



ARRA REPORT BY THE  
INSPECTOR GENERAL AND STATE BOARD OF ACCOUNTS

2009-12-0267

December 21, 2009

ARRA ISDH IMMUNIZATION DIRECT ASSISTANCE 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 Immunization Direct Assistance Program<sup>1</sup> within the Indiana State Department of Health (ISDH).<sup>2</sup>

The Immunization Direct Assistance Program provides federal funding to states for vaccine purchases and to develop vaccine infrastructures.<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 provide a stimulus to the United States economy by providing \$787 billion in program funding and tax credits.<sup>5</sup>

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<sup>1</sup> Vaccination Assistance Act of 1962, P.L. No. 87-868, 76 Stat. 1155 (1962).

<sup>2</sup> The Indiana State Department of Health (ISDH) is established in IC 16-19-1-1.

<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).

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

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

## I

To date, the ISDH has been awarded a total of \$5,230,666 in ARRA funding for use on vaccination orders to be placed by the ISDH and paid directly to the vendors by the Centers for Disease Control in order to support more individuals in need of vaccines. These ARRA award funds are available through September 30, 2010.

## 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 Immunization Direct Assistance 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 Immunization 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 21st day of December, 2009.

APPROVED BY:



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David O. Thomas, Inspector General