job would

[3] Provision of a Nutrition Assistance Grant for the Commonwealth of Puerto Rico, Title 7 *Code of Federal Regulations* (CFR) 285.2(c), dated January 1, 2003.

be $500. Because DOF performed part of the sponsorship tasks, this sponsor was (and continues to be) reimbursed $200 per job placement (50 percent of the flat fee reduced to $400 per placement). As other sponsors joined the program and performed all the tasks required of sponsors, DOF reimbursed them 50 percent of the $500 fixed rate established in 1988, or $250 per job placement. DOF has never assessed whether this fixed rate corresponds to 50 percent of sponsors' actual administrative costs.

We reviewed sponsors' audited financial statements for 5 of the 13 sponsors[4] in order to establish their actual administrative costs; we then compared those costs with the compensation they received from DOF at the $250 fixed rate (see exhibit D). Although these five sponsors received $11.38 million in Federal funds, their independently audited financial statements report actual administrative costs of $7.09 million. Since DOF's State Plans of Operations only allowed reimbursement of 50 percent of sponsors' actual administrative costs, DOF should have reimbursed sponsors only $3.54 million. DOF thus—from Federal block grant funds—reimbursed these five sponsors 321 percent of what was due to them according to the State Plans of Operations.

We conclude that DOF's use of a fixed rate resulted in sponsors being compensated far in excess of actual costs.

Recommendation 3

Recover from DOF the $11.78 million in excessive administrative reimbursement overclaimed during FYs 2002 through 2004.

Agency Response. In its December 16, 2005, response, FNS officials stated, "FNS concurs with this recommendation and will bill DOF for $11.78 million and seek management decision at that time."

OIG Position. We accept management decision for this recommendation.

Recommendation 4

Require DOF to perform a review of administrative reimbursements paid to all sponsors during FY 2005. Recover all funds that are in excess of 50 percent of DOF's payments to sponsors.

[4] Governmental and quasi-governmental agencies acting as sponsors are not required to submit financial statements: thus, 4 of the 13 sponsors were excluded from this review. Of the remaining nine, we excluded four others because they received funds from other governmental programs and their financial statements did not distinguish SWIP expenses from other program expenses.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *FNS concurs with this recommendation. The agency will formally direct DOF to review FY 2005 payments to sponsors and provide the results of that review within 30 days of the letter directing such review. As a result of this review, FNS will bill DOF for overpayments in excess of 50 percent of DOF's payments to sponsors. We request management decision for this finding.*

OIG Position. We accept management decision for this recommendation.

Finding 3 DOF Did Not Fully Implement Management Controls Over SWIP

Although SWIP's State Plans of Operations established a number of controls that might have proved effective had they been implemented, DOF did not fully implement those controls. FNS did not adequately monitor DOF's administration of SWIP to ascertain that the State Plans of Operations it approved were, in fact, followed. As a result, FNS had little assurance that the $524 million spent on SWIP since 1989 was used to accomplish program goals efficiently and effectively.

When FNS approved DOF's State Plans of Operations for SWIP, the agency accepted a set of controls, reviews, and reporting requirements that were meant to ensure that SWIP functioned as designed. The State Plans of Operations require several entities of DOF to monitor SWIP—the Assistant Secretary for Planning and Information Technology, the IA Office, and ASED's OPP. Because DOF was required to report semiannually, FNS also had monitoring duties over SWIP, including reviewing semiannual reports and requesting additional information, if needed.

<u>DOF Did Not Fully Implement the FNS-Approved State Plans of Operations</u>

We found, however, that many of the controls established in SWIP's State Plans of Operations were not fully implemented and thus could not ensure that the program was functioning as designed. According to SWIP's State Plans of Operations, three different entities were required to perform specific monitoring tasks:

a. DOF's Assistant Secretary for Planning and Information Technology

SWIP's State Plans of Operations require the Assistant Secretary's office to evaluate both DOF's administration of the program and all sponsors to ensure compliance with administrative guidelines, program regulations, procedures, and requirements. Apart from requiring that the Assistant Secretary review sponsors, this requirement includes verifying that IA and ASED's OPP monitor SWIP as required in the State Plans of Operations.

The State Plans of Operations represent adequate control had they been implemented consistently; however, the Assistant Secretary's office did not timely complete its reviews. Since 2002 the Assistant Secretary has issued only a single report regarding SWIP and that report reviewed sponsors, not the program's overall administration. Further, the Assistant Secretary has not exercised sufficient oversight over the Department's administration of SWIP to ensure that OPP and IA are performing their reviews.

b. DOF's IA Office

SWIP's State Plans of Operations require the IA Office of DOF to annually conduct a comprehensive fiscal audit of sponsors and employers to verify that they are complying with fiscal and administrative program requirements.

The controls established for IA are adequate had they been implemented; however, IA conducted only one audit of SWIP's operation; that report was neither comprehensive nor timely. It reviewed only documentation obtained from ASED and did not find problems disclosed in Finding 2. Also, the report was not delivered until May 2003. The report identified deficiencies in the operation of SWIP that included: (1) documentation not being submitted by the Finance Division to support sponsor and employer payments; (2) sponsors not meeting their employment goals; (3) insufficient internal controls to verify that claims submitted by employers were for participants who worked a minimum of 20 hours per week; (4) untimely submission of financial reports (SF-269) to FNS; and (5) expenses and obligations exceeding the approved budget. We found no evidence that DOF had taken corrective actions to address these deficiencies.

c. ASED's OPP

SWIP's State Plans of Operations require ASED's OPP to determine sponsors' effectiveness. The plans also require OPP to verify that corrective actions for audits have been effected. Had OPP maintained

sufficient oversight of sponsors to verify that they fulfilled their contractual obligations to ASED and DOF, the problems identified in Finding 2 might have been prevented.

The State Plans of Operations direct OPP to determine sponsors' effectiveness without establishing specific guidelines for gauging that effectiveness. There are specific criteria within the plans for sponsors, but no requirement that the reviews minimally assess sponsors according to those criteria.

OPP has not completed enough reports to ensure that sponsors fulfill their obligations. To date, OPP has completed only 4 reviews of individual sponsors since its inception in 1999 yet, when our fieldwork ended, there were 12 sponsors participating in SWIP.[5] The State Plans of Operations do not require OPP to provide FNS with copies of its reviews and the related corrective actions for any deficiencies discovered. Thus, FNS had not received and could not use the results of OPP's four reviews to assess program operations. In 2004 OPP began three new reviews. As a result of the reviews, one sponsor was referred to the Department of Justice for investigation before the report was completed. One report was issued April 2005 and the other report is currently being written.

We conclude that DOF could improve its controls over SWIP by fully implementing the FNS-approved State Plans of Operations. Moreover, because these three reviews should provide important insight into how SWIP is functioning, DOF should include their findings in its semiannual reports to FNS.

FNS Did Not Maintain Adequate Oversight of DOF's Administration of SWIP

FNS is responsible for monitoring DOF's administration of SWIP. Its two primary means for overseeing SWIP are the semiannual reports DOF submits and the biennial audits DOF is required to conduct. Our review found, however, that these two tools were not providing FNS with the information it needed to monitor SWIP.

a. Semiannual Reports

Currently, DOF submits semiannual reports according to FNS' 1992 guidelines. Although FNS officials stated that the semiannual reports DOF submits do not help FNS determine the program's effectiveness, FNS has not revised its guidelines to produce a more useful oversight tool. A more useful semiannual report would evaluate DOF's

[5] After the completion of our fieldwork, we learned that DOF had revoked the contract of one of the sponsors reviewed due to non-compliance with program regulations. DOF canceled the contract effective March 28, 2005.

management of SWIP according to objective performance-based goals, disclose activities outside established program guidelines, identify needed improvements, and report the results of internal reviews and corrective actions taken.

b. Biennial Grant Expenditure Audits

Regulations require DOF to prepare an audit of expenditures at least once every 2 years.[6] This audit should provide FNS assurance that grant funds were properly expended and detail any deficiencies. However, since 1999, DOF has submitted single audits (Office of Management and Budget Circular A-133) in lieu of these biennial audits. In practice, FNS has accepted this substitution and presently accepts the A-133 single audit for SWIP expenditures. In order for single audits to serve the same purpose as biennial grant expenditure audits, however, they must be performed timely, they must include SWIP within their scope, and any corrective action they recommend must be fully implemented.

Our review found that single audits were not always received in a timely manner. Although single audits were conducted every year between 1998 and 2001, FNS did not receive these reports until November 2002. FNS officials stated they had to routinely wait for DOF to provide its audit reports and there was very little they could do to speed up the process. FNS had not, however, used its regulatory authority to require DOF to timely submit its biennial audits or face sanctions.[7]

We also found that corrective action suggested by single audits had not always been fully implemented. The single audit reports for 2000 through 2002 concluded that DOF lacked an effective internal control structure, did not possess sufficient internal controls over its accounting and financial management, and had not implemented an effective filing system.[8] We found that many of the same problems addressed in earlier single audits continued to exist in 2004. FNS explained that it was too soon after corrective actions were reached to see a difference; OIG, however, is concerned that corrective actions are not timely.

Whether FNS accepts biennial or single audits as fulfilling DOF's reporting requirements, FNS must take steps to ensure that these audits serve as useful tools for holding DOF accountable for SWIP program funding.

We conclude that DOF and FNS have not fully implemented the controls, reviews, and reporting requirements necessary to ensure that SWIP functions

[6] 7 CFR 285.4(a), dated January 1, 2003.
[7] 7 CFR 285.5(A), dated January 1, 2003.
[8] They are in the process of issuing the single audit report for FY 2003 and 2004.

as designed. So long as SWIP continues to operate, FNS and DOF must collaborate to ensure that adequate control is maintained over program activities and expenditures.

Recommendation 5

Establish procedures in FNS program reviews to ensure DOF fully implemented the controls, reviews, and reporting requirements in its State Plans of Operations.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *FNS concurs with this recommendation. As stated in recommendation 2, we will develop an internal review module for TEENAPP similar to the review module for the Food Stamp *** [E&T] Program once we have approved the new program. We will use this review module to conduct a review of TEENAPP in FY 2007. However, even if a successor program is not approved, we will conduct a review of the SWIP phase-out in FY 2006 to make sure the program is being concluded in an efficient and effective manner.*

OIG Position. We accept management decision for this recommendation.

Recommendation 6

Considering the reviews that should be performed under DOF's State Plans of Operations, FNS should determine what information should be included in DOF's semiannual report.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *FNS concurs with this recommendation and will revise the State's semiannual report as part of TEENAPP implementation so that it includes the following:*
>
> - *the results of the State agency's internal review of TEENAPP and the status of corrective action*
> - *data on the TEENAPP similar to the data now captured on the FNS-583 for the Food Stamp *** [E&T] Program. This will enable us to monitor whether the new program is meeting its goals;*

Also, during our conference call (mentioned above) we will work with DOF to identify what information on SWIP phase-out should be included in the semiannual report.

OIG Position. We accept management decision for this recommendation.

Recommendation 7

Direct DOF either to resume biennial audits of expenditures as required by regulations, or request that SWIP be included within the scope of single audits. FNS should formally advise DOF to timely submit all audit reports, and use fiscal sanctions for non-compliance when appropriate.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *FNS concurs with this recommendation. The agency has already submitted a revision to Puerto Rico's *** NAP Compliance Supplement to specifically include SWIP or a modified *** [E&T] program as part of the scope of the single audit. This revision is currently pending Office of Management and Budget *** review and approval. If approved, the change would be published April 1, 2006 and become effective for the SFY 2006 single audit.*
>
> *In addition, FNS will advise DOF in writing by January 30, 2006 to submit all audit reports timely and that fiscal sanctions may be imposed for non-compliance, as appropriate.*

OIG Position. We accept management decision for this recommendation.

Recommendation 8

Include procedures in the next FNS management evaluation to verify that corrective actions are taken in response to single audit recommendations.

Agency Response. In its December 16, 2005, response, FNS officials stated:

> *FNS concurs with this recommendation. These procedures are already incorporated into the Financial Management Review (FMR) Guide. The FMR Guide specifically states that FNS should review audit findings (both A-133 and OIG) when planning for the review. Further, the review team "should note corrective actions the grantee claims to have completed*

and actions still in process, for subsequent follow-up on-site." We will also expand our program internal review module when appropriate to verify that corrective actions are taken in response to single audit recommendations on program issues.

OIG Position. We accept management decision for this recommendation.

Scope and Methodology

This audit was performed in accordance with generally accepted government auditing standards and covered FYs 2002 though 2004. Audit work was performed at the FNS Caribbean Area Office and DOF State Office located in San Juan, Puerto Rico. We also performed reviews of 1 sponsor and 10 employers located throughout Puerto Rico (see exhibit E). Audit fieldwork was performed from October 2003 through January 2005.

To accomplish the audit objectives, our work consisted of the following:

- Review of laws, regulations, and instructions applicable to the program.

- Interviews with FNS officials, and review of pertinent correspondence.

- Interviews with DOF officials and review of DOF policies, procedures, management reports, and other correspondence.

- Interviews with the largest sponsor to understand sponsors' responsibilities and program operations.

- Interviews with a judgmental selection of employers to review their procedures to register hours worked by SWIP participants and what type of hours they claimed to DOF for wage reimbursement.

- Review of a sample of NAP participants claimed by the interviewed employers to determine the accuracy of the claims.

- Review of NAP participants' files at the local offices of DOF to ascertain any determinations made by the local office after the income exemption period for NAP participants ended.

- Review of sponsors' financial statements to determine if DOF reimbursed 50 percent of sponsor's administrative expenses.

Exhibit A – Summary of Monetary Results

Finding Number	Description	Amount	Category
2	Improper reimbursement of administrative expenses.	$11,780,275	Questioned Costs, Recovery Recommended

Exhibit B – SWIP Budget for FYs 2002 through 2004

FY 2002

		Budget	Actual
Number of NAP participants to be hired under SWIP		18,208	26,215
Number of employers	2,288[2/]		
Wages Incentives for Employers		$49,429,036	$49,429,036
SWIP Administration Costs[1/]		8,202,090	8,202,090
Totals		**$57,631,126**	**$57,631,126**

FY 2003

		Budget	Actual
Number of NAP participants to be hired under SWIP		20,400	27,682
Number of employers	2,828[2/]		
Wages Incentives for Employers		64,522,992	60,193,380
SWIP Administration Costs[1/]		5,246,808	11,371,562
Totals		**69,769,800**	**71,564,942**

FY 2004

		Budget	Actual
Number of NAP participants to be hired under SWIP		21,000	37,060
Number of employers	1,498[2/]		
Wages Incentives for Employers		$64,459,212	$77,526,705
SWIP Administration Costs[1/]		5,400,488	9,662,745
Totals		**$69,859,700**	**$87,189,450**

1/The amount includes DOF administrative costs and the reimbursement made to sponsor agencies.

2/ Based on information reported in DOF's semiannual reports.

Exhibit C – Excessive Reimbursements for Sponsors' Administrative Costs

	FY 2002			FY 2003			FY 2004		
Sponsor Agency	**Actual Reimbursement**	**OIG Computed Reimbursement**	**Difference**	**Actual Reimbursement**	**OIG Computed Reimbursement**	**Difference**	**Actual Reimbursement**	**OIG Computed Reimbursement**	**Difference**
A	$87,000	$43,500	$43,500	$74,750	$37,375	$37,375	$26,500	$13,250	$13,250
B	82,750.00	$41,375	$41,375	76,500	38,250	38,250	0	0	0
C	180,500	$90,250	$90,250	1,038,250	519,125	519,125	897,450	448,725	448,725
D	929,250	$464,625	$464,625	766,500	383,250	383,250	574,250	287,125	287,125
E	52,750	$26,375	$26,375	32,750	16,375	16,375	0	0	0
F	262,600	$131,300	$131,300	606,800	303,400	303,400	274,800	137,400	137,400
G	-	$-	$-	5,750	2,875	2,875	0	0	0
H	598,250	$299,125	$299,125	900,500	450,250	450,250	811,250	405,625	405,625
I	347,750	$173,875	$173,875	407,750	203,875	203,875	544,750	272,375	272,375
J	137,000	$68,500	$68,500	396,250	198,125	198,125	261,250	130,625	130,625
K	41,500	$20,750	$20,750	44,500	22,250	22,250	30,250	15,125	15,125
L	647,250	$323,625	$323,625	1,252,750	626,375	626,375	1,276,750	638,375	638,375
M	3,069,500	$1,534,750	$1,534,750	3,372,500	1,686,250	1,686,250	3,451,650	1,725,825	1,725,825
Totals	**$6,436,100**	**$3,218,050**	**$3,218,050**	**$8,975,550**	**$4,487,775**	**$4,487,775**	**$8,148,900**	**4,074,450**	**4,074,450**

Total Actual Reimbursements for FYs 2002-2004	**$23,560,550**
Less: Total OIG Computed Reimbursements for FYs 2002-2004	**$11,780,275**
Excessive Reimbursement	**$11,780,275**

Source: Summary of Expenses for Federal FYs 2002-2004 provided by DOF

Exhibit D – DOF Reimbursements Made to Five Sponsors

		2002		
Sponsors	**Period Covered**	**Actual Reimbursement[1/]**	**Expenses Reported in Financial Statements**	**50% of Reported Expenses**
M	Jan. - Dec. 2002	$2,881,000	$1,855,977	$927,989
C	Jan. - Dec. 2002	262,250	217,251	108,626
J	Mar. – Dec. 2002	212,750	127,444	63,722
L	Jan. - July 2002	382,250	157,013	78,507
I	Oct. 2001 - Sept. 2002	347,750	341,342	170,671
Totals		**$4,086,000**	**$2,699,027**	**$1,349,515**

		2003		
Sponsors	**Period Covered**	**Actual Reimbursement[1/]**	**Expenses Reported in Financial Statements**	**50% of Reported Expenses**
M	Jan. - Dec. 2003	$3,758,300	$2,133,781	$1,066,891
C	Jan. - Dec. 2003	1,221,200	828,794	414,397
J	Jan. - Dec. 2003	449,250	348,468	174,234
L	Jan. - Dec. 2003	1,416,750	668,050	334,025
I	Oct. 2002 - Sept. 2003	452,750	410,341	205,171
Totals		**$7,298,250**	**$4,389,434**	**$2,194,718**
Totals for both 2002 & 2003		**$11,384,250**	**$7,088,461**	**$3,544,233**

[1/] Based on a $250 rate used by DOF to reimburse sponsors for administrative expenses.

Exhibit E – Locations Visited

Entity	Name	Location
FNS	Caribbean Area Office	San Juan, PR
State	DOF and ASED	San Juan, PR
Sponsor	M	Guaynabo, PR
Employer	N	Carolina, PR
Employer	O	Toa Alta, PR
Employer	P	Rio Piedras, PR
Employer	Q	Cataño, PR
Employer	R	Rio Piedras, PR
Employer	S	Hato Rey, PR
Employer	T	Cataño, PR
Employer	U	Caguas, PR
Employer	V	Rio Piedras, PR

USDA

United States Department of Agriculture

Food and Nutrition Service

Mid-Atlantic Region

300 Corporate Blvd
Robbinsville, NJ
08691-1598

Date: DEC 16 2005

Subject: Special Wage Incentive Program (SWIP) in Puerto Rico
(Audit No. 27099-60-At)

To: Raymond G. Poland
Regional Inspector General
USDA – Office of Inspector General

Thank you for the opportunity to comment on the official draft report for the subject audit. As you know, we have obtained concurrence from the Puerto Rico Department of the Family (DOF) to discontinue the SWIP. We believe this was a direct result of your audit as well as our negotiations with DOF staff on the various problems with the Program. We are currently in the process of working with DOF on a transition plan to end the program.

Attached you will find our comments on the individual recommendations. As can be seen, we agree with the recommendations and have already taken certain actions to resolve them. We also would like to point out two issues in the body of the report:

- The administrative costs of sponsors are listed as $11.78 million in some places and $11.38 million in other places.
- The recommendation in the Executive Summary on recovery of administrative expenses needs to be changed to agree with Recommendations 3 and 4 in the report.

Thank you for your assistance. If you have any questions, please do not hesitate to contact me.

Sincerely,

Yvette S. Jackson

YVETTE. S. JACKSON
Regional Administrator
Mid-Atlantic Region

Attachment

The Food and Nutrition Service is an agency of the Department of Agriculture

An Equal Opportunity Provider and Employer

Response to OIG Recommendations

Recommendation 1

For future programs including TEENAPP – FNS should require DOF to define the program's purpose clearly, design controls to ensure that this purpose is carried out, and develop objective measures to assess the program's performance and its overall success.

We agree with this recommendation and have already taken steps to comply. After receiving DOF's proposal for a new employment and training program called TEENAPP (Training, Experience and Employment for Nutrition Assistance Program Participants), we provided a comprehensive response in which we required DOF to provide more detailed information on program controls and measures of success. As a result, DOF provided a totally revised plan on October 31, 2005. We will be holding a conference call with DOF within the next few weeks to review the revised plan in order to insure the overall budget is reasonable, that there are sufficient overall controls to insure the purpose of the program is carried out, and that there are objective measures of success.

Recommendation 2

For successor programs to SWIP, FNS and DOF should collaborate to develop and implement a monitoring process that will allow both agencies adequate control over block grant funds.

FNS concurs with this recommendation and will take the following steps to comply:

- We have provided revisions to the single audit compliance supplement to include SWIP and/or subsequent Employment and Training programs. See recommendation 7 for details on the process for amending the supplement.

- We will work with the State Agency to develop a monitoring plan for the State's review of TEENAPP once we have approved the new program. As stated above we will be holding a conference call with DOF to discuss overall controls and measures of success.

- We will add a requirement so that the results of this State agency monitoring are included in the appropriate semi-annual report on TEENAPP.

- We will develop an internal review module for TEENAPP similar to the review module for the Food Stamp Employment and Training Program once we have approved the new program. We will use this review module to conduct a review of TEENAPP in FY 2007.

Recommendation 3

Recover from DOF the $11.78 million in excessive administrative reimbursement overclaimed during FYs 2002 through 2004.

FNS concurs with this recommendation and will bill DOF for $11.78 million and seek management decision at that time.

Recommendation 4

Require DOF to perform a review of administrative reimbursements paid to all sponsors during FY 2005. Recover all funds that are in excess of 50 percent of DOF's payments to sponsors.

FNS concurs with this recommendation. The Agency will formally direct DOF to review FY 2005 payments to sponsors and provide the results of that review within 30 days of the letter directing such review. As a result of this review, FNS will bill DOF for overpayments in excess of 50 percent of DOF's payments to sponsors. We request management decision for this finding.

Recommendation 5

Establish procedures in FNS program reviews to ensure DOF fully implemented the controls, reviews, and reporting requirements in its State Plan of Operations.

FNS concurs with this recommendation. As stated in recommendation 2, we will develop an internal review module for TEENAPP similar to the review module for the Food Stamp Employment and Training Program once we have approved the new program. We will use this review module to conduct a review of TEENAPP in FY 2007. However, even if a successor program is not approved, we will conduct a review of the SWIP phaseout in FY 2006 to make sure the program is being concluded in an efficient and effective manner.

Recommendation 6

Considering the reviews that should be performed under DOF's State Plan of Operations, FNS should determine what information should be included in DOF's semiannual report.

FNS concurs with this recommendation and will revise the State's semi-annual report as part of TEENAPP implementation so that it includes the following:

- the results of the State agency's internal review of TEENAPP and the status of corrective action
- data on the TEENAPP similar to the data now captured on the FNS-583 for the Food Stamp employment and training program. This will enable us to monitor whether the new program is meeting its goals;

Also, during our conference call (mentioned above) we will work with DOF to identify what information on SWIP phase-out should be included in the semiannual report.

Recommendation 7

Direct DOF either to resume biennial audits of expenditures as required by regulations, or request that SWIP be included within the scope of single audits. FNS should formally advise DOF to timely submit all audit reports, and use fiscal sanctions for non-compliance when appropriate.

FNS concurs with this recommendation. The Agency has already submitted a revision to Puerto Rico's Nutrition Assistance Program (NAP) Compliance Supplement to specifically include SWIP or a modified employment and training program as part of the scope of the single audit. This revision is currently pending Office of Management and Budget (OMB) review and approval. If approved, the change would be published April 1, 2006 and become effective for the SFY 2006 single audit.

In addition, FNS will advise DOF in writing by January 30, 2006 to submit all audit reports timely and that fiscal sanctions may be imposed for non-compliance, as appropriate.

Recommendation 8

Include procedures in the next FNS management evaluation to verify that corrective actions are taken in response to single audit recommendations.

FNS concurs with this recommendation. These procedures are already incorporated into the Financial Management Review (FMR) Guide. The FMR Guide specifically states that FNS should review audit findings (both A-133 and OIG) when planning for the review. Further, the review team "should note corrective actions the grantee claims to have completed and actions still in process, for subsequent follow-up on-site." We will also expand our program internal review module when appropriate to verify that corrective actions are taken in response to single audit recommendations on program issues.

Informational copies of this report have been distributed to:

Regional Administrator, FNSRO (6)
Agency Liaison Officer (3)
Government Accountability Office (1)
Office of the Chief Financial Officer (1)
    Director, Planning and Accountability Division
Office of Management and Budget (1)