

NASA

National Aeronautics and Space Administration

Office of Inspector General

Office of Audits

NASA'S COMPLIANCE WITH THE IMPROPER PAYMENTS INFORMATION ACT FOR FISCAL YEAR 2019

May 15, 2020

Report No. IG-20-016





Office of Inspector General

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NASA Office of Inspector General
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RESULTS IN BRIEF

NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2019

May 15, 2020

IG-20-016 (A-20-001-00)

WHY WE PERFORMED THIS AUDIT

Improper payments are payments the federal government should not have made or made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements. They also include duplicate payments and any payment to an ineligible recipient, for an ineligible good or service, for a good or service not received, or that does not account for credit for applicable discounts. In fiscal year (FY) 2019, the estimated amount of improper payments governmentwide totaled \$175 billion.

The Improper Payments Information Act of 2002, as amended, (IPIA or the Act) requires heads of federal agencies annually to identify programs and activities susceptible to improper payments and estimate the amount of improper payments. The Act requires them to report these estimates and any planned actions to reduce significant improper payments in programs with estimates that exceed specified thresholds. If an agency determines that a program or activity is not susceptible to significant improper payments, such estimates are not required but the agency must reassess that program's improper payment risk at least once every 3 years. The Act also directs Inspectors General to determine whether their agencies comply with IPIA requirements.

Our overall objective in this audit was to determine whether NASA complied with the requirements of IPIA in FY 2019. As in past years, we also evaluated the completeness and accuracy of the Agency's IPIA reporting and its implementation of recommendations made in our prior IPIA reports. To conduct our work, we reviewed applicable laws and regulations and interviewed NASA personnel and contractors. We also reviewed the IPIA section of the Agency Financial Report, including the section on payment recapture audits, and supporting documentation.

WHAT WE FOUND

Based on our review of NASA's FY 2019 Agency Financial Report (AFR) and the underlying IPIA risk assessment, we concluded that NASA did not meet all criteria to achieve compliance with IPIA. Specifically, NASA failed to comply with the requirement to conduct program-specific risk assessments for each Agency program or activity when it did not identify the Space Launch System (SLS) – NASA's heavy-lift rocket under development – as susceptible to significant improper payments based on available information and established criteria.

We also found that NASA continues to exclude cost-type contracts from payment recapture audits and has to date provided limited documentation to support this decision. In FY 2019, NASA hired a contractor to perform an analysis to support its claim that inclusion of cost-type contracts in its payment recapture efforts is not cost effective, but that analysis was not complete at the time of this audit.

Finally, we found that NASA lacks a process to track and accumulate contract credits, which occur when overpayments are returned to the Agency in the form of credits against a future billing. The Agency convened a working group in February 2019 to discuss how to develop a process to effectively and efficiently collect this information, but an Agency-wide process was still under development as of May 2020.

WHAT WE RECOMMENDED

In addition to recommendations that remain open from prior audits, we recommended the Acting Chief Financial Officer:

- (1) Complete steps outlined in the Office of Management and Budget (OMB) guidance for when an agency is not compliant with IPIA for one fiscal year. Non-compliant agencies must submit a plan to Congress and OMB describing the actions that the agency will take to become compliant. Such a plan should include:
 - a. Measurable milestones to be accomplished to achieve compliance,
 - b. Designation of a senior agency official who will be accountable for the progress to become compliant, and
 - c. Establishment of an accountability mechanism with appropriate incentives and consequences tied to the success of the senior agency official in leading NASA's efforts to achieve compliance.
- (2) In accordance with OMB guidance, obtain a statistically valid estimate of the annual amount of improper payments in the SLS program for reporting in the FY 2020 AFR, and complete the associated required reporting.
- (3) Ensure that all risk factors are assigned risk ratings appropriately based on the supporting documentation in the risk assessment.
- (4) Change the timing of the Improper Payments Data Call so the results are available in time to consider for the improper payment risk assessment.

We provided a draft of this report to NASA management, who partially concurred with three of our four recommendations and described actions they plan to take. We consider management's comments to those recommendations responsive; therefore, the recommendations are resolved and will be closed upon completion and verification of the proposed corrective actions. Management did not concur with Recommendation 1 related to our finding that NASA was noncompliant with IPIA and therefore should submit a plan to Congress and OMB describing the actions it will take to become compliant. This recommendation will remain unresolved pending further discussion with the Agency.

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Acronyms

AFR	agency financial report
FY	fiscal year
IPERA	Improper Payments Elimination and Recovery Act of 2010
IPERIA	Improper Payments Elimination and Recovery Improvement Act of 2012
IPIA	Improper Payments Information Act of 2002
NSSC	NASA Shared Services Center
OCFO	Office of the Chief Financial Officer
OMB	Office of Management and Budget
SLS	Space Launch System

INTRODUCTION

Improper payments are payments the federal government should not have made or made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements. They also include duplicate payments and any payment to an ineligible recipient, for an ineligible good or service, for a good or service not received (except for such payments where authorized by law), or that does not account for credit for applicable discounts. In fiscal year (FY) 2019, the estimated amount of improper payments government-wide was \$175 billion.¹

The Improper Payments Information Act of 2002 (IPIA or the Act) requires the heads of federal agencies annually to identify programs and activities susceptible to improper payments and estimate the amount of improper payments in each. The Act requires them to report these estimates and any planned actions to reduce significant improper payments in programs with estimates that exceed specified thresholds. If an agency determines that a program or activity is not susceptible to significant improper payments, the agency must reassess that program's improper payment risk at least once every 3 years.

The Improper Payments Elimination and Recovery Act of 2010 (IPERA) and the Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA) amended IPIA to (1) expand its scope to encompass payments made in connection with grants and cooperative agreements, employee disbursements, and government charge cards; (2) require federal agencies to report information on improper payments annually to the President and Congress; (3) require agencies to conduct payment recapture audits for each program and activity with at least \$1 million in annual program outlays when it is cost effective to do so; and (4) require agency Inspectors General to determine whether their agencies comply with IPIA requirements.²

Our overall objective was to determine whether NASA complied with the requirements of IPIA in FY 2019. As in past years, we also evaluated the completeness and accuracy of the Agency's IPIA reporting and its implementation of recommendations made in our prior IPIA reports. See Appendix A for details of the audit's scope and methodology and Appendix B for the status of our recommendations from prior years.

Background

According to Office of Management and Budget (OMB) implementation guidance for IPIA, to comply with the Act an agency must:

1. publish and post on its website an annual agency financial report (AFR),
2. conduct a program-specific risk assessment for each program or activity,

¹ For information on improper payments and annual improper payment data for FY 2019, see <https://paymentaccuracy.gov/resources> (accessed March 3, 2020).

² Unless otherwise noted, use of the term "IPIA" refers to IPIA as amended by IPERA and IPERIA.

3. publish improper payment estimates for all programs and activities the risk assessment identifies as susceptible to significant improper payments,
4. publish corrective action plans in its AFR,
5. publish and meet annual reduction targets for each program assessed to be at risk, and
6. report 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.³

OMB guidance also states that Inspectors General should evaluate the accuracy and completeness of agency reporting when determining their agency's compliance with the above criteria.

NASA's FY 2019 Processes to Estimate and Recover Improper Payments

The Quality Assurance Division of NASA's Office of the Chief Financial Officer (OCFO) is responsible for ensuring compliance with IPIA and reporting on the Agency's recapture audit program.

OCFO contracted with a private company to conduct a risk assessment and estimate improper payments. In FY 2019 unlike previous years, NASA did not conduct any recapture audits and only reported identified and collected overpayments from other sources, concluding that such audits were not cost effective for any program, activity, or contract type.

Assessing Risk and Estimating Improper Payments

NASA identified the total population of its programs subject to risk assessment requirements after reviewing FY 2018 disbursements recorded in its financial management system. As permitted by statute, a subset of NASA programs is selected for risk assessment each year with all programs assessed within a 3-year period. Out of a total of 92 programs, NASA assessed the risk of improper payments on 35 programs for FY 2019.

NASA assessed these 35 programs against 7 risk conditions, judgmentally weighted based on relevance and significance using a 100-point scale (see Table 1). The risk conditions incorporated factors NASA considered likely to contribute to the susceptibility of significant improper payments.

³ OMB M-18-20, *Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement* (June 26, 2018). Hereafter "OMB guidance" refers to OMB M-18-20, unless noted otherwise.

Table 1: Risk Conditions and Weighted Percentages

Risk Condition	Weighted Percentage
Internal Control over Payment Processing	25
Internal Monitoring and Assessments	20
Materiality of Disbursements	15
Payment Profile	15
External Monitoring and Assessments	10
Program Profile	10
Human Capital Risk	5

Source: NASA, *Fiscal Year 2019 NASA Improper Payment Program (IPP): Risk Assessment Methodology and Report* (December 12, 2019).

NASA developed specific questions for each risk factor to help determine the level of risk for each program and assigned a risk rating of 1 (low), 3 (medium), or 5 (high). The risk condition-level rating corresponded to the highest numerical rating for that condition. NASA determined these ratings using a variety of sources including internal and external reports, questionnaires, and management reviews. The Agency computed an overall risk score for each program based on the weighted average of all risk condition ratings. NASA considered a program with an overall risk score of 3.33 or higher as susceptible to significant improper payments and therefore subject to testing on a statistical basis the following year to estimate the amount of improper payments.⁴ In FY 2019, no NASA programs reached the 3.33 threshold; therefore, no programs were identified in the FY 2019 AFR as susceptible to significant improper payments.

Payment Recapture

Overpayments from sources other than recapture audits are accumulated through a data collection process that primarily includes a query of the Agency’s financial management system to generate a list of potential overpayments from FY 2018 receivable and collection activity. Each potential overpayment is then further researched by the reporting offices to determine whether it constitutes an overpayment.

⁴ The overall risk score was determined by taking the highest rating of 5 and dividing it by 3, which equals 1.66. That number was then multiplied by 2 to get an overall risk score of 3.33.

NASA IS NOT COMPLIANT WITH IPIA

Based on our review of NASA's FY 2019 AFR, NASA's website, and risk assessment, we concluded that NASA did not meet all criteria to achieve compliance with IPIA. Specifically, NASA failed to comply with the criteria to conduct program-specific risk assessments for each program or activity because the AFR contained inaccurate and incomplete information (see Table 2).

Table 2: IPIA Compliance Summary

Criteria for Compliance	Criteria Met?
Published and posted on Agency website its FY 2018 AFR	Yes
Conducted program-specific risk assessments for each program or activity	No*
Published improper payment estimates for all programs and activities the risk assessment identified as susceptible to significant improper payments	N/A
Published programmatic corrective action plans in the AFR	N/A
Published and met annual reduction targets for each program assessed to be at risk and measured for improper payments	N/A
Reported a gross improper payment rate of less than 10 percent for each program or activity for which an improper payment estimate was obtained and published in the AFR	N/A

Source: NASA Office of Inspector General.

Note: N/A refers to criteria not applicable this year because NASA did not identify any programs susceptible to significant improper payments last year.

* NASA's Space Launch System program did not comply with this criterion.

NASA Failed to Identify the Space Launch System as Susceptible to Significant Improper Payments based on Available Information and Established Criteria

When NASA performed its risk assessment in FY 2019 of the 35 programs selected, under the *Internal Monitoring and Assessments* risk condition, it assigned to each program an incorrect risk rating to one risk factor and indicated the risk rating was "N/A" for another factor, indicating that the data was not available. The Space Launch System (SLS) program should have been identified as susceptible to significant improper payments absent these errors.⁵ While all other assessed programs contained the same errors, none of them would have met NASA's criteria for susceptibility to significant improper payments. The risk factor ratings in the *Materiality of Disbursements* and *Program Profile* risk conditions

⁵ The SLS program is developing a two-stage, heavy-lift rocket that will launch the Orion Multi-Purpose Crew Vehicle into space beyond low-Earth orbit.

contributed to SLS’s higher rating.⁶ Since the SLS program was not properly identified as susceptible to significant improper payments, the Agency’s AFR contained inaccurate and incomplete information.

Like all other risk conditions, the overall risk rating for the *Internal Monitoring and Assessments* risk condition is driven by the highest risk rating assigned to its risk factors. This risk condition contains eight risk factors; five relate to payment processing for the Agency and three relate to the Disaster Relief Appropriations Act that only applies to the Institutional Construction of Facilities program. Each risk factor is assigned a risk rating of 1 (low), 3 (medium), or 5 (high) based on supporting documentation being evaluated against defined scoring criteria for each rating level. When NASA assigns a risk rating for each factor, rationale for the rating is also provided in the risk assessment. The highest risk rating NASA assigned across all programs was “low” for this risk condition.

We reviewed each risk factor’s rationale against the Agency’s supporting documentation and determined that, for SLS and all assessed programs, NASA incorrectly assigned a low rating to Risk Factor 2 and indicated Risk Factor 5 was “N/A.”⁷ Had the correct risk rating of 3 (medium) been assigned to either risk factor, the overall risk rating for *Internal Monitoring and Assessments* would have been raised from low to medium for all 35 programs. This would have increased the SLS program’s overall weighted risk rating to 3.60, above the 3.33 level required to be identified as susceptible to significant improper payments.

Risk Factor 2 – Recency of Payment Review Process

NASA defined Risk Factor 2 as whether the payment center performs periodic reviews of the payment process. The risk is assigned based on the recency of the review (see Figure 1).

Figure 1: Risk Factor 2 Scoring Criteria

Low	Medium	High
Payment center performs periodic reviews of payment process and the last review was performed in the last fiscal year (FY 2018)	Payment center performs periodic reviews of payment process and the last review was performed prior to the last fiscal year (FY 2018) but is less than 3 years old	Payment center does not perform periodic reviews of payment process or the last review was performed over 3 years ago

Source: NASA FY 2019 Risk Matrix.

NASA assigned a rating of “low” for all programs and included a rationale that the “payment processing center has not performed a review of the payment process in FY 2018. The last cash management review was performed in November 2016 and there were no payment findings noted. Per NASA FY18

⁶ The SLS program met the high-risk ratings for these risk conditions because of its \$2.2 billion of FY 2018 disbursements, as well as its \$628 million funding increase since FY 2017.

⁷ Risk Factor 2 concerns whether the payment center performs periodic reviews of the payment process. Risk Factor 5 concerns whether the payment processing center has a history of improper payments.

IPERIA NSSC Questionnaire, the Cash Management Review is no longer a requirement.” Risk Factor 2, however, should not have been rated as low since NASA acknowledged the last review was performed in November 2016, which was within the last three years. Based on NASA’s scoring criteria, a risk rating of medium was the correct risk rating for this factor.

NASA did not adequately explain why a low risk rating was assigned instead of the medium rating. In response to our inquiries, NASA initially stated that the overall risk condition rating of low was driven by the fact that there are no outstanding significant audit recommendations relating to internal controls over payment processing or related areas. However, we noted that Risk Factor 1 of the *Internal Monitoring and Assessments* risk condition already considers the number of those audit recommendations. Subsequent management responses indicated that NASA no longer requires cash management reviews and that this risk factor is no longer an accurate indicator of NASA’s internal monitoring over improper payments. Management plans to replace the risk factor for the FY 2020 risk assessment with updated factors to reflect current practices. We caution NASA not to replace risk factors solely because data sources to measure against the stated criteria no longer exist, but rather include those factors that are likely to contribute to the susceptibility of significant improper payments. Instead, NASA will need to identify relevant data sources to assess applicable risk factors. Since NASA determined that the absence of performing internal monitoring activities such as periodic reviews of the payment process was a high-risk indicator and would likely contribute to improper payments, we suggest NASA fully consider the ramifications of moving forward with its plans to replace the risk factor.

Risk Factor 5 – History of Improper Payments

NASA defined Risk Factor 5 as whether the payment processing center has a history of improper payments. The risk is assigned based on the level of significance of the improper payments (see Figure 2).

Figure 2: Risk Factor 5 Scoring Criteria

Low	Medium	High
The payment processing center has no history of improper payments	The payment processing center has a history of improper payments but the amounts are not significant	The payment processing center has a history of improper payments and the amounts are significant

Source: NASA FY 2019 Risk Matrix.

NASA did not assign a numerical rating to any of the programs for this risk factor and indicated that the factor was not applicable. NASA noted in its supporting documentation that the “FY 2018 Recapture Audit Data and self-reported Improper Payments Data Call information were not available for input to the improper payment risk assessment because the FY 2018 Recapture Audit has not been performed.” However, in prior years, NASA rated this risk factor based on sources other than recapture audit data. NASA indicated that, in response to an audit recommendation from our FY 2017 IPIA compliance audit,

it had planned to use the current year recapture data but received that data after the risk assessment was completed.⁸ Using the latest available recapture data (i.e., FY 2017 recapture data reported in FY 2018), we determined this risk factor should have been rated as “medium” based on NASA’s scoring criteria because NASA has a history of improper payments but the amounts are not significant. Consequently, our prior recommendation (IG-18-017, recommendation 1) will remain open until NASA uses information regarding known improper payments when performing the annual risk assessment.

⁸ IG-18-017, recommendation 1: Implement a procedure to use information regarding known improper payments, including the latest available data used for payment recapture reporting, when performing the annual risk assessment.

RECAPTURE AUDITS CONTINUE TO EXCLUDE COST-TYPE CONTRACTS

OMB guidance permits agencies to exclude certain programs and activities from their recapture audit programs if they determine inclusion would not be cost-effective. However, agencies must provide an analysis to support that decision. In January 2011, NASA notified OMB that it would exclude cost-type contracts in its recapture audit plan but provided no analysis explaining its decision.⁹ Since then, NASA has excluded cost-type contracts from payment recapture audits.

NASA has stated that inclusion of cost-type contracts in recapture audits would be duplicative of other audit efforts and that other testing did not yield improper payments.¹⁰ Over the years, NASA provided limited documentation to support its decision, however, the documentation did not address cost-effectiveness. In FY 2019, NASA hired a contractor to assist them in performing an analysis to support its claim that inclusion of cost-type contracts in its payment recapture efforts is not cost effective. The analysis is still ongoing and is expected to be completed in May 2020. Therefore, our prior recommendation (IG-15-015, recommendation 5) will remain open until OCFO either includes cost-type contract payments in the Agency's recapture audit efforts or satisfactorily justifies why recapture audits would not be a cost-effective method for identifying potential improper payments.

⁹ A cost-reimbursement type (i.e., cost-type) of contract provides for payment of allowable incurred cost, to the extent prescribed in the contract. These contracts establish an estimate of total cost for the purpose of obligating funds and establishing a ceiling that the contractor may not exceed (except at its own risk) without the approval of the contracting officer.

¹⁰ NASA cited post-award audits and results of prior years' improper payment testing, which included disbursements on cost-type contracts, as examples of other efforts and testing, respectively.

OVERPAYMENTS RECAPTURED IN THE FORM OF CREDITS EXCLUDED FROM REPORTING

NASA is required to report in its AFR improper payments identified and recaptured through sources other than payment recapture audits. To streamline this data collection process, NASA developed a query of its financial management system to generate a list of potential overpayments from accounts receivable transactions (amounts others owe NASA). However, when overpayments are returned to the Agency in the form of credits against a future billing, those credits are typically recorded as accounts payable transactions (amounts NASA owes others). As such, improper payments identified and subsequently recovered through credits require another reporting mechanism since the current query does not capture such transactions.

NASA lacks a process to track and accumulate contract credits. OCFO convened a working group in February 2019 to discuss how to develop a process to effectively and efficiently collect this information. Since an Agency-wide process is still under development and has not been implemented to gather, track, and report improper payments identified and subsequently recovered through credits, our prior recommendation (IG-18-017, recommendation 3) remains open. Further, additional prior recommendations (IG-19-020, recommendations 1 and 2) also remain open since existing procedural guidance would need to be updated and personnel would need to be trained on the new process prior to its implementation.

CONCLUSION

Based on our review of the FY 2019 AFR and supporting documentation, we concluded NASA failed to comply with IPIA. In addition, similar to our findings in prior years, we continue to believe NASA should expand the scope of its recapture audit program to include cost-type contracts and improve its payment recapture reporting processes by tracking and reporting overpayments returned to the Agency in the form of credits against future billings. Taking these actions should provide a more complete picture of the scope of NASA's potential improper payments.

RECOMMENDATIONS, MANAGEMENT'S RESPONSE, AND OUR EVALUATION

In addition to the recommendations that remain open from prior year audits, we recommended the Acting Chief Financial Officer:

1. Complete steps outlined in the OMB guidance for when an agency is not compliant with IPIA for one fiscal year. Non-compliant agencies must submit a plan to Congress and OMB describing the actions that the agency will take to become compliant. Such a plan should include:
 - a. Measurable milestones to be accomplished to achieve compliance,
 - b. Designation of a senior agency official who will be accountable for the progress to become compliant, and
 - c. Establishment of an accountability mechanism with appropriate incentives and consequences tied to the success of the senior agency official in leading NASA's efforts to achieve compliance.
2. In accordance with OMB guidance, obtain a statistically valid estimate of the annual amount of improper payments in the SLS program for reporting in the FY 2020 AFR, and complete the associated required reporting.
3. Ensure that all risk factors are assigned risk ratings appropriately based on the supporting documentation in the risk assessment.
4. Change the timing of the Improper Payments Data Call so the results are available in time to consider for the improper payment risk assessment.

We provided a draft of this report to NASA management who partially concurred with three of our four recommendations and described actions they plan to take. We consider management's comments to those recommendations responsive; therefore, the recommendations are resolved and will be closed upon completion and verification of the proposed corrective actions.

Management did not concur with Recommendation 1, stating that it non-concurs with OIG's conclusion that NASA is noncompliant with IPIA. Management believes that the risk assessment was conducted and reported accurately for all programs.

We disagree that NASA's risk assessment was performed accurately, as it resulted in incomplete reporting by omission of the SLS – a program that qualified as susceptible to significant improper payments. NASA stated that it used its judgement and experience based on “the totality of information” to rate Risk Factor 2 of the *Internal Monitoring and Assessments* risk condition as low risk. However, that information included multiple external monitoring activities, such as the annual financial statement audit and a NASA OIG report that examined the SLS program.¹¹ Those external sources were already considered under a separate risk condition—*External Monitoring and Assessments*. Additionally, while NASA highlighted its consideration of one recommendation, its response did not discuss NASA's

¹¹ NASA OIG, *NASA's Management of the Space Launch System Stages Contract* (October 10, 2018, IG-19-001)

consideration of another recommendation with \$63.6 million in agreed-to questioned costs that were “the result of improper award fees NASA provided to Boeing.” While this recommendation was agreed to by NASA at the time of the report, corrective action was not taken until February 2020. NASA’s response also identified several internal monitoring activities that it claims support the low risk rating; however, none were identified during our audit or in NASA’s risk assessment methodology. NASA did not provide support that those sources were used contemporaneously during the risk assessment and did not identify the specific portions of those activities that may have assessed risk for improper payments. The documentation supporting NASA’s assessment provided during the audit suggested that the only source for this risk factor was a questionnaire completed by the NASA Shared Services Center (the payment processing center), which stated that it had not conducted any internal or periodic reviews of the payment process during the risk assessment period.

Regarding NASA’s response related to our assessment of Risk Factor 5, we take issue with NASA redefining the definition of medium risk during the execution of its risk assessment. The medium risk rating had no monetary threshold established and was defined as, “The payment processing center has a history of improper payments, but the amounts are not significant.” The amounts recovered outside of recapture audits reflected in the Agency’s response shows a history of improper payments which may not be considered significant, therefore satisfying the established medium risk definition. Further, NASA did not perform a recapture audit in FY 2019 and, historically, NASA has only subjected firm-fixed price contracts for all Agency programs to the recapture audit and not the total amount of disbursements for each program assessed in the annual risk assessment, as is reflected in NASA’s response.

Notwithstanding the Agency’s comments, we stand behind our conclusion that NASA was noncompliant with IPPIA for FY 2019 reporting and continue to recommend that NASA submit a plan to Congress and OMB describing the actions it will take to become compliant. Consequently, Recommendation 1 remains unresolved pending further discussions with Agency management.

Management’s comments are reproduced in Appendix C. Technical comments provided by management have been incorporated as appropriate.

Major contributors to this report include Mark Jenson, Financial Management Director; Regina Dull, Project Manager; Deirdre Beal; and GaNelle Flemons. Matt Ward provided editorial and graphics assistance.

If you have questions about this report or wish to comment on the quality or usefulness of this report, contact Laurence Hawkins, Audit Operations and Quality Assurance Director, at 202-358-1543 or laurence.b.hawkins@nasa.gov.

Paul K. Martin
Inspector General

APPENDIX A: SCOPE AND METHODOLOGY

We performed this audit from November 2019 through April 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The scope of this audit was the reporting of payment integrity information required by IPIA for the FY 2019 reporting period. Our objectives were to (1) determine whether NASA complied with the requirements of IPIA, (2) evaluate the completeness and accuracy of NASA's IPIA reporting, and (3) determine the implementation status of recommendations we made in prior IPIA reports. While performing this audit, we consulted the guide, *Guidance for Improper Payments Elimination and Recovery Act Compliance Reviews*, dated July 19, 2019, issued by the Council of the Inspectors General on Integrity and Efficiency. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To support our audit objectives, we reviewed applicable laws and regulations and interviewed various personnel, including, but not limited to, those from OCFO and its contractor responsible for conducting the risk assessment on NASA's behalf. We also reviewed the IPIA section of the AFR, including the section on payment recapture audits, and supporting documentation.

Our review of applicable federal laws and regulations, as well as NASA policy and guidance, related to improper payments included, but was not limited to, the following:

- Federal Improper Payments Coordination Act of 2015, Pub. L. No. 114-109 (2015)
- Improper Payments Elimination and Recovery Improvement Act of 2012, Pub. L. No. 112-248 (2013)
- Improper Payments Elimination and Recovery Act of 2010, Pub. L. No. 111-204 (2010)
- Improper Payments Information Act of 2002, Pub. L. No. 107-300 (2002)
- Exec. Order No. 13520, *Reducing Improper Payments* (November 20, 2009)
- OMB Circular A-136, *Financial Reporting Requirements—Revised* (June 28, 2019)
- OMB Memorandum M-18-20, *Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement* (June 26, 2018)
- NASA Procedural Requirements 9010.3A, *Financial Management Internal Control* (February 3, 2020)
- NASA OCFO, *Payment Recapture Audit Program Administration Guidance* (April 30, 2019)
- NASA OCFO, *Procedural Guidance, Improper Payments Information Act and OMB Circular A-123, Appendix C: Requirements for Effective Measurement and Remediation of Improper Payments* (May 2019)
- Council of the Inspectors General on Integrity and Efficiency, *Guidance for Improper Payments Elimination and Recovery Act Compliance Reviews* (July 9, 2019)

Assessment of Data Reliability

We examined FY 2018 disbursement data extracted by the Agency from its financial management system, which it used to determine the universe of programs considered for the FY 2019 risk assessment. We also reviewed the results of an Agency-executed query of FY 2018 receivables and collections, which NASA used to identify overpayments that should be reported in its FY 2019 AFR. We assessed the reliability of these data by reviewing the results of the general and application control testing of the financial management system performed as part of NASA's annual financial statement audit. In addition, we traced NASA program names to the President's budget and traced a sample of receivables related to travel to source documents. We determined that the data were sufficiently reliable for the purposes of this report.

Review of Internal Controls

We assessed internal controls necessary to satisfy the audit objectives. Specifically, we assessed the information and communication internal control component and the underlying principles relating to the use of quality information and externally communicating the necessary quality information to achieve NASA's reporting objectives. However, because our review was limited to this internal control component and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit. Any internal control deficiencies identified are discussed in this report. Our recommendations, if implemented, should correct the identified control deficiencies.

Prior Coverage

During the last 5 years, NASA Office of Inspector General and the Government Accountability Office have issued 13 reports of significant relevance to the subject of this report. Unrestricted reports can be accessed at <https://oig.nasa.gov/audits/auditReports.html> and <https://www.gao.gov>, respectively.

NASA Office of Inspector General

NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2018 (IG-19-020, June 3, 2019)

NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2017 (IG-18-017, May 14, 2018)

NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2016 (IG-17-020, May 15, 2017)

NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2015 (IG-16-021, May 12, 2016)

NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2014 (IG-15-015, May 15, 2015)

Government Accountability Office

Improper Payments: Selected Agencies Need Improvements in their Assessments to Better Determine and Document Risk Susceptibility (GAO-19-112, January 10, 2019)

Improper Payments: Additional Guidance Needed to Improve Oversight of Agencies with Noncompliant Programs (GAO-19-14, December 7, 2018)

Improper Payments: Actions and Guidance Could Help Address Issues and Inconsistencies in Estimation Process (GAO-18-377, May 31, 2018)

Improper Payments: Most Selected Agencies Improved Procedures to Help Ensure Risk Assessments of All Programs and Activities (GAO-18-36, November 16, 2017)

Improper Payments: Additional Guidance Could Provide More Consistent Compliance Determinations and Reporting by Inspectors General (GAO-17-484, May 31, 2017)

Improper Payments: CFO Act Agencies Need to Improve Efforts to Address Compliance Issues (GAO-16-554, June 30, 2016)

Improper Payments: DOE's Risk Assessments Should Be Strengthened (GAO-15-36, December 23, 2014)

Improper Payments: Inspector General Reporting of Agency Compliance under the Improper Payments Elimination and Recovery Act (GAO-15-87R, December 9, 2014)

APPENDIX B: STATUS OF PRIOR YEAR RECOMMENDATIONS

Based on this year's audit, we closed recommendations from prior years' audits if corrective actions were completed and verified. However, if additional corrective actions were necessary, the prior year recommendation remains open until evidence is provided that adequately satisfies the intent of the recommendation. Table 3 shows the status of the prior years' recommendations.

Table 3: Status of Prior Year Recommendations

Report and Recommendation Number	Recommendation	Status
IG-19-020, recommendation 1	Revise existing policies and procedures for reporting overpayments identified and recaptured from sources outside of the payment recapture audit by documenting the processes developed to gather, track, and report improper payments recaptured through credits on future billings and sustained questioned direct costs from post-award audits.	Open*
IG-19-020, recommendation 2	Provide training to those organizations or individuals responsible for reporting overpayments from future billing credits and sustained questioned direct costs from post-award audits to ensure they are aware of NASA's reporting requirements and their responsibility for tracking the information and communicating it to OCFO, including specific details of the information to be reported and the format it should be reported.	Open*
IG-19-020, recommendation 3	Enhance the annual payment recapture training provided to the Centers with a focus on what constitutes an improper payment and how to improve the accuracy of their reporting. Potential topics include, but are not limited to: <ol style="list-style-type: none"> a. definition of an improper payment, b. sufficiency of explanations for transactions excluded from reporting, c. types of overpayments experienced by each of the Centers and whether the Centers consider the transactions reportable as improper payments, and d. specific transactions that appear often in the system query (e.g., reestablishing receivables for debt previously written off) and how they should be treated. 	Closed

Report and Recommendation Number	Recommendation	Status
IG-18-017, recommendation 1	Implement a procedure to use information regarding known improper payments, including the latest available data used for payment recapture reporting, when performing the annual risk assessment.	Open
IG-18-017, recommendation 2	Revise the existing risk assessment process by considering improper payments from prior years identified in external reports reviewed in the assessment year to determine program susceptibility to significant improper payments.	Closed
IG-18-017, recommendation 3	Develop a process for tracking overpayments identified and subsequently recovered through reductions in future billings on existing contracts such as contract credits.	Open
IG-17-020, recommendation 3	Revisit the description of the scoring criteria for all risk factors, particularly the risk factors under the External Monitoring and Materiality of Disbursements risk conditions, to ensure the criteria for each level is a fair representation of the risk.	Closed
IG-16-021, recommendation 5	Obtain management decision letters issued by contracting officers to identify potential overpayments and report any overpayments determined to be improper in the AFR as overpayments identified from outside of payment recapture audits.	Closed
IG-15-015, recommendation 5	Include cost-type contract payments in the Agency's recapture audit efforts. If NASA determines this proposal is not cost-effective, the Chief Financial Officer should document its justification for excluding these payments, including demonstrating that costs associated with recovering the funds are projected to be greater than the amount recovered.	Open

Source: NASA Office of Inspector General.

* Corrective action was taken to address the portion of the recommendation related to sustained questioned costs; however, corrective action is still ongoing related to future billing credits.

APPENDIX C: MANAGEMENT'S COMMENTS

National Aeronautics and
Space Administration

Headquarters
Washington, DC 20546-0001



May 8, 2020

Reply to Attn of: Office of the Chief Financial Officer

TO: Assistant Inspector General for Audits

FROM: Chief Financial Officer (Acting)

SUBJECT: Agency Response to OIG Draft Report, "NASA's Compliance with the
Improper Payments Information Act for Fiscal Year 2019" (A-20-001-00)

The National Aeronautics and Space Administration (NASA) appreciates the opportunity to review and comment on the Office of Inspector General (OIG) draft report entitled, "NASA's Compliance with the Improper Payments Information Act for Fiscal Year 2019" (A-20-001-00), dated April 10, 2020.

In the draft report, the OIG makes four (4) recommendations addressed to the Acting Chief Financial Officer intended to improve NASA's compliance with the Improper Payments Information Act (IPIA).

Specifically, the OIG recommends the following:

Recommendation 1: Complete steps outlined in the Office of Management and Budget (OMB) guidance for when an agency is not compliant with IPIA for one fiscal year. Non-compliant agencies must submit a plan to Congress and OMB, describing the actions that the agency will take to become compliant. Such a plan should include:

- a. Measurable milestones to be accomplished to achieve compliance;
- b. Designation of a senior agency official who will be accountable for the progress to become compliant; and
- c. Establishment of an accountability mechanism with appropriate incentives and consequences tied to the success of the senior agency official in leading NASA's efforts to achieve compliance.

Management's Response: NASA management non-concurs with OIG's conclusion that NASA is non-compliant with IPIA. The report addresses perspectives on how risks were assessed when NASA conducted its risk assessment. The OIG position presented focuses on the technical approach NASA applied to perform its risk assessment as required by IPIA, and the OIG's technical approach to re-performing the risk assessment. Management respects differing perspectives and recommendations on NASA's risk

assessment process and looks forward to partnering with the OIG on the improper payments program. NASA management feels the risk assessment conducted, and subsequently reported, was done so accurately for all programs. The OIG report does not support a conclusion of NASA's non-compliance with the IPIA. There is no evidence that NASA's Agency Financial Report (AFR) did not report any program that, based on the full body of evidence and management's review, had a significant risk of improper payments.

Risk Factor 5 - Internal Monitoring: Does the payment processing center have a history of improper payments?

The OIG disagreed with NASA management's assessment for Internal Monitoring Risk Factor 5. NASA's rating was driven by the absence of recapture information for 2018. However, it was also informed by our knowledge and analysis of historical recapture information at the program level and the immateriality of improper payments. Our rating of Not Applicable (N/A) therefore can be defined as insignificant, immaterial, having no indication of higher susceptibility to improper payments. Management's judgement and the historical recapture evidence does not indicate a medium risk of significant improper payments. Rather it is a low risk, and NASA disagrees with OIG's conclusion.

NASA has deduced the OIG is assuming that the recoveries identified in the prior year AFR are due to processing errors by the payment processor, NSSC. It is management's position that there is no supporting evidence to substantiate this assumption and, as such, rated this factor accordingly. NASA contends that typically errors in the payment life-cycle occur well upstream prior to actions of the payment processor, errors are more appropriately attributed to the payment initiator not processor.

Furthermore, an analysis of 2015 through 2019 recapture and recovery (see below) indicates that the materiality of improper payments reported annually, if applied individually to each of the NASA programs in scope for review, is very low and does not point to systemic or pervasive internal control weaknesses over payments in any NASA programs. In addition, the annual review of payments captured outside the recapture audit work is a periodic review performed annually that verifies a low risk of improper payments to NASA as well.

Risk Factor 2 - Internal Monitoring: Does the payment center perform periodic reviews of the payment process?

The OIG disagreed with NASA management's assessment for Internal Monitoring Risk Factor 2. NASA management used its judgement and experience in conducting the risk assessment and, based on the totality of information and knowledge, NASA management assigned a "1" low risk to Risk Factor 2. Management contends that our review processes indicates a low risk of rather than a medium risk of significant improper payments. Per NASA FY18 IPERIA NSSC Questionnaire, the Cash Management Review is no longer a requirement. NASA learned of this change during the current year risk assessment and therefore made an informed decision on how to effectively address a question that is no longer valid because the question focused on one specific requirement

that no longer exists. Relying on this singular product to evaluate this factor and assigning a medium risk “3” to the Periodic Review criteria based on the Cash Management review occurrence did not make sense, as there was no scenario where the review would have been completed in 2018. It important to note that evaluating the factors relevant to the Cash Management Review question was a guide and not a requirement for singularly evaluating the risk factor. NASA considered a low risk rating based on our knowledge of the following periodic reviews and sound internal control protocols:

- Internal NASA monitoring processes;
- Results from prior cash management reviews;
- Annual update to the “Synopsis of Pertinent Information” that documents the payment processes and internal controls for each NASA business process;
- Continuous Monitoring Program (CMP) that incorporates monitoring controls around NASA’s payment process; and
- Various procurement reviews.

The OIG did not consider other various compliance reviews and process improvement reviews the NASA Shared Services Center (NSSC) conducted or participated in during FY 2017 and FY 2018. Conversely, NASA management made these considerations during its evaluation of the criteria. Management evaluated results from the Annual Financial Statement audit walkthrough conducted by an independent accounting firm under the auspices of the OIG and also OMB A-123 audit: FY 2017 and FY 2018 topics at NSSC, Annual NSSC Review of Journal Vouchers, Annual NSSC Review of Fleet Cards, ongoing Vendor Payment Table Reviews, Prompt Payment Compliance Review, and Annual NSSC IBA Travel Card Review.

Recapture Audit Materiality

Fiscal Year*	# of Programs in Scope	Total Program Disbursements/Outlays**	Total Amount Reported by Recapture Audit	% of Amount Reported to Total Disbursements***	Is Amount Reported a "Significant Improper Payment" per M-18-20?****
FY 2019	35	\$ 14,950,077,280	\$ -	0.0%	No
FY 2018	30	\$ 3,681,616,390	\$ -	0.0%	No
FY 2017	30	\$ 3,075,638,571	\$ -	0.0%	No
FY 2016	89	\$ 18,205,403,946	\$ 11,598	0.0%	No
FY 2015	91	\$ 17,100,000,000	\$ 105,135	0.0%	No

Notes:

*Per NASA Agency Financial Reports (AFR) for the fiscal years 2019, 2018, 2017, 2016 and 2015 - Recapture Audit section

** Amounts of total list of NASA programs to be assessed improper payment risk assessment

***Total Amount Reported by Recapture Audit divided by Total Outlays

****Per M-18-20, "Significant Improper Payments" programs (1) exceed 1.5% of program outlays and \$10M of all program or activity payments made during the FY reported or (2) \$100M

Recovery Amounts Materiality

<u>Fiscal Year*</u>	<u># of Programs in Scope</u>	<u>Total Program Disbursements/Outlays**</u>	<u>Recovery Amounts outside of Recapture Audit</u>	<u>% of Amount Reported to Total Disbursements***</u>	<u>Is Amount Reported a "Significant Improper Payment" per M-18-20?****</u>
FY 2019	35	\$ 14,950,077,280	\$ 8,230,000	0.1%	No
FY 2018	30	\$ 3,681,616,390	\$ 1,500,000	0.0%	No
FY 2017	30	\$ 3,075,638,571	\$ 5,250,000	0.2%	No
FY 2016	89	\$ 18,205,403,946	\$ -	0.0%	No
FY 2015	91	\$ 17,100,000,000	\$ 5,100,000	0.0%	No

*Per NASA Agency Financial Reports (AFR) for the fiscal years 2019, 2018, 2017, 2016 and 2015 - Recapture Audit section

** Amounts of total list of NASA programs to be assessed improper payment risk assessment

***Recovery Amount of Activities outside of Recapture Audit divided by Total Outlays

****Per M-18-20, "Significant Improper Payments" programs (1) exceed 1.5% of program outlays and \$10M of all program or activity payments made during the FY reported or (2) \$100M

Additional analysis of the Space Launch System (SLS) program using the OIG Report (IG 19-001)

NASA reviewed the SLS program during the current year risk assessment process to more fully ascertain the risk conditions relevant to the program. NASA conducted the additional analysis on the program to go above beyond the routine risk assessment practice. NASA management’s review clearly and overwhelmingly concluded the SLS program is not susceptible to significant improper payments.

In the OIG report (IG-19-001) from 2018 on the SLS program, the OIG identified 12 overpayments that resulted in \$116K funds recaptured; however, there were no overpayments identified for fiscal years 2015-2017. NASA specifically reviewed and assessed the OIG’s audit report and conducted an internal review. The specific issue impacting improper payments is a known procurement issue. Specifically, “three NASA contracting officers entered into negotiations or contractual obligations with companies that far exceeded the limit of their warrants. In addition, two other contracting officers increased the value of contracts for task orders already awarded, a practice that has since been ended as a result of a NASA OIG investigation and related management referral.”

The OIG report recommended (Recommendation 5) that the program:

- Review all SLS program contracts overseen by the Marshall Office of Procurement to ensure that no contracting officer has exceeded his or her warrant authority;
- The Marshall Office of Procurement implements a process to prevent future unauthorized commitments from contracting officers exceeding warrants;
- Contract ratifications for any prior unauthorized commitments are completed and;
- The contracting officer who exceeded his warrant by \$318M is removed from any work related to the SLS program.

NASA management concurred with six of seven report Recommendations, including Recommendation 5. NASA's management's response to Recommendation 5 was:

- All applicable contracts and grants were reviewed in mid-2017, and all citations were investigated and dispositioned. All instances requiring ratification have been documented and are in the process of being ratified.
- Governing instruments are in place to ensure Federal Acquisition Regulations (FAR), the NASA FAR Supplement, and Agency requirements compliance. Focus training has also been conducted to reiterate limits and responsibilities afforded under a Contracting Officer's Certificate of Appointment.
- Ratification of actions is currently in work.
- The contracting officer in question had their warrant revoked and was removed from the Procurement Office in November 2017 and will be removed from the SLS program.

The OIG noted in its OIG report IG-19-001, "We consider management's comments to Recommendations 2, 3, 4, 5, and 7 responsive; therefore, those recommendations are resolved and will be closed upon completion and verification of the proposed corrective actions."

Even though the SLS program leadership appropriately resolved the outstanding issues previously noted by the OIG and the risk assessment demonstrated NASA consideration of the resolution, in this report, the OIG specifically references the SLS program as a program that should have been reported as susceptible to significant improper payments in the AFR. This conclusion infers NASA does not have discretion to rely on additional information and analysis to support conclusions in the risk assessment. For example, in FY 2018, the SLS program disbursements were \$2.23B in comparison to the total overpayments identified in FY 2018 (for the SLS) that equate to .0052 percent of the total program disbursements, which would not meet the OMB threshold for a program with high susceptibility of improper payments. Moreover, NASA management considered the OIG's review in OIG report IG-19-00, and management's corrective actions noted within the report when the low risk rating was assigned. NASA concluded the root cause of this issue was known and had been addressed as acknowledged by both management and OIG. There were not systemic, recurring issues. NASA management assessed there is not a risk of recurrence of this issue given actions completed. NASA concluded the best use of management's resources for SLS is supporting and monitoring the programs known remediation efforts, not conducting improper payment testing. Based on the assessment NASA conducted, management does not believe the SLS program is susceptible to significant improper payments nor does the AFR contain inaccurate and incomplete information. While NASA performed the risk assessment accurately, the OIG did not agree with the ratings on two risk factors. One in particular related to improper payment found at the Agency level that OIG inappropriately attributed to NSSC. This led to the OIG inappropriately concluding that one program, SLS, as being susceptible to a high risk of improper payments. NASA does not agree with this conclusion. Taking into account the OIG's conclusion, NASA still reported accurately in the AFR on 34 of 35 programs without exception, representing a 97 percent accuracy

rate, which fairly presents NASA's Improper Payment Program Risk posture and by any reasonable measure supports NASA's compliance with the Act per OMB Requirements.

The OIG noted that the Counsel of Inspector General on Integrity and Efficiency (CIGIE) and OMB audit guidance has recently added more emphasis on evaluation considerations in determining IPPIA compliance. NASA management fully supports an increased focus on evaluation and assessment of root cause issues in support of the IPERA program. Prior to the release of the CIGIE guidelines (July 9, 2019), NASA's risk assessment was complete. The OIG did not consider the timing difference and rather applied the new guidance retrospectively, without notice to NASA and evaluated NASA under the newly introduced guidelines. NASA was not allowed proper time to evaluate and incorporate the impacts of the new guidelines. NASA is currently evaluating ahead of completing the FY 2020 risk assessment. NASA believes a broader perspective will be more effective in incorporating the full scope of NASA's payment architecture and supporting internal control structure into reviews of the improper payment program. While NASA welcomes that approach, we completely disagree that the current year program is non-compliant and that this report provides evidence proving non-compliance.

Recommendation 2: In accordance with OMB guidance, obtain a statistically valid estimate of the annual amount of improper payments in the SLS program for reporting in the FY 2020 AFR, and complete the associated required reporting.

Management's Response: NASA management partially concurs with the OIG's recommendation. Although we do not agree with the OIG's conclusion that the SLS program is susceptible to high risk of improper payment, NASA will perform a statistical review of FY 2019 payments for the NASA SLS program and summarize the results in accordance with OMB guidelines. Key tasks to be performed are as follows:

- Perform a statistically valid random sample of program payments.
- Conduct testing to determine whether payments were proper or improper using criteria established by OMB.
- Extrapolate testing results to make a statistically valid estimate of the amount of improper payments.
- Prepare a final report detailing statistical review results.

For additional support about our non-concurrence with the OIG conclusion on the SLS program, refer to the Recommendation 1, Management Response above.

Estimated Completion Date: The estimated completion date for this activity is August 31, 2020.

Recommendation 3: Ensure that all risk factors are assigned risk ratings appropriately based on the supporting documentation in the risk assessment.

Management's Response: NASA management partially concurs with the OIG's recommendation. NASA management ensures all risk factors are assigned appropriately and incorporates the use of estimates to make appropriate judgements for the risk ratings. NASA will improve our process for documenting our judgment and related conclusions in the methodology of the risk assessment. NASA values its responsibility for imparting judgement based upon institutional knowledge about our internal control environment and procure to pay life cycle and its impact on NASA programs. NASA reserves the right to use discretion when assessing qualitative risk factors. NASA has conducted the risk assessment process in accordance with applicable OMB requirements. NASA's risk assessment process is designed to ensure that all risk factors are assigned risk ratings appropriately based on the documentation available and NASA's judgement to evaluate the risk of improper payments for NASA programs.

Estimated Completion Date: The estimated completion date for this activity is August 31, 2020.

Recommendation 4: Change the timing of the Improper Payments Data Call so the results are available in time to consider for the improper payment risk assessment.

Management's Response: NASA management partially concurs with the OIG's recommendation. NASA will analyze and consider the feasibility of changing the timing of the improper payments data call, in consideration of resource constraints and workflow annual schedules in relation to the perceived added benefit for the current year risk assessment. NASA will also consider timing constraints to include the OIG audit timelines versus the benefit of using prior year information that already exists to facilitate an expedient completion of the current year risk assessment. Based on minimum change in call data over the past three fiscal years, NASA can possibly use previous year information to support the assessment.

Estimated Completion Date: The estimated completion date for this activity is August 31, 2020.

We have reviewed the draft report for information that should not be publicly released. As a result of this review, we have not identified any information that should not be publicly released.

Once again, thank you for the opportunity to review and comment on the subject draft report. If you have any questions or require additional information regarding this response, please contact Jamell Sharpe on (202) 358-1643.

Melanie W. Saunders

Melanie Saunders

APPENDIX D: REPORT DISTRIBUTION

National Aeronautics and Space Administration

Administrator
Deputy Administrator
Associate Administrator
Chief of Staff
Chief Financial Officer
Deputy Chief Financial Officer for Finance

Non-NASA Organizations and Individuals

Office of Management and Budget
Deputy Associate Director, Energy and Space Programs Division
Government Accountability Office
Managing Director, Financial Management and Assurance
Director, Financial Management and Assurance
Director, Contracting and National Security Acquisitions

Congressional Committees and Subcommittees, Chairman and Ranking Member

Senate Committee on Appropriations
Subcommittee on Commerce, Justice, Science, and Related Agencies
Senate Committee on Commerce, Science, and Transportation
Subcommittee on Aviation and Space
Senate Committee on Homeland Security and Governmental Affairs
House Committee on Appropriations
Subcommittee on Commerce, Justice, Science, and Related Agencies
House Committee on Oversight and Reform
Subcommittee on Government Operations
House Committee on Science, Space, and Technology
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(Assignment No. A-20-001-00)