Appendix B:

Recovery Act Reviews

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Appendix B Recovery Act Reviews: Medicare and Medicaid

ACRONYMS AND ABBREVIATIONS FOR SELECTED TERMS USED IN THE MEDICARE AND MEDICAID SECTION:

CBO—Congressional Budget Office
CMS—Centers for Medicare & Medicaid Services
Form CMS-64— Medicaid Quarterly expenditure report
HIPAA—Health Insurance Portability and Accountability Act
of 1996

HIT—HEALTH INFORMATION TECHNOLOGY
OCR—OFFICE FOR CIVIL RIGHTS
PHI—PROTECTED HEALTH INFORMATION
RECOVERY ACT—AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

Medicare Part A and Part B

Medicare Incentive Payments for Electronic Health Records

We will review Medicare incentive payments to eligible health care professionals and hospitals for adopting electronic health records (EHR) and the Centers for Medicare & Medicaid Services' (CMS) safeguards to prevent erroneous incentive payments. An EHR is an electronic record of healthrelated information for an individual that is generated by health care providers. It may include a patient's health history, along with other items. The American Recovery and Reinvestment Act of 2009 (Recovery Act) authorized Medicare incentive payments over a 5-year period to physicians and hospitals that demonstrate meaningful use of certified EHR technology. ($\S\S$ 4101 and 4102.) Incentive payments are scheduled to begin in 2011 and continue through 2016, with payment reductions to health care professionals who fail to become meaningful users of EHRs beginning in 2015. (§ 4101(b).) According to Congressional Budget Office (CBO) estimates, CMS's net spending for incentives will total about \$20 billion. We will review Medicare incentive payment data from 2011 to identify payments to providers that should not have received incentive payments (e.g., those not meeting selected meaningful use criteria). We will also assess CMS's plans to oversee incentive payments for the duration of the program and actions taken to remedy erroneous incentive payments. (OEI; 05-11-00250; expected issue date: fiscal year (FY) 2012; work in progress; Recovery Act)

Medicaid Administration

Medicaid Incentive Payments for Electronic Health Records

We will review Medicaid incentive payments to providers and hospitals for adopting EHRs and CMS's safeguards to prevent erroneous incentive payments. The Recovery Act establishes 100-percent Federal financial participation for allowable expenses for eligible Medicaid providers to purchase, implement, and operate certified EHR technology. (§ 4201.) The section also provides a 90-percent Federal match for State administrative expenses for the adoption of certified EHR technology by Medicaid providers. According to CBO estimates, Medicaid spending for incentives will total about \$12 billion between 2011 and 2019. We will determine whether incentive payments to Medicaid providers to purchase, implement, and operate EHR technology were claimed in accordance with

Medicaid requirements. We will also assess CMS's actions to remedy erroneous incentive payments and its plans for securing the payments for the duration of the incentive program, as well as review payments to States for administrative expenses. (OAS; W-00-11-31351; various reviews; expected issue date: FY 2012; new start; Recovery Act))

Reconciliation of Expenditure Reports to Claim Data

We will review and reconcile reported line items on the Medicaid quarterly expenditure report (Form CMS-64) in selected States to determine whether the amounts claimed are adequately supported. The amounts reported on Form CMS-64 and its attachments must be actual expenditures for which all supporting documentation, in readily reviewable form, has been compiled and is available immediately at the time a claim is filed. Our prior audit work revealed concerns about expenditures claimed on Form CMS-64. (OAS; W-00-10-31359; W-00-11-31359; various reviews; expected issue date: FY 2012; work in progress, Recovery Act)

Medicare and Medicaid Information Systems and Data Security

Health Information Technology System Enhancements

We will review health information technology (HIT) enhancements to CMS systems to ensure that they include standards adopted by the Department of Health and Human Services (HHS) and that adequate information technology (IT) security controls are in place to protect sensitive EHR and personal information. The Recovery Act provides financial incentives through Medicare and Medicaid to encourage doctors, hospitals, health clinics, and other entities to adopt and use certified EHRs. Medicare incentive payments are being phased out over time and replaced with financial penalties for providers that are not using EHR. CMS systems require modification to manage the new requirements. (OAS; W-00-10-27109; various reviews; expected issue date: FY 2012; work in progress; Recovery Act)

Contractor System Enhancements

We will review HIT enhancements to IT systems used by Medicare and Part D contractors to ensure that adequate IT security controls are in place to protect sensitive EHR and personal information that is being added as a result of the Federal HIT initiatives. CMS contractor systems require modification to comply with the new requirements. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Breaches and Medical Identity Theft Involving Medicare Identification Numbers

We will review CMS's policies and procedures on breaches and medical identity theft. The Recovery Act defines a "breach" as an "unauthorized acquisition, access, use, or disclosure of protected health information which compromises the security or privacy of the protected health information." (§13400.) The Recovery Act requires covered entities, including CMS, to notify individuals whose unsecured protected health information (PHI) has been or is reasonably believed to have been accessed, acquired, or disclosed as a result of a breach. Breaches of PHI increase Medicare beneficiaries' and providers' vulnerability to medical identity theft. We will also assess the actions CMS has taken to address medical identity theft in the Medicare program. (OEI; 02-10-00040; expected issue date: FY 2012; work in progress; Recovery Act)

OCR Oversight of the HIPAA Privacy Rule (New)

We will review Office for Civil Rights (OCR) oversight of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy Rule. The Privacy Rule establishes Federal minimum standards for safeguarding individually identifiable health information referred to as PHI. The Recovery Act requires that OCR investigate all privacy complaints filed against covered entities if a preliminary investigation indicates willful neglect of the Privacy Rule. Covered entities include health plans, health care clearinghouses, and health care providers that electronically transmit health information in connection with certain HIPAA transactions and technical standards. The Recovery Act also strengthened OCR's enforcement of the HIPAA Privacy Rule by increasing the civil monetary penalties for covered entities' noncompliance. (74 Fed. Reg. 56123.) We will review OCR's investigation policies and assess OCR's oversight to ensure that covered entities are complying with the Privacy Rule. (OEI; 09-10-00510; expected issue date: FY 2012; work in progress; Recovery Act)

OCR Oversight of the HITECH Breach Notification Rule (New)

We will review OCR's oversight of the Heath Information Technology for Economic and Clinical Health Act (HITECH) Breach Notification Rule, which requires that covered entities, as defined by HIPAA, notify affected individuals; the Secretary of HHS; and when required, the media, following the discovery of a breach in unsecured PHI. A breach is the unauthorized acquisition, access, use, or disclosure of PHI that compromises the security or privacy of such information. Unsecured PHI is individually identifiable health information that is unencrypted or not destroyed in a way that renders the PHI unusable or unreadable by unauthorized individuals. HHS provided additional guidance on what is considered to be unsecured PHI in its issuances at 74 Fed. Reg. 19006 and 74 Fed. Reg. 42741. The Secretary of HHS delegated oversight responsibility to OCR. We will review OCR's policies for investigating breaches reported by covered entities and determine whether Medicare Part B-covered entities have policies or plans in place to mitigate breaches. (OEI; 09-10-00511; expected issue date: FY 2012; work in progress; Recovery Act)

Recovery Act Reviews: Public Health Programs

ACRONYMS AND ABBREVIATIONS FOR SELECTED TERMS USED IN THE PUBLIC HEALTH PROGRAMS SECTION:

CDC—CENTERS FOR DISEASE CONTROL AND PREVENTION
EHR—ELECTRONIC HEALTH RECORDS

HRSA—HEALTH RESOURCES AND SERVICES ADMINISTRATION

IHS—Indian Health Service

NIH—NATIONAL INSTITUTES OF HEALTH
ONC—OFFICE OF THE NATIONAL COORDINATOR FOR HEALTH
INFORMATION TECHNOLOGY

Centers for Disease Control and Prevention

Recipient Compliance With Grant and Cooperative Agreement Requirements

We will review compliance with the Recovery Act and Federal regulations by recipients of the Centers for Disease Control and Prevention's (CDC) grants and cooperative agreements. The Recovery Act provides \$1 billion, primarily through grants and cooperative agreements, for prevention and wellness strategies. The funds will be awarded and spent in a short period.

As part of our oversight role in preventing fraud, waste, and abuse, we will determine whether CDC recipients spent funds in accordance with the Recovery Act and Federal regulations. (OAS; W-00-12-27102; expected issue date: FY 2012; new start and work in progress, Recovery Act)

Health Resources and Services Administration

Limited-Scope Audits of Grantees' Capacities

We will determine whether potentially high-risk recipients of Recovery Act funds for new access points are capable of managing Federal awards. Under the New Access Points Program, 50 of the 126 grantees receiving \$156 million in Recovery Act funds for new service delivery sites are new grantees. In light of the Office of Inspector General's (OIG) oversight role in preventing fraud, waste, and abuse and given the increased number of grants and the expanded revenue base of grantees, we will also conduct limited-scope audits of grants for Increased Demand for Services (\$342 million), the Capital Improvement Program (\$853 million), and the Facility Investment Program (\$520 million). The objective of the audits will be to assess grantees' capacities to manage and account for Federal funds and to operate community health service delivery sites in accordance with Federal regulations. (OAS; W-00-10-27105; W-00-11-27105; various reviews; expected issue date: FY 2012; work in progress and new start, Recovery Act)

Recovery Act Funding for Community Health Centers Infrastructure Development

We will review community health centers and other facilities in two States to determine whether Recovery Act funds were spent in accordance with Federal regulations. The Recovery Act provided \$2 billion to be invested in community health centers. Of that amount, \$1.5 billion funds infrastructure development for community health centers, which includes acquisition of equipment, construction, and renovation. Another \$500 million has been provided to fund operations of health centers. Community health centers are locally directed and operated providers of preventive and primary care. Forty-six community health centers in Florida were awarded about \$88 million in Recovery Act funding. In Alabama, one community health center received about \$15 million for a competitive Facility Investment Program grant, almost half of the total amount received by the other 14 Alabama grantees. On the basis of results, audits may be performed in other States. (OAS; W-00-11-27105; expected issue date: FY 2012; new start; Recovery Act)

Grant Award System for Health Information Technology Funds

We will review general and application IT security controls for the Health Resources and Services Administration's (HRSA) grant system to ensure that adequate IT security controls are in place. We will assess whether HRSA's grant award system has sufficient processes in place to ensure that the confidentiality, integrity, and availability of sensitive data in transit and at rest are maintained. HRSA has \$120 million in Recovery Act funding available for HIT systems and network grants to support EHR for health centers. The review will focus on the controls in place to safeguard HIT grant information pertaining to HRSA's distribution of the grant funds. We will also determine whether HRSA's grant awards require appropriate IT security provisions to protect sensitive EHR or personal information at the grantee level. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Community Health Centers Receiving Health Information Technology Funding

We will review general IT security controls in place for community health center systems funded by HRSA HIT grants to ensure that adequate HIT security controls are in place to protect sensitive EHR and personal information. HRSA will expend \$120 million of \$1.5 billion in Recovery Act funding for HIT systems and network grants to support EHR for community health centers. Almost 300 community health centers are expected to benefit from the funding. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

HRSA Health Information Technology Grants (New)

We will determine the extent to which HRSA Recovery Act grants supported the implementation and expansion of EHRs through health-center-controlled networks. In 2009 and 2010, HRSA awarded 99 grants totaling nearly \$121 million in Recovery Act funds for EHR implementation and other HIT initiatives. We will survey HRSA grantees about how Recovery Act grants supported the adoption, use, and sustainability of EHRs through health-center-controlled networks. (OEI; 09-11-00380; expected issue date: FY 2012; work in progress; Recovery Act)

Indian Health Service

Facilities Construction Bid Proposal Audits

We will review the top bidders for Indian Health Service (IHS) construction contracts to determine whether the proposed costs were supported by current, complete, and accurate cost or pricing data and determine the reasonableness and allowability of proposed costs. We will also review bid estimation procedures. The Recovery Act provides \$415 million for construction of IHS health care facilities. As part of our oversight role in preventing fraud, waste, and abuse, we will assess the bid proposals to address the risk of unreasonable or unallowable costs or inaccurately priced contracts. (OAS; W-00-12-27103; expected issue date: FY 2012; new start, Recovery Act)

Facilities Construction Contingency Fund Management Audits

We will review IHS's management of construction contingency funds and determine whether they were spent on eligible project costs. The Recovery Act provides \$415 million for construction of IHS health care facilities. Our preliminary analysis indicates that 10 to 15 percent of construction funding is usually set aside as a contingency fund for major construction projects. The Recovery Act specified that funds must be obligated by the end of FY 2010. As part of our oversight role in preventing fraud, waste, and abuse, we will assess IHS's management of contingency funds to determine whether the usage was proper considering the accelerated timeframe to obligate the funds, which will then be used for construction projects lasting years afterward. (OAS; W-00-12-27103; expected issue date: FY 2012; new start, Recovery Act)

Internal Controls Over Equipment

We will review IHS's internal controls for property management and equipment monitoring. The Recovery Act provides \$20 million for IHS to purchase medical equipment, computed tomography scanners, and ambulances. A recent Government Accountability Office audit found that millions of dollars worth of IHS property was lost or stolen over the past several years. The audit also found evidence of wasteful spending. As part of OIG's oversight role in preventing fraud, waste, and abuse, we will assess internal controls and monitoring of IHS property. (OAS; W-00-12-27103; expected issue date: FY 2012; new start, Recovery Act)

Indian Health Service System Improvements

We will review improvements by IHS to its applications and network infrastructure to ensure that IT security controls are in place. The Recovery Act provided \$85 million to IHS to make improvements to its HIT environment and to improve service to its constituents. Activities to be funded with the investment include application development and enhancements for the Resource and Patient Management System, which contains patient medical data, history, and payment data, and HIT infrastructure security improvements to ensure safety of health data, as well as network upgrades to provide enhanced health services to IHS constituents. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

National Institutes of Health

Implementation of Internal Controls for Grantee Reporting

We will review the National Institutes of Health's (NIH) internal controls for ensuring that grantee reporting processes comply with Recovery Act requirements. The Recovery Act provides \$10.4 billion in new funding to NIH. As part of OIG's oversight role in preventing fraud, waste, and abuse, we will determine whether NIH has a system in place to ensure that grantees capture and report necessary financial, economic, and grant/contract data in accordance with the Recovery Act. (OAS; W-00-11-27101; expected issue date: FY 2012; new start, Recovery Act)

Internal Controls for Extramural Construction and Shared Instrumentation

We will review NIH's internal controls for awarding extramural construction and shared instrumentation grants. NIH's extramural construction spending plan proposes \$1 billion in Recovery Act funds for renovations, repairs, improvements, or construction of core research facilities. The shared instrumentation spending plan proposes \$300 million in Recovery Act funds to purchase major items of biomedical research equipment. As part of OIG's oversight role in preventing fraud, waste, and abuse, we will determine whether NIH's internal controls for the systems used to process and monitor Recovery Act grants are effective and efficient. (OAS; W-00-09-27101; W-00-11-27101 expected issue date: FY 2012; work in progress and new start, Recovery Act)

Intramural Construction Bid Proposal Audits

We will review the top bidders for construction contracts to determine whether proposed costs were supported by current, complete, and accurate cost or pricing data, and we will determine the reasonableness and allowability of proposed costs. We will also evaluate bid estimation procedures. The Recovery Act provides \$500 million for NIH's Intramural Buildings and Facilities program. As part of our oversight role in preventing fraud, waste, and abuse, we will assess the bid proposals to determine the risk of unreasonable or unallowable costs or inaccurately priced contracts. (OAS; W-00-11-27101; expected issue date: FY 2012; new start, Recovery Act)

Intramural Construction Contingency Fund Management

We will review NIH's management of construction contingency funds to ensure that they are spent on eligible project costs. The Recovery Act provides \$500 million for NIH's Intramural Buildings and Facilities program. Our preliminary analysis indicates that 10 to 15 percent of construction funding is usually set aside as a contingency fund for major construction projects. The Recovery Act specified that funds must be obligated by the end of FY 2010. As part of OIG's oversight role in preventing

fraud, waste, and abuse, we will assess NIH's management of the contingency funds to determine whether the usage was proper considering the accelerated timeline to obligate the funds, which will then be used for future construction projects. (OAS; W-00-11-27101; expected issue date: FY 2012; new start, Recovery Act)

College and University Indirect Costs Claimed as Direct Costs

We will determine whether colleges and universities have appropriately charged administrative and clerical salaries to federally sponsored grants. Prior audit work found problems in this area. A large amount of Recovery Act funds will be used for grants to colleges and universities. We will review administrative and clerical expenses claimed for reimbursement as direct charges to Federal grants and contracts when those costs should have been treated as indirect costs and recovered through negotiated facility and administrative rates. Such costs are usually treated as indirect costs. (Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions.) However, direct charging of the costs may be appropriate when the nature of the work performed under a specific project requires extensive administrative or clerical support. (OAS; W-00-09-27101; expected issue date: FY 2012; work in progress, Recovery Act)

National Institutes of Health Grant System

We will review general and application IT security controls for NIH's Information for Management, Planning, Analysis, and Coordination (IMPAC) system to ensure that adequate controls are in place. We will determine whether NIH has processes in place or under development that are sufficient to ensure that the confidentiality, integrity, and availability of sensitive data in transit and at rest are maintained. The system manages grants at NIH, and its importance has increased since NIH received \$7.4 billion in Recovery Act funding for grants to and cooperative agreements with research entities, including nonprofit and for-profit organizations, universities, hospitals, research foundations, government agencies, and individuals. We will also determine whether NIH's grant awards require appropriate IT security provisions to protect sensitive EHR or personal information at the grantee level. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Cross-Cutting Public Health Activities

Recipient Compliance With Reporting Requirements

We will review monitoring by HRSA, NIH, and IHS of award recipients' compliance with the reporting requirements specified in the Recovery Act and in OMB guidance. The recipients and uses of Recovery Act funds must be transparent to the public, and the public benefits of the funds must be reported clearly and accurately and in a timely manner. We will review recipients' reports for compliance with the reporting requirements, including accuracy and completeness. (OAS; W-00-11-27101; W-00-11-27103; W-00-11-27105; various reviews; expected issue date: FY 2012; new start, Recovery Act)

State Compliance With Grant Requirements

We will review security controls implemented by States to safeguard electronic health information exchanges. The Office of the National Coordinator for Health Information Technology (ONC) is authorized to award planning and implementation grants to States to facilitate and expand electronic health information exchanges. (Public Health Service Act of 1944, § 3013, as added by the Recovery Act, § 13301.) To receive an implementation grant, a State must submit a plan describing

the activities to be carried out to facilitate and expand electronic health information exchange pursuant to nationally recognized standards and implementation specifications. We will use our body of work in Medicaid reviews of 24 States to identify higher risk States, assess State plans, and determine the adequacy of security controls. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Recovery Act Reviews: Human Services Programs

ACRONYMS AND ABBREVIATIONS FOR SELECTED TERMS USED IN THE HUMAN SERVICES PROGRAMS SECTION:

ACF—ADMINISTRATION FOR CHILDREN AND FAMILIES GATES—GRANTS ADMINISTRATION TRACKING EVALUATION SYSTEM

TANF—Temporary Assistance for Needy Families

Administration for Children and Families

Head Start Agencies' Use of Grant Funds

We will review the use of funds, including Recovery Act funds, by Head Start agencies. The Recovery Act requires that the \$1 billion in supplemental funds for Head Start grantees be used in a manner consistent with the requirements of the Head Start Act. Recipients of Head Start funds are required to ensure that the funds are used for authorized purposes. (45 CFR §§ 74.21(b)(3) and 92.20(b)(3).) We will determine whether Head Start funds and Recovery Act funds were properly used for the purposes outlined in Federal award letters, approved Head Start agency grant applications, and program requirements. (OAS; W-00-11-27100; expected issue date: FY 2012; new start, Recovery Act)

Head Start Recipient Capability Audits

We will review Head Start applicants' capacity to manage and account for Federal funds, including Recovery Act funds, and to operate a Head Start program in accordance with Federal regulations. The Recovery Act requires that \$1 billion in supplemental funds awarded to Head Start grantees be used in a manner consistent with the requirements of the Head Start Act. Grantees receiving Head Start funds must ensure that the funds are used for authorized purposes. (45 CFR §§ 74.21(b)(3) and 92.20(b)(3).) We will determine whether Head Start applicants can adequately manage and account for Federal funds, including Recovery Act funds, and fulfill Head Start program requirements. (OAS; W-00-10-27100; W-00-11-27100; expected issue date: FY 2012; work in progress and new start, Recovery Act)

Administration for Children and Families Grant System

We will determine whether adequate general and application IT security controls for the Administration for Children and Families' (ACF) Grants Administration Tracking Evaluation System (GATES) are in place to ensure that the confidentiality, integrity, and availability of sensitive data in transit and at rest are maintained. GATES is used by ACF grants officers and specialists to manage grant programs and process grant applications from receipt through award. ACF received \$10 billion for grants supporting Head Start, Early Head Start, Temporary Assistance for Needy Families (TANF),

child care and development, and community services. We will also determine whether ACF's grant awards require increased IT security provisions to protect sensitive EHR or personal information at the grantee level. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Administration for Children and Families Health Information Technology Grants

We will review general IT security controls for systems funded by ACF HIT grants to detemine whether adequate security controls are in place to protect sensitive EHR and personal information. ACF will award HIT grants to State agencies, local governments, nonprofit organizations, and school systems administering Head Start, Early Head Start, TANF, Child Care and Community Development Block Grant, and Community Services Block Grant programs. We will also determine whether ACF grantees receiving HIT funds have sufficient processes in place to ensure that the confidentiality, integrity, and availability of sensitive data in transit and at rest are maintained. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Recovery Act Reviews: Departmentwide Issues

Cross-Cutting Investigative Activities

Integrity of Recovery Act Expenditures

We will evaluate credible allegations of improper expenditures of Recovery Act funds to identify cases in which criminal investigations will be opened and enforcement actions pursued. Recovery Act funding will result in a significant increase in the number of grants and contracts awarded by HHS. Accordingly, we expect an increase in the number of complaints and referrals of grant- and contract-related fraud allegations. The Recovery Act requires transparency and accountability in the awarding and spending of funds. (OI; various reviews; expected issue dates: FY 2009 through FY 2012; work in progress; Recovery Act)

Enforcement of Whistleblower Protections

We will evaluate credible allegations of reprisals against whistleblowers by entities or individuals receiving Recovery Act funds to identify cases in which criminal investigations will be opened and antireprisal enforcement actions pursued. The Recovery Act extends whistleblower protection to employees who reasonably believe they are being retaliated against for reporting misuse of Recovery Act funds received by their non-Federal employers. (§ 1553.) (OI; various reviews; expected issue dates: FY 2009 through FY 2012; work in progress; Recovery Act)

Information Systems Reviews

Departmentwide Network Improvements

We will review the acquisition of staff, hardware, and software intended to improve IT security at HHS and, when applicable, test modifications to the HHS IT security environment. HHS has allocated

\$50 million in Recovery Act funds to improve IT security departmentwide. Recent compromises of systems and data in HHS's Office of the Secretary, as well as at several HHS agencies, require concerted and coordinated action across HHS that is commensurate with the sustained level of sophisticated cyber attacks that have targeted HHS computer systems. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)

Security Controls for Grants Web Site

We will review general and application IT security controls for the <u>Grants.gov</u> Web site to ensure that adequate controls are in place to protect information. Our assessment will focus on controls for ensuring confidentiality, integrity, and availability of data. Grants.gov is the central grant identification and application portal for more than 1,000 Federal grant programs offered by 26 Federal agencies and organizations. On March 6, 2009, Grants.gov began posting information on specific grant opportunities provided in the Recovery Act. As a result, grant applications filed using Grants.gov have risen to an unprecedented level, reaching almost 11,500 per week, about 3 times the weekly average number of submissions during FY 2008. (OAS; W-00-11-27109; various reviews; expected issue date: FY 2012; new start; Recovery Act)