



June 29, 2010

TO: Mary Wakefield, Ph.D., R.N.
Administrator
Health Resources and Services Administration

FROM: /Lori S. Pilcher/
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SUBJECT: Health Resources and Services Administration's Bureau of Primary Health Care Facility Investment Program Grants — Internal Control Review of the Process for Awarding American Recovery and Reinvestment Act Funds (A-03-09-00364)

The attached final report provides the results of our review of internal controls over the process for awarding American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), funds at the Health Resources and Services Administration's (HRSA's) Bureau of Primary Health Care for Facility Investment Program (FIP) grants. This review was part of the Office of Inspector General's assessment of whether the Department of Health and Human Services is using Recovery Act funds in accordance with legal and administrative requirements and is meeting the accountability objectives defined by the Office of Management and Budget.

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that the Office of Inspector General (OIG) post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to contact me at (202) 619-1175 or through email at Lori.Pilcher@oig.hhs.gov. Please refer to report number A-03-09-00364 in all correspondence.

Attachment

Department of Health & Human Services

**OFFICE OF
INSPECTOR GENERAL**

**HEALTH RESOURCES AND
SERVICES ADMINISTRATION'S
BUREAU OF PRIMARY HEALTH CARE
FACILITY INVESTMENT PROGRAM
GRANTS –
INTERNAL CONTROL REVIEW
OF THE PROCESS FOR AWARDING
AMERICAN RECOVERY AND
REINVESTMENT ACT FUNDS**



Daniel R. Levinson
Inspector General

June 2010
A-03-09-00364

Office of Inspector General

<http://oig.hhs.gov>

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Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site.

OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

EXECUTIVE SUMMARY

BACKGROUND

The American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), was signed into law by President Obama on February 17, 2009. The Recovery Act includes measures to modernize our nation's infrastructure, enhance energy independence, expand educational opportunities, preserve and improve affordable health care, provide tax relief, and protect those in greatest need.

Every taxpayer dollar spent on the economic recovery must be subject to unprecedented levels of transparency and accountability. The five crucial objectives for the Department of Health and Human Services and its agencies are:

- Recovery Act funds are awarded and distributed in a prompt, fair, and reasonable manner.
- Recovery Act funds are transparent to the public, and the public benefits of these funds are reported clearly, accurately, and in a timely manner.
- Recovery Act funds are used for authorized purposes and every step is taken to prevent instances of fraud, error, and abuse.
- Projects funded under the Recovery Act avoid unnecessary delays and cost overruns.
- Projects funded under the Recovery Act ensure program goals are achieved, including specific program outcomes and improved results on broader economic indicators.

At the President's direction, Federal agencies are taking critical steps to carry out the Recovery Act effectively. An Office of Management and Budget (OMB) memorandum (April 3, 2009) updated initial implementing Recovery Act guidance (February 18, 2009) and requires that all Federal agencies and departments receiving Recovery Act funds must maintain strong internal controls and implement appropriate oversight mechanisms and other approaches to meet the accountability objectives of the Recovery Act.

Health Resources and Services Administration

The Health Resources and Services Administration (HRSA) is charged with increasing access to basic health care for those who are medically underserved. HRSA implements its programs through its six bureaus and 13 offices. The Office of Federal Assistance Management (OFAM) provides assistance and oversight to the bureaus. The bureaus, in conjunction with OFAM, establish goals and policies for the grant programs and activities applicable to the administration of the programs. The Bureau of Primary Health Care (BPHC) assesses the health care needs of underserved populations. BPHC awards grants to health centers to support primary health care services for the underserved and move toward eliminating health disparities.

Recovery Act Funding for the Facility Investment Program

The Recovery Act provides \$2.5 billion to HRSA to help stimulate the economy through the support of health care access for the underserved. Of the \$2.5 billion, \$2 billion was appropriated to support, modernize, and renovate health centers. The remaining \$500 million was appropriated to address the workforce shortage of health professionals.

Of the \$2 billion that the Recovery Act appropriated to support, modernize, and renovate health centers, HRSA apportioned \$525 million to the Bureau of Primary Health Care (BPHC) for the Facility Investment Program (FIP) grants. These competitive grants address pressing facility investment needs such as major construction, repairs, and renovations.

OBJECTIVE

Our objective was to assess the internal controls HRSA has in place over the FIP grant-award process used by BPHC to award Recovery Act funds to determine whether the controls have been suitably designed.

SUMMARY OF RESULTS

The internal controls over the grants-award process used to award BPHC's Recovery Act funds, as described by HRSA management, are suitably designed to provide reasonable assurance that the specified internal control objectives would be achieved if the described controls were complied with satisfactorily and applied as designed.

This report provides a sufficient understanding of HRSA's competitive grant process for awarding Recovery Act funds to FIP grantees as it pertains to control objectives in the following internal control areas: authorization and approval; accuracy, completeness and validity; physical safeguards and security; error handling; and segregation of duties.

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INTRODUCTION

BACKGROUND

Recovery Act Requirements

The American Recovery and Reinvestment Act of 2009, P.L. No. 111-5 (Recovery Act), was signed into law by President Obama on February 17, 2009. The Recovery Act includes measures to modernize our nation's infrastructure, enhance energy independence, expand educational opportunities, preserve and improve affordable health care, provide tax relief, and protect those in greatest need.

According to the Department of Health and Human Services (HHS) Recovery Act Web site,¹ every taxpayer dollar spent on the economic recovery must be subject to unprecedented levels of transparency and accountability.

The five crucial objectives for HHS and its agencies are:

- Recovery Act funds are awarded and distributed in a prompt, fair, and reasonable manner.
- Recovery Act funds are transparent to the public, and the public benefits of these funds are reported clearly, accurately, and in a timely manner.
- Recovery Act funds are used for authorized purposes and every step is taken to prevent instances of fraud, error, and abuse.
- Projects funded under the Recovery Act avoid unnecessary delays and cost overruns.
- Projects funded under the Recovery Act ensure program goals are achieved, including specific program outcomes and improved results on broader economic indicators.

At the President's direction, Federal agencies are taking critical steps to carry out the Recovery Act effectively. An Office of Management and Budget (OMB) memorandum (April 3, 2009) updated initial implementing Recovery Act guidance (February 18, 2009) and requires that all Federal agencies and departments receiving Recovery Act funds must maintain strong internal controls and implement appropriate oversight mechanisms and other approaches to meet the accountability objectives of the Recovery Act.

Health Resources and Services Administration

The Health Resources and Services Administration (HRSA) is charged with increasing access to basic health care for those who are medically underserved. HRSA establishes policies over its grant award process and provides standard terms and conditions for each type of grant program.

¹ <http://www.hhs.gov/recovery/reports/index.html>, accessed May 19, 2010.

HRSA implements its programs through its six bureaus and 13 offices, which provide leadership and financial support to health care providers through a wide range of programs and initiatives designed to safeguard the health and well-being of the Nation's most vulnerable populations.

HRSA programs are legislatively authorized by Congress. The legislation defines the purpose and provides appropriations for these programs. The Office of Federal Assistance Management (OFAM) provides assistance and oversight to the bureaus. The bureaus, in conjunction with OFAM, establish goals and policies for the grant programs and activities applicable to the administration of the programs.

Bureau of Primary Health Care

The Bureau of Primary Health Care (BPHC) awards both discretionary and formula grants and has the authority to determine the recipients of the grants and the amounts awarded. BPHC assesses the health care needs of underserved populations and awards grants to health centers to support primary health care services and move toward eliminating health disparities for the underserved.

Recovery Act Funding for the Facility Investment Program

The Recovery Act provides \$2.5 billion to HRSA to help stimulate the economy through the support of health care access for the underserved. Of the \$2.5 billion, \$2.0 billion was appropriated to support, modernize, and renovate health centers. The remaining \$500 million was appropriated to address workforce shortages of health professionals.

Of the \$2.0 billion that the Recovery Act appropriated to support, modernize, and renovate health centers, HRSA apportioned \$525 million to BPHC for Facility Investment Program (FIP) grants. These competitive grants support facility modernization and construction.

This review, one in a series of reviews of HRSA's internal controls over the granting of Recovery Act funds, addresses BPHC's award granting processes for FIP grants. FIP grants, funded by the Recovery Act and administered by BPHC, address pressing facility investment needs such as major construction, repairs, and renovations.

Health Resources and Services Administration Grant-Award Process

For the most part, HRSA grant applications must be submitted online through [Grants.gov](https://www.grants.gov), which is the Federal Government's on-line portal to find and apply for Federal grant funding. For Recovery Act FIP grants, BPHC requires that applications be submitted online through HRSA's Electronic Handbooks.² BPHC uses the Electronic Handbooks, a project management system, to set up funding opportunities and accept grantee applications. The Electronic Handbooks also enables electronic signature.

² BPHC received a waiver to allow announcement of and application for FIP grants through the Electronic Handbooks rather than [Grants.gov](https://www.grants.gov).

OFAM provides guidance relating to the laws, regulations, and policies pertinent to the administration of HRSA grants. OFAM conducts operational planning, review, awarding, and management of HRSA's portfolio of grants. Within OFAM, there are four divisions: Division of Financial Integrity, Division of Grants Policy, Division of Grants Management Operations, and Division of Independent Review. Each division has standard operating procedures.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to assess the internal controls HRSA has in place over the FIP grant-award process used by BPHC to award Recovery Act funds to determine whether the controls have been suitably designed.

Scope

We assessed HRSA's internal controls over the grant-award process used by BPHC to award Recovery Act funds to health centers through FIP competitive grants. Our assessment was limited to determining whether existing internal controls adequately achieved the internal control objectives for: (1) authorization and approval; (2) accuracy, completeness and validity; (3) physical safeguards and security; (4) error handling; and (5) segregation of duties.

We did not perform procedures to determine the operating effectiveness of these controls. Accordingly, we express no opinion on the operating effectiveness of any aspects of HRSA's internal controls over the grant-award process that BPHC used to award Recovery Act funds, individually or in the aggregate.

We performed fieldwork at HRSA headquarters offices in Rockville, Maryland, from July through August 2009.

Methodology

The internal control environment represents the collective effect of a number of elements in establishing, enhancing, or mitigating the effectiveness of specific policies and procedures. To gain an understanding of BPHC's control environment, we:

- reviewed relevant Federal laws and regulations, including Recovery Act guidance issued by the OMB, that BPHC must follow for awarding grants;
- reviewed HRSA's organizational structure, including segregation of functional responsibilities, policy statements, operating manuals, and personnel policies;
- reviewed the HRSA Federal Managers' Financial Integrity Act report;
- reviewed the HRSA Grants Management Cycle Memorandum for fiscal year ending September 30, 2008;

- reviewed the BPHC spending and implementation plans for FIP grants;
- interviewed HRSA and BPHC management as well as operations, administrative and other personnel responsible for developing, assuring adherence to, and applying internal controls; and
- reviewed the grant award process for grants funded with Recovery Act funds.

We conducted this performance audit 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

RESULTS OF REVIEW

The internal controls over the grant-award process used to award BPHC's Recovery Act funds as described by HRSA management are suitably designed to provide reasonable assurance that the specified internal control objectives would be achieved if the described internal controls were complied with satisfactorily and applied as designed.

This report provides a sufficient understanding of HRSA's grant process for awarding Recovery Act funds to FIP grantees as it pertains to control objectives in the following internal control areas:

- authorization and approval: transactions and other significant events should be authorized and executed only by persons acting within the scope of their authority;
- accuracy, completeness and validity: all transactions should be consistent with the originating data and fairly represent the economic events that actually occurred, and no valid transactions should be omitted;
- physical safeguards and security: physical controls need to be established to secure and safeguard vulnerable assets and to limit access to resources and records to authorized individuals;
- error handling: errors detected at any stage of processing should receive prompt corrective action and be reported to the appropriate level of management; and
- segregation of duties: key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud.

AUTHORIZATION AND APPROVAL

Internal Control Objective 1: Internal Controls Provide Reasonable Assurance That Grant Eligibility Requirements Are in Accordance With Laws, Regulations, Recovery Act Guidance, and Agency Policy

- BPHC’s policy is to look for competitive grant proposals for FIP projects to provide improvements in access to health services for underserved populations and create health center and construction-related jobs. Each type of HRSA grant program has its own set of eligibility requirements. Applicants for FIP awards can find eligibility information in section III of each funding opportunity announcement.
- HRSA’s policy is to prepare guidance to advise applicants about requirements for FIP grants. HRSA’s policy further states that guidance is sent to OFAM for review and comments.
- The HRSA “Objective Review Manual” states that HRSA will evaluate grant applications by a fair and impartial process. For FIP awards, applications are received in the Electronic Handbooks and provided to OFAM’s Division of Independent Review, which arranges for an objective external review by expert reviewers, based on specific published grant criteria.
- HRSA’s policy is to include the “HHS Grants Policy Statement” in all Notice of Awards as a term and condition of the award. The “HHS Grants Policy Statement” says that grant awards are for the reimbursement of actual and allowable costs incurred, and are subject to Federal cost principles. The cost principles are set forth in OMB Circulars A-87, and A-122; and are incorporated by reference in 45 CFR 74.25 and 92.30. The cost principles address four tests to determine the allowability of costs: reasonableness, allocability, consistency, and conformance. The “HHS Grants Policy Statement” also includes administrative and other remedies the Federal government may use if a grantee does not comply with requirements.

Internal Control Objective 2: Internal Controls Provide Reasonable Assurance That Information and Methods Used to Publicize the Program Are in Accordance With Laws, Regulations, Recovery Act Guidance, and Agency Policy

- OMB implementation guidance for the Recovery Act requires Federal agencies to provide information on the funding notifications made for all award types on Recovery.gov with a link to the agency’s Web site. The funding notifications stem from public announcements on the amount of funds available to entities outside of the Federal Government. The notifications include funds available immediately through formula or block grants, through the solicitation of applications or proposals for award in the future, or through any other public notification. Grants, contracts, loans, loan guarantees, cooperative agreements, and other forms of assistance are all subject to this reporting requirement.

- BPHC contacts grantees via email and the Electronic Handbooks to inform them of the funding opportunity provided through FIP grants. BPHC posts the grant eligibility requirements, program objectives, and financial management system requirements on its own Web site. The Web site is linked to Recovery.gov.
- BPHC's Web site contains a wide variety of resource materials that educate grantees about applicable regulations and policies governing the administration of grants. BPHC staff also provides policy interpretation and consultation to the grantee community.

Internal Control Objective 3: Internal Controls Provide Reasonable Assurance That Grant Application Processing Procedures Are Established and in Accordance With Laws, Regulations, Recovery Act Guidance, and Agency Policy

- HRSA's policy is to evaluate grant applications in a fair and impartial manner. The "HHS Awarding Agency Grants Administration Manual" (2.04.104C-1) requires discretionary competitive grant applications to undergo an independent, objective review to be considered for funding.
- As required, applications for competitive grants are processed through an objective review and assigned a numerical ranking. The Division of Independent Review uses an objective review process in which grant applications are reviewed by a committee of experts qualified by training and experience in fields or disciplines related to the application being reviewed. Potential reviewers are screened for prejudices, biases, predispositions, or conflicts of interest that could taint the review process. The reviewers evaluate each application based on published application guidance and assess the feasibility of each project. The results of the review are recorded in the Electronic Handbooks.
- For FIP awards, HRSA's policy is to review applications to consider the environmental impact of the proposed projects, cultural and historic preservation issues, readiness for Electronic Health Record purchase, and architectural and engineering reasonableness.
- Before awarding a grant, BPHC and OFAM ensure that administrative requirements have been addressed, including whether competitive grants were funded in rank order. For all new and competitive continuation awards, Congress is alerted at least 72 hours before the award is issued. The Congressional Liaison Office is automatically notified via the Grants Administration Tracking and Evaluation System. The Grants Management Officer, an OFAM employee, approves the Notice of Grant Award, which is sent to the grantee.

Internal Control Objective 4: Internal Controls Provide Reasonable Assurance That Grantee Procedures for Control, Use, and Reporting of Grant-Funded Operations Are in Accordance with Laws, Regulations, Recovery Act Guidance, and Agency Policy

- HRSA requires grantees to meet the standards and requirements for financial management systems set forth or referenced in 45 CFR § 74.21 or 92.20, as applicable.

Requirements for grantees' financial and administrative systems are included in the "HHS Grants Policy Statement."

- HRSA may impose corrective actions and/or include special conditions on awards or suspend, terminate, or withhold support. OFAM determines whether the entity has the financial management abilities and practices to use Federal resources in accordance with Federal rules and regulations.

Internal Control Objective 5: Internal Controls Provide Reasonable Assurance That Grant Requirements Are Noted and in Place

- The Authorized Organization Representative certifies that the applicant organization will be accountable both for the appropriate use of funds awarded and for the performance of the grant-supported project or other activities resulting from the application. The Authorized Organization Representative is also responsible to BPHC for ensuring that the organization complies with the terms and conditions of individual awards and organizationwide requirements, such as those concerning financial management and property management.
- A grantee acknowledges and accepts a FIP award and its associated terms and conditions by drawing down or requesting funds made available by the Notice of Award. Once the award is accepted by the grantee, the terms and conditions of the Notice of Award are binding.

ACCURACY, COMPLETENESS AND VALIDITY

Internal Control Objective 1: Internal Controls Provide Reasonable Assurance That Program Objectives Are Achieved in an Economical and Efficient Manner

- HRSA requires that OFAM review applications for appropriate eligibility and create a ranked listing of them based on local need, the applicant's response, other evaluative measures, the project's potential impact, resources/capacity, and budget/support requested.

Internal Control Objective 2: Internal Controls Provide Reasonable Assurance That Procedures Used to Process and Approve Grant Applications and Related Transactions Are Efficient

- BPHC requires that the FIP applications be submitted electronically through the Electronic Handbooks. The Electronic Handbooks contains the official grant files in electronic format. A HRSA contractor validates, edits, and batches the electronic applications and distributes them to BPHC and OFAM.
- For FIP grants, HRSA requires that submitted applications undergo checks through the Electronic Handbooks. The Electronic Handbooks checks to ensure that no viruses are

attached to the application and the DUNS number is correct.³ At BPHC, the application is checked against an application validation checklist. If there are no errors, the application moves further into the award process.

Internal Control Objective 3: Internal Controls Provide Reasonable Assurance That the Agency has Mechanisms in Place to Timely Award Grant and Contract Funds

- BPHC intends to obligate its Recovery Act funds within 2 years and disburse the funds in fiscal years 2009 through 2011. BPHC officials said BPHC will allocate additional staff as needed to address the increased number of grant applications. Communication is expedited with use of the Electronic Handbooks.

Internal Control Objective 4: Internal Controls Provide Reasonable Assurance That Only Those Grant Requests That Meet the Eligibility Requirements Are Approved

- HRSA policy requires that OFAM review the General Services Administration Listing of Parties Excluded from Federal Procurement and Non-Procurement Programs before issuing a grant.
- BPHC policy requires that it conduct an eligibility and completeness review of applications. Eligible applications are then forwarded to OFAM for objective review. OFAM certifies that all applicable requirements for an independent, competitive review have been carried out before funding a grant application. Also, the applications undergo a review by independent architects & engineers for compliance with requirements of the National Environmental Protection Act.
- Before awarding the grant, HRSA requires OFAM to perform an assessment that includes a budget review and a review of other information such as information in the Debarment and Suspension List and the Payment Management System. The Division of Financial Integrity performs a more extensive financial review of the potential grantees.

Internal Control Objective 5: Internal Controls Provide Reasonable Assurance That Grantee Records Are Periodically Substantiated and Evaluated

- Pursuant to OMB Circular A-133 and 45 CFR § 74.26, grantees that expend more than \$500,000 in a fiscal year are required to obtain audits of their organization's operations annually from private accounting firms. Additionally, HRSA provides technical assistance and educational outreach to educate staff and to enhance administrative oversight of program activities.

³ Date Universal Numbering System (DUNS) is a unique nine-digit number assigned by Dun and Bradstreet Information Services. It is the universal standard for identifying and keeping track of more than 92 million businesses worldwide. For applicants, the DUNS number in the application must match the DUNS number in the Electronic Handbooks system. The Electronic Handbooks allows applicants to access the status of their applications; grantees can access the status of their awards, submit reports, and communicate with BPHC electronically.

- OFAM and BPHC use progress reports, financial statement reports and performance review reports, correspondence from the grantee, audit reports, site visits, and other available information to monitor costs and program results, identify potential problems, and identify areas where technical assistance or enforcement action may be necessary.

PHYSICAL SAFEGUARDS AND SECURITY

Internal Control Objective 1: Internal Controls Provide Reasonable Assurance That Access to Grant and Accounting Records, Critical Forms, Processing Areas and Processing Procedures Are Permitted Only in Accordance with Policy

- HRSA maintains an agencywide security program to safeguard and secure access to records. In its Fiscal Year 2008 Improper Payments Information Act Risk Assessment (risk assessment), HRSA formalized system security requirements for all its financial and nonfinancial systems. HRSA's access controls include formal authorization, password requirements, and clearance levels. The risk assessment noted that HRSA also employs firewalls, intrusion detection systems, and anti-virus software at multiple tiers for information technology security. Finally, the risk assessment noted that HRSA has developed an Information Systems Security Plan to evaluate and mitigate potential threats.

Internal Control Objective 2: Internal Controls Provide Reasonable Assurance That Valuable Assets and Information Are Safeguarded From Unauthorized Access or Use

- HRSA officials told us HRSA has actively addressed security issues by providing frequent training to staff. HRSA has developed specialized security training for personnel with significant security responsibilities to comply with OMB requirements. HRSA also recently updated its security awareness course, which is an annual requirement for all personnel who use information systems.
- HRSA has a number of internal controls in place to ensure the safeguarding and security of data. HRSA maintains backup tapes offsite to provide recovery of data. It administers a Critical Infrastructure Protection program that emphasizes perimeter protection, incident response, and risk assessment. HRSA completes annual self-assessments, privacy impact assessments, and security reviews for all Federal Information Security Management Act (FISMA) critical systems. HRSA requires certification and accreditation for 100 percent of FISMA systems. Certification and accreditation ensures that safeguards are implemented effectively and commensurate with risks. HRSA also implemented HHS's "Security & Privacy Online Reporting Tool" for tracking FISMA information.

ERROR HANDLING

Internal Control Objective 1: Internal Controls Provide Reasonable Assurance That Health Resources and Services Administration Accurately and Promptly Classifies, Summarizes, and Reports Adjustments to Grant Application Information and Records

- The Electronic Handbooks provides a warning to alert the applicant to a less-than-ideal condition during the application process. Correcting the error allows the application to proceed.
- HRSA's policy does not allow applicants who have submitted their applications to correct errors and resubmit the corrected information through the Electronic Handbooks. To eliminate processing errors and ensure that all applicants are treated equally, HRSA accepts an applicant's first electronic submission as the final and only acceptable submission of any competing application submitted to the Electronic Handbooks.

SEGREGATION-OF-DUTIES

Internal Control Objective 1: Internal Controls Provide Reasonable Assurance That Opportunities for an Individual to both Cause and Conceal Errors Are Reduced

- BPHC's Project Officers establish or participate in the establishment of goals for new programs and are responsible for developing program guidance.
- BPHC's Associate Administrator's Office, the Office of General Counsel, and OFAM review, provide comments, and sign off on BPHC guidance.
- OFAM's Division of Grants Management Operations is responsible for coordinating all aspects of the grant-award process. Grants Management Officers are independent of BPHC.
- OFAM's Division of Independent Review is responsible for planning, directing and managing the objective review of new competing applications.
- OFAM's Division of Financial Integrity is responsible for performing the financial assessment and providing recommendations to its Division of Grants Management Operations and the bureau to which the award applies.