



ARRA REPORT BY THE  
INSPECTOR GENERAL AND STATE BOARD OF ACCOUNTS

2009-12-0270

December 23, 2009

ARRA ISP INTERNET CRIMES AGAINST CHILDREN TASK FORCE  
PROGRAM

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

This report addresses an evaluation of the Internet Crimes Against Children (ICAC) Task Force program<sup>1</sup> within the Indiana State Police Department (ISP).<sup>2</sup>

The ICAC Task Force program provides federal funding to state and local agencies to increase investigative capabilities in the detection, investigation, and apprehension of internet crimes against children.<sup>3</sup>

On February 17, 2009, the United States Government enacted the American Recovery and Reinvestment Act (ARRA).<sup>4</sup> The ARRA intends to

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<sup>1</sup> 42 USC §17612 *et seq.*

<sup>2</sup> The Indiana State Police Department (ISP) is established in IC 10-11-2-4.

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

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

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 ICAC Task Force program by the State Board of Accounts (SBOA) and the Office of the Inspector General (OIG).

## I

To date, the ISP has been awarded a total of \$793,329 in ARRA funding for identification, investigation, interdiction, and prosecution of previously convicted child sexual predators not in compliance with state and federal regulations. The funds must be obligated by March 31, 2012, and liquidated by June 30, 2012.

## 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).

Within these authorities, a preliminary review of the ICAC Task Force

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

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 program controls outlined in the ICAC spending plan approved by the OMB or other related documentation are adequate to meet the respective federal ARRA and State OMB guidelines and requirements.

Accordingly, we make no recommendation at this time but at a later date may perform additional procedures as deemed necessary to verify compliance requirements.

Dated this 23rd day of December, 2009.

APPROVED BY:



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David O. Thomas, Inspector General