



ARRA REVIEW BY THE  
INSPECTOR GENERAL AND STATE BOARD OF ACCOUNTS

2010-08-0200

June 25, 2012

ARRA REVIEW OF IOED

*Inspector General David Thomas, after a review by the Indiana State Board of Accounts and the OIG, reports as follows:*

The United States Government instituted the American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (2009)(hereinafter "ARRA"). Nearly \$787 Billion was allotted to the United States economy in program funding and tax credits. Indiana is to receive approximately \$4 billion in this funding.

The Indiana State Board of Accounts (SBOA) and the Inspector General Office (OIG) have participated in the review of these funds. These reviews have occurred through both auditing reviews by the SBOA and through physical inspections by Inspector General Special Agents. A review of many of these programs have been documented through published IG reports. *See e.g.* <http://www.in.gov/ig/2601.htm> (website publication of 2009 reports).

This report documents a secondary review of various programs. The OIG is responsible for addressing fraud, waste, abuse and wrongdoing in agencies. IC 4-2-7-2.

In this capacity, we reviewed ARRA activity within the Indiana Office of Energy Development (OED) and the State Energy Efficient Appliance Rebate Program. An earlier review by the SBOA noted the correct federal grant award number was not used at the time of one of the disbursements and that program draws were not recorded into the accurate State ARRA revenue account number.

The OIG asked the OED to review these findings and to correct future entries. The OED complied and supplied documentation of these corrections. *See Exhibit A and B, attached.*

The OIG finds no fraud or financial loss to the State and that the OED is in compliance on these issues. Accordingly, this review is closed in order to work on other cases.

Dated this 25<sup>th</sup> day of June, 2012.

/s/ David O. Thomas, Inspector General



Summary | Invoice Information | Payments | Voucher Attributes | Error Summary

Business Unit: 00038 Invoice Number: LTG00038 02/08/2011 ENERGY  
 Voucher ID: 00010517 Invoice Date: 01/20/2011  
 Voucher Style Regular  
 Total: 3,273.390  
 Vendor: WISCONSIN ENERGY CONSERVATION CORPORATIO  
 431 CHARMANY DR  
 MADISON, WI 53719  
 \*Pay Terms: Upon Rec  Schedule Payments

Payment Information

[Find](#) | [View All](#) First 1 of 1

Scheduled Payment: 1

\*Remit to: 0000268789 Gross Amount: 3,273.390 USD  
 Location: REMIT001 Discount: 0.000 USD  Discount Deni  
 \*Address: 1 Late Charge  
 WISCONSIN ENERGY CONSERVATION CORPORATIO Scheduled Due: 02/08/2011  
 431 CHARMANY DR Net Due: 01/20/2011  
 MADISON, WI 53719 Discount Due:  
 Accounting Date: 02/23/2011

Payment Method

\*Bank: AOS Pay Group:  
 \*Account: AOS \*Handling: AS  
 \*Method: ACH ACH Layout \*Netting: N

Message: AWARD NO. DE-EE0001591 CFDA 81.127 JW

Message

Message will appear on remittance advice.

Schedule Payment

\*Action: Schedule  Payment Date: 02/23/2011  
 Pay:  Reference: 004398305

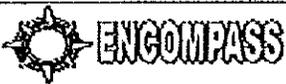
Payment Options

Hold Payment  Separate Payment   
 Hold Reason:  
 Letter of Credit:

Payment Inquiry | [Holiday/Currency Options](#) | Express Payment | Vendor Bank Account

Payment Note

Exhibit A



Summary | Invoice Information | **Payments** | Voucher Attributes | Error Summary

Business Unit: 00038  
Voucher ID: 00010709  
Voucher Style Regular

Invoice Number: LTG00038 03/03/2011 ENERGY  
Invoice Date: 02/17/2011

Total: 72.000

Vendor: WISCONSIN ENERGY CONSERVATION CORPORATIO  
431 CHARMANY DR  
MADISON, WI 53719

\*Pay Terms: 35 Arrears - [Schedule Payments](#)

Payment Information

[Find](#) | [View All](#) First 1 of 1

Scheduled Payment: 1

\*Remit to: 0000268789   
Location: REMIT001  
\*Address: 1

WISCONSIN ENERGY CONSERVATION  
CORPORATIO  
431 CHARMANY DR  
MADISON, WI 53719

Gross Amount: 72.000 USD  
Discount: 0.000 USD  Discount Deni  
Late Charge

Scheduled Due: 03/24/2011  
Net Due: 03/24/2011  
Discount Due:  
Accounting Date: 04/01/2011

Payment Method

\*Bank: AOS Pay Group:  
\*Account: AOS \*Handling: AS  
\*Method: ACH ACH Layout \*Netting: N

Message: AWARD NO. DE-EE0001591 CFDA 81.127 038-ARRA-SEEARP JW

[Mess](#)

Message will appear on remittance advice.

Schedule Payment

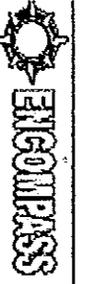
\*Action: Schedule  Payment Date: 04/01/2011  
Pay:  Reference: 004461526

Payment Options

Hold Payment  Separate Payment   
Hold Reason:  
Letter of Credit:

[Payment Inquiry](#) [Holiday/Currency Options](#) [Express Payment](#) [Vendor Bank Account](#)

[Payment Note](#)



Review Deposit Accounting | Deposit Control

nit 00038 Deposit ID 0000000399 Payment ID C.B.# 411 Seq 1  Complete

IS Deposit ID 661865 Approval Status Approved Payment Status Directly Journalled

Wire Transfer Description EE0001591 / 58481 ARRA

Deposit Accounting Entries

Chartfields Project Chartfields Journal Details

Line	GL Unit	Fund Code	Account	Program	Department	Budget Reference	PC Business Unit	Project	Activity
1	00038	58481	441010	35600	003022	2011	00038	038-ARRA-SEEARP	ALL0000
2	00050	10470	110100	10000	007001	2011			
3	00038	58481	111500	35600	003022	2011	00038	038-ARRA-SEEARP	ALL0000
4	00050	10470	111500	10000	007001	2011			
1	00050	10470	190103	10000	007001	2011			

Return to Search Notify

Review Deposit Accounting | Deposit Control

Exhibit B

**Moss, Mitzi (LG)**

Account Listing.xls (Compatibility Mode) - Microsoft Excel

Home Insert Page Layout Formulas Data Review View

Clipboard Font Alignment Number Styles

Calibri 11 A A

General

Conditional Formatting as Table

	A	B	C	D	E	F	G
		B5748		f 441010			
5736	STIND	439360	1/1/1902	A	Special Charges	Special Ch	N
5737	STIND	439605	1/1/1902	A	Flight hours	Flight hou	N
5738	STIND	439650	1/1/1902	A	Hanger Lease	Hanger Lea	N
5739	STIND	439770	1/1/1902	A	PIE & JV - Return Process	PIE & JV -	N
5740	STIND	439771	1/1/1902	A	PIE & JV - Retail Packaging	PIE & JV -	N
5741	STIND	439772	1/1/1902	A	PIE & JV - GIS Mapping	PIE & JV -	N
5742	STIND	439773	1/1/1902	A	PIE & JV Contract Sewing	PIE & JV C	N
5743	STIND	439790	1/1/1902	A	Commissary	Commissary	N
5744	STIND	439791	1/1/1902	A	Laundry Service	Laundry Se	N
5745	STIND	439792	1/1/1902	A	Printing Service	Printing S	N
5746	STIND	439900	1/1/1902	A	HR Service	HR Service	N
5747	STIND	441000	1/1/1902	A	Fed Grant Revenue	Fed Grant	N
5748	STIND	441010	1/1/1902	A	Fed ARRA Revenue	Fed ARRA	N
5749	STIND	441011	1/1/1902	A	Fed ARRA IU Revenue	Fed ARRAIU	N
5750	STIND	441050	1/1/1902	A	Fed MEDICARE A	Fed MEDICA	N
5751	STIND	441051	1/1/1902	A	Fed MEDICARE B	Fed MEDICA	N
5752	STIND	441052	1/1/1902	A	Fed MEDICARE D	Fed MEDICA	N
5753	STIND	441053	1/1/1902	A	Fed SOC SECURITY	Fed SOC SE	N
5754	STIND	441054	1/1/1902	A	Fed MEDICAID - MI - STATE	Fed MEDICA	N
5755	STIND	441055	1/1/1902	A	Fed MEDICAID - MI - FEDERAL	Fed MEDICA	N
5756	STIND	441056	1/1/1902	A	Fed MEDICAID - MR - STATE	Fed MEDICA	N
5757	STIND	441057	1/1/1902	A	Fed MEDICAID - MR - FEDERAL	Fed MEDICA	N
5758	STIND	441058	1/1/1902	A	Fed DSH - STATE	Fed DSH -	N
5759	STIND	441059	1/1/1902	A	Fed DSH - FEDERAL	Fed DSH -	N
5760	STIND	441100	1/1/1902	A	Fac DISH Fed Gr Rev StateShare	Fac DISH F	N
5761	STIND	441200	1/1/1902	A	Fed Flood Control Lease-County	FedFloodCn	N

Ready Filter Mode

Start | Inbox - Micro... | FW: ARRA/5... | Review Depo... | 038 Agency ... | citrix2.mitas.... | AC

Mitzi L. Moss  
 Controller  
 Lt. Governor Rebecca Skillman  
 One North Capitol, Suite 600  
 Indianapolis, IN 46204  
 Phone: 317.232.8914  
 Fax: 317.233.6887