



**OIG Requirements****OMB M-21-19 Appendix C-VI-A**Source: <https://www.whitehouse.gov/wp-content/uploads/2021/03/M-21-19.pdf>

OIGs should evaluate the following:	<u>OIG Conclusions</u>
The OIG should evaluate whether the agency has followed applicable requirements related to the formulation and inclusion of the payment integrity information in the annual financial statement and in the accompanying materials to the annual financial statement	
The OIG should evaluate whether the agency has conducted IP risk assessments for each program with annual outlays greater than \$10,000,000 at least once in the last three years	
The OIG should evaluate and take into account the adequacy of the program IP risk assessment when determining program compliance.	
The OIG should evaluate and take into account the adequacy of the S&EMP when determining program compliance.	
The OIG should first evaluate the root cause and eligibility classification and determine whether the program has correctly identified the causes of IPs and UPs.	
The OIG should evaluate and take into account whether the corrective action plans: 1. are focused on the true causes of IPs and UPs; 2. are adequately addressing those causes; 3. are effective; 4. are effectively implemented; 5. are prioritized within the agency; and 6. are reducing IPs.	
The OIG should evaluate and take into account whether the corrective action plans will maintain the tolerable IP and UP rate for the program.	
The OIG should take into account whether the program was required to establish a reduction target based on their reported IP and UP estimate. If the program was required to do so, the OIG should determine whether the program published a reduction target that was appropriately aggressive and realistic given the program characteristics.	

The OIG should consider whether the program has taken any new action within the past year to improve payment integrity. If the program cannot demonstrate that new actions have been taken then the OIG should consider whether the program has achieved a tolerable IP and UP rate and is taking actions to maintain the tolerable IP and UP rate.

The OIG should consider whether the program has a plan to meet the IP and UP reduction target they have established for the following FY. If an agency and OIG agree a program has reached a tolerable IP and UP rate, then OIG should consider whether the program has a plan to maintain the tolerable IP and UP rate.

When evaluating whether a program has reported an IP and UP estimate of less than 10% for each program, the OIG should take into consideration the point estimate for the program. If the IP and UP estimate is greater than or equal to 10%, the OIG should take into consideration whether the program has demonstrated that it has achieved a tolerable IP and UP rate when evaluating this criterion and when providing recommendations to achieve compliance.

**OIG Requirements**  
**OMB M-21-19 Appendix C-VI-B**

OIGs should evaluate the following:	<u>OIG Conclusions</u>
the IP risk assessment methodology of the program, including whether the audits, examinations, and legal actions of the OIG indicate a higher risk of IPs or actual IPs were not included in the IP risk assessments;	
the accuracy of the IP and UP estimates and whether the S&EMP used is appropriate given program characteristics;	
the corrective action plans for the program and whether they are adequate and focused on the true causes of IPs;	
whether the actions taken to implement the corrective action plans are reducing IPs and UPs;	
whether the corrective action plans for the program are effectively implemented;	
whether the corrective action plans for all programs are effectively prioritized within the agency;	
the adequacy of agency and program corrective action plans to address the causes of IPs;	
the agency and program efforts to prevent and reduce IPs and UPs; and	

whether an agency has published an annual financial statement.	
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**OIG Requirements**

**OMB M-21-19 Appendix C-VII-B**

**The High Dollar Overpayment and High-Priority Program Report High-Priority programs**

OIGs should evaluate the following:	<u>OIG Conclusions</u>
<p>Agencies must provide a link to this publication to their agency IG so that the OIG can review. During the review of each Scorecard, the agency IG shall assess the information provided on the Scorecard and determine the extent of IG oversight warranted to prevent monetary loss IPs.</p>	

**The Payment Integrity Information Act of 2019 (Pub. L. No. 116-117, 31 U.S.C. § 3352) states that the follo**

	Notes	Page number of AFR/PAR
<b>1) If an agency provides information to OMB through the Annual Data Call, then the agency must include the website hyperlink for <a href="http://paymentaccuracy.gov">paymentaccuracy.gov</a> in their AFR or PAR</b>		
<b>2) Actions taken to address auditor recovery recommendations.</b>		
If an agency has a recovery audit program and has received recommendations from their recovery auditors regarding actions that can be taken to prevent overpayments, the agency should report on actions taken.		

**Nothing must be addressed in the AFR or PAR:**



<u>Susceptible Programs</u>	
<u>Program Name</u>	<u>Where is Risk Assessment Documented?</u>
Program 1	
Program 2	
Program 3	

<u>Non-Susceptible Programs</u>		
<u>Program</u>	<u>FY Performed</u>	<u>Next Risk Assessment Needed FY</u>
Payroll and Benefits		
Charge Cards		
Vendor and Travel		
Other Administrative Expenses		