

<b>II. Program-Specific Recovery Plan for Recovery.gov (Q 2.8 of Guidance)</b>	
<b>DOL Agency MAX ID and name: Office of the Chief Financial Officer and Office of the Assistant Secretary for Administration and Management</b>	
<b>Recovery Program: Financial Oversight and Reporting, Hiring, and Procurement</b>	
Does this program align with an existing CFDA program?	No
<b>1. Objectives:</b>	
Program Purpose	Several Department of Labor agencies provide support services to the program agencies that have spending authority under the Recovery Act. The Office of the Chief Financial Officer (OCFO) is responsible for financial oversight and reporting. The Office of the Assistant Secretary for Administration and Management (OASAM) provides hiring and procurement services.
Public Benefits	<p>OCFO's Recovery Act-related activities help render the disbursement of such funds more transparent and assist program agencies in minimizing fraud, waste, and errors.</p> <p>OCFO's Recovery Act objectives are: timely and accurate reporting of financial information related to disbursement of Recovery Act funds, analysis of Recovery Act-related financial data for consolidation into the Department's quarterly and annual financial statements, and monitoring the lifecycle of Recovery Act funds from an internal control perspective, including minimizing improper payments.</p> <p>Hiring and procurement services are fundamental to the Department's successful implementation of the Recovery Act because resources must be deployed quickly while effectively targeting programs' needs and objectives. OASAM applies established policies and procedures to acquire the right services and products in a timely manner with the utmost transparency and accountability to the general public.</p> <p>OASAM's Human Resources Center (HRC) provides recruitment and related human resources services to DOL agencies receiving Recovery Act funds by expanding workforce planning and recruitment capabilities. The Office of Procurement Services (OPS) within OASAM'S Business Operations Center (BOC) assists Job Corps and other agencies with procurement of construction and renovation services, operations and national training contracts (for Job Corps centers), and a variety of service and equipment contracts. OASAM expects to award and administer almost \$300 million in Recovery Act-funded contracts – an 18 percent increase above what OASAM obligated in FY 2008 – in far less time. OASAM/Office of Acquisition Management Services (OAMS) provides procurement services, including issuance of policy guidance to ensure the funding is used effectively, provides oversight of procurement actions, and ensures indirect cost rates are appropriate.</p>
<b>2. Projects and Activities:</b>	
Kinds and scope of projects and activities to be performed	OCFO's Recovery Act-related activities concern financial oversight. OCFO serves as the focal point for agency reporting of weekly financial reports that inform the public about how Recovery Act funds are dispersed in such areas as transfers of funds to States to pay unemployment benefits, grant programs to assist workers affected by layoffs and workplace closures, and grants to train workers for new jobs. OCFO's

	<p>activities assist program agencies with government-wide accountability objectives and provide agencies assistance in their internal control monitoring activities and testing for improper payments. Changes to systems were also implemented to provide agencies with the accounting and reporting capability to meet Recovery Act and OMB requirements.</p> <p>OASAM/HRC tracks and reports human resource activities, responds to inquiries related to employment, and supplements recruitment activities under the Recovery Act. OASAM/OPS awards and administers Job Corps and other program agency contracts and, through its Help Desk, responds to and resolves routine E-Procurement System issues. OASAM/OAMS establishes procurement guidance and oversight parameters; formulates and issues sound contracts and grants to properly expend funds for the required Recovery Act-funded services and supplies; and performs oversight of procurement actions to ensure the results are achieved and that grantees' and contractors' indirect cost rates are consistent with government cost principles.</p>
OCFO – Departmental ARRA Financial Oversight	OCFO ensures that newly created Treasury Appropriation Fund Symbols (TAFS) are properly used. In addition, Recovery Act financial variables are integrated into the Department's ongoing financial reporting and consolidation activities, including monthly cash reconciliation, budget execution analysis, and monthly and quarterly reporting to the Treasury's Financial Management Service. Internal controls monitoring includes specific review of the application of internal controls to the recovery funds and testing for improper payments. OCFO also implemented changes to the payroll and financial systems required to track and report costs.
OASAM/HRC – Reporting	HRC prepares reports for internal tracking of Recovery Act-related human resource activities such as vacancy recruiting and demographics of DOL hires (e.g., use of hiring flexibilities, awards, diversity, etc.).
OASAM/HRC – External Inquiries	HRC responds to inquiries related to employment under the Act, including Freedom of Information Act requests and data calls from oversight agencies.
OASAM/HRC – Supplement Recruitment Activities	Although most recruitment activities under the Recovery Act were conducted at the program or agency level, there is also a need to develop marketing materials and represent DOL as a whole at recruitment functions that target key skills or targeted groups under the Recovery Act. HRC participates in Recovery Act-related career fairs.
OASAM/BOC – Procurement Services	OASAM's procurement guidance includes standard contractual clauses for Recovery Act-funded contracts, standard formats, providing advice to all DOL agency procurement offices that are involved in Recovery Act-funded acquisitions, and conducting required reporting. OASAM/OPS also negotiates, awards, administers, and performs oversight of procurement actions for grants and contracts required to implement DOL Recovery Act program plans in the National Office and regions. Finally, OASAM/OAMS works to ensure grantees' and contractors' indirect cost rates are in line with government cost principles - including audits as required.
<b>3. Characteristics:</b>	
Types of Financial Awards to be used.	J Provision of Specialized Services O Federal Employment
Type of Recipient	Federal
Type of Beneficiary	Federal; Individual

<b>4. Major Planned Program Milestones:</b>	
OCFO Timekeeping System Modifications	Modifications to the financial systems to track and report personnel costs for the Recovery Act related work are planned to be completed by June 30, 2009. Other activities are ongoing and will remain in place through the final closeout of Recovery Act funding.
	Completed: August 3, 2009
OASAM's Procurement Services – Guidance	Establishing procurement guidance and oversight parameters via the Office of Acquisition Management Services (OAMS). This guidance includes issuing standard contractual clauses for Recovery Act-funded contracts, standard formats, and providing advice to all DOL agency procurement offices that are involved in Recovery Act-funded acquisitions. Monitor by: <ul style="list-style-type: none"> <li>• Issuing timely (per OMB guidance) directives to DOL's servicing procurement offices</li> <li>• Submitting all required data per OMB dates</li> </ul>
	Completed: March 16, 2009
OASAM's Procurement Services – Contract and Grant Formulation/Administration	Formulating and issuing sound contracts and grants to properly expend funds for the required services and supplies for DOL programs in the National Office and regions. Awards will be executed in accordance with the timelines established in OPS Bulletin A-3. The number of executed awards and dollars obligated will be reported in weekly monitoring and reporting of all Recovery Act-funded actions.
	Expected Completion Date: Ongoing through September 30, 2010
OASAM's Procurement Services – Oversight	Performing oversight of procurement actions to ensure the results are achieved. This includes a planned 100% review of Recovery Act procurements. Monitor by reviewing all Recovery Act contractual actions for: <ul style="list-style-type: none"> <li>• Timely issuance (per DOL standardized timeline) of contracts and modifications</li> <li>• Compliance with law and regulation</li> <li>• Data reporting quality</li> </ul>
	Expected Completion Date: Ongoing through September 30, 2010
OASAM's Procurement Services – Indirect Cost Rate and Cost Allocation Plan Reviews	Grantees and contractors indirect cost rate proposals and cost allocation plans are in line with government cost principles. This includes conducting reviews of these proposals and issuing timely negotiated rate agreements and cost allocation plan approval letters in accordance with DOL standard timelines.
	Expected Completion Date: Ongoing through September 30, 2011
<b>5. Monitoring and Evaluation:</b>	
Management reviews all Recovery Act procurements and monitors the timely issuance of reports, contracts, modifications, and indirect cost rates reviews.	

<b>6. Measures:</b>	
<b>OCFO</b>	
Measure Text	Timeliness of financial reports
Measure Type	Output
Measure Frequency	Quarterly
Direction of Measure	Increasing
Unit of Measure	Reports
Explanation of Measure	OCFO's goal is to submit all required financial reports by the required due dates and that all reports are accurate based on the information available at the time of preparation. Estimates will be included when actual data is not available in time to meet the reporting timeframes.
Year	FY 2009 and FY 2010
Original Program Target	100%
Revised Full Program Target	N/A
Targeted ARRA Increment	N/A
Actual	100% of Recovery Act financial reports have been submitted timely – by the required due dates.
Goal Lead	Daniel Lacey, Acting Deputy Chief Financial Officer
<b>HRC</b>	
Measure Text	Percentage of planned Recovery Act DOL agency new hires brought on board
Measure Type	Outcome
Measure Frequency	Monthly
Direction of Measure	Increasing
Unit of Measure	New Hires
Explanation of Measure	HRC will track DOL agencies' success in making their planned Recovery Act-funded hires. While the goal is at the Departmental level, an agency-level warning system is in place to identify and make improvements for those DOL agencies that are not on track to achieve hiring targets.
Year	FY 2009
Original Program Target	80%
Revised Full Program Target	N/A
Targeted ARRA Increment	N/A
Actual	101%
Goal Lead	Suzy M. Barker, Director, Human Resources Center
<b>Procurement Services – Cost Determination Function</b>	
Measure Text	Indirect Cost Proposals and Cost Allocation Plans
Measure Type	Output
Measure Frequency	Monthly

Direction of Measure	Increasing
Unit of Measure	Indirect Cost Proposals and Cost Allocation Plans
Explanation of Measure	<p>The office assesses indirect cost proposals for compliance and negotiates rates.</p> <ul style="list-style-type: none"> <li>• Time to complete est. 120 days from receipt of proposal.</li> <li>• Allocated Indirect Costs – The Division of Cost Determination (DCD) tracks indirect costs by grantee/contractor in total noting that they are generally multi-funded. DCD does not have the capability to track indirect costs by ARRA. DCD can report that they have completed 21 indirect cost proposals with ARRA funds through the 2<sup>nd</sup> quarter 2010.</li> <li>• Cost Savings estimates – DCD tracks costs savings by grantee/contractor in total. It does not have the capability to track cost savings by grant/contract (i.e. ARRA). As an example of savings, DCD reported \$3.7 million dollars of savings for all DOL programs through the 2<sup>nd</sup> quarter in FY 2010 related to 175 indirect cost proposals. Twenty-one (21) of these proposals had ARRA funds.</li> </ul> <p>CDC workload is attributable to indirect cost proposals and cost allocations plans sent from grantees and contractors seeking indirect cost approval in compliance with the Office of Management and Budget cost principles (A-87 and A-122) and the Federal Acquisition Regulations. Therefore, the workload may fluctuate between fiscal years. DCD can only report on grantees/contractors that have submitted indirect cost proposals.</p>
Year	2010
Original Program Target	21
Revised Full Program Target	N/A
Targeted ARRA Increment	N/A
Actual	21 (cumulative through FY 2010 Q2)
Goal Lead	AI Stewart, Director, Business Operations Centers
<b>7. Transparency and Accountability:</b>	
<p>Financial reporting of the disbursement of Recovery Act funds by the Department comports with statutory mandates and the Office of Management and Budget requirements. This information is available to the public on the Department's website (<a href="http://www.dol.gov">www.dol.gov</a>) on a weekly basis. Monitoring of internal controls provides assurance that funds are properly accounted for and reported.</p> <p>OASAM/HRC developed a series of reports to allow internal tracking of human resources activities under the Recovery Act to ensure the funds are spent efficiently.</p> <p>OASAM/OPS contracted support to award DOL contracts and report awards per the Federal systems. OASAM/OAMS contracted support to track the data required by the Recovery Act. The staff continues to help implement the additional procurement steps in the Recovery Act – that are not currently required by the Federal Acquisition Regulation. These steps include:</p> <ul style="list-style-type: none"> <li>• Supporting the Federal acquisition function staff in preparing contracts for award.</li> <li>• Reporting subgrant and subcontract awards made by grantees and contractors, respectively (one level below the prime grantee/contractor) for all Department grants and contracts awarded (center operations and construction contracts usually have several</li> </ul>	

subcontractors through the construction process).

- Implement quality controls of the procurement process to ensure that data is accurately reflected (complementary and consistent) in the Federal Procurement Data System (FPDS), RecoveryAct.gov, and USASpending.gov.
- Perform data feeds into FPDS, RecoveryAct.gov, and USASpending.gov, many of which will have to be performed manually – therefore, increasing the risk of inaccurate reporting.

**8. Federal Infrastructure Investments:**

N/A

**9. Barriers to Effective Implementation:**

N/A

**10. Environmental Review Compliance:**

N/A