

**A PROGRESS REPORT TO
THE PRESIDENT
FISCAL YEAR 1996**



**President's Council on
Integrity and Efficiency**



**Executive Council on
Integrity and Efficiency**

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FOREWORD

We are pleased to present the fourth joint annual report of the President's Council on Integrity and Efficiency (PCIE) and the Executive Council on Integrity and Efficiency (ECIE). This report highlights the accomplishments of the Federal Inspectors General (IGs) during Fiscal Year (FY) 1996.

The impact of the combined councils in dollars alone was impressive during the year. Based on recommendations from the IGs, agency managers agreed to change their spending plans for \$15.1 billion, which can now be put to better use. Also as a result of IG recommendations, managers agreed to cancel or seek reimbursement of over \$5.5 billion in questioned costs.

IG investigations in FY 1996 resulted in the recovery of more than \$1.1 billion from companies and people who defrauded the Federal Government. In addition, IG investigative work resulted in 12,508 successful criminal prosecutions of wrongdoers and 4,633 debarments, exclusions and suspensions of firms or individuals doing business with the Government.

IGs also work together to improve the economy, efficiency and effectiveness of Government operations and programs. This year, PCIE and ECIE committees explored issues of common interest and concern, including a survey of the Offices of Inspector General on their involvement in Government Performance and Results Act activities and finalization of a Government-wide "master contract" that all IGs can use for their independent public accountant contract needs.

We would like to thank the IG at the Department of Education for the professional coordination and production of this year's report.

*June Gibbs Brown
Vice Chair
President's Council on
Integrity and Efficiency*

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The Inspectors General

IG MISSION AND HISTORY

The term "Inspector General" (IG) has been familiar to the military since the founding of the republic. The traditional role of the military IG has been to determine the operational readiness of our combat forces. The mission of the civilian IGs, however, is quite different. The civilian IGs harness the audit and investigative resources of their agencies for the express purpose of promoting economy, efficiency and effectiveness and preventing and reducing fraud, waste and abuse.

Prior to the 1970s, agencies experimented with adapting the military IG concept to civilian use with some success. The IGs identified widespread fraud, waste, abuse and scandals in agricultural, health and welfare programs which alarmed the government. Congressional hearings were held to explore ways in which the defects in these programs might be addressed. Congress felt that one way of addressing the defects would be to create a more permanent civilian IG structure. In a series of enactments beginning in 1976, Congress moved to establish statutory IGs with greater independence by placing them outside the administrative control of agency program officials, giving them specific authorities, and requiring direct reporting to Congress.

The legislation that created IGs, P.L. 95-452, *The Inspector General Act of 1978*, enacted October 12, 1978, as amended, creates "independent and objective units:

- (1) to conduct and supervise audits and investigations relating to programs and operations ...;
- (2) to provide leadership and coordination and recommend policies for activities designed:
 - (A) to promote economy, efficiency and effectiveness in the administration of, and
 - (B) to prevent and detect fraud and abuse in, such programs and operations; and
- (3) to provide a means for keeping the head of the establishment and the Congress fully and currently informed about problems and deficiencies..."

APPOINTMENT AND STRUCTURE

Inspectors General are appointed without regard to political affiliation, solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, public administration, or investigations. There are two types of Inspectors General, which vary by appointment authority. There are 27 Presidentially appointed IGs covering 29 agencies. They meet, together with other fraud-fighting officials, as the President's Council on Integrity and Efficiency (PCIE), established by executive order on March 26, 1981. There are 29 agency-head appointed IGs in the executive branch, plus one statutorily created agency-head appointed IG in the legislative branch. They meet together in a similar council called the Executive Council on Integrity and Efficiency (ECIE), established by executive order on May 11, 1992.

All PCIE and ECIE Offices of Inspector General (OIGs) are required to:

- (1) perform comprehensive audits of programs, operations, grantees and contractors of the agency; and
- (2) conduct criminal, civil and administrative investigations of those individuals and entities that may have engaged in fraud or otherwise violated laws and regulations designed to ensure and protect the government's programs, beneficiaries and taxpayers. Some ECIE OIGs do not have separate investigative offices, but would be responsible for arranging for any internal investigations within their agencies.

Many OIGs also have inspection or special review units, which conduct evaluations or perform management studies to help prevent loss and assure efficient and effective program administration and delivery of services. IGs also review existing and proposed legislation and regulations for their potential impact on agency economy and efficiency and for their susceptibility to fraud and abuse.

Inspectors General have a dual reporting responsibility to the agency head and to the Congress. By statute they report semiannually to the Congress, describing programmatic and administrative problems

and listing significant recommendations to address these problems; summarizing cost savings and funds available for better or more efficient use; and summarizing prosecutive referrals made, convictions obtained, and administrative actions taken or underway.

This dual reporting requirement, along with the IGs' statutory authority to control OIG resources and work (with a few specific exceptions in some agencies), is key to the IGs' independence in ensuring the objective examination and public disclosure of program weaknesses. By reporting to the agency head as well as to Congress, Inspectors General can better assure both their independence and prompt attention to their reports.

EFFICIENCY AND EFFECTIVENESS

Inspectors General and management pursue the same ultimate objective: the efficient and effective operation of programs and delivery of services. Indeed,

the IG should be viewed as a key element in any effective management program. The IGs act as independent fact-gatherers with no vested interest in particular programs or operations; may perform services at the request of the agency head; and serve as technical advisors in such areas as financial management systems and internal controls. The IGs made a strong statement regarding their concern for program improvement in their Inspector General Vision Statement, which outlined how IGs will work with management to achieve "positive change" in Federal programs.

OIGs may work in cooperation with state or local authorities, private entities or other organizations to accomplish their mission. Agency program managers are frequently involved in the formulation of ideas for the OIG workplan. Anyone may request that the IG conduct a specific audit, investigation or study with the assurance that the identity of the requester will not be revealed. The IGs also work together through the PCIE or the ECIE as the need arises to examine issues of major significance. The attached reports summarize the councils' work during FY 1996.

For regularly updated information on the IG community, please access **IGnet** at <http://www.sba.gov/ignet>

The President's Council on Integrity and Efficiency

The President's Council on Integrity and Efficiency, comprised primarily of the Presidentially appointed Inspectors General, was created by Presidential executive order on March 26, 1981 (updated in 1986 and 1992). The PCIE works to address integrity, economy and effectiveness issues that transcend individual government agencies; and to increase the professionalism and effectiveness of IG personnel throughout the government. The PCIE is chaired by the Deputy Director for Management of the Office of Management and Budget (OMB). In addition to the Presidentially appointed IGs, members include the Controller of the Office of Federal Financial Management, the Special Counsel of the Office of Special Counsel, the Director of the Office of Government Ethics, the Deputy Director of the Office of Personnel Management, and a representative of the Director of the Federal Bureau of Investigation.

The following report summarizes the statistical accomplishments of the PCIE IGs and the actions of the PCIE committees for Fiscal Year (FY) 1996. The individual IG semiannual reports to Congress have narrative examples of these statistical accomplishments and the IGs' recommendations for program improvements.

AUDITS AND INSPECTIONS

The majority of OIG resources are devoted to audits. The OIGs conduct audits using their own staff; they also supervise, coordinate or review audits performed by other Federal auditors, state and local government auditors and independent public accounting firms under contract to the Federal government or the auditee. Inspections are akin to policy and program evaluations, and are designed to support the overall mission of OIGs to promote economy, efficiency and effectiveness in program administration.

The following tables demonstrate the impact of OIG audits and inspections. The tables summarize key statistical accomplishments reported in the individual IG semiannual reports to Congress for the 6-month periods ended March 31 and September 30, 1996. These statistical accomplishments relate to recommendations that funds be put to better use; management decisions on recommendations that funds be put to better use; questioned costs; and management decisions on questioned costs.

RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

The Inspector General Act defines a recommendation that funds be put to better use as "a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including (A) reductions in outlays; (B) deobligations of funds from programs or operations; (C) withdrawal of interest subsidy costs on loans or loan guarantees,

insurance, or bonds; (D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor or grantee; (E) avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or (F) any other savings which are specifically identified."

During FY 1996, OIG audits and inspections recommended that over \$5.8 billion be put to better use. In conjunction with the Defense Contract Audit Agency (DCAA), OIGs recommended that a total of over \$10.1 billion to be put to better use (*Table I*).

The tables on the following pages present, by agency, the amount of funds recommended for better use by Offices of Inspector General in audits and inspection reports issued during FY 1996 (*Table I*) and the status of FY 1996 management decisions on OIG audit and inspection recommendations that funds be put to better use (*Table II*). Agency managers agreed with almost \$15 billion in recommendations that funds be put to better use.

Table I.
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE
FY 1996

Agency	OIG	DCAA	Total
Agency for International Development (AID)	\$ 19,159,629	\$ —	\$ 19,159,629
Department of Agriculture (USDA)	59,890,556 ^{1/}	1,128,688	61,019,244
Department of Commerce (DOC)	167,845,821 ^{2/}	5,887,407	173,733,228 ^{3/}
Corp. for National & Community Service (CNCS)	—	—	—
Department of Defense (DoD)	2,143,683,000	4,033,464,184	6,177,147,184
Department of Education (ED)	14,598,000	—	14,598,000
Department of Energy (DOE)	688,923,550	—	688,923,550
Environmental Protection Agency (EPA)	18,217,100	44,006,744	62,223,844
Federal Deposit Insurance Corporation (FDIC) ^{4/}	244,072	—	244,072
Federal Emergency Management Agency (FEMA)	4,899,051	2,600,000	7,499,051
General Services Administration (GSA)	342,146,930	143,564,419	485,711,349 ^{5/}
Department of Health & Human Services (HHS)	701,733,000 ^{2/}	—	701,733,000
Dept. of Housing & Urban Development (HUD)	285,000	26,000	311,000
Department of the Interior (DOI)	278,036,925 ^{6/}	39,960	278,076,885 ^{6/}
Department of Justice (DOJ)	18,564,369	—	18,564,369
Department of Labor (DOL)	66,284,444	—	66,284,444
National Aeronautics & Space Admin. (NASA)	559,900,000 ^{7/}	—	559,900,000 ^{7/}
Nuclear Regulatory Commission (NRC)	—	214,598	214,598
Office of Personnel Management (OPM)	—	—	—
Railroad Retirement Board (RRB)	—	—	—
Small Business Administration (SBA)	38,389,884 ^{8/}	—	38,389,884 ^{8/}
Social Security Administration (SSA)	100,700,000	—	100,700,000
Department of State (State)	1,235,000	—	1,235,000
Department of Transportation (DOT)	473,036,000	49,060,000	522,096,000
Department of the Treasury (Treasury)	41,777,000 ^{9/}	3,408,000	45,185,000 ^{9/}
United States Information Agency (USIA)	2,634,000	—	2,634,000
Department of Veterans Affairs (VA)	90,500,000	16,600,000	107,100,000 ^{10/}
TOTALS	\$ 5,832,683,331	\$ 4,300,000,000	\$ 10,132,683,331

Table II.
MANAGEMENT DECISIONS ON RECOMMENDATIONS
THAT FUNDS BE PUT TO BETTER USE
FY 1996

Agency	No Mgmt. Dec. Start FY 1996	Recs. Issued in FY 1996	Recs. Agreed to by Mgmt.	Recs. Not Agreed to by Mgmt.	No Mgmt. Dec. End FY 1996
AID	\$ 450,957	\$ 19,159,629	\$ 5,965,826	\$ 309,028	\$ 13,335,732
USDA	2,899,031,227	61,019,244	264,676,566	11,531,119	2,683,842,786
DOC	70,892,413	152,633,228 ^{1/}	56,254,007	44,646,503 ^{2/}	127,231,979 ^{2/}
CNCS	200,000	—	200,000	—	—
DoD	23,529,219,000	6,177,147,184	8,589,275,000	6,458,322,000	14,925,805,000
ED	62,661,311	14,598,000	6,972,411	21,283,900	49,003,000
DOE	259,585,855	688,923,550	190,486,575	386,955,964	370,858,822
EPA	208,678,178	62,223,844	63,366,428 ^{3/}	145,086,378	62,449,216
FDIC ^{4/}	—	244,072	244,072	—	—
FEMA	2,120,011	7,499,051	9,086,622	139,799	392,641
GSA	36,682,915	484,812,957 ^{5/}	337,449,323	3,356,775	180,689,774
HHS ^{6/}	8,355,010,000	701,733,000	3,819,089,000	65,992,000	5,171,662,000
HUD	4,144,000	311,000	3,444,000	—	1,011,000
DOI	339,962,444	278,076,885	160,843,608	6,517,232	450,678,489
DOJ	—	18,564,369	3,236,399	—	15,327,970
DOL	—	66,284,444	15,900,000	—	50,400,000
NASA	9,700,000	546,400,000 ^{7/}	464,500,000	—	91,600,000
NRC	—	214,598	214,598	—	—
OPM	—	—	—	—	—
RRB	—	—	—	—	—
SBA	25,865,055	38,389,884 ^{8/}	45,975,229 ^{9/}	18,471,710	325,000
SSA	473,494,702	100,700,000	164,578,702	—	409,807,000
State	20,351,100	1,235,000	19,981,000	—	1,605,100
DOT	265,597,000	522,096,000	385,260,000	206,173,000	149,491,000
Treasury	25,185,000	45,185,000 ^{10/}	33,535,000 ^{11/}	5,907,000 ^{10/}	30,928,000
USIA	—	2,634,000	2,634,000	—	—
VA	317,200,000	105,300,000 ^{12/}	375,700,000	13,200,000	33,600,000
TOTALS	\$ 36,906,031,168	\$ 10,095,384,939	\$ 15,018,868,366	\$ 7,387,892,408	\$ 24,820,044,509

QUESTIONED COSTS

The IG Act defines a questioned cost as "a cost that is questioned by the Office because of (A) an alleged violation or provision of law, regulation, contract,

grant, or cooperative agreement, or other agreement or document governing the expenditure of funds; (B) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (C) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable."

Table III (*below*) and Table IV (*page 7*) present, respectively: 1) the total costs questioned by OIGs in FY 1996 and 2) the total amount of management decisions to disallow costs questioned by OIGs. In FY 1996, agency managers agreed to disallow more than \$4.2 billion in questioned costs based on OIG recommendations.

Table III.			
QUESTIONED COSTS			
FY 1996			
Agency	OIG	DCAA	Total
AID	\$ 15,980,122	\$ 760,939	\$ 16,741,061
USDA	137,988,215 ^{2/}	214,752	138,202,967
DOC	5,126,819	—	5,126,819
CNCS	1,825,000	—	1,825,000
DoD	—	3,009,417,746	3,009,417,746
ED	53,717,483	—	53,717,483
DOE	7,627,797	—	7,627,797
EPA	207,120,549	1,923,219	209,043,768
FDIC ^{2/}	85,613,148	—	85,613,148
FEMA	11,781,317	—	11,781,317
GSA	27,272,963	—	27,272,963
HHS	214,443,600	20,400	214,464,000
HUD	41,565,000 ^{3/}	21,000	41,586,000 ^{3/}
DOI	16,087,902 ^{4/}	169,057	16,256,959 ^{4/}
DOJ	15,313,090	—	15,313,090
DOL	11,200,000	—	11,200,000
NASA	—	163,300,000	163,300,000
NRC	—	258,887	258,887
OPM	85,352,516	—	85,352,516
RRB	—	—	—
SBA	1,774,508	—	1,774,508
SSA	363,358	—	363,358
State	67,000	—	67,000
DOT	40,522,000	25,314,000	65,836,000
Treasury	2,838,000	1,900,000	4,738,000
USIA	209,000	—	209,000
VA	18,300,000	15,300,000	33,600,000
TOTALS	\$ 1,002,089,387	\$ 3,218,600,000	\$ 4,220,689,387

Table IV.
MANAGEMENT DECISIONS ON AUDITS
WITH QUESTIONED COSTS
FY 1996

Agency	No Mgmt. Dec. Start FY 1996	Recs. Issued in FY 1996	Disallowed Costs	Costs Not Disallowed	No Mgmt. Dec. End FY 1996
AID	\$ 58,319,908	\$ 16,741,061	\$ 8,261,654	\$ 56,009,318	\$ 10,789,997
USDA	3,616,754,607	138,202,967	1,566,929,937	492,178,371	1,695,989,961 ^{1/}
DOC	12,334,443	5,126,819	8,728,879 ^{2/}	3,633,909	5,350,889
CNCS	253,000	1,825,000	168,000	81,000	1,829,000
DoD	9,415,600,000	3,009,417,746	1,656,200,000	739,900,000	10,274,100,000
ED	550,066,482	53,717,483	60,593,372	40,871,762	502,072,731 ^{1/}
DOE	13,872,077	7,627,797 ^{3/}	192,028	3,572,582	17,510,370 ^{3/}
EPA	206,546,776	209,043,768	59,057,893	47,984,611	308,548,040
FDIC ^{4/5/}	21,278,000	85,613,148	87,915,276	19,089,612	—
FEMA	22,459,865	11,781,317	21,566,857	2,975,272	9,141,954 ^{6/}
GSA ^{7/}	5,596,761	27,272,963	27,307,874	608,335	5,508,442
HHS	505,821,000	214,464,000	274,644,000	10,445,000	435,196,000
HUD	33,252,000	41,586,000 ^{8/}	42,227,000 ^{8/}	8,479,000	24,132,000
DOI	55,611,025	16,256,959	13,935,827	12,026,896	45,905,261
DOJ	417,208	15,313,090	5,001,448	—	10,728,850
DOL	25,300,000	11,200,000	4,000,000	6,800,000	25,700,000
NASA	1,400,000	— ^{9/}	1,400,000	—	—
NRC	33,211	258,887	292,098	—	—
OPM	34,991,690	85,352,516	70,079,034	15,779,223	34,485,949
RRB	—	—	—	—	—
SBA	2,368,601	1,774,508	2,434,007	1,131,662	769,698
SSA	288,678	363,358	652,036	—	—
State	635,664	67,000	76,000	—	626,664
DOT	192,023,000	65,836,000	30,898,000 ^{2/}	87,875,000 ^{2/}	139,235,000
Treasury	8,229,000	4,738,000	2,998,000	1,585,000	8,384,000
USIA	5,282,000	209,000	1,224,000	398,000	3,869,000
VA	20,700,000	33,600,000	28,400,000	17,000,000	8,900,000
TOTALS	\$ 14,809,434,996	\$ 4,057,389,387	\$ 3,975,183,220	\$ 1,568,424,553	\$ 13,568,773,806

INVESTIGATIONS

The Inspector General Act requires IGs to provide policy direction for and to conduct, supervise and coordinate investigations relating to their agencies' programs and operations. Investigations cover a full range of criminal and administrative issues. Because OIGs frequently work cases with the FBI and because of the preeminent role of the Department of Justice in law enforcement matters, the Deputy Director of the FBI is a member of PCIE and chairs PCIE's Integrity Committee (*see page 13*).

The tables on the following pages illustrate the results obtained through OIG investigations in FY 1996. The accomplishments—successful criminal prosecutions, administrative sanctions and investigative recoveries—include the results of joint investigations. (On average, in FY 1996, OIGs conducted 6.65 percent of their investigations with other OIGs and 17.2 percent with non-OIG investigative agencies.)

SUCCESSFUL CRIMINAL PROSECUTIONS

OIG investigations of contractors, program participants and government employees can lead to criminal prosecutions. These prosecutions, when successful,

result in convictions that carry penalties such as prison terms, fines, settlements, and recoveries to the government. During FY 1996, OIGs working independently, or with other Federal and non-Federal investigative agencies, obtained 3,372 successful criminal prosecutions, including pretrial diversions (*Table V*).

Table V.			
SUCCESSFUL CRIMINAL PROSECUTIONS			
FY 1996			
Agency	Total	Agency	Total
Agency for International Development	5	Department of Justice	129
Department of Agriculture	738	Department of Labor	189
Department of Commerce	4	National Aeronautics & Space Admin.	42
Corporation for National Service	1	Nuclear Regulatory Commission	5
Department of Defense	292	Office of Personnel Management	15
Department of Education	58	Railroad Retirement Board	135
Department of Energy	41	Small Business Administration	69
Environmental Protection Agency	11	Social Security Administration	570
Federal Deposit Insurance Corporation	34 ^{1/}	Department of State	10
Federal Emergency Management Agency	22	Department of Transportation	127
General Services Administration	25	Department of the Treasury	316 ^{2/}
Department of Health & Human Services	151	United States Information Agency	2
Department of Housing & Urban Development	198	Department of Veterans Affairs	138
Department of the Interior	45		
TOTAL			3,372

INVESTIGATIVE RECOVERIES

Investigations conducted by OIGs often lead to recovery of money or property. The recoveries reported here are the total dollar value of repayments, payments ordered, settlements made pursuant to legal actions, and/or administrative monetary penalties.

They include recoveries made during investigations, legally ordered fines and penalties, restitutions and recoveries, out-of-court settlements, and penalties imposed through administrative proceedings. In FY 1996 OIG investigative recoveries totaled over \$995.6 million. Those recoveries go to the U.S. Treasury; to program, trust, or operating funds; and to other Federal and nonfederal entities victimized.

Table VI depicts the amount of investigative recoveries resulting from the efforts of PCIE members in FY 1996.

Table VI.	
INVESTIGATIVE RECOVERIES	
FY 1996	
Agency	Total
Agency for International Development	\$ 2,654,491 ^{1f}
Department of Agriculture	69,889,771
Department of Commerce	1,067,034
Corporation for National Service	3,497
Department of Defense	292,424,629
Department of Education	9,427,400
Department of Energy	40,335,464 ^{2f}
Environmental Protection Agency	5,601,837 ^{3f}
Federal Deposit Insurance Corporation	10,867,489 ^{4f}
Federal Emergency Management Agency	14,047,579
General Services Administration	25,260,906
Department of Health & Human Services	235,500,000
Dept. of Housing & Urban Development	41,815,521
Department of the Interior	2,329,745
Department of Justice	910,693
Department of Labor	36,510,258
National Aeronautics & Space Admin.	48,900,000
Nuclear Regulatory Commission	73,970
Office of Personnel Management	8,789,299 ^{5f}
Railroad Retirement Board	4,098,619
Small Business Administration	20,467,211
Social Security Administration	22,768,372
Department of State	637,360
Department of Transportation	16,923,667
Department of the Treasury	16,056,091 ^{6f}
United States Information Agency	260
Department of Veterans Affairs	68,300,000
TOTAL	\$ 995,661,163^{7f}

SUSPENSIONS/DEBARMENTS

In FY 1996, a total of 4,609 debarments, exclusions and suspensions were imposed upon individuals and entities doing business with the Federal government as a result of OIG investigations. Since 1981, OIG investigations have led to 35,423 administrative sanctions.

Table VII.	
SUSPENSIONS/DEBARMENTS	
FY 1996	
Agency	Total
Agency for International Development	1
Department of Agriculture	992
Department of Commerce	—
Corporation for National Service	—
Department of Defense	324
Department of Education	24
Department of Energy	20
Environmental Protection Agency	17
Federal Deposit Insurance Corporation	6 ^{1/2}
Federal Emergency Management Agency	—
General Services Administration	247
Department of Health & Human Services	1,408
Dept. of Housing & Urban Development	102
Department of the Interior	3
Department of Justice	—
Department of Labor	73
National Aeronautics & Space Admin.	38
Nuclear Regulatory Commission	—
Office of Personnel Management	1,259
Railroad Retirement Board	—
Small Business Administration	4
Social Security Administration	—
Department of State	1
Department of Transportation	37
Department of the Treasury	7
United States Information Agency	—
Department of Veterans Affairs	46
TOTAL	4,609

PERSONNEL ACTIONS

IGs are also responsible for investigating employees suspected of wrongdoing. In FY 1996, OIG investigations led to 1,972 personnel actions against employees (*Table VIII*). These personnel actions included terminations, reprimands, suspensions and demotions.

Table VIII. PERSONNEL ACTIONS FY 1996	
Agency	Total
Agency for International Development	2
Department of Agriculture	55
Department of Commerce	46
Corporation for National Service	3
Department of Defense	169
Department of Education	5
Department of Energy	247 ^{1/}
Environmental Protection Agency	21
Federal Deposit Insurance Corporation	14 ^{2/}
Federal Emergency Management Agency	3
General Services Administration	34
Department of Health & Human Services	13
Dept. of Housing & Urban Development	8
Department of the Interior	58
Department of Justice	108
Department of Labor	65
National Aeronautics & Space Admin.	48
Nuclear Regulatory Commission	57
Office of Personnel Management	3
Railroad Retirement Board	4
Small Business Administration	4
Social Security Administration	11
Department of State	33
Department of Transportation	23
Department of the Treasury	895 ^{3/}
United States Information Agency	—
Department of Veterans Affairs	43
TOTAL	1,972

PCIE PROJECTS AND COMMITTEES

The PCIE, in conjunction with the ECIE, maintains committees to examine important issues to assist them in their ongoing efforts to improve the effectiveness of their members in fighting fraud, waste and abuse across the Federal government. The following synopses highlight the FY 1996 activities and accomplishments of the PCIE committees.

AUDIT COMMITTEE

(Chair: *Valerie Lau, Inspector General, Department of the Treasury*)

The Audit Committee undertook or completed several important initiatives during FY 1996:

- < **Professional guides.** The committee has undertaken the updating of two important professional guides used by the IG community. In association with the Federal Audit Executive Council, the Audit Committee is updating the PCIE *Audit Peer Review Manual* (APRM), which is used to assure the quality and professionalism of audit functions. The revised APRM, expected to be issued in 1997, will incorporate recent changes to the *Government Audit Standards* and improve the quality and completeness of future peer reviews.

The committee has also formed a task group to revise the PCIE *Federal Financial Statement Audit Manual* (FFSAM) in response to changes in government financial management practices mandated by legislation such as the Chief Financial Officers Act and the Government Management Reform Act. The PCIE will be working with the General Accounting Office and the private-sector auditing and accounting community to assure that the FFSAM addresses the many new issues emerging in government financial management.

- < **Master contract.** The committee finalized plans to establish a PCIE-wide "master contract," which all OIGs can use for their independent public accountant (IPA) contract needs. Professional services available through the master contract will include not only traditional audit and accounting-related services, but specialties such as statisticians, actuaries, economists, electronic data processing auditing services, and other technical skills as they relate to audit activities. Much of the credit for this important initiative is due the Department of Labor OIG, the master contract's host agency.

- < **Evaluation of FECA programs.** As an Audit Committee project, the Department of Labor IG issued a report summarizing the results of 13 OIG audits evaluating the efficiency and effectiveness of Federal Employees' Compensation Act (FECA) programs. The participating IGs disclosed that the employing agencies generally need to improve the management of their workers' compensation programs.

Several recommendations in the IG reports addressed the need to improve procedures for returning injured employees to work, verifying charge-back reports and processing FECA claim forms. Agency officials generally agreed there is significant potential for improved cost containment and oversight.

INSPECTION AND EVALUATION COMMITTEE

(Chair: *James F. Hoobler, Inspector General, Small Business Administration*)

The Inspection and Evaluation Committee's accomplishments during FY 1996 included the following.

- < **Reports.** The committee produced two reports, which are described below.
 - *Accountability for Block Grants*, issued in July 1996, documents existing provisions for accountability in the 13 Federal block grant programs. The review identifies general accountability concepts, discusses specific issues concerning block grant statutes, and suggests ways to modify existing block grant programs to improve their accountability.
 - The second report, *Survey of Office of Inspector General Involvement in GPRA Activities*, issued in August 1996, examines the OIGs' role in their host agencies' implementation of the Government Performance and Results Act (GPRA). Conducted jointly with the PCIE Audit Committee, the survey found that nearly all of the IGs appointed by the President and about half of

the agency-appointed IGs were involved in their agencies' efforts to meet GPRA requirements.

Both reports were prepared by the Inspections Roundtable at the request of the chairman of the Inspection and Evaluation Committee.

- < **Inspections Roundtable.** The committee also oversaw several other initiatives of the Inspections Roundtable.
 - **Inspection services.** Teams of inspection managers were made available to discuss the different types of inspection services and products and how they might meet the needs of the Inspector General community. The teams met separately with four IGs who were considering forming or reorganizing inspection functions within their offices.
 - **IGnet.** The Roundtable also worked closely with the directors of IGnet on two projects: 1) development of a library of inspection report abstracts for public reference via the Internet; and 2) creation of a training resource on IGnet to help inspection personnel identify worthwhile training opportunities.
 - **Professional development program.** In collaboration with the committee, the Inspections Roundtable began planning for a professional development program for the inspections community, including inter-agency training specifically tailored for inspection staff and an executive seminar for senior inspection managers.

INTEGRITY COMMITTEE

(Chair: *Robert Bryant, Assistant Director, Criminal Investigative Division, Federal Bureau of Investigation*)

The Integrity Committee's activities and accomplishments during the fiscal year included a broad range of issues.

- < **Executive order.** Executive Order 12993 was signed by the President in March 1996. This order formally recognizes the Integrity Committee and specifically tasks it to receive, review, and refer for investigation allegations of wrongdoing against an Inspector General or an IG staff member.

The executive order also establishes the membership of the Integrity Committee, to consist of:

- 1) the FBI official serving on the PCIE (currently the Assistant Director of the Criminal Investigative Division), who serves as chair;
 - 2) the Special Counsel of the Office of Special Counsel;
 - 3) the Director of the Office of Government Ethics; and
 - 4) three Inspectors General, representing both the PCIE and the ECIE, who are appointed by the Deputy Director for Management of OMB, who chairs both councils.
- < **Policies and procedures.** In FY 1996, the Integrity Committee worked toward the formalization of its policies and procedures. These procedures, now officially signed, provide a framework for the committee's investigative function.

LEGISLATION COMMITTEE

(Chair: *Jeffrey Rush, Inspector General, Agency for International Development*)

The Legislation Committee's FY 1996 accomplishments and activities included the following.

- < **Referrals.** The Legislation Committee is responsible for reviewing draft legislation that is sent to OMB for comment as well as draft bills that contain provisions of interest to the IG community. This year the committee received for comment 27 referrals of proposed legislation and testimony from the Office of Management and Budget.
- < **Legislation.** The committee completed several important legislative initiatives, including the following.
 - **IG Act hearing follow-up.** The Legislation Committee met with staff of the Senate Subcommittee on Government Management, Information and Technology to discuss matters of interest. Among these are cooperative agreements for investigation services, consolidation of reports, information technology, audit planning, and testimonial subpoena authority.
 - **Asset forfeiture/equitable sharing.** The committee conducted a survey of PCIE In-

spectors General on the subject of forfeiture and equitable sharing and met with the Department of Justice to discuss asset forfeiture.

PROFESSIONAL DEVELOPMENT COMMITTEE

(Chair: *David Williams, Inspector General, Social Security Administration*)

During FY 1996, activities and accomplishments of the Professional Development Committee (PDC) included the following.

- < **Forums.** The PDC hosted a number of forums covering a wide variety of technical and management topics providing professional education credits. These topics ranged from "How Inspectors General Confront Change" to "The Office of the Future, Computers" and "IGs and CFOs [Chief Financial Officers]: Coming Together in Changing Times." These forums allowed members of the PCIE and ECIE, and others in the IG community, to exchange information and knowledge of emerging issues that might result in a more efficient way of conducting business.
- < **Publications.** The PDC issued its third *Journal of Public Inquiry*, a publication that focuses on issues of interest to the IG community.

ENDNOTES

Recommendations that Funds Be Put to Better Use (page 4)

- ^{1/} Includes \$615,340 in recommendations from work performed by nonfederal auditors.
- ^{2/} Includes recommendations from inspection activities.
- ^{3/} Is \$21.1 million greater than the comparable number in Table II. Includes inspection results not tracked by audit follow-up system.
- ^{4/} Includes FDIC/OIG data for the period plus that portion of Resolution Trust Corporation (RTC) OIG data from 10/1/95 through and including 12/31/96.
- ^{5/} The difference between this figure and the figure in Table II, column 3, represents recommendations in a final audit report issued in FY 1996 that has been removed from the resolution process due to continuing litigation activity.
- ^{6/} Includes \$7,973,174 in indirect cost proposals negotiated by OIG.
- ^{7/} Includes \$13.5 million from investigative activities, not included in audit follow-up system.
- ^{8/} Includes cost avoidances of \$38,064,884 from investigative activities.
- ^{9/} Includes 7 IRS inspection reports containing recommendations with a dollar value totaling \$23,984,000.
- ^{10/} Is \$1.8 million greater than comparable number in Table I. Includes \$1.8 million in investigative activities, not included in audit follow-up system.

Management Decisions on Recommendations that Funds Be Put to Better Use (page 5)

- ^{1/} Is \$21.1 million less than comparable number in Table I, which includes inspection results not tracked by audit follow-up system.
- ^{2/} Management agreed to funds to be put to better use in excess of recommended amounts.
- ^{3/} Includes \$43,343,643 in non-awards or unsuccessful bids.
- ^{4/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.
- ^{5/} The difference between this figure and the figure in Table I, column 3, represents recommendations in a final audit report issued in FY 1996 that has been removed from the resolution process due to continuing litigation activity.
- ^{6/} Includes recommendations from inspection activities.
- ^{7/} Is \$13.5 million less than comparable number in Table I, which includes investigative activities, not included in audit follow-up system.
- ^{8/} Includes cost avoidances in the amount of \$38,064,884 from Investigation Division activities.
- ^{9/} Includes \$517,000 for which no original audit recommendation was made.
- ^{10/} Includes 7 IRS inspection reports containing recommendations with a dollar value totaling \$23,984,000.
- ^{11/} Includes 10 OIG reports that were partially agreed to and partially not agreed to.
- ^{12/} Is \$1.8 million less than comparable number in Table I, which includes \$1.8 million in investigative activities, not included in audit follow-up system.

Questioned Costs (page 6)

- ^{1/} Includes \$48,607,776 in recommendations from work performed by nonfederal auditors.
- ^{2/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.
- ^{3/} Includes \$3,458,000 in costs questioned by audits and reviews under the Operation Safe Home Multifamily Equity Skimming effort. These costs were not included in issued audit reports.
- ^{4/} Includes questioned costs of \$13,912,830 in single audit reports.

Management Decisions on Audits with Questioned Costs (page 7)

- ^{1/} Because of adjustments in management decisions during the course of the fiscal year, there was a variance between the beginning and ending balances for FY 1996.
- ^{2/} Management agreed to disallow costs in excess of the amount questioned on certain audits.
- ^{3/} \$224,894 did not require a management decision and is deducted from column 3.
- ^{4/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.
- ^{5/} A small difference exists between the sum of the amounts in the first two columns and the sum of the amounts in the next two columns. This difference is the result of: 1) management's disallowance of \$111,030 more than the OIG questioned; and 2) rounding.
- ^{6/} This amount does not include \$557,099 which is currently in appeal status.
- ^{7/} Management decided to seek \$554,927 that exceeded recommended amounts.
- ^{8/} Includes \$3,458,000 in costs questioned by audits and reviews under the Operation Safe Home Multifamily Equity Skimming effort. These costs were not included in issued audit reports.
- ^{9/} Figures reflect only NASA/OIG audit activity and do not include DCAA audits.

Successful Prosecutions (page 8)

- ^{1/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.
- ^{2/} Includes 300 non-OIG prosecutive actions from Treasury's Law Enforcement Bureaus—the Bureau of Alcohol, Tobacco and Firearms (ATF); the United States Customs Service (Customs); the Internal Revenue Service (IRS); and the United States Secret Service (Secret Service)—over which Treasury OIG has oversight responsibility.

ENDNOTES

Investigative Recoveries (page 9)

- ^{1/} \$400,000 of this amount reflects a DOJ settlement that occurred on September 29, 1995, but was reported during FY 1996.
- ^{2/} Includes \$27,656 from inspections.
- ^{3/} Includes additional amounts not shown in EPA's *Semiannual Report to Congress*.
- ^{4/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.
- ^{5/} \$7 million of this amount was the result of the joint efforts of OIG auditors and investigators and is also reflected in Table IV.
- ^{6/} Includes \$14,035,755 in recoveries by Treasury's Law Enforcement Bureaus—ATF, Customs, IRS and Secret Service—over which Treasury OIG has oversight responsibility.
- ^{7/} Total includes \$10 million reported by three agencies—DoD, GSA and VA—as recoveries as the result of a joint investigation. The amounts reported by these agencies may overlap.

Suspensions/Debarments (page 10)

- ^{1/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.

Personnel Actions (page 11)

- ^{1/} Includes 18 personnel actions from the Office of Inspections.
- ^{2/} Includes FDIC/OIG data for the period plus that portion of RTC/OIG data from 10/1/95 through and including 12/31/96.
- ^{3/} Includes 845 non-OIG personnel actions by Treasury's Law Enforcement Bureaus—ATF, Customs, IRS and Secret Service—over which Treasury OIG has oversight responsibility.

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NOTE: *OIG semiannual reports are available electronically on the PCIE website, IGnet, at*

<http://www.sba.gov/ignet>

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800-488-8244 or 202-565-8644

The Executive Council on Integrity and Efficiency

The Executive Council on Integrity and Efficiency (ECIE), comprised primarily of the agency head appointed IGs, was created by Presidential executive order on May 11, 1992. The ECIE has the same mission as the PCIE: to address integrity, economy and effectiveness issues that transcend individual government agencies; and to increase the professionalism and effectiveness of IG personnel throughout the government. The ECIE is also chaired by the Deputy Director for Management of the Office of Management and Budget. In addition to the agency-head appointed IGs, members include the Controller of the Office of Federal Financial Management, the Special Counsel of the Office of Special Counsel, the Director of the Office of Government Ethics, the Deputy Director of the Office of Personnel Management, and a representative of the Director of the Federal Bureau of Investigation.

The following report summarizes the statistical accomplishments of the ECIE IGs for Fiscal Year 1996.

AUDITS AND INSPECTIONS

The tables on the following pages demonstrate the impact of OIG audits and inspections. The tables summarize key statistical accomplishments reported in the individual IG semiannual reports to the Congress for the 6-month periods ending March 31 and September 30, 1996. The statistical accomplishments relate to recommendations that funds be put to better use; management decisions on recommendations that funds be put to better use; questioned costs; and management decisions on questioned costs.

RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

The IG Act defines a recommendation that funds be put to better use as “a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including (A) reductions in outlays; (B) deobligations of funds from

programs or operations; (C) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (E) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (F) any other savings which are specifically identified.”

During FY 1996, ECIE member audits recommended that about \$136 million be put to better use (*Table I*).

Table I.
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE
FY 1996

Entity	Total	Entity	Total
Appalachian Regional Commission (ARC)	\$ 2,611,000	Legal Services Corporation (LSC)	—
Commodity Futures Trading Commission (CFTC)	—	National Archives and Records Adm. (NARA)	89,000
Consumer Product Safety Commission (CPSC)	—	National Credit Union Administration (NCUA)	—
Corporation for Public Broadcasting (CPB)	139,000	National Endowment for the Arts (NEA)	—
Equal Employment Oppty. Commission (EEOC)	—	Nat. Endowment for the Humanities (NEH)	16,000
Farm Credit Administration (FCA)	53,400	National Labor Relations Board (NLRB)	—
Federal Communications Commission (FCC)	1,780,646	Nat. Railroad Passenger Corporation (NRPC)	—
Federal Election Commission (FEC)	—	National Science Foundation (NSF)	41,603,481
Federal Housing Finance Board (FHFB)	—	Panama Canal Commission (PCC)	—
Federal Labor Relations Authority (FLRA)	12,850	Peace Corps (PC)	—
Federal Maritime Commission (FMC)	—	Pension Benefit Guaranty Corporation (PBGC)	—
Federal Reserve Board (FRB)	—	Securities and Exchange Commission (SEC)	—
Federal Trade Commission (FTC)	—	Smithsonian Institution (SI)	—
Government Printing Office (GPO)	—	Tennessee Valley Authority (TVA)	39,184,524
International Trade Commission (ITC)	—	U.S. Postal Service (USPS)	50,450,426
TOTAL			\$ 135,940,327

Table II (page 21) reports on the status of FY 1996 management decisions on OIG audit recommendations that funds be put to better use. Entity managers agreed with \$87 million in recommendations that funds be put to better use.

Table II.
MANAGEMENT DECISIONS ON RECOMMENDATIONS
THAT FUNDS BE PUT TO BETTER USE
FY 1996

Entity	No Mgmt. Dec. Start FY 1996	Recs. Issued in FY 1996	Recs. Agreed to by Mgmt.	Recs. Not Agreed to by Mgmt.	No Mgmt. Dec. End FY 1996
ARC	\$ 28,000	\$ 2,611,000	\$ 2,639,000	—	—
CFTC	—	—	—	—	—
CPSC	—	—	—	—	—
CPB	—	139,000	139,000	—	—
EEOC	—	—	—	—	—
FCA	—	53,400	—	—	53,400
FCC	—	1,780,646	—	—	1,780,646
FEC	—	—	—	—	—
FHFB	—	—	—	—	—
FLRA	—	12,850	12,850	—	—
FMC	—	—	—	—	—
FRB	—	—	—	—	—
FTC	—	—	—	—	—
GPO	4,796,898	—	177,000	—	4,619,898
ITC	—	—	—	—	—
LSC	—	—	—	—	—
NARA	—	89,000	89,000	—	—
NCUA	—	—	—	—	—
NEA	—	—	—	—	—
NEH	—	16,000	16,000	—	—
NLRB	—	—	—	—	—
NRPC	—	—	—	—	—
NSF	9,925,000	41,603,481	9,669,381	4,474,000	37,385,100
PCC	77,000	—	—	77,000	—
PC	—	—	—	—	—
PBGC	—	—	—	—	—
SEC	—	—	—	—	—
SI	276,000	—	—	—	276,000
TVA	3,875,754	39,184,524	35,475,398	1,772,371	5,722,509
USPS	106,258,257	50,450,426	38,943,559	27,436,034	90,329,090
TOTALS	\$ 125,236,909	\$ 135,940,327	\$ 87,161,188	\$ 33,759,405	\$ 140,166,643

QUESTIONED COSTS

The IG Act defines a questioned cost as "a cost that is questioned by the Office because of (A) an alleged violation or provision of law, regulation, contract, grant, or cooperative

agreement, or other agreement or document governing the expenditure of funds; (B) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (C) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable."

Table III (*below*) and Table IV (*page 23*) present, respectively, the total costs questioned by OIGs in FY 1996 and the total amount of management decisions to disallow costs questioned by OIGs. During FY 1996, OIG audits resulted in approximately \$292 million in questioned costs.

Table III.			
QUESTIONED COSTS			
FY 1996			
Entity	Total	Entity	Total
ARC	\$ 160,000	LSC	6,557
CFTC	—	NARA	272,000,000
CPSC	—	NCUA	586
CPB	—	NEA	531,953
EEOC	62,000	NEH	228,004
FCA	—	NLRB	—
FCC	297,041	NRPC	5,556,849
FEC	—	NSF	4,993,767
FHFB	1,553	PCC	730,877
FLRA	20,960	PC	57,403
FMC	—	PBGC	410,139
FRB	—	SEC	—
FTC	—	SI	—
GPO	302,663	TVA	5,155,076
ITC	—	USPS	1,862,593
TOTAL			\$ 292,378,021

Table IV reports on the status of FY 1996 management decisions to disallow costs questioned by OIGs. Entity managers agreed with almost \$1.6 billion in questioned costs.

Table IV.
MANAGEMENT DECISIONS ON AUDITS
WITH QUESTIONED COSTS
FY 1996

Entity	No Mgt. Dec. Start FY 1996	Recommendations Issued in FY 1996	Disallowances Agreed to by Management	Disallowances Not Agreed to by Mgt.	No Mgt. Dec. End FY 1996
ARC	\$ 48,000	\$ 160,000	\$ 21,000	\$ 34,000	\$ 153,000
CFTC	—	—	—	—	—
CPSC	—	—	—	—	—
CPB	—	—	—	—	—
EEOC	—	62,000	—	62,000	—
FCA	—	—	—	—	—
FCC	—	297,041	—	297,041	—
FEC	—	—	—	—	—
FHFB	810	1,553	1,986	377	—
FLRA	—	20,960	20,960	—	—
FMC	—	—	—	—	—
FRB	—	—	—	—	—
FTC	—	—	—	—	—
GPO	289,116	302,663	208,923	48,453	334,403
ITC	—	—	—	—	—
LSC	—	6,557	6,557	—	—
NARA	—	272,000,000	272,000,000	—	—
NCUA	—	586	586	—	—
NEA	32,959	531,953	47,932	—	516,980
NEH	228,817	228,004	382,321	—	74,500
NLRB	—	—	—	—	—
NRPC	20,670,086	5,556,849	9,063,958	16,398,381	764,596
NSF	6,158,529	4,993,767	949,795	756,336	4,914,076
PCC	3,977,078	730,877	550,042	4,012,425	145,488
PC	78,686	57,403	12,502	—	123,587
PBGC	—	410,139	410,139	—	—
SEC	436	—	38	398	—
SI	—	—	—	—	—
TVA	2,330,876	5,155,076	3,163,594	4,038,295	284,063
USPS	1,346,419,418	1,862,593	1,289,976,939	50,777,491	7,527,581
TOTAL	\$ 1,380,234,811	\$ 292,378,021	\$ 1,576,817,272	\$ 76,425,197	\$ 14,838,274

INVESTIGATIONS

The following tables illustrate the results obtained through OIG investigations during FY 1996. They summarize the statistical accomplishments reported by the individual IGs in their semiannual reports to the Congress as of March 31 and September 30, 1996. The accomplishments—successful criminal prosecutions, administrative sanctions and investigative recoveries—include the results of joint investigations.

Table V.			
SUCCESSFUL CRIMINAL PROSECUTIONS			
FY 1996			
Entity	Total	Entity	Total
ARC	—	LSC	1
CFTC	—	NARA	—
CPSC	—	NCUA	—
CPB	—	NEA	—
EEOC	1	NEH	—
FCA	—	NLRB	1
FCC	—	NRPC	5
FEC	—	NSF	2
FHFB	—	PCC	1
FLRA	—	PC	1
FMC	—	PBGC	—
FRB	—	SEC	—
FTC	1	SI	2
GPO	2	TVA	24
ITC	—	USPS	9,095
TOTAL			9,136

Table VI.
PERSONNEL ACTIONS
FY 1996

Entity	Total	Entity	Total
ARC	—	LSC	—
CFTC	—	NARA	5
CPSC	2	NCUA	1
CPB	—	NEA	—
EEOC	1	NEH	—
FCA	—	NLRB	1
FCC	—	NRPC	9
FEC	—	NSF	16
FHFB	1	PCC	9
FLRA	—	PC	4
FMC	—	PBGC	5
FRB	—	SEC	8
FTC	1	SI	4
GPO	13	TVA	52
ITC	2	USPS	—
TOTAL			134

Table VII.
SUSPENSIONS/DEBARMENTS
FY 1996

Entity	Total
GPO	23
PCC	1
TOTAL	24

Table VIII.
INVESTIGATIVE RECOVERIES
FY 1996

Entity	Total	Entity	Total
ARC	\$ —	LSC	\$ 21,122
CFTC	—	NARA	317
CPSC	—	NCUA	—
CPB	—	NEA	—
EEOC	—	NEH	—
FCA	—	NLRB	—
FCC	1,003	NRPC	594,000
FEC	—	NSF	6,576,984
FHFB	1,635	PCC	458
FLRA	—	PC	55,139
FMC	—	PBGC	5,651
FRB	—	SEC	—
FTC	6,400	SI	25,579
GPO	253,558	TVA	3,313,133
ITC	2,244	USPS	100,360,919
TOTAL			\$ 111,218,142

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January 1997.

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301-504-0573

**CORPORATION FOR PUBLIC
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202-783-5408

**EQUAL EMPLOYMENT OPPORTUNITY
COMMISSION**

800-849-4230

FARM CREDIT ADMINISTRATION

800-437-7322 or 703-883-4316

FEDERAL COMMUNICATIONS COMM.

202-418-0473

FEDERAL ELECTION COMMISSION

202-219-4267

FEDERAL HOUSING FINANCE BOARD

202-408-2544

FEDERAL LABOR RELATIONS AUTH.

800-331-3572

FEDERAL MARITIME COMMISSION

202-523-5865

FEDERAL RESERVE BOARD

800-827-3340 or 202-452-6400

FEDERAL TRADE COMMISSION

202-326-2800

GOVERNMENT PRINTING OFFICE

800-743-7574

LEGAL SERVICES CORPORATION

800-743-7574

**NATIONAL ARCHIVES AND RECORDS
ADMINISTRATION**

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**NATIONAL CREDIT UNION
ADMINISTRATION**

703-518-6357 or 800-778-4806

**NATIONAL ENDOWMENT FOR THE
ARTS**

202-682-5402

**NATIONAL ENDOWMENT FOR THE
HUMANITIES**

202-606-8423

NATIONAL LABOR RELATIONS BOARD

800-736-2983

NATIONAL SCIENCE FOUNDATION

703-306-2004

PANAMA CANAL COMMISSION

800-622-2625, ext. 272-7801

PEACE CORPS

800-233-5874

**PENSION BENEFIT GUARANTY
CORPORATION**

202-778-8855

**SECURITIES AND EXCHANGE
COMMISSION**

202-942-4460

TENNESSEE VALLEY AUTHORITY

800-323-3835

UNITED STATES POSTAL SERVICE

800-654-8896

GLOSSARY OF ACRONYMS AND ABBREVIATIONS

AID	Agency for International Development
ARC	Appalachian Regional Commission
BIB	Board for International Broadcasting
CFO	chief financial officer
CFTC	Commodity Futures Trading Commission
CNCS	Corporation for National Service
CPB	Corporation for Public Broadcasting
CPSC	Consumer Product Safety Commission
DCAA	Defense Contract Audit Agency
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
ECIE	Executive Council on Integrity and Efficiency
ED	Department of Education
EEOC	Equal Employment Opportunity Commission
EPA	Environmental Protection Agency
FBI	Federal Bureau of Investigation
FCA	Farm Credit Administration
FCC	Federal Communications Commission
FEC	Federal Election Commission
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
FHFB	Federal Housing Finance Board
FLRA	Federal Labor Relations Authority
FMC	Federal Maritime Commission
FRB	Federal Reserve Board
FTC	Federal Trade Commission
FY	fiscal year
GPO	Government Printing Office
GSA	General Services Administration
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
IG	Inspector General
IG Act	Inspector General Act of 1978 (as amended)
ITC	International Trade Commission
LSC	Legal Services Corporation
NARA	National Archives and Records Administration
NASA	National Aeronautics and Space Administration
NCUA	National Credit Union Administration
NEA	National Endowment for the Arts
NEH	National Endowment for the Humanities
NLRB	National Labor Relations Board
NPR	National Performance Review
NRC	Nuclear Regulatory Commission
NSF	National Science Foundation
OIG	Office of Inspector General

GLOSSARY OF ACRONYMS AND ABBREVIATIONS

(continued)

OMB	Office of Management and Budget
OPM	Office of Personnel Management
PAS	Presidentially appointed/Senate confirmed
PBGC	Pension Benefit Guaranty Corporation
PC	Peace Corps
PCC	Panama Canal Commission
PCIE	President's Council on Integrity and Efficiency
PS	United States Postal Service
RRB	Railroad Retirement Board
SBA	Small Business Administration
SEC	Securities and Exchange Commission
SI	Smithsonian Institution
TVA	Tennessee Valley Authority
USDA	Department of Agriculture
VA	Department of Veterans Affairs