Report No. DODIG-2012-065

March 15, 2012

Inspector General

United States Department of Defense

DoD Compliance With the Requirements of the Improper Payments Elimination and Recovery Act

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Acronyms and Abbreviations

AFR	Agency Financial Report
DFAS	Defense Finance and Accounting Service
IPERA	Improper Payments Elimination and Recovery Act of 2010
IPIA	Improper Payments Information Act of 2002
OMB	Office of Management and Budget
SBR	Statement of Budgetary Resources
USACE	U.S. Army Corps of Engineers
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD

INSPECTOR GENERAL
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March 15, 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DOD
COMMANDING GENERAL AND CHIEF OF ENGINEERS, U.S. ARMY CORPS OF ENGINEERS
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
DIRECTOR, TRICARE MANAGEMENT ACTIVITY

SUBJECT: DoD Compliance With the Requirements of the Improper Payments Elimination and Recovery Act (Report No. DODIG-2012-065)

We are providing this report for your information and use. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, met the requirements of the "Improper Payments Elimination and Recovery Act of 2010," but stated that there were problems with the completeness and accuracy of the DoD improper payment review and the information he reported. We are publishing this report in final form because no written response to this report was required and none was received.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-8905.

Amy J. Frontz
Principal Assistant Inspector General
for Auditing

Results in Brief: DoD Compliance With the Requirements of the Improper Payments Elimination and Recovery Act

What We Did

We determined whether DoD complied with Public Law 107-300, "Improper Payments Information Act of 2002," November 26, 2002, as amended by Public Law 111-204, "Improper Payments Elimination and Recovery Act of 2010," July 22, 2010. We reviewed DoD reporting in the "FY 2011 Agency Financial Report" (AFR), Addendum A, "Other Accompanying Information."

What We Found

The Under Secretary of Defense (Comptroller)/ Chief Financial Officer, DoD (USD[C]/CFO), met the requirements of the Improper Payments Elimination and Recovery Act of 2010, but stated that there were problems with the completeness and accuracy of the DoD's improper payment review and the information reported.

USD(C)/CFO made significant disclosures about the limited completeness and accuracy of the DoD's efforts to identify and report on improper payments, including:

- DoD did not statistically sample Defense Finance and Accounting Service (DFAS) commercial payments for its FY 2011 reporting,
- Transactions and processes (business and financial processes, controls, and systems) were neither standard nor sound in all cases, and
- The Statement of Budgetary Resources (SBR) was not auditable, and as a result, DoD could not reconcile outlays to the quarterly or annual gross outlays reported in the SBR to ensure that all required payments for reporting purposes were captured.

USD(C)/CFO was planning actions to correct these self-identified deficiencies in its improper payment reporting. Specifically, USD(C)/CFO stated that DFAS would begin statistical sampling of commercial payments in FY 2012. DoD was also working to improve its business and financial processes, controls, and systems to achieve financial statement audit readiness by September 30, 2017, as required by Congress. In October 2011, the Secretary of Defense directed the USD(C)/CFO to provide a revised plan to achieve audit readiness for the SBR by the end of 2014.

What We Recommend

We agree that these areas need improvement before DoD will be able to provide complete and accurate information on the Department's estimated amount of improper payments. In previous reports, we identified similar problems and issued recommendations to correct the areas that DoD disclosed in its AFR. As a result, we are not making additional recommendations to improve the accuracy and completeness of the reporting until DoD is able to take corrective actions on outstanding recommendations and the weaknesses it self-identified in the AFR.

Management Comments

We do not require a written response to this report. Please see the recommendation table on the back of this page.

Recommendations Table

Management	Recommendations Requiring Comment
Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD	None
Commanding General and Chief of Engineers, U.S. Army Corps of Engineers	None
Director, Defense Finance and Accounting Service	None
Director, TRICARE Management Activity	None

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Introduction

Audit Objective

Our objective was to determine whether DoD complied with Public Law 107-300, "Improper Payments Information Act of 2002," November 26, 2002, as amended by Public Law 111-204, "Improper Payments Elimination and Recovery Act of 2010," July 22, 2010. The audit was required by the 2010 Act. See the Appendix for our scope and methodology and prior coverage of improper payments.

Background on Improper Payments Elimination and Recovery Act

On July 22, 2010, the President signed the Public Law 111-204, "Improper Payments Elimination and Recovery Act of 2010" (IPERA), which amended the "Improper Payments Information Act of 2002" (IPIA). The Office of Management and Budget (OMB) issued Circular A-123, Appendix C, "Requirements for Effective Measurement and Remediation of Improper Payments," parts I and II, April 14, 2011, as guidance for agencies to implement the requirements of IPERA.

IPERA Compliance Requirements

IPERA section 3(a) states that the term "compliance" means that the agency:

- published an annual financial statement for the most recent fiscal year and posted that report and any accompanying materials required under OMB guidance on the agency website;
- conducted a program-specific risk assessment for each program or activity…;
- published improper payments[1] estimates for all programs and activities in the accompanying materials to the annual financial statement;
- published programmatic corrective action plans…that the agency may have in the accompanying materials to the annual financial statement;
- published improper payments reduction targets…that the agency may have in the accompanying materials to the annual financial statement for each program assessed to be at risk, and is meeting such targets; and
- reported an improper payment rate of less than 10 percent for each program and activity for which an estimate was published…

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[1] An improper payment is any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. Incorrect amounts are overpayments or underpayments made to eligible recipients (including appropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments). Improper payments also include payments made to ineligible recipients or for ineligible goods or services, or payments for goods or services not received (except for such payments authorized by law). Improper payments also include payments when an agency's review is unable to determine whether the payments were proper as a result of insufficient or lack of documentation.

OMB implementing guidance added an additional requirement for determining agency compliance. Specifically, OMB Circular A-123, appendix C, part I, requires agencies to report information on efforts to recapture improper payments.

IPERA section 3(b) requires the Inspector General to annually review and determine agency compliance with IPIA, as amended by IPERA. Section 3(b) of IPERA also requires the Inspector General to submit a report with its determination on the agency's FY 2011 compliance to the head of the agency, Senate Homeland Security and Governmental Affairs Committee, House Committee on Oversight and Governmental Reform, Comptroller General, and OMB Controller by March 15, 2012.

If an agency did not meet one or more of these requirements, it was not compliant with IPERA. IPERA implementing guidance encourages the agency Inspector General to evaluate, as part of its review of these improper payment elements, the accuracy and completeness of agency reporting and evaluate agency performance in reducing and recapturing improper payments. The guidance also encourages the agency Inspector General, as part of its report, to include any recommendations for actions to improve the agency's performance in reducing improper payments.

Internal Controls Over the Identification and Reporting of Improper Payments

DoD Instruction 5010.40, "Managers' Internal Control Program (MICP) Procedures," July 29, 2010, requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls. DoD self-identified several internal control weaknesses related to improper payment identification and reporting in its "FY 2011 Agency Financial Report." Specifically, DoD reported that (1) it did not statistically sample DFAS commercial payments; (2) transactions and processes were neither standard nor sound in all cases; and (3) the Statement of Budgetary Resources was not auditable, and as a result, DoD could not reconcile payments to total DoD outlays to ensure that it identified and reviewed all payment programs.

We are not making any recommendations to correct these internal control weaknesses because USD(C)/CFO disclosed these problem areas and provided corrective action plans and estimated completion dates for auditability and statistical sampling of commercial payments. In a previous report, we identified similar problems and issued recommendations to correct the areas that DoD disclosed in its AFR. We will provide a copy of the report to the senior official in charge of internal controls for USD(C)/CFO.

Finding. DoD Met the Improper Payments Elimination and Recovery Act Requirements, but Completeness and Accuracy Issues Remained

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (USD[C]/CFO), met the requirements of the Improper Payments Elimination and Recovery Act of 2010 (IPERA), but stated that there were problems with the completeness and accuracy of the DoD's improper payment review and the information reported.

As required by OMB Circular A-123, appendix C, USD(C)/CFO published the information necessary to comply with IPERA requirements. Specifically, USD(C)/CFO reported in the DoD "FY 2011 Agency Financial Report" (AFR):

- results of a risk assessment performed on eight payment programs identified as susceptible to significant improper payments;
- improper payment estimates for each of the eight programs;
- corrective action plans that addressed the root causes for each of the programs identified;
- annual reduction targets for FYs 2012-2014 for each of the eight programs with improper payment estimates;
- improper payment rates for each of the eight programs, with the highest error rate being 3.28 percent; and
- payment recapture targets, aging of debts, recaptured funds disposition, and funds recaptured outside of payment recapture audits.

USD(C)/CFO made significant disclosures about the limited completeness and accuracy of the DoD's efforts to identify and report on improper payments. Specifically, USD(C)/CFO disclosed the following problems that limited the DoD's ability to provide complete and accurate information:

- DoD did not statistically sample commercial payments to estimate the annual amount of improper payments for its FY 2011 reporting;
- DoD transactions and processes were neither standard nor sound in all cases;
- The DoD Statement of Budgetary Resources (SBR) was not auditable, and as a result, DoD could not reconcile outlays to the quarterly or annual gross outlays reported in the SBR to ensure that all required payments for reporting purposes were captured.

We agree that the challenges USD(C)/CFO disclosed need improvement before DoD can provide complete and accurate information in the Department's IPERA reporting. In previous reports, we identified similar problems and issued recommendations to correct the areas that DoD disclosed in its AFR. See the prior coverage section of the Appendix for list of prior reports on improper payments.

DoD Complied With the Improper Payments Elimination and Recovery Act of 2010

The following sections contain our evaluation of DoD compliance with the requirements of IPERA.

Published an Agency Financial Report for FY 2011

USD(C)/CFO complied with the IPERA requirement to publish an AFR. OMB Circular A-123, Appendix C, Part I, "Improper Payments Elimination and Recovery," April 14, 2011, requires that agencies report to the President and Congress an estimate of the annual amount of improper payments for all programs and activities determined to be susceptible to significant improper payments. OMB Circular A-136 Revised, "Financial Reporting Requirements," October 27, 2011, requires that DoD issue the report by November 15, 2011.

On November 15, 2011, DoD published, on its Web site, its FY 2011 AFR. The AFR contained an estimate of the annual amount of improper payments for each of the eight payment programs the USD(C)/CFO determined were high risk. USD(C)/CFO determined that programs were high risk based on the large volume of each program's transactions and high dollar amounts spent.

Conducted a Risk Assessment

USD(C)/CFO complied with the IPERA requirement to conduct program-specific risk assessments. OMB Circular A-123, appendix C, part I, required agencies to establish a systematic method of identifying programs susceptible to significant improper payments and stated that the systematic method could be a quantitative evaluation based on a statistical sample or it could take into account risk factors. USD(C)/CFO provided a risk assessment to identify payment programs susceptible to significant improper payments. USD(C)/CFO identified the following eight programs, with combined outlays totaling approximately $617.4 billion, as susceptible to significant improper payments based on the large volume of transactions and payment amounts:

- Military Health Benefits,
- Military Pay,
- Civilian Pay,
- Military Retirement,
- Travel Pay,
- Commercial Pay,
- U.S. Army Corps of Engineers (USACE) Travel Pay, and
- USACE Commercial Pay.

USD(C)/CFO also stated, "The Department also monitors changes in programs associated with the OMB-mandated criteria (e.g., a large increase in annual outlays, regulatory changes, new programs) to track troubling trends and implement corrective measures, as necessary."

DoD did not have an auditable SBR, and as a result, DoD could not reconcile outlays to the annual gross outlays reported in the SBR. Reconciliation would have ensured that DoD included all payments and programs in its improper payment reviews. In a report we issued in March 2011,[2] we recommended that USD(C)/CFO take steps to reconcile all DoD outlays reviewed for improper payments against the SBR gross outlays.

DoD's inability to identify and reconcile total payments to the SBR negatively affected the reliability and completeness of any measurements, estimates, or reviews for improper payments. DoD was working to improve business and financial processes, controls, and systems to achieve financial statement audit readiness by September 30, 2017, as required by Congress. In October 2011, the Secretary of Defense directed USD(C)/CFO to provide a revised plan to achieve audit readiness for the SBR by the end of 2014. USD(C)/CFO stated that DoD was committed to meeting this goal by 2014.

Produced Improper Payment Estimates

USD(C)/CFO complied with the IPERA requirement to publish improper payment estimates for programs identified as susceptible to significant improper payments. However, the March 2011 audit report showed that improper payment estimates were inaccurate and incomplete. OMB Circular A-123, appendix C, part I, requires agencies to publish improper payment estimates for all programs identified as susceptible to significant improper payments under its risk assessment.

Specifically, USD(C)/CFO reported in the FY 2011 AFR improper payment estimates for each of the eight programs identified under the risk assessment as susceptible to significant improper payments. The improper payment rates for the eight programs ranged from 0.04 to 3.28 percent. The DoD FY 2011 AFR contained the following estimates and percentages (see Table).

Table. FY 2011 Improper Payments Estimates for the High-Risk Programs

Program	**Improper Payment**	
	Total (millions)	**Percentage**
Military Health Benefits	$30.2	0.24
Military Pay	474.3	0.49
Civilian Pay	90.9	0.16
Military Retirement	18.9	0.04
Travel Pay	286.6	3.28
Commercial Pay	224.6	0.06
USACE Travel Pay	2.1	1.00
USACE Commercial Pay	11.9	0.04
Total	**$1,139.5**	**0.18**

[2] DoD IG Report No. D2011-050, "DoD Needs to Improve High Dollar Overpayment Review and Reporting," March 16, 2011.

DFAS, USACE, and TRICARE Management Activity conducted statistical or 100 percent post-payments reviews for all but one program. DFAS did not conduct a statistical sample for commercial pay. However, DFAS was planning to begin statistically sampling commercial payments in FY 2012.

In our March 2011 report, we recommended that DFAS develop procedures and implement a methodology to include statistically sampling commercial pay systems for improper payments.

Provided Corrective Action Plans

USD(C)/CFO complied with the IPERA requirement to publish corrective actions plans. OMB Circular A-123, appendix C, part I, states that agencies should use the results of their statistical sampling measurements to identify the root causes of improper payments, and implement corrective actions to prevent and reduce improper payments.

In the FY 2011 AFR, USD(C)/CFO published corrective action plans for each of the programs susceptible to significant improper payments. USD(C)/CFO stated that the corrective action plans addressed the primary root causes of improper payments identified for each payment program. He stated that in most cases, the corrective actions were in progress through the year, using various improper payment identification and reporting processes. For example, DoD, primarily through DFAS, continues to work with Components and Military Services to advise them of the results of payment reviews and the associated reasons for the errors.

> *…the corrective action plans addressed the primary root causes of improper payments….*

Established Reduction Targets

USD(C)/CFO complied with the IPERA requirement to publish annual reduction targets for each program measured for improper payments. OMB Circular A-123, appendix C, part I, requires agencies to set reduction targets for future improper payment levels and a timeline within which the targets will be reached. In addition, the guidance states that the reduction targets must be approved by the OMB Director. The Director's review is conducted on draft AFR materials; OMB does not require DoD to submit separate reduction target information for approval.

USD(C)/CFO published DoD reduction targets in the FY 2011 AFR for each program that reported improper payment estimates. Specifically DoD developed reduction targets for Military Pay, Military Retirement, Military Health Benefits, Civilian Pay, Travel Pay, and Commercial Pay.

Calculated Improper Payment Rates

USD(C)/CFO complied with the IPERA requirement to report improper payment rates of less than 10 percent for each estimated program. OMB Circular A-123, appendix C, part II, requires agencies to report a gross improper payment rate of less than 10 percent for each program with an improper payment estimate. DoD did not report any payment programs with improper payment rates above 10 percent.

Although the total dollars disbursed and total dollar amounts of improper payments were high, the percentages of improper payments were relatively low. Improper payment rates for seven of the eight payment programs were at or below 1 percent. The DoD Travel Pay program, which does not include USACE travel, had the highest reported improper payment rate at 3.28 percent.

Described Payment Recapture Activities

USD(C)/CFO complied with the OMB requirement to report information on efforts to recapture improper payments. OMB Circular A-123, appendix C, part I, requires agencies to report information on efforts to recapture improper payments. USD(C)/CFO stated in the FY 2011 AFR that DoD did not use external payment recapture auditors to identify and recover overpayments. DoD instead performed and reported internal collection activities as payment recaptures.

USD(C)/CFO reported that when Section 831, Public Law 107-107, "National Defense Authorization Act for FY 2002," December 28, 2001, was passed, DoD awarded several contracts to identify and recover improper payments. Recovery auditors would be paid only on a contingency basis and only after funds were actually recovered. USD(C)/CFO stated that in nearly every instance, the contractors were not able to establish an adequate profit margin; consequently, they asked that the contracts be terminated. Based on its experience with the use of contingency contracts to recover outstanding overpayments, DoD determined that this type of effort was not cost-effective. USD(C)/CFO also reported that because DoD's transactions and processes were neither standard nor sound in all cases, contractors would find it difficult to perform postpayment reviews to identify potential overpayments.

> *…DoD's transactions and processes were neither standard nor sound in all cases….*

Finally, USD(C)/CFO reported that DoD was unable to reconcile its outlays to the quarterly or annual gross outlays reported in the SBR to ensure that all required payments for reporting purposes were captured. As previously mentioned, we recommended in our March 2011 report that USD(C)/CFO take steps to reconcile all DoD outlays reviewed for improper payments against the SBR. Until USD(C)/CFO can ensure all required payments for reporting purposes were captured, we cannot be confident that DoD reviewed all payment programs and activities to recapture payments.

Accuracy and Completeness of Reporting

OMB Circular A-123, appendix C, part II, states that the agency Inspector General, as part of its improper payment review, should also evaluate the accuracy and completeness of DoD reporting. During the audit, we noted that USD(C)/CFO had disclosed, in the AFR, weaknesses in the accuracy and completeness of DoD reporting.

Specifically, the USD(C)/CFO admitted there were problems with the completeness and accuracy of the DoD improper payment review and the information it reported, The USD(C)/CFO reported that:

- DoD did not statistically sample commercial payments for its FY 2011 reporting;
- Transactions and processes were neither standard nor sound in all cases; and
- The SBR was not auditable, and as a result, DoD could not reconcile outlays to the quarterly or annual gross outlays reported in the SBR to ensure that all required payments for reporting purposes were captured.

We agree that these areas need improvement before the DoD will be able to provide complete and accurate information. In previous reports, listed in the Appendix, we identified similar problems and issued recommendations to correct the areas that DoD disclosed in its AFR. As a result, we are not making additional recommendations to improve the accuracy and completeness of the reporting until the DoD is able to take corrective actions on the recommendations and weaknesses it identified in the AFR.

Management Corrective Actions

DoD management planned to take action to correct the deficiencies it identified. Specifically, USD(C)/CFO stated that DFAS would begin statistical sampling of its commercial payments in FY 2012 to develop a statistically based annual improper payment estimate for these payments. USD(C)/CFO also reported that DoD was working to improve business and financial processes, controls, and systems to achieve financial statement audit readiness by September 30, 2017, as required by Congress. In October 2011, the Secretary of Defense directed USD(C)/CFO to provide a revised plan to achieve audit readiness for the SBR by the end of 2014.

Appendix. Scope and Methodology

We conducted this performance audit from November 2011 through February 2012 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To determine DoD compliance with IPERA requirements, we obtained and reviewed the "Improper Payment and Payment Recapture Programs" report published in Addendum A, "Other Accompanying Information," of the FY 2011 DoD AFR. We also obtained and reviewed Public Law 111-204 and OMB Circulars A-123 and A-136. We then reviewed the methodology used to complete program estimates and conducted interviews with personnel from the USD(C)/CFO, DFAS, TRICARE Management Activity, and USACE to obtain details on the reporting process. We gathered and reviewed supporting documentation used to support program estimates, payment recapture efforts and results, reduction targets, and corrective actions reported by DoD.

Use of Computer-Processed Data

We did not rely on computer-processed data.

Use of Technical Assistance

During the audit, we requested and received technical assistance from the DoD Office of Inspector General Quantitative Methods Division. We used the technical assistance to validate the statistical sampling plans DFAS used to sample payments made to individuals. The statisticians in the Quantitative Methods Division determined that DFAS used simple conservative formulas and that the formulas would yield adequate sample sizes for the projection to the large populations of payments to individuals.

Prior Coverage on Improper Payments

During the last 5 years, the Government Accountability Office (GAO) and the Department of Defense Inspector General (DoD IG) have issued eight reports discussing improper payments in general; however, no reports have been issued on IPERA to date. Unrestricted GAO reports can be accessed over the Internet at http://www.gao.gov. Unrestricted DoD IG reports can be accessed at http://www.dodig.mil/audit/reports.

GAO

GAO Report No. GAO-09-442, "Significant Improvements Needed in DOD's Efforts to Address Improper Payment and Recovery Auditing Requirements," July 29, 2009.

GAO Report No. GAO-08-16, "DOD Travel Improper Payments: Fiscal Year 2006 Reporting Was Incomplete and Planned Improvement Efforts Face Challenges," December 14, 2007.

DoD IG

DoD IG Report No. D-2011-050, “DoD Needs to Improve High Dollar Overpayment Review and Reporting,” March 16, 2011.

DoD IG Report No. D-2010-037, “Internal Controls Over United States Marine Corps Commercial and Miscellaneous Payments Processed Through the Deployable Disbursing System,” January 25, 2010.

DoD IG Report No. D-2009-072, “Monitoring PowerTrack Payments for DoD Freight Transportation,” April 9, 2009.

DoD IG Report No. D-2008-132, “Ocean Freight Transportation Payments Using PowerTrack (FOUO),” September 26, 2008.

DoD IG Report No. D-2008-096, “Identification and Reporting of Improper Payments by the Defense Logistics Agency,” May 20, 2008.

DoD IG Report No. D-2008-043, “Identification and Reporting of Improper Payments – Refunds from DoD Contractors,” January 31, 2008.

Inspector General
Department of Defense