



**OFFICE OF INSPECTOR GENERAL**  
U.S. Agency for International Development

# MCC Complied in Fiscal Year 2017 With the Improper Payments Elimination and Recovery Act of 2010

**AUDIT REPORT M-000-18-004-C**  
**MAY 2, 2018**

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Office of Inspector General, U.S. Agency for International Development

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## MEMORANDUM

DATE: May 2, 2018

TO: MCC, Acting Chief Executive Officer, Jonathan Nash

FROM: Principal Director for MCC, Donell Ries /s/

SUBJECT: MCC Complied in Fiscal Year 2017 With the Improper Payments Elimination and Recovery Act of 2010 (M-000-18-004-C)

Enclosed is the final audit report on the Millennium Challenge Corporation's (MCC) compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA). The Office of Inspector General (OIG) contracted with the independent certified public accounting firm CliftonLarsonAllen LLP (CLA) to conduct the audit. The contract required CLA to perform the audit in accordance with generally accepted government auditing standards.

In carrying out its oversight responsibilities, OIG reviewed CLA's report and related audit documentation and inquired of its representatives. We found no instances in which CLA did not comply, in all material respects, with applicable standards.

The audit objective was to determine if MCC's improper payment reporting in its fiscal year 2017 Agency Financial Report was in compliance with IPERA. To answer the audit objective, CLA analyzed the accuracy and completeness of MCC's reporting and evaluated MCC's performance in reducing and recovering improper payments. Further, CLA reviewed MCC's fiscal year 2017 risk assessment of programs and activities in accordance with Part II.A.(3) of Office of Management and Budget (OMB) Memorandum M-15-02, Appendix C to OMB Circular A-123.

The audit firm concluded that MCC complied with the requirements of IPERA for fiscal year 2017. However, CLA made recommendations to help strengthen MCC's internal controls over its risk assessment methodology and overpayment recapture reporting. OIG agrees with the recommendations.

We recommend that MCC's Department of Administration and Finance:

**Recommendation 1.** Update its “Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual” and risk assessment tool to:

- Provide clear guidance and criteria on how each risk factor is to be assessed and documented by fund.
- Include requirements as to the nature and sufficiency of supporting documentation.

**Recommendation 2.** Implement a procedure to review improper payments reported against the supporting documentation.

**Recommendation 3.** Include all forms of payments in the amounts reported for recapture in its Agency Financial Report.

In finalizing the report, the audit firm and OIG evaluated MCC’s responses to the recommendations. Both the audit firm and OIG consider all three recommendations resolved but open pending completion of planned activities.

For all three recommendations, please provide evidence of final action to [OIGAuditTracking@usaid.gov](mailto:OIGAuditTracking@usaid.gov).

We appreciate the assistance extended to our staff and CLA employees during the engagement.

**MCC Complied in Fiscal Year 2017 With the Improper Payments  
Elimination and Recovery Act of 2010**

**Audit Performed  
by  
CliftonLarsonAllen LLP**

**For  
United States Agency for International Development  
Office of Inspector General**

**April 30, 2018**

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## MCC Complied in Fiscal Year 2017 With the Improper Payments Elimination and Recovery Act of 2010

### EXECUTIVE SUMMARY

#### **WHY WE DID THIS AUDIT**

CliftonLarsonAllen LLP (CLA) was engaged by the United States Agency for International Development (USAID) Office of Inspector General (OIG) to conduct a performance audit of the Millennium Challenge Corporation's (MCC) compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA), as amended, for fiscal year (FY) 2017 in accordance with Part II.A.(3) of the Office of Management and Budget (OMB) Memorandum M-15-02 (M-15-02), Appendix C to Circular No. A-123 (A-123), *Requirements for Effective Estimation and Remediation of Improper Payments*, dated October 20, 2014.

As part of this audit, we also evaluated the accuracy and completeness of MCC's reporting, and performance in reducing and recapturing improper payments.

Our audit performance period was from January 2018 through April 2018. We conducted our audit in accordance with generally accepted government auditing standards.

#### **WHAT WE CONCLUDED**

We concluded that MCC was in compliance with IPERA for FY 2017, shown in Table I below. We also observed opportunities for improvement in MCC's risk assessment process and procedures and in reporting IPERA in its Agency Financial Report (AFR) that did not have an impact on MCC's compliance with the requirements of IPERA. We are making three recommendations in this report.

We recommend that MCC's Department of Administration and Finance:

**Recommendation 1.** Update its "Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual" and risk assessment tool to:

- Provide clear guidance and criteria on how each risk factor is to be assessed and documented by fund.
- Include requirements as to the nature and sufficiency of supporting documentation.

**Recommendation 2.** Implement a procedure to review improper payments reported against the supporting documentation.

**Recommendation 3.** Include all forms of payments in the amounts reported for recapture in its Agency Financial Report.

**TABLE I: IPERA Compliance Requirements Reporting Table**

Program Fund Name	Published an AFR	Conducted a Risk Assessment	Published an Improper Payment Estimate	Published Corrective Action Plans	Published and is Meeting Reduction Targets	Reported an Improper Payment Rate of Less than 10 percent
609(g)	Compliant	Compliant	NA	NA	NA	NA
Administrative	Compliant	Compliant	NA	NA	NA	NA
Audit	Compliant	Compliant	NA	NA	NA	NA
CIF	Compliant	Compliant	NA	NA	NA	NA
Compact	Compliant	Compliant	NA	NA	NA	NA
Due Diligence	Compliant	Compliant	NA	NA	NA	NA
Threshold	Compliant	Compliant	NA	NA	NA	NA

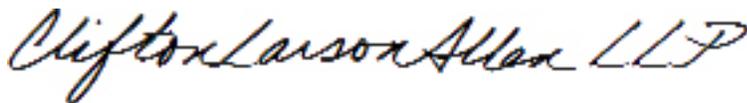
Legend: The NA in Table I means Not Applicable because MCC did not have programs and activities determined to be susceptible to significant improper payments under Step I, Part I.A.9 of Appendix C of OMB A-123.

Note: In its AFR, MCC reported that there were no disbursements in the 614(g) fund during FY 2017.

We conducted this performance audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our objectives, scope and methodology are described in Appendix A.

We appreciate the assistance provided by MCC management and staff.

**CliftonLarsonAllen LLP**



Arlington, VA  
April 30, 2018

## PROGRAM BACKGROUND

The Improper Payments Information Act (IPIA)<sup>1</sup> of 2002, as amended by the Improper Payments Elimination and Recovery Act (IPERA)<sup>2</sup> of 2010 and the Improper Payment Elimination and Recovery Improvement Act (IPERIA)<sup>3</sup> of 2012, requires the Inspector General (OIG) of each agency to determine whether the agency is in compliance with IPIA<sup>4</sup> and submit a report on that determination annually. The current OMB implementation guidance, M-15-02, *Appendix C to OMB Circular A-123 Requirements for Effective Estimation and Remediation of Improper Payments*, was issued on October 20, 2014.

OMB M-15-02, Appendix C, Part I.A.(2) defines an improper payment as any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. Incorrect amounts are overpayments or underpayments that are made to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments). An improper payment also includes any payment that was made to an ineligible recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law). 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.

Under IPERA, each agency shall periodically review all programs and activities and identify those that are susceptible to significant improper payments.<sup>5</sup> For those programs that are identified as susceptible to significant improper payments, the agency is required to produce a statistically valid estimate of the annual amount of improper payments in those programs and activities and include those estimates in the accompanying materials to the AFR or Performance Accountability Report (PAR)<sup>6</sup> of the agency.

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<sup>1</sup> Pub. Law No. 7-3--, 116 Stat. 2350 (2002)

<sup>2</sup> Pub. Law No. 111-204, 124 Stat. 2224 (2010)

<sup>3</sup> Pub. Law No. 112-248, 126 Stat. 2390 (2012)

<sup>4</sup> Unless otherwise indicated, the term "IPERA" will imply "IPIA, as amended by IPERA and IPERIA."

<sup>5</sup> "Significant improper payments" are defined as gross annual improper payments (i.e., the total amount of overpayments and underpayments) in the program exceeding (1) both 1.5 percent of program outlays and \$10,000,000 of all program or activity payments made during the fiscal year reported or (2) \$100,000,000 (regardless of all the improper payment percentage of total program outlays).

<sup>6</sup> Agencies shall report to the President and Congress (through AFRs or PARs in the format required by OMB Circular No. A-136 for improper payment reporting) an estimate of the annual amount and rate of improper payments for all programs and activities determined to be susceptible to significant improper payments.

In the Payment Integrity section of MCC's FY 2017 AFR,<sup>7</sup> MCC reported that it conducted a risk assessment of its funds during the period of July 1, 2016, through June 30, 2017. MCC identified the payment inventory of those funds for that period. In addition, MCC identified the total self-identified improper payments for each fund for the same time period and calculated the improper payment rate for each fund to ascertain if any met the OMB threshold of \$10 million and an error rate of 1.5 percent for being susceptible to significant improper payments.

MCC also indicated that its risk assessment found that none of its funds were susceptible to significant improper payments based on the quantitative risk assessment approach. However, MCC's qualitative risk assessment process identified the compact fund as a potential high risk of susceptibility to significant improper payment. Accordingly, MCC elected to perform statistical testing on compact fund payments to validate its results. MCC did not identify any improper payments based on its testing.

MCC provided FY 2017 information on the outcome of self-identified improper payments and recovery efforts in Table II, Overpayments Recaptured Outside of Payment Recapture Audits, in the AFR. The table shows the fund, amount identified for recapture, amount recaptured and the recapture rate.

## **RESULTS AND CONCLUSION**

We conclude that MCC was in compliance with the requirements of the improper payments reporting in Fiscal Year 2017. Table 2 below shows the OMB compliance requirements, MCC compliance status, and the results of CLA's review. We also noted, as discussed after Table 2, opportunities for improvement in MCC's risk assessment process and procedures and IPERA reporting in its AFR.

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<sup>7</sup> MCC's FY17 AFR, <https://assets.mcc.gov/content/uploads/report-fy2017-afr.pdf>, pp. 80-83.

<b>Table 2: Results of MCC Compliance with the Requirements of IPERA</b>			
<b>Compliance Reference</b>	<b>OMB Compliance Requirement</b>	<b>MCC Compliance Status</b>	<b>CLA Review</b>
a.	Published an AFR or PAR for the most recent fiscal year and posted that report and any accompanying materials required by OMB on the agency website;	Compliant	MCC FY 2017 AFR was published on November 14, 2017, and it was available on the MCC website.
b.	Conducted a program specific risk assessment for each program or activity that conforms with Section 3321 note of Title 31 U.S.C. (if required);	Compliant	MCC conducted qualitative and quantitative risk assessments of all of its seven programs in FY 2017 excluding the 614(g) fund since there were no disbursements for the 614(g) fund in FY 2017. MCC determined that none of its programs were susceptible to significant improper payments.  We reviewed MCC's risk assessment methodology and noted that it complied with OMB's guidance.
c.	Published improper payment estimates for all programs and activities identified as susceptible to significant improper payments under its risk assessment (if required);	Not Applicable	This requirement was not applicable as none of MCC's programs or activities were determined to be susceptible to significant improper payments.

<b>Table 2: Results of MCC Compliance with the Requirements of IPERA</b>			
<b>Compliance Reference</b>	<b>OMB Compliance Requirement</b>	<b>MCC Compliance Status</b>	<b>CLA Review</b>
d.	Published programmatic corrective action plans in the AFR or PAR (if required);	Not Applicable	This requirement was not applicable as none of MCC's programs or activities were determined to be susceptible to significant improper payments.
e.	Published, and is meeting, annual reduction targets for each program assessed to be at risk and estimated for improper payments (if required and applicable); and	Not Applicable	This requirement was not applicable as none of MCC's programs or activities were determined to be susceptible to significant improper payments.
f.	Reported a gross improper payment rate of less than 10 percent for each program and activity for which an improper payment estimate was obtained and published in the AFR or PAR.	Not Applicable	MCC determined that none of its programs or activities were susceptible to significant improper payments. Therefore, this requirement was not applicable.

## IMPROVEMENTS TO MCC'S RISK ASSESSMENT METHODOLOGY AND OVERPAYMENT RECAPTURE REPORTING INTERNAL CONTROLS

While we conclude that MCC is in compliance with IPERA, we identified opportunities for MCC to strengthen its internal controls over its documentation and reporting:

- 1) IPERA risk assessment methodology; and
- 2) Overpayment recapture reporting.

### IPERA Risk Assessment Methodology

As part of its IPERA risk assessment methodology, MCC assigns risk ratings based on qualitative risk factors and quantitative risk factors by fund, such as self-identified improper payments. Some of MCC's qualitative risk assessment work and results was missing clear criteria and related supporting documentation. For example, for one risk factor, the assessment criteria was not clearly defined. Further, documentation did not fully support 3 of the 8 risk factors considered. The documentation supporting the results of MCC's self-identified improper payments did not match the amount reported in MCC's tracker.

The Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*, states that management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals. Documentation and records are properly managed and maintained.

MCC's improper payments procedures manual and risk assessment tool did not have sufficient criteria for the risk ratings and lacked clarity on assessment criteria and requirements on appropriate and sufficient supporting documentation.

These issues did not have a significant impact to the risk ratings MCC assigned. However, we are making recommendations to help strengthen MCC's internal controls over its risk assessment methodology.

### Overpayment Recapture Reporting

In the Payment Integrity section of the AFR, we noted non-material errors in Table II that resulted in understating the total amount identified for recapture by \$11,680 and the amount recaptured by \$11,905. The differences were due to the following:

- A typo error in the AFR reporting.
- An error in reviewing the supporting documentation of the amount recaptured.
- Interpretation error that overpayment recaptures can only be in the form of actual dollars received and not services subsequently provided by the vendor.

GAO's *Standards for Internal control in the Federal Government* states that management designs control activities so that all transactions are completely and accurately recorded.

OMB Circular A-136, *Financial Reporting Requirements*, II.5.5. Payment Integrity, II. Recapture of Improper Payments, indicates states agencies that have a program or activity that expends \$1 million or more annually shall report the amount recovered through either recapture audits or amounts recovered through other sources, including the percent such amounts represent of the total overpayments identified for recapture.

These errors have no impact regarding MCC's compliance with IPERA. However, we are making recommendations to help strengthen MCC's internal controls over its overpayment recapture reporting.

Recommendations:

We recommend that MCC's Department of Administration and Finance:

**Recommendation 1.** Update its "Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual" and risk assessment tool to:

- Provide clear guidance and criteria on how each risk factor is to be assessed and documented by fund.
- Include requirements as to the nature and sufficiency of supporting documentation.

**Recommendation 2.** Implement a procedure to review improper payments reported against the supporting documentation.

**Recommendation 3.** Include all forms of payments in the amounts reported for recapture in its Agency Financial Report.

## **APPENDIX A - OBJECTIVES, SCOPE AND METHODOLOGY**

### **Objectives and Scope**

Our objective was to determine, if MCC's improper payment reporting in its FY 2017 AFR was in compliance with IPERA and in accordance with OMB M-15-02 Part II.A.(3) of Appendix C of OMB A-123. As part of this audit, we also evaluated the accuracy and completeness of MCC's reporting, and evaluated MCC's performance in reducing and recapturing improper payments.

### **Methodology**

OMB M-15-02, Part II.A.(3), states that the agency Inspector General should review the agency's AFR or PAR (and any accompanying information) for the most recent fiscal year. Compliance under IPERA means the agency has:

- a. Published an AFR or PAR for the most recent fiscal year and posted that report and any accompanying materials required by OMB on the agency website;
- b. Conducted a program specific risk assessment for each program or activity that conforms with Section 3321 note of Title 31 U.S.C. (if required);
- c. Published improper payment estimates for all programs and activities identified as susceptible to significant improper payments under its risk assessment (if required);
- d. Published programmatic corrective action plans in the AFR or PAR (if required);
- e. Published, and is meeting, annual reduction targets for each program assessed to be at risk and estimated for improper payments (if required and applicable); and
- f. Reported a gross improper payment rate of less than 10 percent for each program and activity for which an improper payment estimate was obtained and published in the AFR or PAR.

If an agency does not meet one or more of these requirements, then it is not compliant under IPERA.

As part of our work, we:

- Reviewed all applicable laws, rules, and regulations pertaining to improper payments, as well as MCC guidance, policies, and procedures.
- Obtained an understanding of MCC internal controls over improper payments and evaluated the design and operating effectiveness of relevant payments, reduction and recapture controls.
- Reviewed the improper payments reporting details in MCC's FY 2017 AFR for compliance with IPERA requirements.

- Assessed the overall presentation of the improper payments and risk assessment in the AFR for completeness as per Section II.5.5. of OMB Circular A- 136, *Financial Reporting Requirements* (OMB A-136).
- Reviewed the results of OMB A-123, Appendix C tests performed by MCC in FY 2017.
- Evaluated MCC's FY 2017 improper payment risks assessment which included whether MCC complied with OMB Circular A-123, Appendix C, Part I, A.(9)b., which requires all agencies to institute a systematic method of reviewing all programs and identify programs susceptible to significant improper payments. The systematic method could be a quantitative evaluation based on a statistical sample or a qualitative evaluation (e.g., a risk-assessment questionnaire). At a minimum, the agencies are required to take into account the following risk factors that may likely contribute to improper payments:
  1. Whether the program or activity reviewed is new to the agency;
  2. The complexity of the program or activity reviewed, particularly with respect to determining correct payment amounts;
  3. The volume of payments made annually;
  4. Whether payments or payment eligibility decisions are made outside of the agency, for example, by a State or local government, or a regional Federal office;
  5. Recent major changes in program funding, authorities, practices, or procedures;
  6. The level, experience, and quality of training for personnel responsible for making program eligibility determinations or certifying that payments are accurate;
  7. Inherent risks of improper payments due to the nature of agency programs or operations;
  8. Significant deficiencies in the audit reports of the agency including, but not limited to, the agency Inspector General or the Government Accountability Office (GAO) audit report findings, or other relevant management findings that might hinder accurate payment certification; and
  9. Results from prior improper payment work.

In planning our work, we gained an understanding of the internal controls over MCC's improper payments identification, reduction, recapture, and reporting processes. Our audit procedures include inquiries, reviews of the internal control evaluations and testing performed by MCC, as required under OMB Circular A-123, Appendix C.

We obtained a judgmental sample to verify the results of MCC's improper payments testing. We reviewed supporting documentation for the transactions tested and verified the results. In addition, we reviewed the status of outstanding audit findings to identify payments that were recaptured as a result of those audits in fiscal year 2017.

The purpose of our work was not to provide an opinion on internal controls over improper payments or its reporting process. Therefore, we do not express such an opinion. We conducted this performance audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

## APPENDIX B – MCC’S MANAGEMENT RESPONSE



DATE: April 27, 2018

TO: Melinda Dempsey  
Deputy Assistant Inspector General  
Office of Inspector General  
United States Agency for International Development  
Millennium Challenge Corporation

FROM: Cynthia Huger /s/  
Vice President and Chief Financial Officer  
Department of Administration and Finance  
Millennium Challenge Corporation

CYNTHIA  
HUGER  
(affiliate)

Digitally signed by CYNTHIA HUGER (affiliate)  
DN: c=US, o=U.S. Government,  
ou=Department of State, ou=PIV,  
ou=Certificates, ou=Users,  
serialNumber=001968286,  
cn=CYNTHIA HUGER (affiliate)  
Date: 2018.04.27 08:48:27 -0400

SUBJECT: MCC’s Management Response to the Draft Report, “MCC Complied in Fiscal Year 2017 with the Improper Payments Elimination and Recovery Act of 2010,” dated April 20, 2018

The Millennium Challenge Corporation (MCC) appreciates the opportunity to review the draft report on the Office of Inspector General (OIG)’s audit, “MCC Complied in Fiscal Year 2017 with the Improper Payments Elimination and Recovery Act of 2010,” dated April 20, 2018. MCC concurs with the conclusion of the report and deemed the report constructive in helping to validate the agency’s compliance with the Improper Payments Elimination and Recovery Act of 2010. MCC’s management response to the recommendations included in the report are below.

### Recommendation #1

Update its “Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual” and risk assessment tool to:

- Provide clear guidance and criteria on how each risk factor is to be assessed and documented by fund.
- Include requirements as to the nature and sufficiency of supporting documentation.

MCC Response – MCC concurs with the recommendation. MCC will update its “Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual” and risk assessment tool no later than June 30, 2018 in order to properly complete the FY 2019 Improper Payment Assessment Tasks.

Recommendation #2

Implement a procedure to review improper payments reported against the supporting documentation.

MCC Response – MCC concurs with the recommendation. MCC will update its “Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual” and supporting Checklist to address the recommendation no later than June 30, 2018 in order to properly complete the FY 2019 Improper Payment Assessment Tasks.

Recommendation #3

Include all forms of payments in the amounts reported for recapture in its Agency Financial Report.

MCC Response – MCC concurs with the recommendation. MCC will update its “Improper Payment Requirements under OMB Circular A-123 Appendix C Financial Management Division Procedure Manual” and supporting Checklist to verify all payments are properly reported in the Agency Financial Report no later than June 30, 2018 in order to properly complete the FY 2019 Improper Payment Assessment Tasks.

If you have any questions or require any additional information, please contact Cynthia Huger, Vice President and Chief Financial Officer, at 202-521-7252 or [hugerc@mcc.gov](mailto:hugerc@mcc.gov); or Jude Koval, Director of Internal Controls and Audit Compliance (ICAC), at 202-521-7280 or [Kovaljg@mcc.gov](mailto:Kovaljg@mcc.gov).

CC: Tom Yatsko, Assistant Inspector General, OIG, USAID  
Donell Ries, Principal Director, OIG, USAID  
Fred Jones, Director, Financial Audits Division, OIG, USAID  
Anna Elias, Auditor, Financial Audits Division, OIG, USAID  
Aleta Johnson, Administrative Assistant, OIG, USAID  
Alice Miller, Chief Risk Officer, A&F, MCC  
Adam Bethon, Managing Director, Financial Management Division, A&F, MCC  
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Jude Koval, Director, ICAC, A&F, MCC