

U.S. DEPARTMENT OF ENERGY

# Payment Integrity Reporting

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Fiscal Year 2020 Guidance



## Summary of Key Dates and Deliverables

<b>FY 2020 Key Dates</b>	<b>Deliverables</b>
<b>July 22, 2020</b>	Payment Integrity Guidance Issued
<b>July 22, 2020</b>	Payment Integrity Portal on the iPortal available
<b>July 28-August 7, 2020</b>	Payment Integrity Reporting Site Training/Discussions
<b>September 8, 2020</b>	Improper Payment and Recapture reporting template, Certifications, and Justifications due. <b>NOTE:</b> Federal sites upload for contractor sites.
<b>October TBD</b>	OMB Data Call for reporting on <a href="https://paymentaccuracy.gov">paymentaccuracy.gov</a>
<b>November 16, 2020</b>	FY 2020 Agency Financial Report published
<b>December 8, 2020</b>	Kick-off Payment Integrity Work Groups

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## Attachment A – FY 2020 Payment Integrity Reporting Requirements for FY 2019 Payments

The Payment Integrity Information Act of 2019 (PIIA) was enacted March 2, 2020 and repeals the:

- Improper Payments Information Act of 2002 (IPIA; Pub. L. No 107-300), as amended;
- Improper Payments Elimination and Recovery Act of 2010 (IPERA; Pub. L. No. 111-204); and
- Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA; Pub. L. No. 112-248).
- Fraud Reduction and Data Analytics Act of 2015 (PUB. L. No. 114–186).

OMB Circular A-123, Appendix C, *Requirements for Payment Integrity Improvement*, is the implementing guidance for legislation aimed at improving the integrity of the Federal government's payments and the efficiency of programs and activities. On March 3, 2020, agencies were notified that OMB will issue implementing guidance for PIIA, as directed in the law but should continue to follow Appendix C, dated June 26, 2018, until PIIA implementation guidance is published.

On June 17, 2020 OMB issued, *Risk-Based Financial Audits and Reporting Activities in Response to COVID-19*, to expand upon OMB M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, dated April 10, 2020. The memorandum includes guidance that impacts DOE's requirement for completing risk assessments in FY 2020:

OMB Circular No. A-123 Appendix C requires that improper payment risk assessments be performed at least once every three years to determine whether a program is or is not susceptible to significant improper payments. However, the COVID-19 pandemic significantly expanded the risks of improper payment and fraud across multiple programs due to factors such as the creation of new programs, expanded program authorities, and additional flexibilities provided to recipients of financial assistance. Circular A-123 requires that when a program that is on a three year risk assessment cycle experiences a significant change in legislation and/or a significant increase in funding level, agencies may need to reassess the program's risk susceptibility during the next annual cycle, even if it is less than three years from the last risk assessment. This memorandum directs all agencies to apply the Circular A-123, Appendix C requirements to any relevant change in legislation, new program created or significant new funding provided by COVID legislation.

In FY 2020, DOE's guidance continues to be based on Appendix C per OMB's instruction and is also based on requirements for risk assessments included in the OMB memorandum issued on June 17, 2020.

All payment reporting sites are required to have a cost-effective program of internal control to prevent, detect, and recover improper payments. An internal control program may include

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policies and activities such as prepayment reviews, ensuring all relevant documents are available before making payments, and performance of post-award audits. Additional internal controls should include data matching with databases included in the Treasury Working System's Do Not Pay portal, state and local databases, and data-mining to identify improper payments.

### **Improper Payment Requirements**

Payment reporting sites identified in *Attachment B* conducted risk assessments in FY 2018 but will not be required to complete a risk assessment if they confirm that no significant: (1) changes in legislation, including legislation related to COVID-19; (2) increase in site outlays (10% or more compared to last fiscal year), including increases in funding related to COVID-19; or (3) changes to the site's payment processes, including processes created in response to COVID-19, have occurred that would make the site susceptible to significant improper payments. In the event that a site does have significant changes in legislation, outlays, or payment processes and is required to complete the Risk Assessment Instructions for completing the risk assessment and reporting template are included in *Attachment C*.

Payment reporting sites must provide actual FY 2019 improper payment and payment recapture information using a standard Excel reporting template. The reporting template remains the same and will be discussed in section A. Again this year, payment reporting sites will receive individual templates with any pending recapture data rolled forward for FY 2020 reporting. Instructions for completing the risk assessment (*Attachment C*) and reporting template (*Attachment D*).

All payment reporting sites must also certify to the accuracy of improper payments and risk ratings via a signed Certification by the site's Chief Financial Officer (CFO), addressed to the Office of the Chief Financial Officer (OCFO), Director, Office of Finance and Accounting (OFA). Templates for the Improper Payment Certification are provided in *Attachment F*.

Completed reporting templates, certifications, and justifications are due to the Payment Integrity Portal by **Tuesday, September 8, 2020**. Each payment reporting site must maintain all detailed risk assessment support and other detailed support for the summary improper payment and recapture data submitted in order to meet potential audit requirements. Questions concerning improper payment internal control evaluation/testing and improper payment/recapture reporting should be directed to the Payment Integrity Program mailbox at [PaymentIntegrity@hq.doe.gov](mailto:PaymentIntegrity@hq.doe.gov).

### ***A. New for FY 2020***

1. Federal sites must upload all completed Federal and cognizant contractor sites' reporting templates to the new Payment Integrity Program portal instead of sending to the Payment Integrity mailbox.
2. Federal sites MUST review cognizant contractor sites' reporting and certify to the accuracy and completeness prior to uploading to the portal.
3. Risk Assessments will be required if a site determines significant changes in legislation, outlays, or processes in response to COVID-19.
4. Field and contractor CFO Certifications:

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- a. Risk associated with COVID-19 legislation was considered as part of the FY 2020 Payment Integrity Program.
  - b. Procedures for implementing payment integrity requirements have been developed and implemented (see #2 of Certification).
5. Justifications for why it is not cost-effective to engage Payment Recapture Audit contractors to perform traditional type audits must include sufficient detail to support the determination.

### ***B. Managing Fraud Risks***

Government fraud refers to intentional acts designed to deprive the government of funds by deception or other unfair means. Using fraudulent documents or intentionally making false claims to receive a government benefit or contract payment is an example of fraud resulting in an improper payment. Activities evaluated for fraud risk typically relate to, but are not limited to, payroll, beneficiary payments, financial assistance awards, large contracts, information technology and security, asset safeguards, and purchase, travel and fleet cards. The COVID-19 pandemic increased fraud risks due to increased funding, creation of new programs, expanded authorities, and flexibilities provided to recipients of financial assistance awards. Therefore, each site must be diligent in identifying risks and vulnerabilities to fraud when conducting its risk assessment over improper payments and when evaluating payments for improper payment activity.

Transactions determined by management to be irregular or indicative of potential fraud and subsequently referred to DOE's Office of the Inspector General (OIG) or to the Department of Justice should not be categorized as fraud until the appropriate judicial or adjudicative process makes that determination.

Sites should be aware that the Fraud Reduction and Data Analytics Act of 2015 requires DOE to report in its FY 2020 AFR any risks and/or vulnerabilities to fraud, and the strategies, procedures, and other steps established to curb the fraud. Information provided by payment reporting sites will, in part, provide the basis for meeting this reporting requirement.

OFA has coordinated with DOE's OIG to identify the amounts of confirmed fraud for FY 2019. The OIG has identified the amounts of confirmed fraud by payment category for the applicable Federal sites and contractors. OFA will work directly with the sites identified as having confirmed fraud and provide the information received from the OIG. Confirmed fraud must be reported in ***Table III: Prior Years' Reporting (FY 2018 & Prior) – Improper Payments Not Reported in a Prior Year but Identified in FY 2019.***

### ***C. Risk Assessments and Internal Control Evaluations***

Sites should leverage the results of risk assessments and internal control evaluations required by the Department's FY 2020 Internal Control Evaluations Guidance. Specifically, sites should review key controls and results included in its Financial Management Assessment (FMA) module in the Department's internal control application, A-123 Management of Entity Risk and Internal Controls Application (AMERICA), related to risks that could indicate increased susceptibility to improper payments and fraud to

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ensure the risks are not occurring, and that controls in place to mitigate the risks are working as intended. Type of Risk in the FMA Module is pre-populated for corporate risks associated with sub-processes related to F-Fraud, I-Improper Payments, or A-Both Fraud and Improper Payments. Note that sites must review local risks to ensure that no improper payments or fraud have been identified for site-specific risks. In 2019, sites had the ability to flag individual controls as mitigating Fraud, Improper Payments or Both. Sites should also review the results reported in its Entity Assessment (EA) module in AMERICA for Principle 8, which requires the consideration of the potential for fraud when identifying, analyzing, and responding to risks. Sites should also review results reported for the Fraud Prevention entity objective included in the EA module.

Questions related to a site's internal control information should be directed to the appropriate Internal Control Point of Contact (IC POC). If you need additional information on DOE's Internal Control Program, or if you do not know your site's IC POC, please email the Payment Integrity Program mailbox at [PaymentIntegrity@hq.doe.gov](mailto:PaymentIntegrity@hq.doe.gov).

### ***D. Improper Payment Module***

Accessed through the Financial Accounting Support Tool (FAST) enables each site to track and report improper payments related to contracts, financial assistance awards, and travel reimbursements identified via audit or self-discovery. The OCFO's Payment Services Team continues to be responsible for tracking and reporting improper payments discovered during the normal course of its payment operations.

Use of the Improper Payment Module is encouraged throughout the Department, as it is a central repository to track and report improper payments, and helps to eliminate the risk of duplicate reporting. For more information on the module, available training, or to request access, please contact Mitchell Smith at 865-574-4554, or by email at [Mitchell.Smith@hq.doe.gov](mailto:Mitchell.Smith@hq.doe.gov).

### ***E. Do Not Pay (DNP) Initiative***

The DNP Initiative to reduce improper payments is applicable to the OCFO's Payment Services Team (OR), the Power Marketing Administrations (PMAs) and the Federal Energy Regulatory Commission (FERC). OMB Circular A-123, Appendix C, addresses requirements previously included in OMB Memorandum M-12-11, *Reducing Improper Payments through the "Do Not Pay List"* and OMB Memorandum M-13-20, *Protecting Privacy while Reducing Improper Payments with the Do Not Pay Initiative*. OMB merged the separate requirements with Appendix C in order to create a more comprehensive, less burdensome set of requirements. The sites listed above have access to databases included in the DNP portal within the Treasury Working System. Specifically, payments are matched against data included in the System for Award Management, death records maintained by the Social Security Administration, and Treasury's Offset Program Debt Check database, for the purpose of identifying and preventing improper payments.

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The Department is working with Treasury’s DNP team to provide access for contractors to the DNP portal and data analytics. Additional information will be shared when details are available.

No additional actions are required at this time. If a site is experiencing difficulties in accessing the DNP portal or in adjudicating matches, please contact the Payment Integrity Program mailbox at [PaymentIntegrity@hq.doe.gov](mailto:PaymentIntegrity@hq.doe.gov). Instructions related to subsequent reporting in the FY 2020 AFR will be issued under separate guidance.

### ***F. Clarification for Unallowable Costs and Settlements as the Result of Litigation***

Questioned costs and litigation as a result of IG audits, contract closeout audits, internal and subcontractor cost allowability audits, Single Audits, Financial Assistance Award close-out reviews, or Defense Contract Audit Agency (DCAA) audits are frequently identified years after the payments have taken place. **For the purpose of improper payment reporting, a questioned cost is not deemed an improper payment until it has been determined by the contracting officer to be unallowable.** In the case of litigation, if the terms of a settlement require repayment to DOE, then the settlement amount would be considered an unallowable cost. Due to the timing of when the questioned costs are determined to be unallowable or a settlement is reached, it is not possible to report these costs as an improper payment in the current year of reporting. Instead, the unallowable costs or settlement will be reported in the template, ***Table III. Prior Years' Reporting - Improper Payments Not Reported in a Prior Year but Identified in FY 2019.***

### ***G. Clarification for Federal Payroll Payments***

Reporting of Federal payroll payments, associated improper payroll payments, and recapture data are reported by the Headquarters Payroll Team. Exceptions: Bonneville Power Administration (BPA) and FERC are responsible for their own payroll activities; therefore, they report their Federal improper payroll payments and recapture data in their reporting templates that are submitted to the OCFO.

### ***H. Clarification for Federal Improper Travel Payments***

OCFO’s Payment Services Team reports:

- All Federal travel outlays for each Federal field office payment reporting site; and
- Associated improper Federal travel payments identified by the Headquarters Office of Travel Management’s (MA-45) travel audit results, and subsequent recapture.

Additional improper Federal travel payments identified by specific sites through internal review of travel credit card activity, or through employee travel card usage/vouchers, that are not reported to MA-45 must be reported by the site in their improper payment template. Sites are responsible for reporting both the self-identified improper travel payment and the subsequent recapture activity, only if it has not been reported to MA-45.

All PMAs and FERC are responsible for reporting their respective travel payments, associated improper payments, and subsequent recapture in their reporting templates.



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### ***I. Clarification for Federal Responsibilities Related to Non-Integrated Contractors' Improper Payment Reporting***

Non-integrated contractors are not identified as payment reporting sites unless the non-integrated contractor utilizes a Letter-of-Credit (LOC). Therefore, Federal field sites are responsible for the payment activities of their non-integrated contractors (without an LOC) for risk assessment purposes and for the identification of improper payments and associated recapture activities. The outlays associated with the non-integrated contractors must not be included in the Federal payment reporting site's reporting template because outlays are reported by the OCFO's Payment Services Team.

However, any improper payments and subsequent recaptures associated with non-integrated contractors and sub-contractors (without an LOC) must be reported in the template of the Federal site with cognizance over the non-integrated contractor.

### ***J. Clarification for Contractor Oversight and Improper Payment Reporting***

Robust contractor oversight is critical to ensure payments made by contractors are proper. Contractor oversight applies to Federal oversight of non-integrated and integrated contractors, and oversight of sub-contractors by all contractors. Increases in unallowable costs and fraudulent activities in recent years have led to intense audit scrutiny and adverse media coverage. Federal and contractor payment reporting sites must ensure strong, well-documented oversight is in place to confirm that contractor technical and financial performance is monitored to ensure that only minimal improper payments are occurring. Payment reporting sites will evaluate oversight of contractor payment processes and the expertise/knowledge of those overseeing the contractors to mitigate improper payments when performing risk assessments. Contractor oversight is covered by Risk Factor 9 in the risk assessment tab in the reporting template. In addition, unallowable costs identified and resolved during oversight activities, must be reported as improper payments and recaptured.

### ***K. Definitions***

**Payment** – any payment or transfer of Federal funds (includes a commitment for future payment, such as cash, securities, loans, loan guarantees and insurance subsidies) **to any non-Federal person or entity or Federal employee** that is made by a Federal agency, a Federal contractor/sub-contractor, a Federal grantee/sub-grantee, or a governmental or other organization administering a Federal program or activity [this includes payments processed through Treasury's Automated Standard Application for Payments (ASAP) System].

The term **payment** includes disbursements made pursuant to prime contracts awarded under the Federal Acquisition Regulation and Federal awards subject to 2 C.F.R. Part 200 –Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards that are expended by both recipients and sub-recipients.

### **Categories/Types of Payments**

- **Vendor/Contract Payments** – Payments for the goods or services acquired by contract through purchase or lease using appropriated funds.

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- **Payroll** – Payments made to **non-Federal and Federal** DOE employees in accordance with normal salaries, hourly compensation and benefits, including awards.
- **Travel** – Payments made for travel to **non-Federal and Federal** DOE employees under an official travel authorization from an employee's official station or other authorized point of departure to a temporary duty location and return from a temporary duty location, between two temporary duty locations, or relocation at the direction of a Federal agency. Payments for travel by interviewees and invitational travelers are included.
- **Other** – All other payments that would not be appropriately classified in the above specific payment types. Explanations of what these “Other” payments consist of will be required. If more than one type of “Other” payment is included in this category, then a detailed breakdown of the different payments must be reported. Examples could include purchase card payments, if separate from vendor payments or payments for work-for-others programs.
- **Financial Assistance Awards** – An award of financial assistance, the principal purpose of which is to transfer a thing of value from a Federal agency to a recipient to carry out a public purpose of support or stimulation authorized by a law of the United States (see 31 U.S.C. 6101(3)). A financial assistance award is distinguished from a contract, which is used to acquire property or services for the Federal Government's direct benefit or use. The Treasury ASAP system is used by Federal Program Agencies to make most financial assistance award payments and to reimburse Financial Agents for financial services performed on behalf of the Government.
- **Loans**
  - **Direct Loans** – Disbursements to borrowers or other third-party payments to support the development of advanced technology vehicles and associated components in the U.S. Examples include disbursements to automobile and automobile part manufacturers for the cost of re-equipping, expanding, or establishing manufacturing facilities in the U.S. to produce advanced technology vehicles or qualified components, and for associated engineering integration costs.
  - **Loan Guarantee** – Disbursements to intermediaries, third-parties for defaults, delinquencies, interest and other subsidies, or other payments for eligible projects that “avoid, reduce, or sequester air pollutants or anthropogenic emissions of greenhouse gases” and employ new or significantly improved technologies as compared to technologies in service in the U.S. at the time the guarantee is issued.”

**Improper Payment** – any payment that should not have been made, or that was made in an incorrect amount (overpayments or underpayments), under statutory, contractual, administrative, or other legally applicable requirements. In addition, when an agency's review is unable to discern whether a payment was proper as a result of insufficient or lack of documentation, this payment must also be considered an improper payment. Improper payments include:

- Payment made that should not have been made or paid in an incorrect amount (overpayment or underpayment) to eligible recipients (includes inappropriate denials of payment or service);
- Payment made to an ineligible recipient, including payments based on fraudulent information;
- Payment made for an ineligible good or service (includes payment for good or service that is not permitted under any provision of any contract, financial assistance award, lease, cooperative agreement, or the funding mechanism);

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- Payment made for goods or services not received or delivered (except for such payments authorized by law);
- Payments for goods or services charged at an incorrect price or based on inappropriate purchasing decisions/authorizations;
- Payment made with insufficient or lack of support documentation;
- Payment that inappropriately duplicates another payment;
- Payment made without utilizing available payment discounts (discounts where it is both advantageous and within the sites control to claim them);
- Direct loan disbursements to borrowers or other payments by the Government to non-Federal entities that are based on incomplete, inaccurate, or fraudulent information; such as, duplicate disbursements, disbursements in the incorrect amount, or loan funds used for purposes other than those allowed by law, program regulations or agency policy;
- Loan guarantee disbursements to non-Federal entities for defaults, delinquencies, interest and other subsidies, or other payments that are based on incomplete, inaccurate, or fraudulent information; such as duplicate disbursements, disbursements in an incorrect amount, or any disbursements that are not in compliance with law, program regulations or agency policy;
- Financial assistance award payments made by the recipient to a sub-recipient who is noncompliant with the terms of the award or made payments to ineligible sub-recipients;
- Financial assistance award payments made to purchase and install equipment; however, equipment was not installed as required in the financial assistance award agreement; and
- A cost questioned by auditors and internal reviews, where following a review by the contracting officer was deemed unallowable because it was unreasonable or violated a law, regulation, or terms of a contract.
  - *Example 1 (incorrect amount):* A payment for \$100 was made; however, the payment should have been for \$110. This underpayment must be reported as an improper payment, with \$10 being the reported improper amount.
  - *Example 2 (ineligible recipient or for ineligible goods/services):* One payment was made to an eligible recipient; however, the services rendered did not comply with the terms of the contract, financial assistance award or loan agreement and a second payment was made for an eligible service, but the recipient is on the “Do Not Pay” or debarment list. Both payments must be reported as improper payments.
  - *Example 3 (insufficient/lack of documentation):* Payments were made for services; however, the record keeping for the labor used to render the services did not comply with the law or the terms of the contract, financial assistance award or loan agreement. Payments must be reported as improper payments.
  - *Example 4 (unallowable cost):* A contracting officer reviewed questioned costs of \$1,000 and determined that \$100 was unallowable under the terms of the contract. The \$100 in unallowable costs would be considered an improper payment.

The above list is not all inclusive. If a site has questions about whether a payment is improper, please contact the Payment Integrity Program mailbox at [PaymentIntegrity@hq.doe.gov](mailto:PaymentIntegrity@hq.doe.gov) for assistance in determining whether a payment is improper.

## **Attachment A – FY 2020 Payment Integrity Reporting Requirements for FY 2019 Payments**

**Significant Improper Payments** – Gross annual improper payments in the program exceeding (1) both 1.5 percent of the program outlays and \$10,000,000 of all program payments made during the fiscal year reported or (2) \$100,000,000 regardless of the improper payment percentage of total program outlays.

**Program Area** – The term “program” includes activities or sets of activities recognized as programs by the public, OMB, or Congress, as well as those that entail program management or policy direction. For purposes of improper payment reporting, DOE has defined program/activity area as all entities that process and manage payments directly or on behalf of the Department, defined as DOE Payment Reporting Sites provided in *Attachment B and in Worksheet 1 of the Reporting template*. Federal Payment Reporting Sites must include the payment processes of non-integrated contractors, grantees, sub-recipients and others involved in the distribution and payment processes when completing required risk assessments.

# Attachment B – Payment Reporting Sites

The following Field Sites, Contractors, PMA's, FERC and HQ Offices are considered payment reporting sites and must meet the following Risk Assessment and Template Requirements as

Field Site	Federal Field Office/Major Contractor	Risk Assessment Requirements						Template Requirements						Color Code	
		Vendor/Contracts	Payroll	Travel <sup>2</sup>	Assistance Awards <sup>1</sup>	Loans	Other <sup>3</sup>	Improper Payment (IP) Data					Recapture Audit (RA) Data		
								Contracts	Payroll	Travel <sup>2</sup>	Assistance Awards <sup>1</sup>	Loans			Other <sup>3</sup>
CH	CH	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
CH	Fermi National Lab	X	X	X			X	X	X	X			X	X	1
CH	Ames National Lab - Energy Chicago	X	X	X			X	X	X	X			X	X	1
CH	Uchicago Argonne LLC	X	X	X			X	X	X	X			X	X	1
CH	Brookhaven Science Associates LLC	X	X	X			X	X	X	X			X	X	1
CH	Princeton Plasma Physics Lab (PPPL)	X	X	X			X	X	X	X			X	X	1
CH	Lawrence Berkeley Natl Lab	X	X	X			X	X	X	X			X	X	1
EMCBC	EMCBC	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
EMCBC	Nuclear Waste Partnership, LLC	X	X	X			X	X	X	X			X	X	1
ID	ID	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
ID	Idaho - Battelle Energy Alliance LLC	X	X	X			X	X	X	X			X	X	1
NEIL	NEIL	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
GO	GO	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
GO	NREL - Alliance for Sustainable Energy	X	X	X			X	X	X	X			X	X	1
NNSA	NNSA	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
NNSA	National Technology Engineering	X	X	X			X	X	X	X			X	X	1
NNSA	Consolidated Nuclear Security LLC	X	X	X			X	X	X	X			X	X	1
NNSA	National Security Complex (NSC)	X	X	X			X	X	X	X			X	X	1
NNSA	Mission Support and Test Services	X	X	X			X	X	X	X			X	X	1
NNSA	Los Alamos National Laboratory	X	X	X			X	X	X	X			X	X	1
NNSA	Lawrence Livermore National Lab	X	X	X			X	X	X	X			X	X	1
NRL	NRL	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
NRL	Bechtel Marine Propulsion Corp.	X	X	X			X	X	X	X			X	X	1
OR	ORFSC	X		X <sup>2</sup>	X		X	X		X <sup>2</sup>	X		X	X	2
OR	Oak Ridge National Laboratory (ORNL)	X	X	X			X	X	X	X			X	X	1
OR	URS/CH2M Oak Ridge (UCOR)	X	X	X			X	X	X	X			X	X	1
OR	Battelle Memorial Institute Pacific	X	X	X			X	X	X	X			X	X	1
OR	Oak Ridge Associated Universities	X	X	X			X	X	X	X			X	X	1
OR	SLAC (Leland Stanford Junior University)	X	X	X			X	X	X	X			X	X	1
OR	Jefferson Science Associates LLC	X	X	X			X	X	X	X			X	X	1
RL-ORP	RL	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
RL-ORP	Washington Closure Hanford, LLC	X	X	X			X	X	X	X			X	X	0
RL-ORP	Mission Support Alliance LLC	X	X	X			X	X	X	X			X	X	0
RL-ORP	CH2M Hill Plateau Remediation Co.	X	X	X			X	X	X	X			X	X	0
RL-ORP	Washington River Protection Solutions	X	X	X			X	X	X	X			X	X	0
SPRO	SPRO	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
SPRO	Fluor Federal Petroleum Operations	X	X	X			X	X	X	X			X	X	1
SR	SR	X		X <sup>2</sup>	X		X			X <sup>2</sup>	X		X	X	2
SR	Savannah River Nuclear Solutions	X	X	X			X	X	X	X			X	X	1
SR	Savannah River Remediation LLC	X	X	X			X	X	X	X			X	X	0

COLOR KEY	
0	Non-M&O Contractor Utilizing LOC
1	Contractor
2	Field Site
3	FERC
4	PMA
5	HQ

# Attachment B – Payment Reporting Sites

Field Site	Federal Field Office/Major Contractor/PMA	Risk Assessment Requirements						Template Requirements						Color Code	
		Vendor/ Contracts	Payroll	Travel <sup>2</sup>	Financial Assistance Awards <sup>1</sup>	Loans	Other <sup>3</sup>	Improper Payment (IP) Data							
								Vendor/ Contracts	Payroll	Travel <sup>2</sup>	Financial Assistance Awards <sup>1</sup>	Loans	Other <sup>3</sup>		Recapture Audit (RA) Data
FERC	FERC	X	X	X			X	X	X	X			X	X	3
SEPA	SEPA	X		X			X	X		X			X	X	4
WAPA	WAPA	X		X			X	X		X			X	X	4
BPA	BPA	X	X	X			X	X	X	X			X	X	4
SWPA	SWPA	X		X			X	X		X			X	X	4
HQ	CFO-Office of Payroll		X						X					X	5
HQ	CFO-Loan Accounting											X		X	5
HQ	CFO - Payment Services	X		X	X		X	X		X	X		X	X	5
HQ	Loan Programs Office					X									5

<sup>1</sup> **Financial Assistance Awards** has been indicated as a payment category for all Federal Sites; however, if your site does not have responsibilities for Financial Assistance Awards then you can indicate a "N" in Row 2/Column I of the risk assessment for the Financial Assistance Awards category. This has been done to ensure that a site is not excluded that has not previously reported Financial Assistance Awards but has Financial Assistance Awards to report in the current year of reporting.

<sup>2</sup> ORFSC will report **Federal travel** payments for Federal field sites, the associated improper Federal travel payments from the Headquarters Office of Travel Management's (MA-45) travel audit results and the subsequent recapture. However, Federal field sites are responsible for reporting self-identified improper travel payment(s), if not reported to MA-45, and the subsequent recapture activity. All Federal sites must indicate "Y" in Row 2/Column G of the risk assessment for the Travel category.

<sup>3</sup> **Other** has been indicated as a payment category for all payment reporting sites; however, if your site does not have information to report in this category then you can indicate a "N" in Row 2/Column H of the risk assessment for the Other Category. This has been done to ensure that a site is not excluded that has not previously reported Other but has Other to report in the current year of reporting.

COLOR KEY	
0	Non-M&O Contractor Utilizing LOC
1	Contractor
2	Field Site
3	FERC
4	PMA
5	HQ

## Attachment C – Instructions for Completing Risk Assessment

Payment reporting sites are required to complete risk assessments once every three years. Sites completed risk assessments in FY 2018; however, in FY 2020, sites must confirm that no significant: (1) changes in legislation, including legislation related to COVID-19; (2) increase in site outlays (10% or more when compared to last fiscal year), including increases in funding related to COVID-19; or (3) changes to the site's payment processes, including processes created in response to COVID-19, have occurred that would make the site susceptible to significant improper payments. If no significant changes have occurred that would make the site susceptible to significant improper payments, then no risk assessment will be required. If a site has determined it is susceptible to significant improper payments, then a risk assessment must be performed in FY 2020.

- A.** The risk assessment must be conducted for all the payment categories indicated for each site in *Attachment B, Payment Reporting Sites*. Federal field sites, with the exception of CFO's Payment Services Team, **are not** required to report outlays for Vendors/Contracts or Travel in the reporting templates, but are still required to perform a risk assessment over those payment categories as individual sites are responsible for pre-payment activities (e.g., payment eligibility, invoice approval, etc.) and post-payment (recapture) activities. CFO's Payment Services Team's risk assessment will cover internal controls related to making the payments but will not cover the pre- or post-payment activities that reside with all the Federal field sites.
- B.** Federal field sites overseeing non-M&O contractors identified in *Attachment B, Payment Reporting Sites*, must ensure a risk assessment is completed for each of those sites.
- C.** Detailed information supporting the risk assessment must be maintained by the sites and be made available to Headquarters and auditors, upon request. Sites will be required to identify specific documentation supporting each risk factor. This documentation could include items such as any data samples selected, method of sample selection, prompt payment reviews, prepayment reviews, invoice approvals, matching invoices to receiving reports, purchase card reviews, subcontract audits, annual incurred cost audits, contract/project close-out reviews/audits, contractor performance reviews, key controls of processes/sub-processes evaluated through the A-123 program, meeting minutes, data mining/analytics, etc. The documentation must be maintained in such a manner that it is readily available to support each individual risk determination.

## Attachment C – Instructions for Completing Risk Assessment

**D.** For each of the seven OMB identified risk factors (please note that Risk Factor 1 in the risk assessment template combines OMB risk factors i. and v.) and the four “Other” risk factors, a description of the risk factor, rating criteria and/or questions to consider during the evaluation are included to assist sites in determining a risk rating by payment type (Vendor/Contracts; Payroll; Travel; Other; Financial Assistance Awards; and Loans).

- **Risk Factor 1:** Evaluate whether the payment process (es) over the payment category is new, or whether there have been any significant changes in program outlays, authorities, practices, or procedures. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (OMB risk factors i. and v.)**
- **Risk Factor 2:** Evaluate the complexity of the payment process for each type of payment, especially with respect to determining correct payment amounts. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (OMB risk factor ii.)**
- **Risk Factor 3:** Evaluate the volume and dollar amount of payments for FY 2019. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (OMB risk factor iii.)**
- **Risk Factor 4:** Evaluate whether payments or payment eligibility decisions are made by those outside of the payment reporting site. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (OMB risk factor iv.)**
- **Risk Factor 5:** Evaluate the level, experience, and quality of training of personnel responsible for determining program eligibility, certifying that payments are accurate, and conducting post-payment reviews. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (OMB risk factor vi.)**
- **Risk Factor 6:** Evaluate inherent risk. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (Other Risk Factor)**
- **Risk Factor 7:** Evaluate the results of Office of Inspector General (IG), Government Accountability Office (GAO), Defense Contract Audit Agency (DCAA), and other External Audits/Reviews or management findings that might hinder accurate payment certifications. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (OMB risk factor vii.)**
- **Risk Factor 8:** Evaluate the results of OMB Circular A-123 assessments and other internal reviews designed to prevent or detect improper payments and fraud, including risks and controls associated with time and attendance activities due to potential vulnerabilities and risks associated with COVID-19 telework and time and attendance environment. (Other Risk Factor)
- **Risk Factor 9:** Evaluate contractor oversight. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (Other Risk Factor)**
- **Risk Factor 10:** Evaluate for proper segregation of duties and responsibilities. **Consider impact of additional funding or process changes resulting from the COVID-19 pandemic. (Other Risk Factor)**



## Attachment C – Instructions for Completing Risk Assessment

- E.** In the top row of the risk assessment, sites must indicate the payment categories covered by the risk assessment. (Figure 1) As noted above in A. above, sites are still responsible for assessing the risk associated with payments, even if CFO’s Payment Services Team makes the payment for the site, because the site is responsible for all pre- and post-payment activities.

	A	B	C	D	E	F	G	H	I	J
1	Indicate the Payment Categories your payment reporting site has responsibilities for covered by this risk assessment. (Y or N)				Vendors/ Contracts	Payroll	Travel	Other	Financial Assistance Awards	Loans
2										
3										

Figure 1: Payment Categories

- F.** Sites must answer the questions for Risk Factors 1, 4, 6, 7, 8, 9 and 10 to assist in determining a risk rating for each of the payment types applicable for its site. (Figure 2) Instead of questions for consideration, specific rating criteria based on a percentage of payments meeting criteria (Risk Factors 2 and 3 (Figure 3)) and a percentage of personnel meeting criteria (Risk Factor 5 (Figure 4)) have been included as those risk factors can be more easily quantified.

7	Questions to Consider During Evaluation	Vendors/ Contracts	Payroll	Travel	Other	Financial Assistance Awards	Loans
8	1. Have there been any new programs/activities or new processes implemented at the payment reporting site in FY 2018 or FY 2019, or planned for FY 2020? (Y, N or N/A)						
9	2. Have there been any changes in funding, authorities, practices, or procedures implemented in FY 2018 or FY 2019, or planned for FY 2020? (Y, N or N/A)						
10	3. For new programs/activities or any changes identified in items 1 and 2 above, is the impact significant to the payment process? (Y, N or N/A)						
11	<b>Risk Rating by Payment Category</b>						
12	Payment reporting sites should use the description, rating criteria, and question responses above to determine the risk rating for this risk factor. The score for each relevant payment category should be 0, 2, 4 or 6.						
13							

Figure 2: Questions for Risk Factors 1, 4, 6, 7, 8, 9 and 10 (Example: Risk Factor 1)

Risk Rating by Payment Category		Vendors/ Contracts	Payroll	Travel	Other	Financial Assistance Awards	Loans
Use the above Description and Risk Criteria to determine a Risk Rating for each Payment Category	A-High transaction volume.						
	B-Payments subject to manual controls.						
	C-Significant fluctuations in volume and dollar amounts.						
Total risk rating will be calculated by summing the above ratings for each relevant payment category. (Do NOT enter data)		0	0	0	0	0	0

Figure 3: Specific rating criteria for Risk Factors 2 and 3

## Attachment C – Instructions for Completing Risk Assessment

Risk Rating by Payment Category		Vendors/ Contracts	Payroll	Travel	Other	Financial Assistance Awards	Loans
Use the above Description and Risk Criteria to determine a Risk Rating for each Payment Category	A-Highly trained/qualified personnel conduct the payment process in accordance with OMB & DOE policies.						
	B-There is insignificant turnover/vacancy in critical payment processes.						
Total risk rating will be calculated by summing the above ratings for each relevant payment category. (Do NOT enter data)		0	0	0	0	0	0

Figure 4: Specific rating criteria for Risk Factor 5

- G. For Risk Factors 2, 3 and 5, do not enter data in the total risk rating row (above the Comment box) as the ratings will be automatically calculated by summing the ratings entered above. (Figure 5)

Risk Rating by Payment Category		Vendors/ Contracts	Payroll	Travel	Other	Financial Assistance Awards	Loans
Use the above Description and Risk Criteria to determine a risk rating for each Payment Category	A-Payments subject to manual controls.						
	B-Difficulty in determining payment eligibility.						
	C-Complexity of payment calculation.						
	D-Presence of override						
Total risk rating will be calculated by summing the above ratings for each relevant payment category. (Do NOT enter data)		0	0	0	0	0	0
Comments:							

H.

Figure 5: Risk Ratings calculated automatically for Risk Factors 2, 3, and 5.

- I. In the Comments section of the risk assessment, sites must include a brief statement explaining known deficiencies and rationale for answers that indicate increased risk for susceptibility to significant improper payments. (Figure 6) A rationale referencing support data for risk ratings must also be included.

34	Total risk rating will be calculated by summing the above ratings for each relevant payment category. (Do NOT enter data)		0	0	0	0	0	0
36	Comments: (explain answers and justify the risk rating)	Include known deficiencies and data backed rationale						
37	Documentation: (list all information considered in determining above risk ratings)	Provide support documentation for rationale						
39	Staff involved in determination of risk rating: (list name and email)	Enter staff contact information here						
40								

Figure 6: Comments/Rationale, Documentation and Staff Contact Information

## Attachment C – Instructions for Completing Risk Assessment

- J. Staff contact information (name(s) and email(s)) must be included in the designated cells for each risk factor. (Figure 6)
- K. Do not enter data in the risk rating summary section at the end of the risk assessment (Figure 7), as it will be updated with the ratings entered in the risk ratings by payment type columns.

178 Summary Section (Do not input any data)									
179	Risk Factor	Rating Range	Vendors/ Contracts	Payroll	Travel	Other	Financial Assistance Awards	Loans	Factor Totals
180	Risk Factor 1: Evaluate whether the payment process(es) over the payment category is new, or whether there have been any major changes in program outlays, authorities, practices, or procedures. (OMB A-123, Appendix C, risk factors i. and v.)	0 to 6	0	0	0	0	0	0	0
181	Risk Factor 2: Evaluate the complexity of the payment process for each type of payment, especially with respect to determining correct payment amounts. (OMB risk factor ii.)	0 to 8	0	0	0	0	0	0	0
182	Risk Factor 3: Evaluate the volume and dollar amount of payments for FY 2018. (OMB risk factor iii.)	0 to 9	0	0	0	0	0	0	0
183	Risk Factor 4: Evaluate whether payments or payment eligibility decisions are made by those outside of the payment reporting site. (OMB risk factor iv.)	0 to 6	0	0	0	0	0	0	0

Figure 7: Summary Section

### **Signed Certifications:**

1. Director of Risk Management, Loan Programs Office, must certify to the accuracy of its risk rating in a signed memorandum to the Director, Office of Finance and Accounting, and submit it along with the risk assessment/rating. See template provided in *Attachment F*.
2. Field CFOs for Federal sites and the CFOs of the contractors identified as payment reporting sites must certify to the accuracy of improper payments and risk ratings in a memorandum to the Director, Office of Finance and Accounting, and submit it along with the risk assessment/rating, reporting template, and justification for why payment recapture audits are not cost-effective. Please see the template provided in *Attachment F*.

Each payment reporting site will receive its own template. Neither the format of the template nor the formulas contained in the template should be modified. If you have any questions about the functionality of the template or issues with your individual site template, please email the Payment Integrity Program mailbox at [PaymentIntegrity@hq.doe.gov](mailto:PaymentIntegrity@hq.doe.gov).

# Attachment D – Instructions for Completing Site Reporting Template

## Worksheet 3 – IP & RA Data

**A. Payment Recapture Audit** (Columns A-G, Rows 2-3). The Department does not generally employ payment recapture audit contractors because it is not cost-effective as a result of the Department’s low improper payment rates. However, sites do engage in activities that meet the definition of a payment recapture audit program. Such activities include internal reviews, data-mining and close-out audits. Sites must select “Yes” for the question in Column G, Row 2 if it engages in payment recapture audit activities. (Figure 9)

	A	B	C	D	E	F	G
1	Reporting Organization: →						
2	Payment Recapture Audits are to be conducted for each program/activity expending \$1 million or more annually, if cost-effective. <b>Do you conduct a Payment Recapture Audit program that meets the following OMB definition?</b> (Payment Recapture Audit - a review and analysis of an agency's or program's accounting and financial records, supporting documentation, and other pertinent information supporting its payments, that is specifically designed to identify overpayments. It is not an audit in the traditional sense. Rather, it is a detective and corrective control activity designed to identify and recapture overpayments, and as such, is a management function and responsibility.) →						
3	If Payment Recapture Audit Contracts are <b>not cost-effective</b> and not conducted for your site - <b>Have you compiled supporting information, analysis and documentation that justifies the "not cost-effective" determination?</b> This cost-effective analysis and support documentation may be required and provided to OMB and the IG. A summary of why it is not cost effective for the Department to employ payment recapture auditors is required to be included in the Agency Financial Report. →						

Figure 8: Sample View: Data Reporting (Columns A-G, Rows 2-3)

Sites are required to submit a written justification to Headquarters that demonstrates why it is not cost-effective to engage Payment Recapture Audit Contractors to perform traditional type audits. Therefore, sites must select “Yes” for the question in Column G, Row 3. (Figure 9) The justification is necessary to support the Department's overall rationale that is included in the Agency Financial Report. The justification should be prepared in Word and submitted along with the risk assessment and reporting template. The justification must document the rationale the site used to determine that payment recapture audits are not cost-effective. Sites must also include their activities to conduct payment recapture in lieu of traditional payment recapture audits.

# Attachment D – Instructions for Completing Site Reporting Template

## B. Table 1. FY 2020 Reporting of FY 2019 Payments

1. All information reported in this section must represent outlay, improper payment and recapture data related to **FY 2019 ACTIVITY ONLY**. (Columns B-J, Rows 6-11). Data should only be entered in the light blue color-coded cells.

Table I. FY 2020 Reporting of FY 2019 Payments							
Category/Type of Payment	FY 2019 Payments (outlays representing universe of payments)	Actual Improper Payments identified for FY 2019 Payments (\$ value)	Improper Error Rate Percentage (based on \$ value)	Amounts IDENTIFIED for Recapture of FY 2019 Improper Overpayments	Amounts RECAPTURED for FY 2019 Improper Overpayments	FY 2019 Improper Overpayments PENDING RECAPTURE	FY 2019 Improper Overpayments DETERMINED UNRECOVERABLE
Vendors/Contracts	3,800,000.00	19,500.00	0.51%	19,000.00	18,000.00	500.00	500.00
Payroll	2,420,000.00	20,500.00	0.85%	20,500.00	20,000.00	500.00	
Travel	3,240,000.00	680.00	0.02%	680.00	680.00		
Financial Assistance Awards	1,925,000.00	32,000.00	1.66%	32,000.00	31,500.00	500.00	
Loans	3,925,000.00	29,250.00	0.75%	29,250.00	29,250.00		
Other	505,000.00	36,000.00	7.13%	36,000.00	36,000.00		
<b>Total</b>	<b>\$15,815,000.00</b>	<b>\$137,930.00</b>	<b>0.87%</b>	<b>\$137,430.00</b>	<b>\$135,430.00</b>	<b>\$1,500.00</b>	<b>\$500.00</b>

Figure 9: Sample View: Payment Outlays and Improper Payment Reporting Table

2. **FY 2019 Payments** (Cells B6-B11). (Figure 10) **Outlays for Vendors/Contracts** (Cell B6) **and Travel** (Cell B8) **for Federal field sites** will be reported by CFO’s Payment Services Team and no other Federal field sites should include these outlay totals (Figure 11). **Payroll** outlays (Cell B7) should not be included for Federal field sites, SEPA, SWPA or WAPA as those amounts will be reported by HQ. (Figure 11) **Outlays for Financial Assistance Awards** (Cell B9) must be reported by each Federal field office with cognizance over Financial Assistance Awards. (Figure 11) **Outlays for the PMAs, FERC and contractors** must be reported for all relevant payment categories with the exception of the Payroll exclusion previously discussed.

	A	B	C
4			
5	Category/Type of Payment	FY 2019 Payments (outlays representing universe of payments)	
6	Vendors/Contracts	5,000,000.00	
7	Payroll	4,500,000.00	
8	Travel	5,000,000.00	
9	Financial Assistance Awards	3,000,000.00	
10	Loans	5,000,000.00	
11	Other	2,000,000.00	
12	<b>Total</b>	<b>\$24,500,000.00</b>	

Federal field sites do not need to report. Payment Services team will report these figures.

Federal field sites, SEPA, SWPA or WAPA DO NOT report Payroll outlays

Each Federal field office with cognizance over Financial Assistance Awards must report outlays here

Figure 10: Sample View: Universe of Payments/Outlays

## Attachment D – Instructions for Completing Site Reporting Template

3. **Actual Improper Payments Identified for FY 2019 Payments (\$ value)** (Cells D6-D11). Improper payments must represent both underpayments, overpayments and lost discounts presented at the absolute value and not the net value (Figure 12). No Federal sites, SEPA, SWPA or WAPA should enter improper payment data for Payroll in Cell D7.

	A	D	E
4			
5	<b>Category/Type of Payment</b>	<b>Actual Improper Payments identified for FY 2019 Payments (\$ value)</b>	
6	Vendors/Contracts	50,000.00	
7	Payroll	50,000.00	
8	Travel	50,000.00	
9	Financial Assistance Awards	50,000.00	
10	Loans	50,000.00	
11	Other	50,000.00	
12	<b>Total</b>	<b>\$300,000.00</b>	

Figure 11: Sample View: Actual Improper Payments Identified

4. **Amounts Identified for Recapture of FY 2019 Improper Overpayments** (Cells G6-G11). Amounts identified for recapture should represent only overpayments. If underpayments or lost discounts are included in **Actual Improper Payments Identified for FY 2019**, Cells D6-11(Figure 12), please deduct them from the total for each relevant category before entering the amounts in Cells G6-G11 (Figure 13).

	A	G
4		<b>2019 Reporting of</b>
5	<b>Category/Type of Payment</b>	<b>Amounts IDENTIFIED for Recapture of FY 2019 Improper Overpayments</b>
6	Vendors/Contracts	40,000.00
7	Payroll	40,000.00
8	Travel	40,000.00
9	Financial Assistance Awards	40,000.00
10	Loans	40,000.00
11	Other	40,000.00
12	<b>Total</b>	<b>\$240,000.00</b>

Figure 12: Sample View: Improper Payments Identified for Recapture

## Attachment D – Instructions for Completing Site Reporting Template

**Table II. Aging of Improper Payments Recaptured and Pending Recapture – FY 2019 and Prior**

- Improper Payments Identified for FY 2019 Payments** (Columns B-G, Rows 17-26). All information reported in this section must represent improper payments broken out by lost discounts, underpayments and overpayments for FY 2019 ONLY (Figure 14).

	A	B	C	D	E	F	G	
14	<b>Table II. Aging of Improper</b>							
15	<b>Methods Used to Identify and Recapture Federal and Non-Federal Improper Payments</b>	<b>Improper Payments IDENTIFIED for FY 2019 Payments</b>						
16		Lost discounts ( <b>\$</b> )      ( <b>#</b> )		Underpayments ( <b>\$</b> )      ( <b>#</b> )		Overpayments ( <b>\$</b> )      ( <b>#</b> )		
17	1) Post-payment review	1.00	1	1.00	1	1.00	1	
18	2) Payment Recapture Audits	1.00	1	1.00	1	1.00	1	
19	3) IG Audits/Reviews	1.00	1	1.00	1	1.00	1	
20	4) Self-reported	1.00	1	1.00	1	1.00	1	
21	5) Reports from the public	1.00	1	1.00	1	1.00	1	
22	6) Contract Close-Out Reviews	1.00	1	1.00	1	1.00	1	
23	7) Single Audit Reports	1.00	1	1.00	1	1.00	1	
24	8) Financial Assistance Award Close-Out Reviews	1.00	1	1.00	1	1.00	1	
25	9) DCAA Contract Audits	1.00	1	1.00	1	1.00	1	
26	10) Other Monitoring Activities/Reviews	1.00	1	1.00	1	1.00	1	
27	<b>Total</b>	<b>\$10.00</b>	<b>10</b>	<b>\$10.00</b>	<b>10</b>	<b>\$10.00</b>	<b>10</b>	
28	<b>Grand Total</b>						<b>\$30.00</b>	<b>30</b>

Figure 13: Sample View: Improper Payments broken out by Lost Discounts, Underpayments and Overpayments

These improper payments should also be aligned with the **Methods Used to Identify and Recapture Federal and Non-Federal Improper Payments** in Cells A17-A26. (Figure 14) Do not include data for **Table III - Prior Years' Reporting - Improper Payments Not Reported in a Prior Year but Identified in FY 2019** (Cells D33-D38) (Figure 15).

	A	D
30	<b>Table III. Prior Years' Repo</b>	
31	<b>Table III must identify</b>	
32	Category/Type of Payment	FY 2018 & Prior Improper Payments IDENTIFIED
33	Vendors/Contracts	4,950.00
34	Payroll	
35	Travel	800.00
36	Financial Assistance Awards	
37	Loans	
38	Other	
39	<b>Sub-Totals</b>	\$5,750.00
40	<b>Summary Totals</b>	\$5,750.00
41	<b>Current and Prior Year's Reporting Grand Total</b>	<b>\$143,180.00</b>

Figure 14: Sample View: Prior Years' Reporting



## Attachment D – Instructions for Completing Site Reporting Template

- 2. Aging of Improper Payments Recaptured in FY 2019** (Columns H-K Rows 17-26). The recapture data must be associated with the year in which the improper payment was identified. For example, if an amount recaptured in FY 2019 was for an improper payment that was identified in FY 2014 then the amount would be included only in the appropriate category in Column K, Rows 17-26 (Figure 16).

	A	H	I	J	K
14		<b>Payments (IP) Recaptured and Pending Recapture - FY 2019 and Prior</b>			
		<b>DO NOT ENTER TABLE II DATA IN TABLE III</b>			
15	<b>Methods Used to Identify and Recapture Federal and Non-Federal Improper Payments</b>	<b>Aging of Improper Payments RECAPTURED in FY 2019 (in \$ Dollars)</b>			
16		<b>IP identified for FY 2019</b>	<b>IP identified for FY 2017</b>	<b>IP identified for FY 2016</b>	<b>IP identified for FY 2015 &amp; Prior</b>
17	1) Post-payment review	1.00	1.00	1.00	1.00
18	2) Payment Recapture Audits	1.00	1.00	1.00	1.00
19	3) IG Audits/Reviews	1.00	1.00	1.00	1.00
20	4) Self-reported	1.00	1.00	1.00	1.00
21	5) Reports from the public	1.00	1.00	1.00	1.00
22	6) Contract Close-Out Reviews	1.00	1.00	1.00	1.00
23	7) Single Audit Reports	1.00	1.00	1.00	1.00
24	8) Financial Assistance Award Close-Out Reviews	1.00	1.00	1.00	1.00
25	9) DCAA Contract Audits	1.00	1.00	1.00	1.00
26	10) Other Monitoring Activities/Reviews	1.00	1.00	1.00	1.00
27	<b>Total</b>	<b>\$10.00</b>	<b>\$10.00</b>	<b>\$10.00</b>	<b>\$10.00</b>
28	<b>Grand Total</b>	<b>\$40.00</b>			

Figure 15; Sample View: Aging of Improper Payments Recaptured

Do not include data for **Table III - Prior Years' Reporting - Improper Payments Not Reported in a Prior Year but Identified in FY 2019** (Column F-G, Rows 33-38) (Figure 17).

	A	F	G
30		<b>Table III. Prior Years' Reporting - Improper Payments Not Reported in a Prior Year but Identified in FY 2019</b>	
		<b>DO NOT ENTER TABLE III DATA</b>	
31		<b>Aging of IP RECAPTURED as of end of FY 2019 (in \$)</b>	
32	<b>Category/Type of Payment</b>	<b>Identified in FY 2019 (FY 2018 &amp; Prior)</b>	<b>Identified Prior to FY 2019 (FY 2017 &amp; Prior)</b>
33	Vendors/Contracts	4,900.00	
34	Payroll		
35	Travel	300.00	
36	Financial Assistance Awards		
37	Loans		
38	Other		
39	<b>Sub-Totals</b>	<b>\$5,200.00</b>	<b>\$0.00</b>
40	<b>Summary Totals</b>		<b>\$5,200.00</b>
41	<b>Current and Prior Year's Reporting Grand Total</b>		<b>\$170,040.00</b>

Figure 16 Sample View: Aging of Recaptured Funds – (Prior Years Improper Payments)



## Attachment D – Instructions for Completing Site Reporting Template

- Pending Recapture as of End of FY 2019** (Columns L-O, Rows 17-26) (Figure 18). The remaining balance of improper payments identified for recapture will be reported for the appropriate fiscal year.

	A	L	M	N	O	P
14	<b>Table II. Aging of Improper Payments (IP) Recaptured and Pending Recapture - FY 2019 and Prior</b>					
	<b>DO NOT ENTER TABLE II DATA IN TABLE III</b>					
15	<b>Methods Used to Identify and Recapture Federal and Non-Federal Improper Payments</b>	<b>Aging of Improper Payments <b>PENDING RECAPTURE</b> As of End of FY 2019</b>				<b>Improper Payments <b>DETERMINED UNRECOVERABLE</b></b>
16		<b>(in \$ Dollars)</b>				
16		<b>IP identified for FY 2019</b>	<b>IP identified for FY 2018</b>	<b>IP identified for FY 2017</b>	<b>IP identified for FY 2016 &amp; Prior</b>	<b>(in \$ Dollars)</b>
17	1) Post-payment review					
18	2) Payment Recapture Audits					
19	3) IG Audits/Reviews					500.00
20	4) Self-reported		5,000.00			
21	5) Reports from the public					
22	6) Contract Close-Out Reviews	1,500.00				
23	7) Single Audit Reports					
24	8) Financial Assistance Award Close-Out Reviews					
25	9) DCAA Contract Audits					
26	10) Other Monitoring Activities/Reviews					
27	<b>Total</b>	<b>\$1,500.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
28	<b>Grand Total</b>	<b>\$6,500.00</b>				

Figure 17: Sample view: Pending Recapture as of the end of FY2019

Do not include data for **Table III - Prior Years' Reporting - Improper Payments Not Reported in a Prior Year but Identified in FY 2019** (Columns H-I, Rows 33-38) (Figure 18). If a site reported pending recapture in last year's submission those amounts have been included in the template provided to the site. The site must adjust those amounts based on recapture activity as of the end of FY 2019.

	A	H	I	J
31	<b>Category/Type of Payment</b>	<b>Aging of IP <b>PENDING RECAPTURE</b> as of end of FY 2019 (in \$)</b>		<b>Improper Payments <b>DETERMINED UNRECOVERABLE</b></b>
32		<b>Identified in FY 2019 (FY 2018 &amp; Prior)</b>	<b>Identified Prior to FY 2019 (FY 2017 &amp; Prior)</b>	
33	Vendors/Contracts	50.00	8,200.00	
34	Payroll			
35	Travel	500.00		
36	Financial Assistance Awards			
37	Loans			
38	Other			
39	<b>Sub-Totals</b>	<b>\$550.00</b>	<b>\$8,200.00</b>	<b>\$0.00</b>
40	<b>Summary Totals</b>		<b>\$8,750.00</b>	<b>\$0.00</b>
41	<b>Current and Prior Year's Reporting Grand Total</b>		<b>\$15,250.00</b>	<b>\$500.00</b>

Figure 18: Sample View: Aging of Pending Recapture (Prior Years Improper Payments)

Please note that if a site has previously reported a pending recapture that has now been determined unrecoverable, the check formula in cell J52 will show as "False." If this is the case, please enter the reason for the difference in cell K52. (Figure 20).

## Attachment D – Instructions for Completing Site Reporting Template

	F	G	H	I	J	K
44	C H E C K  F O R M U L A S	<b>Table II Reporting</b>	IP identified in FY 2018	IP identified in FY 2017	IP identified in FY 2016 & prior	
45		Pending recapture in PY report	30,000.00	3,550.00	860.00	
46		Check # I >>>>>	TRUE	TRUE	TRUE	
47						
48		D12=F28	Actual IP Identified for FY 2019 (D12) = Aging of Actual IP Identified for FY 2019 (F28)		TRUE	
49		G12=F27	IP Identified for recapture for FY 2019 (G12) = Aging of IP Identified for recapture for FY 2019		TRUE	
50		H12=H27	IP Recaptured for FY 2019 (H12) = Aging of IP Recaptured for FY 2019 (H27)		TRUE	
51		I12=L27	IP Pending Recapture for FY 2019 (I12) = Aging of IP Pending Recapture for FY 2019 (L27)		TRUE	
52		J12=P27	IP deemed Unrecoverable for FY 2019 (J12) = Aging of IP deemed Unrecoverable for FY 2019 (P27)		TRUE	the quick brown fox jumps c splash and all the kids came
53		G41=B55	Total Recaptured check		TRUE	
54	I41=(I40+O28)	Total Pending Recapture check		TRUE		
55	J41=B48	Total Unrecoverable check		TRUE		
56	G12=SUM(H12:J12)	Total Current Year IP Reporting check		TRUE		
57						
58		<b>Table III Reporting</b>			IP identified Prior to FY 2019 (FY 2017 & Prior)	
59		Pending recapture in PY report			8,200.00	
60		Check # II >>>>>			TRUE	
61						

Figure 19: Sample View: Check Formulas

4. **Improper Payments Determined Unrecoverable** (Column P, Rows 17-26). Only amounts identified as not recoverable for FY 2019 improper payments, reported in Column J, Rows 6-11, should be included (Figure 21).

	A	P
14		
15	<b>Methods Used to Identify and Recapture Federal and Non-Federal Improper Payments</b>	<b>Improper Payments DETERMINED UNRECOVERABLE (in \$ Dollars)</b>
16		
17	1) Post-payment review	1.00
18	2) Payment Recapture Audits	1.00
19	3) IG Audits/Reviews	1.00
20	4) Self-reported	1.00
21	5) Reports from the public	1.00
22	6) Contract Close-Out Reviews	1.00
23	7) Single Audit Reports	1.00
24	8) Financial Assistance Award Close-Out Reviews	1.00
25	9) DCAA Contract Audits	1.00
26	10) Other Monitoring Activities/Reviews	1.00
27	<b>Total</b>	<b>\$10.00</b>
28	<b>Grand Total</b>	

Figure 20: Sample View: Improper Payments Determined Unrecoverable

## Attachment D – Instructions for Completing Site Reporting Template

Do not include data for *Table III - Prior Years' Reporting– Improper Payments Not Reported in a Prior Year but Identified in FY 2019* (Column J, Rows 33-38) (Figure 22).

	F	J
30	<b>Table III. Prior Years' Reporting - Improper Payments NOT Reported in a Prior Year but</b>	
31	Aging of IP <b>RECAPTURED</b> as of end of FY 2019	<b>Improper Payments DETERMINED UNRECOVERABLE (in \$)</b>
32	Identified in FY 2019 (FY 2018 & Prior)	
33	4,900.00	
34		
35	300.00	
36		
37		
38		
39	<b>\$5,200.00</b>	<b>\$0.00</b>
40		<b>\$0.00</b>
41		<b>\$500.00</b>

Figure 21: Sample View: Proper Payments Determined Unrecoverable (Prior Year's Improper Payments)

# Attachment D – Instructions for Completing Site Reporting Template

## D. Table III. Prior Years' Reporting - Improper Payments Not Reported in a Prior Year but Identified in FY 2019 (Columns A-J, Rows 33-38) (Figure 23).

Table III. Prior Years' Reporting - Improper Payments NOT Reported in a Prior Year but Identified in FY 2019									
DO NOT ENTER TABLE III DATA IN TABLE I or II									
Table III must identify improper payments ONLY associated with payments made in FY 2018 & prior									
Category/Type of Payment	Actual Improper Payments for FY 2018 & Prior (not reported in prior reporting years)	FY 2018 & Prior Improper Payments IDENTIFIED for Recapture in FY 2019	Aging of IP RECAPTURED as of end of FY 2019 (in \$)		Aging of IP PENDING RECAPTURE as of end of FY 2019 (in \$)		Improper Payments DETERMINED UNRECOVERABLE (in \$)		
			Identified in FY 2019 (FY 2018 & Prior)	Identified Prior to FY 2019 (FY 2017 & Prior)	Identified in FY 2019 (FY 2018 & Prior)	Identified Prior to FY 2019 (FY 2017 & Prior)			
Vendors/Contracts	5,000.00	4,950.00	4,900.00		50.00	8,200.00			
Payroll									
Travel	800.00	800.00	300.00		500.00				
Financial Assistance Awards									
Loans									
Other									
<b>Sub-Totals</b>	<b>\$5,800.00</b>	<b>\$5,750.00</b>	<b>\$5,200.00</b>	<b>\$0.00</b>	<b>\$550.00</b>	<b>\$8,200.00</b>	<b>\$0.00</b>		
<b>Summary Totals</b>	<b>\$5,800.00</b>	<b>\$5,750.00</b>		<b>\$5,200.00</b>		<b>\$8,750.00</b>	<b>\$0.00</b>		
<b>Current and Prior Year's Reporting Grand Total</b>	<b>\$143,730.00</b>	<b>\$143,180.00</b>		<b>\$170,040.00</b>		<b>\$15,250.00</b>	<b>\$500.00</b>		

Figure 22: Sample View: Prior Years' Reporting

All information included in this section must represent only improper payments and the related recapture associated with payments made in FY 2017 and prior that have not been previously reported. Do not include any amounts for improper payments, recapture, pending recapture and amounts determined not recoverable identified in Table III (Figure 23) in the data associated with FY 2019 payments included in Tables I or II. A common reason for entries in this section is the inclusion of questioned costs from prior years that were deemed unallowable in FY 2019 (Figure 24).

Table I. FY 2020 Reporting of FY 2019 Payments											
Category/Type of Payment	FY 2019 Payments (outlays representing universe of payments)	Actual Improper Payments Identified for FY 2019 Payments (\$ value)	Improper Error Rate Percentage (based on \$ value)	Amounts IDENTIFIED for Recapture of FY 2019 Improper Overpayments		FY 2019 Improper Overpayments PENDING RECAPTURE	FY 2019 Improper Overpayments DETERMINED UNRECOVERABLE	% of Total Payments Recaptured	% of Total Payments Pending Recapture	% of Total Payments Not Recoverable	
				RECAPTURED for FY 2019 Improper Overpayments	RECAPTURED for FY 2019 Improper Overpayments						
Vendors/Contracts	9,800,000.00	19,500.00	0.21%	19,500.00	18,000.00	500.00	500.00	98%	2.63%	2.63%	
Payroll	2,400,000.00	20,500.00	0.85%	20,500.00	20,000.00	500.00		98%	2.44%	0.00%	
Travel	3,240,000.00	680.00	0.02%	680.00	680.00			100%	0.00%	0.00%	
Financial Assistance Awards	1,925,000.00	32,000.00	1.66%	32,000.00	31,500.00	500.00		98%	1.56%	0.00%	
Loans	3,315,000.00	29,250.00	0.75%	29,250.00	29,250.00			100%	0.00%	0.00%	
Other	505,000.00	36,000.00	7.13%	36,000.00	36,000.00			100%	0.00%	0.00%	
<b>Total</b>	<b>\$15,815,000.00</b>	<b>\$137,930.00</b>	<b>0.87%</b>	<b>\$137,430.00</b>	<b>\$135,430.00</b>	<b>\$1,500.00</b>	<b>\$500.00</b>	<b>98.54%</b>	<b>1.09%</b>	<b>0.36%</b>	

Table II. Aging of Improper Payments (IP) Recaptured and Pending Recapture - FY 2019 and Prior														
DO NOT ENTER TABLE II DATA IN TABLE III														
Methods Used to Identify and Recapture Federal and Non-Federal Improper Payments	Improper Payments IDENTIFIED for FY 2019 Payments				Aging of Improper Payments RECAPTURED in FY 2019 (in \$ Dollars)				Aging of Improper Payments PENDING RECAPTURE As of End of FY 2019 (in \$ Dollars)					
	Lost discounts (\$)	(#)	Underpayments (\$)	(#)	Overpayments (\$)	(#)	IP Identified for FY 2019	IP Identified for FY 2018	IP Identified for FY 2017	IP Identified for FY 2016 & Prior	IP Identified for FY 2019	IP Identified for FY 2018	IP Identified for FY 2017	IP Identified for FY 2016 & Prior
1) Post-payment review			500.00	1										
2) Payment Recapture Audits					430.00	1	430.00							500.00
3) Self-reported					130,000.00	1	130,000.00	25,000.00	3,550.00	860.00			5,000.00	
4) Reports from the public														
5) Contract Close-Out Reviews					7,000.00	2	5,000.00				1,500.00			
6) Single Audit Reports														
7) Financial Assistance Award Close-Out Reviews														
8) OSCAR Contract Audits														
9) Other Monitoring Activities/Reviews														
<b>Total</b>	<b>\$0.00</b>	<b>0</b>	<b>\$500.00</b>	<b>1</b>	<b>\$137,430.00</b>	<b>8</b>	<b>\$135,430.00</b>	<b>\$25,000.00</b>	<b>\$3,550.00</b>	<b>\$860.00</b>	<b>\$1,500.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$300.00</b>
<b>Grand Total</b>					<b>\$137,930.00</b>	<b>9</b>				<b>\$164,840.00</b>			<b>\$6,500.00</b>	

Figure 23: Sample View: Tables I and II

## Attachment D – Instructions for Completing Site Reporting Template

### ***E. Reason Overpayments Deemed Unrecoverable*** (Columns A-B, Rows 45-47).

Indicate the reason(s) why the improper payments were unrecoverable. Reasons must be included for the total amount included in J41 of the template. If “Other” is selected, provide the reason in Column C, Row 47 (Figure 25).

	A	B
44	<b>Reason Overpayments Deemed Unrecoverable</b>	<b>Amount Unrecoverable</b>
45	<b>1) Below Threshold</b>	\$ 25.00
46	<b>2) Vendor/Company Out of Business</b>	\$ 25.00
47	<b>3) Other (please specify)</b>	\$ 25.00
48	<b>Total</b>	<b>\$75.00</b>

Figure 24: Sample View: E. Reason Overpayments Deemed Unrecoverable

### ***F. How Were Recaptured Funds Used*** (Disposition of Funds) (Columns A-B, Rows 51-54) (Figure 26). Indicate the disposition of recaptured funds for the total amount included in G-41 of the template. Detailed purposes for which recapture can be used are included in Attachment E, A.4. Disposition of Funds. If “Other” is selected, provide the reason in Column C, Row 54.

	A	B
50	<b>How Were Recaptured Funds Used</b>	<b>Amount Recaptured</b>
51	<b>1) Prior year deobligation</b>	\$ 25.00
52	<b>2) Miscellaneous receipts</b>	\$ 25.00
53	<b>3) Applied to current contract</b>	\$ 25.00
54	<b>4) Other (please specify)</b>	\$ 25.00
55	<b>Total</b>	<b>\$100.00</b>

Figure 25: Sample View: Disposition of Funds Recaptured

## Attachment D – Instructions for Completing Site Reporting Template

**G. Data validation - Pending Recapture in PY Report** (Columns G-J, Rows 45-46) (Figure 27). Any PY Pending Recapture amounts have been entered for the site. Please do not change the amounts as they have been verified against the site’s FY 2019 submission. **Check Formulas** (Columns G-J, Rows 48-56) have been included to assist in identifying errors in your templates. Data validation is extended to verify Table III reporting in Columns G-J, Rows 59-60. For any formulas that show as “False,” please double check the cells included in the Check Formulas and correct any errors.

	F	G	H	I	J
44		<b>Table II Reporting</b>	IP identified in FY 2017	IP identified in FY 2016	IP identified in FY 2015 & prior
45		Pending recapture in PY report	25.00	25.00	25.00
46		Check # I >>>>>	FALSE	FALSE	FALSE
47					
48	C H E C K  F O R M U L A S	D12=F28	Actual IP Identified for FY 2019 (D12) = Aging of Actual IP Identified for FY 2019 (F28)		FALSE
49		G12=F27	IP Identified for recapture for FY 2019 (G12) = Aging of IP Identified for recapture for FY 2019 (F27)		FALSE
50		H12=H27	IP Recaptured for FY 2019 (H12) = Aging of IP Recaptured for FY 2019 (H27)		FALSE
51		I12=L27	IP Pending Recapture for FY 2019 (I12) = Aging of IP Pending Recapture for FY 2019 (L27)		FALSE
52		J12=P27	IP deemed Unrecoverable for FY 2019 (J12) = Aging of IP deemed Unrecoverable for FY 2019 (P27)		FALSE
53		G41=B55	Total Recaptured check		FALSE
54		I41=(I40+O28)	Total Pending Recapture check		TRUE
55		J41=B48	Total Unrecoverable check		FALSE
56		G12=SUM(H12:I12)	Total Current Year IP Reporting check		TRUE
57					
58		<b>Table III Reporting</b>			IP identified Prior to FY 2019 (FY 2016 & Prior)
59		Pending recapture in PY report			54.00
60		Check # II >>>>>			TRUE
61					

Figure 26: Check Formulas

# Attachment D – Instructions for Completing Site Reporting Template

## Worksheet 3B - Outlay & Improper Payment Trend Analysis (Figure 28)

No input is required on this worksheet, the data provided is for reference and informational purposes only.

IMPORTANT: Sites must use this dataset to determine if a significant increase (equal to or greater than 10%) in Payment Outlays occurred for any payment category when compared to the last fiscal year (FY 2018).

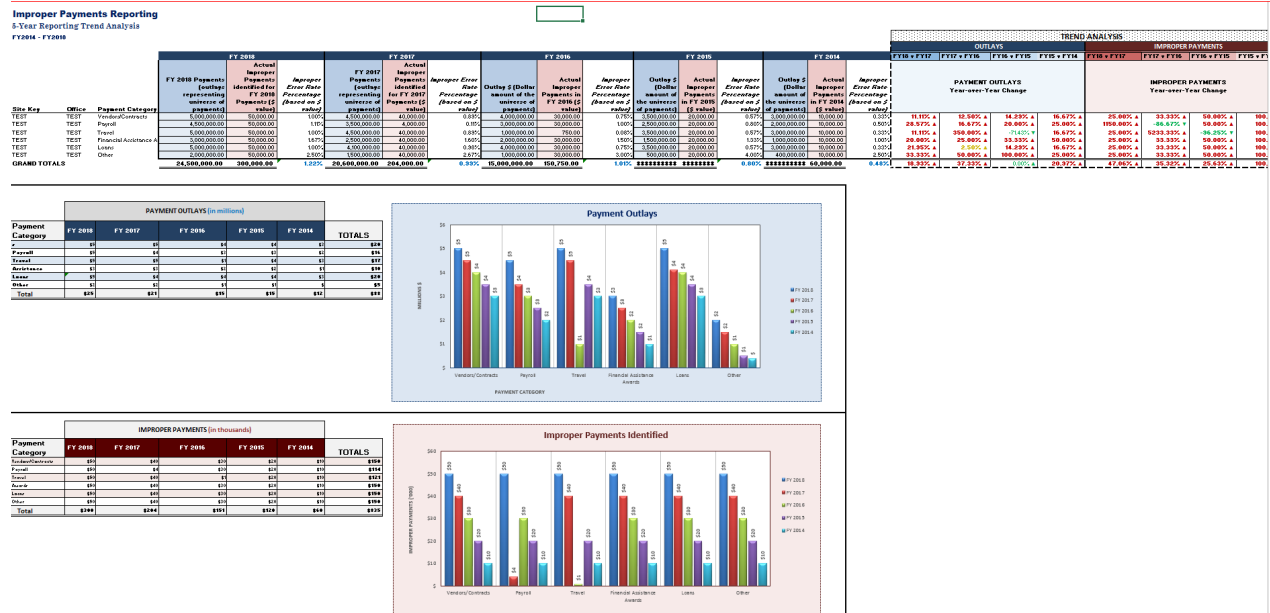


Figure 27: Outlay & Improper Payment Trend Analysis

For FY 2019 reporting, templates will be pre-populated with the data reported for the past four (4) fiscal years. FY 2019 payment outlays and improper payments entered in Cells B6 – D11 on *Worksheet 3 - IP & RA Data* will automatically populate (i) Cells D11-F16, (ii) Cells B24-B29, (iii) Cells B48-B53 and (iv) Cells B75-B80 of the data tables (on *Worksheet 3B - Outlay and IP Trend Analysis*, which will then trigger an automatic update of all three (3) bar charts labeled *Payment Outlays*, *Improper Payments Identified* and *Improper Payment Rates*. The Trend Analysis table (Columns S-Z, Rows 7-17) will automatically update with the FY 2019 data to provide insights on payment reporting trends over a 5-year period.



# Attachment D – Instructions for Completing Site Reporting Template

## Worksheet 4 – Improper Payment Root Cause (Figure 29)

	A	B	C	D	E	F	G	H
1						4,141,266.79		
2								
3	Site	Fiscal Year	Payment Category	Underpayments	Overpayments	Sum of Under/Overpayments	Root Cause of Improper Payment	Explanation for Other Root Cause
4	TPRO	2016	Vendors/Contracts	8,625.45	96,151.01	104,776.46	Goods or Services Not Received	
5	TPRO	2016	Travel		12,864.00	12,864.00	Ineligible Good or Service	
6	TPRO	2016	Vendors/Contracts		2,594.36	2,594.36	Duplicate Payment	
7	TPRO	2016	Travel		86,251.14	86,251.14	Incorrect Amount	
8	TPRO	2016	Financial Assistance Awards		250,000.00	250,000.00	Ineligible Good or Service	
9	TPRO	2016	Vendors/Contracts		848.00	848.00	Goods or Services Not Received	
10	TPRO	2017	Vendors/Contracts		962.54	962.54	Ineligible Recipient	
11	TPRO	2017	Payroll		158,235.46	158,235.46	Other	Missed Discounts
12	TPRO	2017	Vendors/Contracts		7,856.33	7,856.33	Goods or Services Not Received	
13	TPRO	2017	Vendors/Contracts		863.25	863.25	Duplicate Payment	
14	TPRO	2017	Vendors/Contracts		64,662.31	64,662.31	Funds used for Purposes other than allowed by law or Departmental Policies	
15	TPRO	2017	Vendors/Contracts		87,542.11	87,542.11	Goods or Services Not Received	
16	TPRO	2017	Travel	380.00	825,963.17	826,343.17	Funds used for Purposes other than allowed by law or Departmental Policies	
17	TPRO	2018	Vendors/Contracts		92,456.80	92,456.80	Confirmed Fraud	
18	TPRO	2018	Vendors/Contracts		720.00	720.00	Unallowable Cost	
19	TPRO	2018	Vendors/Contracts		116,452.30	116,452.30	Settlement as the Result of Litigation	
20	TPRO	2018	Vendors/Contracts		121,824.00	121,824.00	Confirmed Fraud	
21	TPRO	2018	Vendors/Contracts		100.00	100.00	Lost Discount	
22	TPRO	2018	Travel	6,925.86	930,254.87	937,180.73	Insufficient Documentation	
23	TPRO	2018	Vendors/Contracts		92,456.80	92,456.80	Duplicate Payment	
24	TPRO	2018	Vendors/Contracts		720.00	720.00	Funds used for Purposes other than allowed by law or Departmental Policies	
25	TPRO	2018	Vendors/Contracts		116,452.30	116,452.30	Incorrect Amount	
26	TPRO	2018	Vendors/Contracts		121,824.00	121,824.00	Ineligible Good or Service	
27	TPRO	2018	Vendors/Contracts		100.00	100.00	Confirmed Fraud	
28	TPRO	2018	Travel	6,925.86	930,254.87	937,180.73	Insufficient Documentation	

Figure 28: Improper Payment Root Causes

Root causes for the improper payments must be identified for the amount of Actual Improper Payments reported in cell B41 in *Table III* of *Worksheet 3* must be identified. Sites may choose from the following reasons from the drop-down menu in Column G: Insufficient Documentation; Duplicate Payment; Incorrect Amount; Ineligible Good or Service; Ineligible Recipient; Goods or Services Not Received; Funds used for Purposes other than by law or Departmental Policies; Confirmed Fraud; Unallowable Cost; Settlement as the Result of Litigation; Lost Discount; or Other. Note that if “Other” is selected, then the explanation must be included in Column H.

Sites must select name from the dropdown in Column A and input the Fiscal Year being reported in Column B. Do not input data in Column F, Sum of Under/Overpayments, as the column is calculated and requires no input.

Sites do not need to identify individual payments but must include reasons by payment type.

**EXAMPLE:** if a site had \$1,000 in improper payments for Vendors/Contracts and the reasons were due to duplicate payments of \$750.00 and lost discounts of \$250.00, the site would have only 2 entries (one row per reason) for Vendors/Contracts. The site would first select Vendors/Contracts from the drop down in Column C, determine what portion of the \$750.00 in improper payments is attributed to underpayments (Column D) or overpayments (Column E) and then select duplicate payments from the dropdown in Column G. The site would then enter the appropriate information for the remaining \$250.00 due to lost discounts.



# Attachment D – Instructions for Completing Site Reporting Template

## Worksheet 4B - Root Cause Trend Analysis (Figure 30)



Figure 29: Root Cause Trend Analysis

The root causes reported by sites are summarized to provide an overview of the trends for the past five fiscal years. Sites do not enter data in this worksheet, but must update the pivot tables. Instructions are included in *Worksheet 5, Instructions (Tabs 4 & 4B)*.

# Attachment D – Instructions for Completing Site Reporting Template

## Worksheet 6 - QA Checklist (Figure 31)

	A	B	C	D	F	G	H
1							
2	Site Name:	Test - PRO			Site Name:	Test - PRO	
3	Submitted by Site Contact:				HQ Reviewer:		
4	Date Submitted:				Date Reviewed:		
5	DOE is required to conduct risk assessments at least once every three years (last performed in FY 2018). If a payment reporting site confirms in a signed Certification that no significant changes in legislation, payment processes, or outlays have occurred, then a risk assessment will not be required in FY 2020. Risk assessments will be conducted by all sites in FY 2021.						
7		<b>Site Checklist</b>			<b>HQ Confirmation</b>		
8		Yes/No/NA <i>(select from drop-down)</i>	COMMENTS <i>(including necessary actions and site resolutions for all "NO" responses)</i>	* Site Reference Guide	Yes(✓)/No(X)/N/A <i>(select from drop-down)</i>	Comments /Follow-up Actions Required/ Discussion with Team Lead	Reviewer Guide
9	<b>1. Signed Certification:</b>						
10	(a) Certification submitted and signed by the appropriate authority:			* Site Note 1			
11	I) CFO for Field Sites and ICs (OR by Designee, with email or other evidence verifying Designee).	Yes			✓		
12	II) Director of Risk Management for LPD.	No	Position has been vacated and remains open.		X	Are there personnel acting in that capacity?	
13	(b) Certification contains required language per CF-10 Guidance distributed on July 18, 2019?	NA					
14	(c) Certification contains both rating (Low/Medium/High) AND percentage?	Yes		* Site Note 2	✓		
15							
16							
17	<b>2. Justification for Why Formal Payment Recapture Auditors Are Not Engaged</b>						
18	(a) Justification submitted?						
19	(b) It adequately justifies why formal recapture auditors were not engaged?						
20							
21							
22	<b>3. Reporting Template</b>						
23	Worksheet 1 - Payment Reporting Sites						
24	Review worksheet 1 to confirm the payment categories that the site should be reporting on.						
25							

Figure 30: Quality Assurance Checklist

Sites must complete the QA Checklist prior to submission. The QA covers the Certification, Justification for Why Payment Recapture Audit Contracts are not Cost-Effective, and the Reporting Template. HQ will confirm the site's QA results.

## Attachment E – Payment Recapture Audit Requirements

### A. Requirements

1. **Scope** – The Improper Payments Elimination and Recovery Act of 2010 (IPERA) requires payment recapture audits to be conducted for each program and activity that expends \$1 million or more annually (including financial assistance award, benefit, loan and contract programs), if conducting such audits would be cost-effective. IPERA also provides criteria to consider when determining cost-effectiveness and identifies the proper disposition of recovered funds.

Payment reporting sites shall review their different types of programs and activities and prioritize conducting payment recapture audits on those categories that have a higher potential for overpayments and recoveries. Payment reporting sites should use existing sources of improper payment information and give priority to recent payments and to payments made in programs identified as susceptible to significant improper payments. Possible sources of improper payment information include: statistical samples and risk assessments, agency post-payment reviews, prior payment recapture audits, IG reviews, GAO reports, self-reported errors and reports from the public. Payment recapture audit activities should not duplicate other audits of the same records that specifically employ payment recapture audit techniques to identify and recapture overpayments.

2. **Cost-Effective Determination** – Consider the following criteria in determining whether a payment recapture audit is cost-effective for your reporting site:
  - a) Whether laws or regulations allow recovery;
  - b) Whether the recipient of the overpayment is likely to have resources to repay overpayments from non-Federal funds;
  - c) Whether the evidence of overpayment is clear and convincing (e.g., the same exact invoice was paid twice) as opposed to whether the recipient of an apparent overpayment has grounds to contest;
  - d) Whether the overpayment is truly an improper payment which can be recovered rather than a failure to properly document compliance;
  - e) Whether efficient techniques such as sophisticated software can be used to identify significant overpayments at a low cost per overpayment or will labor intensive manual reviews of paper documentation be required;
  - f) Whether tools are available to efficiently perform the payment recapture audit and minimize payment recapture audit costs; or
  - g) Whether attempts to recover some or all of the overpayments will be expensive, particularly in complex financial situations, and if recipients may contest the claim of an overpayment, especially when litigation is anticipated.

If the payment reporting site determines that engaging a Payment Recapture Audit contractor is not cost-effective for programs that expend more than \$1 million, detailed justification and analysis must be maintained to support the determination. Sites are required to submit a written justification to Headquarters that demonstrates why it is not cost-effective to engage Payment Recapture Audit Contractors to perform traditional type audits. The justification is necessary to support the Department's overall rationale that is included in the Agency Financial Report. The justification should be prepared in Word and submitted along with the risk assessment and reporting template. The justification

## Attachment E – Payment Recapture Audit Requirements

must document the rationale the site used to determine that payment recapture audits are not cost-effective. Sites must also include sufficient detail related to activities to conduct payment recapture in lieu of traditional payment recapture audits.

The OCFO's Payment Integrity team will review the justifications to make sure enough detail is provided to sustain the justification. Detailed supporting documentation must be maintained at the site and be available upon request.

Payment reporting sites with cognizance over financial assistance awards should consider payment recapture contracts at the financial assistance awards recipient level. Sites should work with State and local governments to determine what recapture audits are conducted. Sites should leverage work already conducted outside of payment recapture audits. For example, sites should rely on the audit work being conducted under the Single Audit Act and the Uniform Guidance for Federal assistance (2 CFR 200 Subpart F). Sites should not defer to pass-through entities for repayment of improper payments identified by payment recapture audits for funds they pass-through until repayment has been made by the sub-recipient of the final payee.

3. **Payment Recapture Audit Contractors** – Payment Recapture Audits may be performed by employees of the agency, by any other department or agency of the Federal government acting on behalf of the agency, by non-Federal entities (as defined in the Uniform Guidance, 2 CFR Subpart A, section 200.69) expending Federal awards, by contractors performing payment recapture audit services under contracts awarded by the executive agency, or any combination of these options. Payment reporting sites may use a number of options, including a contingency contract with a private sector contractor, to conduct payment recapture audit services. At a minimum, each contract for payment recapture audit services shall require the contractor to:
  - a) Provide reports to the sites on conditions giving rise to overpayments (e.g., root causes of overpayments) identified by the auditor and any recommendations on how to mitigate such conditions;
  - b) Notify the payment reporting sites of any overpayment identified by the contractor pertaining to the agency or to any other agency or agencies that are beyond the scope of the contracts; and
  - c) Report to the payment reporting site credible evidence of fraud or vulnerabilities to fraud and conduct appropriate training of contractor personnel on identification of fraud.

The payment recapture audit contractor may, with the consent of the employing agency, notify entities (including individuals) of potential overpayments made to such entities, respond to questions concerning potential overpayments, and take other administrative actions with respect to overpayment claims made or to be made by the agency. However, the payment recapture audit contractor will not have the authority to make final determinations relating to whether any overpayment occurred and whether to compromise, settle, or terminate overpayment claims. The payment recapture audit contractor may not perform the collection activity.

## Attachment E – Payment Recapture Audit Requirements

Any contract with a private sector firm for payment recapture audit services shall include provisions that prohibit the payment recapture audit contractor from:

- a) Requiring production of any records or information by the agency's contractors. Only duly authorized employees of the agency can compel the production of information or records from the agency's contractors, in accordance with applicable contract terms and agency regulations;
- b) Acting as an agent for the Federal government in the recovery of funds erroneously paid;
- c) Using or sharing sensitive financial information with any individual or organization, whether associated with the Federal government or not, that has not been officially released for use by the general public, except for an authorized purpose of fulfilling the payment recapture audit contract; and
- d) Disclosing any information that identifies an individual, or reasonably can be used to identify an individual, for any purpose other than as authorized for fulfilling its responsibilities under the payment recapture audit contract.

4. **Disposition of Funds** – As defined in Appendix C of OMB Circular A-123, funds collected under a payment recapture audit program can be used for the below purposes. Please refer to this guidance to determine the appropriate disposition for your site's recapture activity. The disposition of funds should be entered in Worksheet 3, Columns A-B, Rows 51-54 of the template. (Figure 32)

	A	B
50	<b>How Were Recaptured Funds Used</b>	<b>Amount Recaptured</b>
51	<b>1) Prior year deobligation</b>	\$ 170,000.00
52	<b>2) Miscellaneous receipts</b>	
53	<b>3) Applied to current contract</b>	
54	<b>4) Other (please specify)</b>	\$ 40.00
55	<b>Total</b>	<b>\$170,040.00</b>

Figure 31: Disposition of Funds

- a) Recaptured overpayments from **expired discretionary fund accounts** that were **appropriated after** enactment of IPERA (i.e., July 22, 2010) shall be available to the agency to reimburse the actual expenses incurred by the agency for the following purposes:
  - i. To reimburse the actual expenses incurred by the agency for the administration of the program (including payments made to other agencies that carry out payment recapture audit services on behalf of the agency); and
  - ii. To pay contractors for payment recapture audit services.
- b) Recaptured overpayments from expired discretionary fund accounts that were appropriated after enactment of IPERA (i.e., July 22, 2010) that are not used to reimburse expenses of the agency or pay payment recapture audit contractors-as

## Attachment E – Payment Recapture Audit Requirements

described above in section I.D.14.a shall be used for: a financial management improvement program, the original purpose of the funds, Inspector General (IG) activities, or returned to the Treasury as miscellaneous receipts or returned to trust or special fund accounts. Each agency shall determine the actual percentage of recovered overpayments used for the purposes outlined here (up to the maximum amount allowed in the law and this guidance). Specifically:

- i. Up to 25 percent of the recaptured funds may be used for the financial management improvement program described below in section I.D.15. This funding shall be credited, if applicable, for that purpose identified by the agency head to any agency appropriations and funds that are available for obligation at the time of collection. These funds shall be used to supplement and not supplant any other amounts available for that purpose, and shall remain available until expended. As discussed in section I.D.8, such funds can go to non-Federal entities such as State and local governments if the agency determines that is the best disposition of the funds to support its financial management improvement program.
  - ii. Up to 25 percent of the recaptured funds may be used for the original purpose. This funding shall be credited to the appropriation or fund, if any, available for obligation at the time of collection for the same general purposes as the appropriation or fund from which the overpayment was made, and shall remain available for the same period of availability and purposes as the appropriation or fund to which credited. If the appropriation from which the overpayment was made has expired, the funds shall be newly available for the same time period as the funds were originally available for obligation. However, any funds that are recovered more than five fiscal years after the last fiscal year in which the funds were available for obligation shall be deposited in the Treasury as miscellaneous receipts.
  - iii. Up to 5 percent of the recaptured funds shall be available to the agency IG. The agency IG may use this funding to carry out the law's requirements, and perform other activities relating to investigating improper payments or auditing internal controls associated with payments. However, the funding shall remain available for the same period of availability and purposes as the appropriation or fund to which it is credited.
  - iv. The remainder of the recaptured, expired discretionary funds that were appropriated after enactment of IPERA (i.e., July 22, 2010) that are not applied in accordance with the preceding 4.a.i., 4.a.ii., 4.b.i., 4.b.ii., and 4.b.iii. should be deposited in the Treasury as miscellaneous receipts. Unless the remainder of the recaptured, expired discretionary account funds are from trust and special fund accounts, such funds should be credited to the expired account from which the overpayment was made.
- c) Recaptured overpayments from **unexpired discretionary fund accounts** that were **appropriated after** enactment of IPERA (i.e., July 22, 2010) should be credited to the account from which the overpayments were made, and such amounts should be available for the purposes of the account and the purposes outlined above in 4.a., but are not available for any purposes outlined above in 4.b.
  - d) Recaptured overpayments from **mandatory fund accounts** should be credited to the account from which the overpayments were made, and such amounts should be

## Attachment E – Payment Recapture Audit Requirements

- available for the purposes of the account and the purposes outlined above in 4.a., but are not available for any purposes outlined above in 4.b.
- e) In the case of recaptured overpayments from **expired or unexpired discretionary fund accounts** that were **appropriated before** enactment of IPERA (i.e., July 22, 2010), agencies have the same authorities as before IPERA was enacted. Therefore, in this case, recaptured overpayments may be applied in accordance with the preceding 4.a., but shall not be applied in accordance with the preceding 4.b. The remainder should be credited to the expired account from which the overpayment was made.
  - f) In the case of **closed accounts**, the budgetary resources are cancelled, and all recaptured overpayments shall be deposited in the Treasury as miscellaneous receipts.
  - g) Contingency fee contracts shall preclude any payment to the payment recapture audit contractor until the recoveries are actually collected by the agency.
  - h) All funds collected and all direct expenses incurred as part of the payment recapture audit program shall be accounted for specifically. The identity of all funds recovered shall be maintained as necessary to facilitate the crediting of recovered funds to the correct appropriations and to identify applicable time limitations associated with the appropriated funds recovered.
  - i) Overpayments that are identified by the payment recapture auditor, but that are subsequently determined not to be collectable, or not to be improper, shall not be considered "collected" for the disposition purposes outlined above.
  - j) Some programs and payments have separate statutory authority or requirements to conduct payment recapture audits, and thus are not required to follow the disposition of recovered funds outlined above for funds recovered from these programs and payments. Disposition of payments associated with loans and loan guarantees must conform to the requirements of the Federal Credit Reform Act of 1990, as amended (2 U.S.C. 661a et. seq.).

### ***B. Definitions***

Post-Award Audit – a post-award examination of the accounting and financial records of a payment recipient that is performed by an agency official. A post-award audit, as distinguished from a payment recapture audit, is normally performed for the purpose of determining if amounts claimed by the recipient are in compliance with the terms of the award or contract, and with applicable laws and regulations.

Payment Recapture Audit (same as Recovery Audit) – a review and analysis of an agency's or program's accounting and financial records, supporting documentation, and other pertinent information supporting its payments, that is specifically designed to identify overpayments. It is not an audit in the traditional sense. Rather, it is a detective and corrective control activity designed to identify and recapture overpayments.

Cost-Effective Payment Recapture Audit Program – a program in which the benefits (i.e., recaptured amounts) exceed the costs (e.g., staff time and resources, or payments for the payment recapture audit contractor) associated with implementing and overseeing the program.

## **Attachment E – Payment Recapture Audit Requirements**

Payment Recapture Audit Contingency Contract – a contract for payment recapture audit services in which the contractor is paid for its services as a percentage of overpayments actually collected.

Recovery Activity – any activity utilized to attempt to identify and recovery overpayments identified by a payment recapture audit or post-award audit.



# Attachment F- Payment Integrity Reporting Certifications



## Department of Energy

Washington, DC 20585

<Insert Date>

MEMORANDUM FOR KARIN DASUKI, DIRECTOR,  
OFFICE OF FINANCE AND ACCOUNTING

FROM: CFO <Insert Name of Field Site OR Integrated Contractor (IC)>

SUBJECT: FY 2020 Payment Integrity Reporting Certification

Payments made in FY 2019 and prior years, along with associated improper payment and recapture data reported, have been reviewed and accurately reflect information for <insert name>.

### Choose one:

I confirm that no significant (1) changes in legislation, including legislation related to COVID-19; (2) increase in site outlays (10% or more compared to last fiscal year), including increases in funding related to COVID-19; or (3) changes to the site's payment processes, including processes created in response to COVID-19, have occurred that would make the site susceptible to significant improper payments. Therefore, in accordance with Departmental reporting requirements, <insert name> is not required to conduct a risk assessment in FY 2020.

### OR

<insert name> has completed the required FY 2020 risk assessment, which included consideration of OMB-required risk factors as they relate to payment activities and risk associated with COVID-19 legislation and funding. The risk assessment and rating of <insert Total Rating % and Assessed Risk (Low, Medium, High)> accurately reflects <insert name> self-assessment of susceptibility to significant improper payments, as supported by the documentation used to make this determination.

In addition:

1. <insert name> is responsible for the identification of and compliance with all aspects of laws, regulations, contracts, or grant agreements that could have a significant effect on the achievement of the objectives of FY 2020 Payment Integrity Reporting in the event of noncompliance, and has disclosed those aspects of laws, regulations, contracts, or grant agreements.
2. <insert name> has documented procedures in place to implement requirements of the Payment Integrity Program.

## Attachment F- Payment Integrity Reporting Certifications

3. <insert name> has complied, in all material respects, with applicable laws, regulations, contracts and grant agreements that could have a significant effect on the achievement of the objectives of FY 2020 Payment Integrity Reporting in the event of noncompliance.
4. <insert name> acknowledges responsibility for the design and implementation of programs and controls to prevent, deter and detect fraud. <insert name> understands the term “fraud” means a type of illegal act involving the obtaining of something of value through willful misrepresentation.  
  
<insert name> understands misrepresentations arising from fraudulent improper payment reporting activity are intentional misstatements or omissions of information in order to obtain something of value.
5. <insert name> has no knowledge of any fraud or suspected fraud affecting FY 2020 Payment Integrity Reporting involving:
  - a. Management;
  - b. Employees who have significant roles in internal control over <insert name> FY 2020 Payment Integrity Reporting; or
  - c. Others where the fraud could have a significant effect on <insert name> FY 2020 Payment Integrity Reporting.
6. <insert name> has no knowledge of any allegations of fraud or suspected fraud affecting <insert name> FY 2020 Payment Integrity Reporting received in communications from employees, former employees, regulators, or others.
7. There have been no:
  - a. Deficiencies in internal control that could have a significant effect on <insert name> FY 2020 Payment Integrity Reporting.
  - b. Significant (i.e., material) transactions or events that have not been properly recorded in <insert name> records underlying the measurement of FY 2020 Payment Integrity Reporting.

Attachment: Justification for why Payment Recapture Audit Contracts are not Cost-Effective (if applicable)

# Attachment F- Payment Integrity Reporting Certifications



## Department of Energy Washington, DC 20585

<Insert Date>

MEMORANDUM FOR KARIN DASUKI, DIRECTOR,  
OFFICE OF FINANCE AND ACCOUNTING

FROM: DIRECTOR OF RISK MANAGEMENT, LOAN PROGRAMS  
OFFICE (LPO)

SUBJECT: FY 2020 Payment Integrity Reporting Certification for FY 2019  
Payments

Payments made in FY 2019 and prior years, along with associated improper payment and recapture data reported, have been reviewed and accurately reflect information for LPO.

**Choose one:**

I confirm that no significant (1) changes in legislation, including legislation related to COVID-19; (2) increase in Loan Programs Office's (LPO) outlays (10% or more compared to last fiscal year), including increases in funding related to COVID-19; or (3) changes to LPO's payment processes, including processes created in response to COVID-19, have occurred that would make it susceptible to significant improper payments. Therefore, in accordance with Departmental reporting requirements, LPO is not required to conduct a risk assessment in FY 2020.

**OR**

LPO has completed the required FY 2020 risk assessment, which included consideration of OMB and DOE-required risk factors as they relate to payment activities and risk associated with COVID-19 legislation and funding. The risk assessment and rating of <insert Total Rating % and Assessed Risk (Low, Medium, High) > accurately reflects LPO's self-assessment of susceptibility to significant improper payments, as supported by the documentation used to make this determination.

In addition:

1. LPO is responsible for the identification of and compliance with all aspects of laws and regulations that could have a significant effect on the achievement of the objectives of FY 2020 Payment Integrity Reporting in the event of noncompliance, and has disclosed those aspects of laws and regulations.

## Attachment F- Payment Integrity Reporting Certifications

2. LPO has documented procedures in place to implement requirements of the Payment Integrity Program.
3. LPO has complied, in all material respects, with applicable laws and regulations that could have a significant effect on the achievement of the objectives of FY 2020 Payment Integrity Reporting in the event of noncompliance.
4. LPO acknowledges responsibility for the design and implementation of programs and controls to prevent, deter and detect fraud. LPO understands the term “fraud” means a type of illegal act involving the obtaining of something of value through willful misrepresentation.

LPO understands misrepresentations arising from fraudulent improper payment reporting activity are intentional misstatements or omissions of information in order to obtain something of value.

5. LPO has no knowledge of any fraud or suspected fraud affecting FY 2020 Payment Integrity Reporting involving:
  - a. Management;
  - b. Employees who have significant roles in internal control over LPO’s FY 2020 Payment Integrity Reporting; or
  - c. Others where the fraud could have a significant effect on LPO’s FY 2020 Payment Integrity Reporting.
6. LPO has no knowledge of any allegations of fraud or suspected fraud affecting LPO’s FY 2020 Payment Integrity Reporting received in communications from employees, former employees, regulators, or others.
7. There have been no:
  - a. Deficiencies in internal control that could have a significant effect on LPO’s FY 2020 Payment Integrity Reporting.
  - b. Significant (i.e., material) transactions or events that have not been properly recorded in LPO’s records underlying the measurement of FY 2020 Payment Integrity Reporting.

Attachment: Justification for why Payment Recapture Audit Contracts are not Cost-Effective (if applicable)

# **Attachment G – Instructions for Uploading to the Payment Integrity Portal**

## **New Payment Integrity Program Portal**

A new 2020 Payment Integrity Program Portal has been created on the DOE iPortal. Users must have an iPortal account to access. Federal sites must upload all completed Federal and cognizant contractor sites' reporting templates to the new Payment Integrity Program Portal.

Federal sites MUST review cognizant contractor sites' reporting and certify to the accuracy and completeness prior to uploading to the portal. The reporting template has a designated area for approval.

To access the portal, click this [link](#) or copy it and paste into your browser.

Additional resources for developing an effective Payment Integrity Program can also be found on the Payment Integrity Program Portal.

# **Payment Integrity Portal User Guide**

**v1.0**

**July 2020**

# Attachment G – Instructions for Uploading to the Payment Integrity Portal

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# Attachment G – Instructions for Uploading to the Payment Integrity Portal

## 1. Introduction

In accordance with OMB Circular A-123, Appendix C, *Requirements for Payment Integrity Improvement*, DOE requires that improper payment risk assessments be performed at least once every three years to determine whether a program is or is not susceptible to significant improper payments. DOE also requires that payment reporting sites provide actual improper payment and payment recapture information for each fiscal year. To help manage the flow of sites' improper payment and payment recapture reporting, starting in FY 2020, a Payment Integrity portal has been developed that will require Federal sites to upload all completed Federal and cognizant contractor sites' reporting templates

## 2. Overview

The Payment Integrity Portal provides users with a document repository while also offering a framework for the documentation submission, review, and approval workflow. All authorized users have access to all tabs. The portal has been configured to support multiple roles having differing levels of permissions. Access to certain areas of the portal may not be available based on the role assigned to the user.

## 3. Portal User Groups

The portal is accessible to 3 groupings of users: Contractor, Federal, and Headquarters users. *Contractor access will resume once sponsorship is finalized. In the meantime, Federal sites will upload the reporting for all their cognizant contractor sites.*

Each grouping corresponds to a role with permissions that maintain their overlapping but separate objective within the submission process. Contractor users are limited to submitting documentation only within their specific office or lab. Federal users have permissions to view the documentation of all reporting labs as well as that stored at their federal site. Headquarters users have visibility to all documentation maintained at federal sites and by default all supporting lab sites.

## 4. Portal Actions

The sections below contain a description of the activities, as well as the steps, necessary to complete a specific action. In addition, differences in behavior and availability based on role are noted.

### 4.1. Navigation

Navigation throughout the portal is meant to be straightforward. The 3 main purposes of the portal coincide with the 3 tabs shown at the top of the Home page (Figure 4.1.1).



# Attachment G – Instructions for Uploading to the Payment Integrity Portal

**Payment Integrity** Portals ▾ IDW/BI Reporting Favorites ▾ Preferences Help Logout

Home Submissions Resources

**LEADERSHIP**

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**IMPORTANT LINKS**

[IC guidance & training](#)  
[OIG - Office of Inspector General](#)  
[US GAO - U.S Government Accountability Office](#)

**PAYMENT INTEGRITY**

Courtesy of USCurrency.gov

**In a Nutshell**

An **Improper Payment** is any payment that should not have been made, or that was made in an incorrect amount (overpayments or underpayments), under statutory, contractual, administrative, or other legally applicable requirements.

**Why does it Matter?**

The **Payment Integrity Information Act (PIIA) of 2019, Public Law (P.L.) 116-117** which repeals (1) The Improper Payments Information Act (IPIA) of 2002, (2) the Improper Payments Elimination and Recovery Act (IPERA) of 2010, and (3) the Improper Payments Elimination and Recovery Improvement Act (IPERIA) of 2012, requires Federal agencies to annually review their programs and activities to identify those susceptible to significant improper payments, and to measure and report improper payment rates and amounts for programs that are found to be susceptible to improper payments.

**KEY DATES**

02/04/19 - Monthly Transaction Processing in STARS  
02/08/19 - Letters due to HQ from field offices  
02/11/19 - Reporting window opens through 2/18/19

Figure 4.1.1 – Payment Integrity Portal Home Page

The Home page provides information about the office maintaining the portal as well as links to contacts and related materials.

# Attachment G – Instructions for Uploading to the Payment Integrity Portal

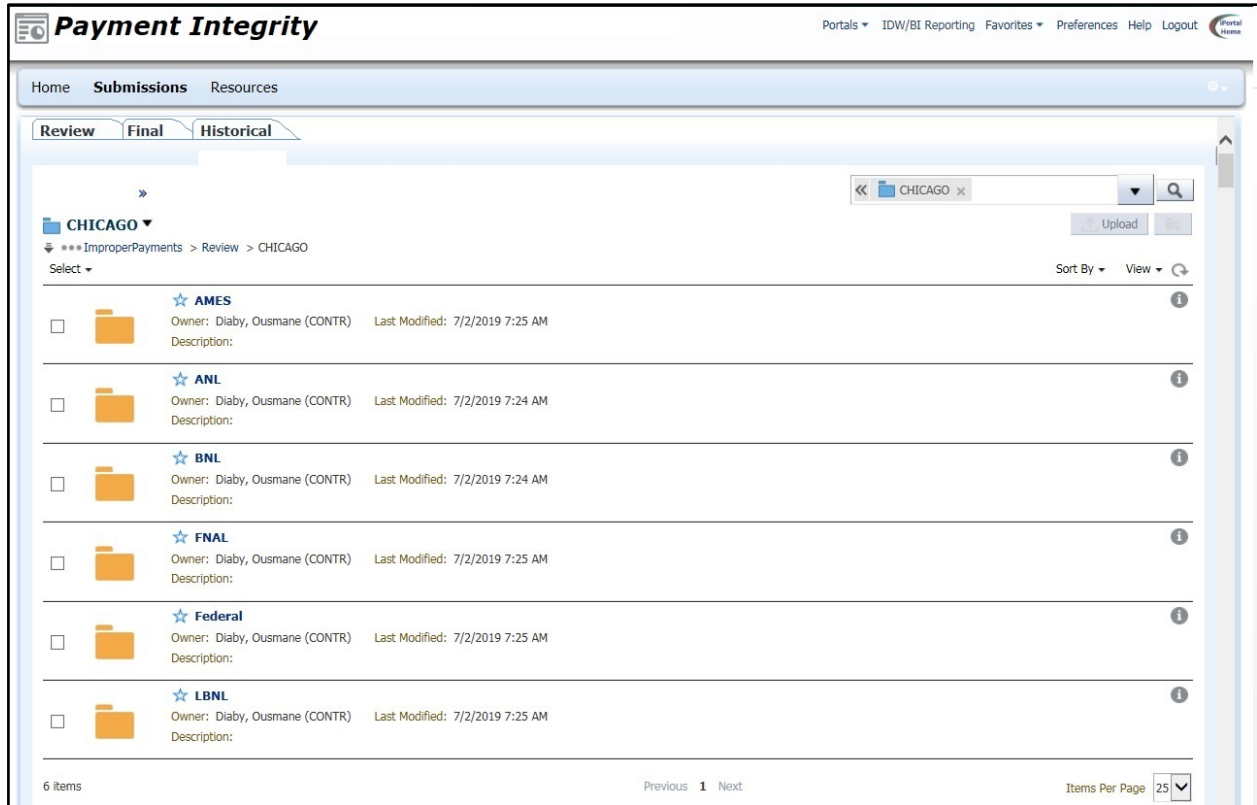


Figure 4.1.2 – Submissions Tab

The Submissions tab (Figure 4.1.2) provides the main functionality of the portal including a framework for the review and approval workflow. The tab consists of 3 pages, Review, Final, and Historical. However, all 3 pages may not be visible depending on your role. Most users will only see the Review and Historical pages.

**NOTE:** The screenshot displayed is from the Headquarters user's perspective.

# Attachment G – Instructions for Uploading to the Payment Integrity Portal

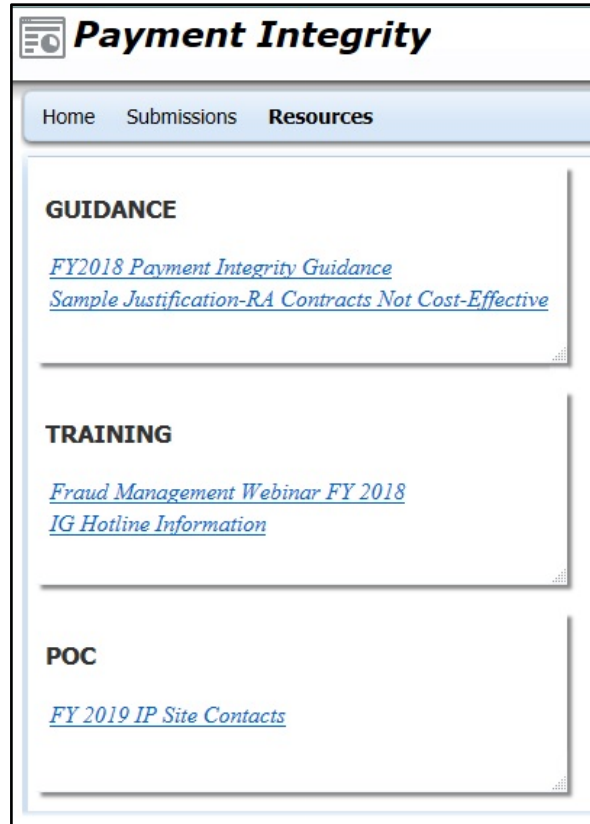


Figure 4.1.3 – Resources Tab

The Resources tab (Figure 4.1.3) is similar to the Home page. As the tab name implies, it contains links to other resources, such as training materials.

## 4.2. Document View

All authorized users of the portal have the ability to download documents. However, based on the user's role, there are restrictions to the level of sites and associated documentation available. Metadata about a document is available by viewing its properties. Documents will not be displayed within the portal. However, they will be displayed in a separate window using the application native to the document's format.

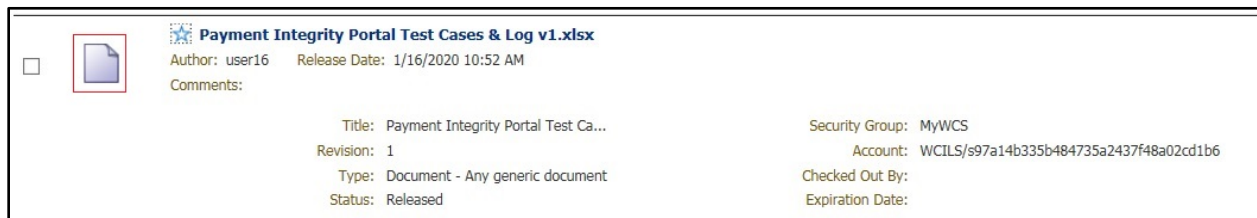


Figure 4.2.1 – Document Properties

To view the document properties (Figure 4.2.1), follow these steps:

1. On the Submissions tab, navigate to the site that the document is stored in
2. Click on the folder icon (red outlined box) of the specific document

# Attachment G – Instructions for Uploading to the Payment Integrity Portal

3. The entry for the document will expand to show additional properties

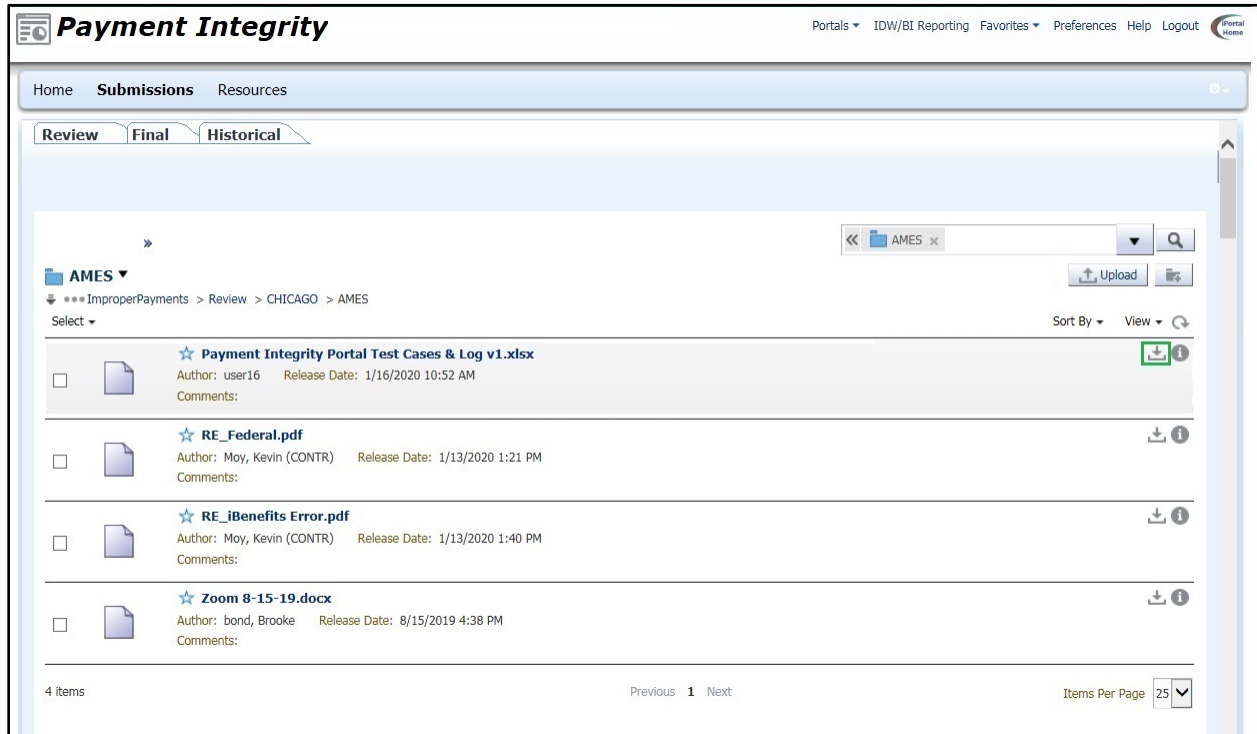


Figure 4.2.2 – Document View Download Option



Figure 4.2.3 – Open Document Dialog Window

To view a document complete the following steps:

1. On the Submissions tab, navigate to the location of the desired document (Figure 4.2.2)
2. Click on the document's download icon (green outlined box) to open a dialog box
3. When the document open dialog window (Figure 4.2.3) opens, click on the Open button

## 4.3. Document Submission

Authorized users have the ability to submit documentation for their specific lab or federal site depending upon their role. Submitting documentation is done by uploading the document to the site's folder.

# Attachment G – Instructions for Uploading to the Payment Integrity Portal

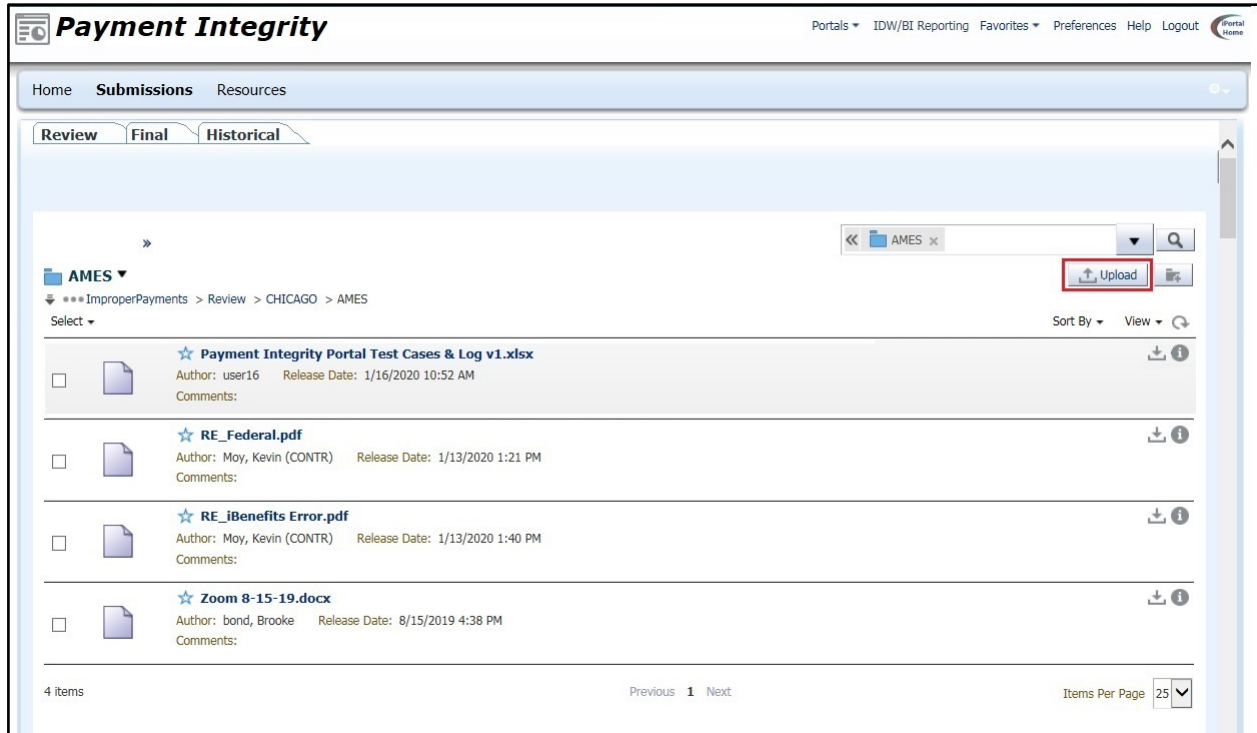


Figure 4.3.1 – Document Upload Option



Figure 4.3.2 – Document Upload Browse Documents

## Attachment G – Instructions for Uploading to the Payment Integrity Portal

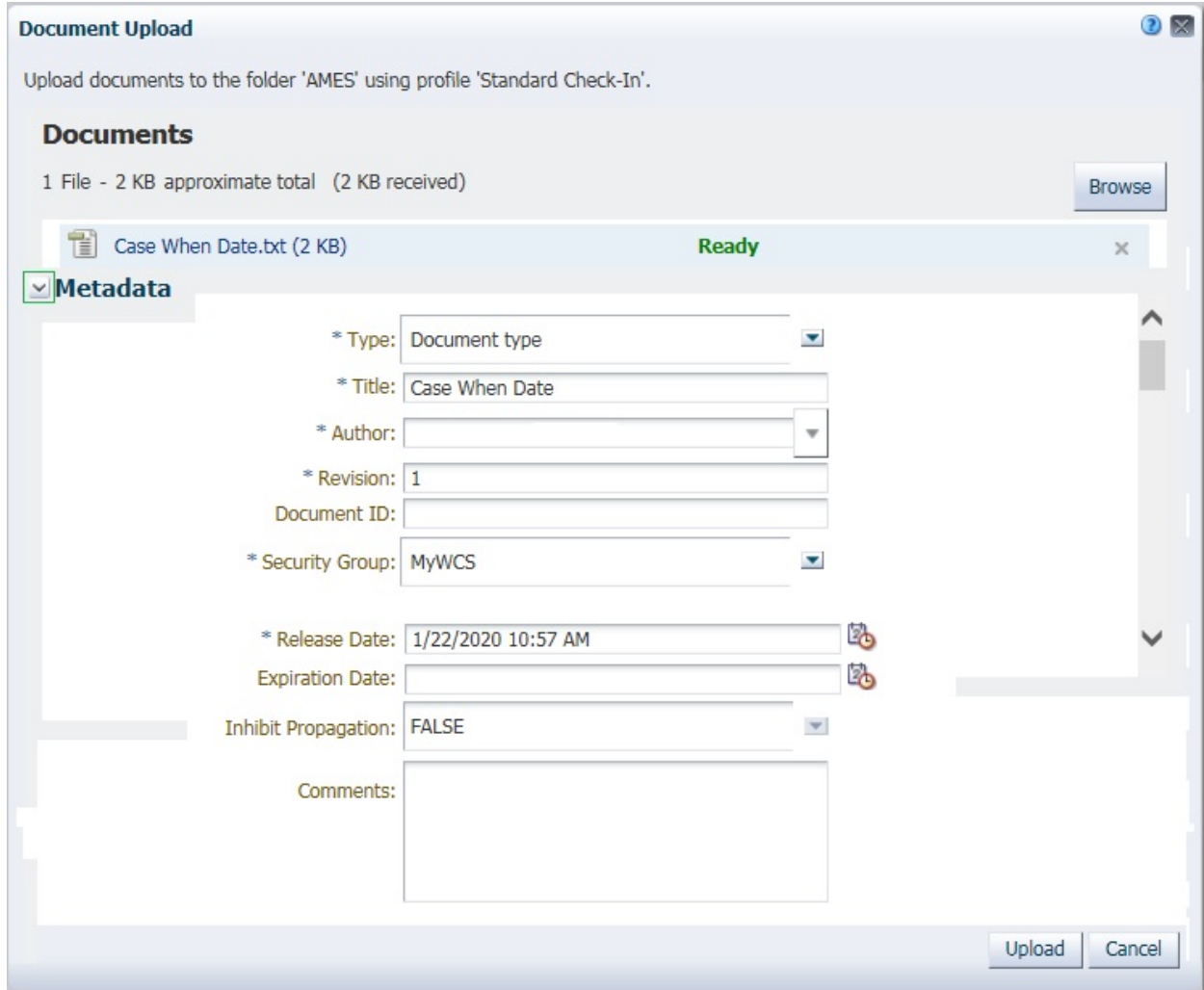


Figure 4.3.3 – Document Upload Document Metadata



Figure 4.3.4 – Document Upload Window



Figure 4.3.5 – Upload Successful Message

To submit a document, follow these steps:

1. On the Submissions tab, navigate to the folder (Figure 4.3.1) you would like to upload to

## Attachment G – Instructions for Uploading to the Payment Integrity Portal

2. Click the Upload button
3. When the Document Upload window (Figure 4.3.2) opens, use the Browser button to locate and select the document to be uploaded
4. Once the selected document name appears in the Document Upload window, user have the option to add other information about the document using the Metadata dropdown (Figure 4.3.3)
5. Once complete, click on the Upload button (Figure 4.3.4)
6. A successful upload confirmation message will appear (Figure 4.3.5)

### 4.4. Document Review/Approval

Support for the document review and approval process has been implemented in the portal through a combination of user role permissions and folder structure within the portal. Authorized users can review and, if accepted, approve submitted documentation for federal and lab sites. Only Federal and Headquarters users have this ability. The process involves copying a document from its source lab site folder to its target federal site folder. As part of the copy function, the user may optionally rename the copied document to indicate a status, date, or other attribute.

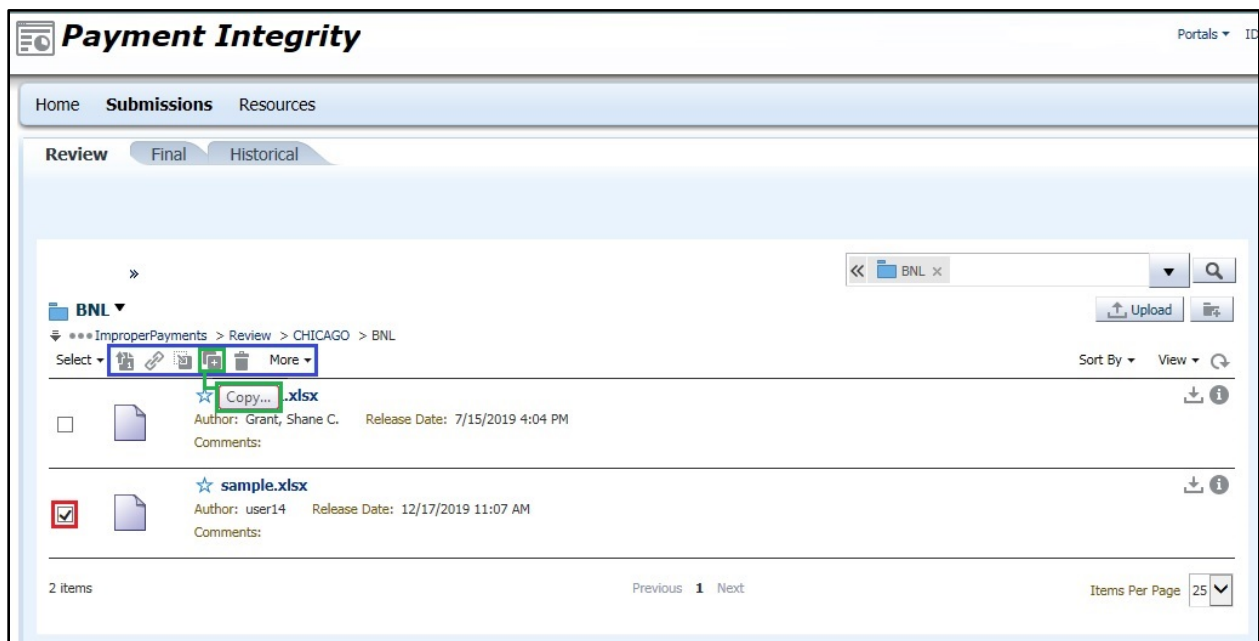


Figure 4.4.1 – Document Menu Copy Option



## Attachment G – Instructions for Uploading to the Payment Integrity Portal

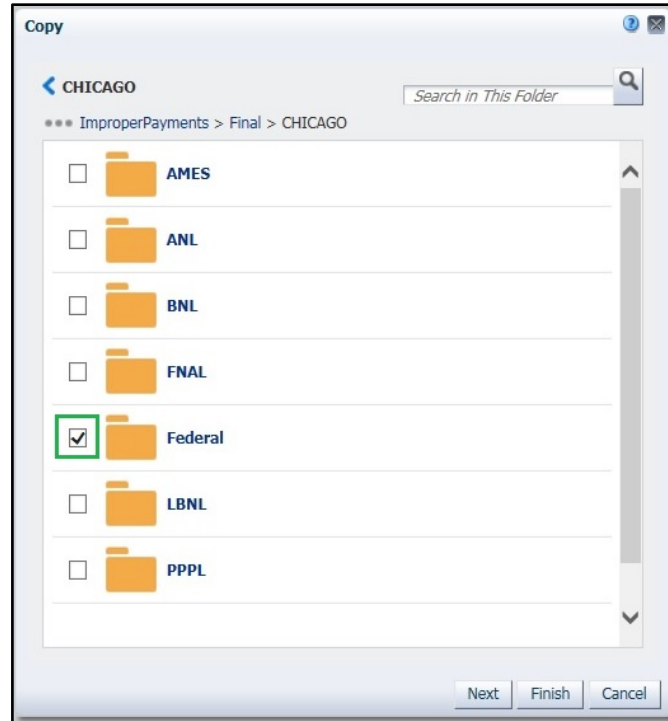


Figure 4.4.2 – Document Copy Destination Folder

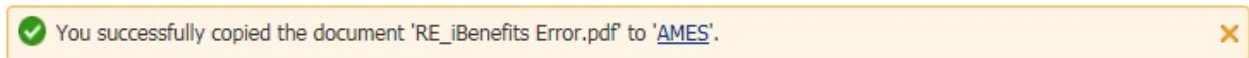


Figure 4.4.3 – Successful Document Copy Message

Follow these steps to copy a document to another folder:

1. On the Submissions tab, navigate to the lab folder (Figure 4.4.1) the document to be copied resides in
2. In the folder view, locate the file to be copied and mark the checkbox (red outlined box) alongside the document name
3. When the additional menu options appear (green outlined box), select the Copy option (blue outlined box)
4. When the Copy window (Figure 4.4.2) opens, select the destination folder by marking the associated folder's checkbox
5. A confirmation message window (Figure 4.4.3) will appear once completed

### 4.5. Document Disposal

Authorized users may remove documentation deemed unnecessary, unacceptable, or superseded. Documents identified for disposal, however, are not permanently removed but are moved to a Trash folder.



# Attachment G – Instructions for Uploading to the Payment Integrity Portal

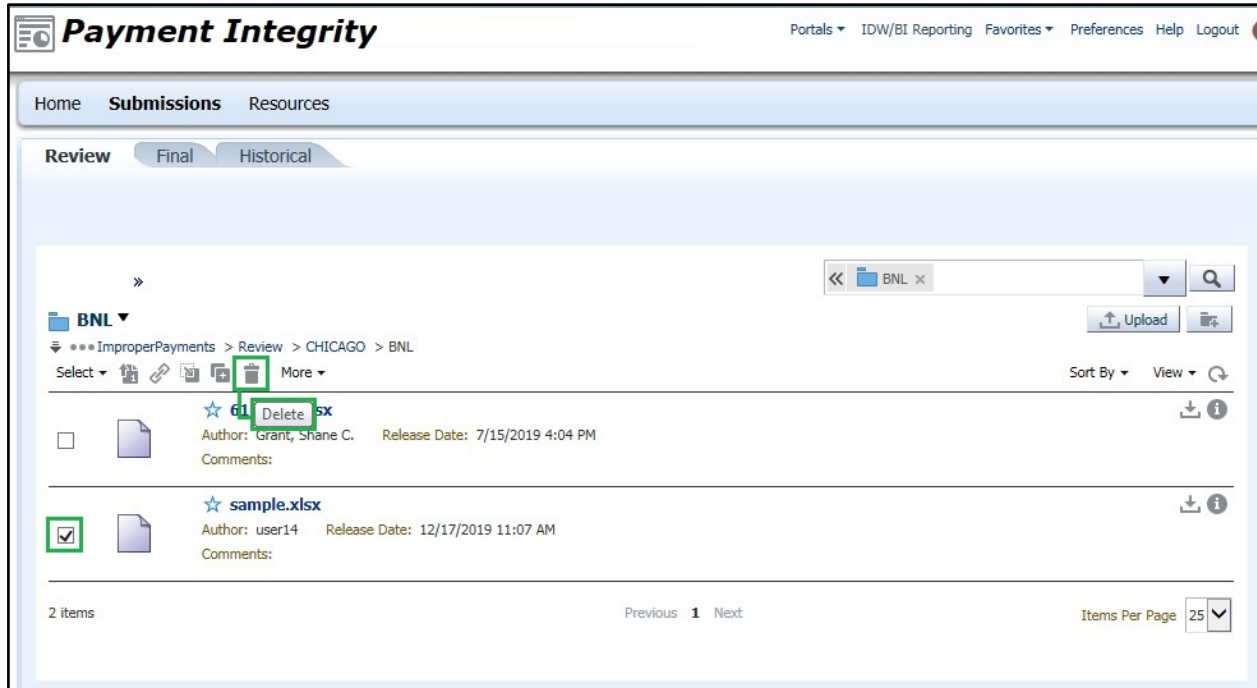


Figure 4.5.1 – Document Delete Option

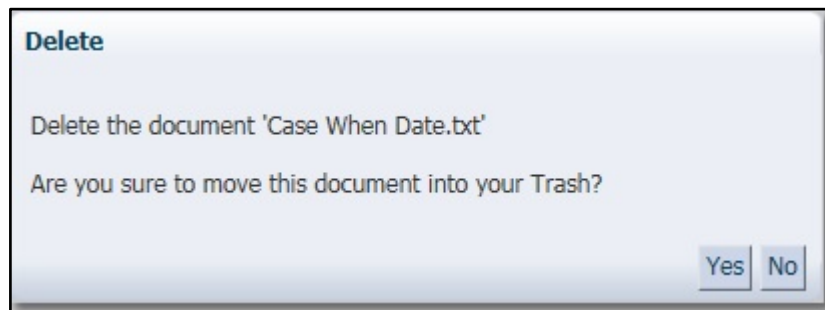


Figure 4.5.2 – Delete Confirmation Window

To remove a document, follow these steps:

1. On the Submissions tab, navigate to the folder of the document (Figure 4.5.1) to be removed
2. In the folder view, locate the file to be copied and mark the checkbox (leftmost green outlined box) alongside the document name
3. When the additional menu options appear (green outlined box), select the Delete option (top green outlined box)
4. In the Delete confirmation window (Figure 4.5.2), click on the Yes button to complete the removal of the document by placing it in the Trash folder

## Attachment H - Payment Integrity Program Points of Contact

Payment Integrity Program Mailbox: [PaymentIntegrity@hq.doe.gov](mailto:PaymentIntegrity@hq.doe.gov)

Name	Subject	Phone	Email
<b>Scott Brna</b> Deputy Director, Office of Financial Reporting and Business Analysis (CF-12)	Financial Reporting, Internal Controls and Business Analysis (CF-12)		<a href="mailto:Scott.Brna@hq.doe.gov">Scott.Brna@hq.doe.gov</a>
<b>Mindy Bledsoe</b> Division Director for Payment Integrity and Services	Improper Payments and Recapture Data/Fraud Reporting	301-903-2553	<a href="mailto:Mindy.Bledsoe@hq.doe.gov">Mindy.Bledsoe@hq.doe.gov</a>
<b>Heather Harris</b> Team Lead, Payment Services	Payment Services	865-576-0879	<a href="mailto:Heather.Harris@hq.doe.gov">Heather.Harris@hq.doe.gov</a>
<b>Tim Buchholz</b> Improper Payment Analysis and Audit Coordination	Improper Payments and Recapture Data/Fraud Reporting	202-586-3764	<a href="mailto:Tim.Buchholz@hq.doe.gov">Tim.Buchholz@hq.doe.gov</a>
<b>Shane Grant</b> Improper Payment Analysis and Audit Coordination	Improper Payments and Recapture Data/Fraud Reporting	301-903-1015	<a href="mailto:Shane.Grant@hq.doe.gov">Shane.Grant@hq.doe.gov</a>
<b>Carol Laumeier</b> Improper Payment Analysis and Audit Coordination	Improper Payments and Recapture Data/Fraud Reporting	301-903-2051	<a href="mailto:Carol.Laumeier@hq.doe.gov">Carol.Laumeier@hq.doe.gov</a>
<b>Genoa Mitchell</b> Improper Payment Analysis and Audit Coordination	Improper Payments and Recapture Data/Fraud Reporting	301-903-1243	<a href="mailto:Genoa.Mitchell@hq.doe.gov">Genoa.Mitchell@hq.doe.gov</a>
<b>Mitchell Smith</b> Improper Payment Analysis and Audit Coordination	Improper Payments and Recapture Data/Fraud Reporting/FAST Improper Payments Module	865-574-4554	<a href="mailto:Mitchell.Smith@hq.doe.gov">Mitchell.Smith@hq.doe.gov</a>