



Office of Audit Workplan

Office of Inspector General for the U.S. Department of Labor



Fiscal Year 2013

Message from the Assistant Inspector General for Audit

I am pleased to provide the Office of Inspector General's (OIG) Audit Workplan for Fiscal Year (FY) 2013. We prepared this Workplan to inform Department of Labor (DOL) agencies of our annual, carryover, and new audits. These audits are presented here as they apply to four strategic goals and then further broken down into mandatory, discretionary, and American Recovery and Reinvestment Act (Recovery Act) audits. This Workplan does not include unanticipated work that results from legislative mandates, Congressional or Departmental requests, or emerging programmatic issues.

We are required to conduct mandatory audits by law or regulation. For example, the *Chief Financial Officers Act* requires an annual audit of DOL's financial statements, which is our largest mandatory audit. Other mandatory audits relate to DOL's mission-critical information systems and Job Corps center operators and service providers.

After we fund all mandatory audits, we use our remaining resources for discretionary audits. We decide which discretionary audits to conduct based on risk and potential effects on DOL's mission and goals. Additionally, we respond to allegations of fraud, waste, and abuse from various sources, including state and federal program managers and private citizens.

The OIG received a separate appropriation to audit DOL programs, grants, and projects funded by the Recovery Act. Since 2009, we have issued 36 Recovery Act audit reports. During FY 2013, we will complete several Recovery Act audits and start two more.

Most years, I meet with Agency management officials to review our plans and to ask for their ideas and priorities for oversight audits. Suggestions for issues or activities for the OIG to consider auditing are welcome at any time.

Elliot P. Lewis

Assistant Inspector General for Audit
U.S. Department of Labor

Table of Contents

U.S. Department of Labor, Office of Inspector General FY 2013 Audit Workplan	1
Mission Statement	1
Office of Audit	1
Strategic Goals	1
FY 2013 Management Challenges	2
FY 2013 Workplan	
Goal 1: Optimize the Use Performance and Accountability of Employment and Training Programs	3
Goal 2: Safeguard and Improve Worker and Retiree Benefit Programs	7
Goal 3: Optimize the Performance and Accountability of Worker Protection and Workplace Safety Programs	10
Goal 4: Assist DOL in Maintaining an Effective Management Process	13
Appendix A. Office of Audit Director Contact Information	15
Appendix B. Abbreviations and Acronyms Used in this Report	16

U.S. Department of Labor Office of Inspector General Office of Audit FY 2013 Workplan

Mission Statement

The Office of Inspector General serves the American worker and taxpayer by conducting audits, investigations, and evaluations that result in improvements to the effectiveness, efficiency, and economy of Department of Labor (DOL) programs and operations. We detect and prevent fraud and abuse in DOL programs and labor racketeering in the American workplace. We provide advice to the Secretary and the Congress on how to attain the highest possible program performance.

Office of Audit

The Office of Audit conducts audits to determine if: 1) DOL programs and operations are in compliance with applicable laws and regulations, 2) DOL resources are efficiently and economically utilized, and 3) DOL programs achieve their intended results.

Strategic Goals

The OIG's Strategic Plan for FY 2012 – FY 2016 established five Goals (see www.oig.dol.gov/public/reports/strategicplan.pdf).

Goal 1

Optimize the performance and accountability of employment and training programs – This goal covers employment and training programs authorized under the Workforce Investment Act (WIA), including Job Corps, and programs operated by the Bureau of Labor Statistics (BLS).

Goal 2

Safeguard and improve worker and retiree benefit programs – This goal covers Unemployment Insurance (UI); federal disability compensation programs; and pension, health, and welfare benefits programs.

Goal 3

Optimize the performance and accountability of worker protection and workplace safety programs – This goal covers worker protection programs designed to foster equal opportunity and fair wages, and worker safety and health programs implemented by the Occupational Health and Safety Administration (OSHA) and the Mine Safety Health Administration (MSHA).

Goal 4

Assist DOL in maintaining an effective strategic management process –

This goal covers the effectiveness and efficiency of DOL management, financial systems, and information technology systems.

Goal 5

The OIG's fifth goal, ***Combat the Influence of Organized Crime and Labor Racketeering in the Workplace***, is covered by the Office of Labor Racketeering and Fraud investigations. Therefore, the Office of Audit does not have any ongoing or planned projects that address this goal.

FY 2012 Management Challenges

For FY 2012, the OIG identified the following areas as significant management challenges for DOL (see www.oig.dol.gov/public/topchallenges/2012.pdf):

- Protecting the Safety and Health of Workers
- Protecting the Safety and Health of Miners
- Improving Performance Accountability of Workforce Investment Act Grants
- Ensuring the Effectiveness of the Job Corps Program
- Reducing Improper Payments
- Maintaining the Integrity of Foreign Labor Certification Programs
- Ensuring the Security of Employee Benefit Plan Assets
- Securing Information Technology Systems and Protecting Related Information Assets
- Ensuring the Effectiveness of Veterans' Employment and Training Service Programs
- Improving Procurement Integrity

FY 2013 Audit Workplan

The FY 2013 Audit Workplan is presented by OIG strategic goal in the sections that follow.

Goal 1: Optimize the Performance and Accountability of Employment and Training Programs

Mandatory Audits

Job Corps National Contracts—Carried Over. We will continue our work to determine if Job Corps' contracts for nationwide services, totaling approximately \$95 million annually, were awarded per the Federal Acquisition Regulation (FAR) and Job Corp requirements. Director: Ray Armada

Job Corps Center Maintenance—Carried Over. We will continue our work to determine the extent Job Corps ensured that: (1) maintenance and repairs were performed in a timely manner to minimize safety and health risks, and (2) allocated funds were spent effectively and efficiently. Director: Ray Armada

Job Corps Center Operator Subcontracting—New. We will determine the extent a center operator complied with the FAR and company policies when awarding Job Corps subcontracts. Director: Ray Armada

Career Transition Services (CTS)—New. We will determine if Job Corps ensured its CTS contractors met performance goals and maximized job and advanced education placements for students. Director: Ray Armada

Job Corps Center Safety—New. We will determine if Job Corps ensured its centers properly handled misconduct by notifying police when necessary, holding required disciplinary review panels, and reporting accurate and reliable misconduct statistics. We will address a hotline complaint that alleged these actions did not occur for a specific incident. Director: Ray Armada

Job Corps Contractor Indirect Costs—New. We will determine if Job Corps and the Office of the Assistant Secretary for Administration and Management (OASAM) ensured indirect cost proposals submitted by Job Corps center, Outreach and Admissions, and CTS contractors were timely, reasonable, and allowable per the FAR. Director: Ray Armada

Job Corps Participant Placement in Jobs and Advanced Education—New. We will determine if Job Corps improved the employability of its participants by evaluating the status of participants prior to enrolling in Job Corps, the training they received, their initial job placements, and their job retention after six and twelve months. We will determine if placement data reported by Job Corps and its contractors was accurate and reliable. Director: Ray Armada

Job Corps Student Travel—New. We will determine if Job Corps ensured that student travel funds were spent for intended and allowable purposes and we will address a hotline complaint that alleged improper use of student travel cards by a center employee. Director: Ray Armada

Office of Job Corps National Training Contractor Claim Costs—New. We will determine if costs submitted by Job Corps' national training contractors were supported and allowable and if the claimed cost process was adequate to ensure compliance with the FAR. Director: Ray Armada

Management of Job Corps Funds and Expenditures—New. We will determine if internal control processes over Job Corps funds management and expenditures were properly designed and implemented. The Secretary of Labor requested this audit. Director: Joe Donovan

Discretionary Audits

Training Youth for Apprenticeship under WIA—New. We will audit state and local workforce areas' use of WIA formula funds to effectively prepare eligible youth for apprenticeships. This will include a review of the Employment and Training Administration's efforts to outwardly promote the availability of these funds for apprenticeships. Director: Michael Hill

Northwest Pennsylvania Workforce Investment Board (WIB)—New. We will determine if the Northwest Pennsylvania WIB and its fiscal agent, the Regional Center for Workforce Excellence, properly reported fiscal and performance results. This audit is in response to a Congressional Request. Director: Michael Hill

Charlotte-Mecklenburg Workforce Development Board (WDB)—Carried Over. We will continue our work to determine if the Charlotte-Mecklenburg WDB ensured costs charged to its WIA grant were reasonable, allowable, and allocable under WIA Title I. Director: Michael Hill

Veterans Employment and Training Services (VETS) Jobs for Veterans State Grant Program—Carried Over. We will continue our work to determine if VETS' Jobs for Veterans State Grant Program has met the employment and training needs of veterans since many veterans have not been able to find meaningful work. For instance, the unemployment rate for post-9/11 veterans was 9.7 percent in September 2012, whereas the unemployment rate for nonveterans was 7.4 percent. Director: Richard Peña

VETS Jobs for Veterans State Grant Financial Reporting—New. We will determine the adequacy of VETS' controls over: 1) reporting program expenditures, 2) monitoring obligation authority, 3) retaining supporting documentation, and 4) recording costs of the Disabled Veterans' Outreach Program (DVOP), Local Veterans' Employment Representative (LVER), and Transition Assistance Program (TAP) workshops. Director: Richard Peña

VETS Implementation of the Veterans Retraining Assistance Program (VRAP)—New. We will determine if VETS: 1) established controls for ensuring veterans' eligibility, 2) identified high-demand occupations for training, and 3) informed veterans of job placement services. Director: Richard Peña

Discretionary Grants and Contracts Awarded by ETA—Carried Over. We will continue our work to determine if ETA closed grants per federal agency guidelines and analyzed final performance results for use in the pre-award phase of future grants. Director: Mark Schwartz

National Emergency Grants (NEG)—New. We will determine if ETA followed established policies when awarding NEG funds, including reviewing available WIA formula funds. We will also evaluate NEG program results. Director: Mark Schwartz

WIA Indian and Native American Program—New. We will determine if grant programs authorized under WIA Section 166 to support employment and training activities for Indian, Alaska native, and Native Hawaiian individuals, achieved grant objectives and assisted the intended populations. Director: Mark Schwartz

Recovery Act

Recovery Act: Required Employment and Case Management Services under the Trade and Globalization Adjustment Assistance Act of 2009 (TGAAA)—Carried Over. We will continue our work to determine: 1) if states provided eligible workers with employment services and case management services, as required by TGAAA; 2) the extent eligible workers were trained and placed in training-related jobs that resulted in continued employment; and 3) if ETA could demonstrate that additional funding for employment and case management services resulted in participant job placement and job retention. Director: Fred Howell

Recovery Act: Outcomes from WIA Training and Services to Adults and Dislocated Workers—Carried Over. We will continue our work to determine: 1) the extent states used additional WIA Adult and WIA Dislocated Worker formula funds provided by the Recovery Act to increase the percentage of participants receiving training and other direct services; 2) the extent states gave priority of service to public assistance recipients and low-income adults in the WIA Adult Program; and 3) if ETA provided adequate technical assistance and oversight to states for prioritizing services to public assistance recipients and low-income persons in the WIA Adult Program. Director: Fred Howell

Recovery Act: Outcomes from the On-the-Job Training National Emergency Grants funded under the Recovery Act—Carried Over. We will continue our work to determine the extent: 1) ETA ensured states and grantees administered and awarded Recovery Act funds properly and that eligible participants were served; 2) participants were trained, placed, and retained under the grants; and 3) employers were properly and accurately reimbursed for training. Director: Fred Howell

Recovery Act: Grants to Colleges under the Recovery Act—New. We will determine: 1) if costs were claimed in accordance with the grant agreement and applicable OMB Circulars; 2) the characteristics of participants served; 3) the types of training and services participants received and if those services met the terms of the grant; and 4) the outcomes for participants. Director: Fred Howell

Goal 2: Safeguard and Improve Worker and Retiree Benefit Programs

Mandatory Audits

Federal Employees' Compensation Act (FECA) Special Benefit Fund—Annual.

We will determine if: 1) the internal controls over processing transactions in the FECA Special Benefit Fund were described, suitably designed, and operating effectively as of March 31, 2013; and 2) the schedules of total actuarial liability, net intra-governmental accounts receivable, and benefit expense were fairly stated for the year ending September 30, 2013. Director: Joe Donovan

Longshore and Harbor Workers' Compensation Act (LHWCA) Special Fund and District of Columbia's Workmen's Compensation Act (DCWA) Special Fund Financial Statement Audits—Annual. We will determine if DOL's LHWCA Special Fund and the DCWA Special Fund financial statements presented fairly, in all material respects, the financial position of the LHWCA and DCWA Special Funds at September 30, 2013 and September 30, 2012. Director: Joe Donovan

Review of Agency Reports on Improper Payments for High Priority Programs—Annual. We will determine: 1) if DOL's annual report on reducing improper UI payments complied with all the requirements of Executive Order 13520; 2) if the figures represented in the annual report were accurate; and 3) if DOL could improve its plan for meeting improper payment reduction targets. Director: Joe Donovan

Review of DOL's Improper Payment Reporting in the Annual Financial Report—Annual. We will determine if DOL complied with the *Improper Payments Information Act*, which requires DOL to: 1) conduct a program-specific risk assessment for each required program or activity; 2) publish and meet annual reduction targets for each program assessed to be at risk for improper payments; and 3) report information on its efforts to recapture improper payments. Director: Joe Donovan

Discretionary Audits

Employment Benefits Security Administration (EBSA) Form 5500 Reporting—Carried Over. We will continue our work to determine: 1) if the information currently reported by employee benefit plans on Form 5500 is useful to EBSA and plan participants; and 2) if plans could report additional information that would benefit EBSA and plan participants. The Form 5500 Series was developed so employee benefit plans could satisfy annual reporting requirements under Title I and Title IV of the *Employee Retirement Income Security Act (ERISA)* and the Internal Revenue Code. Director: Ralph McClane

EBSA’s Oversight of Investments—New. We will evaluate EBSA’s guidance and oversight of employee benefit plan investments, giving special attention to alternative investments such as hedge funds and private equity. Director: Ralph McClane

EBSA’s Oversight of Plan Selected Annuity Providers—New. We will determine the extent EBSA has controls in place to ensure that fiduciaries meet their responsibilities to prudently select annuity providers solely for the economic benefit of plan participants and beneficiaries. Director: Ralph McClane

Trustee and Custodial Holding of Plan Assets—New. We will determine the extent financial institutions that are exempt under the limited-scope audit provision of the Employee Retirement Income Security Act (ERISA) have accountability and control over the assets they certify. ERISA’s limited-scope audit exemption allows auditors to forego providing assurances on asset information when the asset information has already been certified by particular financial institutions. Director: Ralph McClane

District of Columbia (DC) Department of Employment Security (DOES)—Carried Over. We will continue our work to determine if DC DOES had sufficient controls and processes in place to ensure costs claimed for ETA grants were supported by the general ledger and were reasonable, allocable, and allowable per federal cost principles. We initiated this audit in response to a request from the Assistant Secretary for Employment and Training. Director: Michael Hill

DC DOES Unemployment Insurance—New. We will determine if DC DOES has sufficient controls in place to prevent improper payments of UI claims. We initiated this audit in response to a request from the Assistant Secretary for Employment and Training. Director: Michael Hill

FECA Case Management—Carried Over. DOL’s Office of Workers’ Compensation Programs (OWCP) administers FECA, which provides benefits to all federal civilian employees and their eligible survivors for injuries sustained on the job. Working with the Department of Veterans Affairs (VA) OIG, we will continue our work to determine the effectiveness of VA’s and OWCP’s FECA program management and cost controls for processing VA’s FECA claims. Director: Michael Hill

FECA Data Mining— New. Using specialized data analytics and modeling software, we will assess the strength of OWCP’s FECA case management and payment functions by identifying trends, anomalies, and relationships of program controls. Directors: Keith Galayda and Michael Hill

Improper Black Lung Compensation Payments—New. We will determine if OWCP stopped paying benefits to deceased claimants or to their dependents when their dependent’s eligibility ended. We will also determine if OWCP

coordinated with state workers' compensation agencies to ensure dual benefits were accurate. Director: Michael Hill

ETA Controls over Embargoed Data—Carried Over. We will continue our work to determine the extent ETA is protecting embargoed UI Weekly Claims data from unauthorized use or disclosure. We will also determine if ETA has corrected control deficiencies which led to an early release of embargoed data on August 8, 2012. Director: Tracy Katz

UI Overpayment Recovery, Georgia Department of Labor—Carried Over. We will continue our work to determine if the State of Georgia had adequate controls and systems in place to detect and recover UI benefit overpayments. Director: Anthony Grice

Effectiveness of States' Ability to Address Insolvent Unemployment Trust Funds—New. We will determine the current conditions of states' UI trust funds. We will also identify policies or practices that contributed to their conditions and identify initiatives for ensuring the future solvency of the states' trust funds. Director: Anthony Grice

Unemployment Insurance Administrative Cost Allocation Use of Resource Justification Model—New. We will determine if ETA's Resource Justification Model used to allocate administrative funds to states accurately determines states administrative funding requirements. Director: Anthony Grice

Recovery Act

Recovery Act: Effectiveness of State Workforce Agencies (SWAs) in Recovering UI Improper Payments—New. We will determine if SWAs have effective internal controls to detect, reduce, and report the recovery of UI improper payments funded by the Recovery Act. Director: Fred Howell

Goal 3: Optimize the Performance and Accountability of Worker Protection and Workplace Safety Programs

Discretionary Audits

ETA Management of Permanent Labor Certification Program (PERM)

Applications Review—Carried Over. We will continue our work to assess the effectiveness of ETA’s internal controls over the PERM application approval process by determining if certified applications were complete and accurate. Director: Richard Peña

ETA Action to Strengthen Procedures for Processing H-1B Labor Conditions

Applications (LCAs)—Carried Over. Since April 2009, ETA’s Office of Foreign Labor Certification has used an automated system called iCERT to initially process LCAs. We will continue our work to determine if iCERT’s electronic checks flag LCAs that are potentially incomplete or inaccurate. Director: Richard Peña

MSHA’s Implementation of Corrective Actions to Address Recommendations

Made for Upper Big Branch—New. We will determine if MSHA implemented corrective actions for 87 recommendations from its internal review and 4 recommendations from an independent panel assessment of the explosion at the Upper Big Branch mine on April 5, 2010, that killed 29 miners. This audit is in response to a Congressional Request. Director: Nicholas Christopher

Follow-up on OIG’s Report on the Crandall Canyon Roof Collapse—Carried

Over. The August 2007 roof collapse at Crandall Canyon mine raised significant questions about MSHA’s approval of its roof control plan. After the collapse, the OIG issued Report No. 05-08-003-06-001, “MSHA Could Not Show It Made the Right Decision in Approving the Roof Control Plan at Crandall Canyon Mine.” We will continue conducting a follow-up audit of MSHA’s process for reviewing roof control plans and the effectiveness of its subsequent inspections to ensure compliance with the plans. Director: Nicholas Christopher

Metal and Nonmetal Mine Rescue Contests—Carried Over.

We will continue our work to determine if MSHA complied with federal laws and regulations when it held mine rescue contests in Reno, NV, in 2006, 2008, 2010, and 2012. Each contest involved more than 30 mine rescue teams and more than 100 MSHA employees. Director: Nicholas Christopher

MSHA Metal and Nonmetal Inspections, South Dakota—Carried Over.

We will continue our work to determine if MSHA’s enforcement levels in South Dakota were consistent with its enforcement levels in other states and MSHA regions.

This audit is in response to a Congressional Request. Director: Nicholas Christopher

Review of MSHA’s Use of Section 110 of the *Federal Mine Safety and Health Act of 1977 (MINE Act)*—New. We will assess MSHA’s use of Section 110 of the MINE Act, which authorizes civil penalties against mine officers and directors for knowingly violating certain safety and health standards. Director: Nicholas Christopher

MSHA Oversight of Accident and Injury Reporting—New. We will determine if the process for discovering unreported accidents, which currently requires MSHA to gather and compare information from state workers’ compensation records, could be improved. The MINE Act requires mine operators to report most accidents and injuries, but MSHA has found that approximately half of the mines it audited failed to report or underreported injuries. Director: Nicholas Christopher

OSHA’s Voluntary Protection Program (VPP)—Carried Over. VPP recognizes worksites that implement effective safety and health systems and maintain injury and illness rates below national averages. We will continue our work to determine if OSHA’s VPP clearly defined performance-based criteria, consistently applied the criteria to all worksites, and consistently re-evaluated worksites. Director: Mark Schwartz

OSHA’s Usage of National Emphasis Programs (NEPs) and Local Emphasis Programs (LEPs)—New. OSHA uses its National and Local Emphasis Programs to target high-hazard industries associated with severe injuries and fatalities. We will determine the extent results from NEPs and LEPs are analyzed and used to impact working conditions in targeted high-hazard industries. Director: Mark Schwartz

Wage and Hour Division (WHD) Procedures to Ensure that Employees Receive Back Wages—Carried Over. We will continue our work to determine if WHD ensured that workers received their back wages in a timely manner. WHD collects back wages on behalf of workers when employers violate minimum wage laws. WHD then holds those back wages in an account until it locates the workers. In recent years, the balance in the back wage account has increased, which could indicate that WHD has not disbursed the funds in a timely manner. Director: Anthony Grice

Davis-Bacon Prevailing Wages Survey Accuracy and Timeliness—New. We will determine if WHD: 1) issued prevailing wage determinations that were current and accurate, and 2) adequately monitored the survey process to ensure performance goals were met. Director: Anthony Grice

Recovery Act

Recovery Act: OSHA Activities under the Recovery Act—Carried Over. We will continue our work to determine how much money OSHA received under the Recovery Act, how OSHA spent that money, and how well OSHA achieved its Recovery Act objective to hire 76 full time equivalent employees for inspections and enforcement activities. Director: Fred Howell

Goal 4: Assist DOL in Maintaining an Effective Management Process

Mandatory Audits

DOL Consolidated Financial Statements Audit—Annual. We will determine if DOL’s consolidated financial statements present fairly, in all material respects, the financial position of DOL as of September 30, 2013, and September 30, 2012. Director: Joe Donovan

Single Audit Compliance, Quality Control Reviews of Single Audit Reports—Annual. We will determine if selected independent auditors complied with the requirements of the *Single Audit Act*. Specifically, we will determine if the audits were conducted in accordance with applicable standards and single audit requirements and if there is a need for any follow-up work. We will also report on any issues that may require management’s attention. Director: Melvin Reid

Single Audit Compliance, Desk Reviews of DOL Grantee Reports Referred by the Federal Audit Clearinghouse—Annual. We will continue to perform desk reviews of all single audit reports issued to DOL grantees that are referred to us for review by the Federal Audit Clearinghouse. For each report, we will determine if: 1) the independent auditor’s report, Schedule of Findings and Questioned Costs, Schedule of Expenditures of Federal Awards, and corrective action plans are acceptable; 2) issues identified in the report require follow-up audit work; 3) a quality control review should be conducted; and 4) other issues identified in the report should be brought to the attention of the appropriate DOL funding agency or agencies. Director: Melvin Reid

Federal Information Security Management Act (FISMA) Audits—Annual. FISMA requires each federal agency to develop, document, and implement an agency-wide program to provide security for its information and information systems. Each year OIG determines if DOL’s information security program, policies, and practices for major financial and non-financial information systems implement required security controls; and if DOL’s oversight and monitoring, including continuous monitoring activities of DOL’s Office of the Chief Financial Officer, ensure the security and privacy of information contained in agency computer systems. Director: Keith Galayda

Independent Verification and Validation of Agency Remediation—Annual. We will continue our work to determine: 1) if DOL management took appropriate and timely action to remediate identified security weaknesses, and 2) if DOL agencies used “Plans of Action and Milestones” to schedule and check the progress of remediation actions. Director: Keith Galayda

Discretionary Audits

DOL Travel Cards—Carried Over. We will continue our work to determine: 1) if DOL canceled separated employees' travel cards and their associated Citibank accounts in a timely manner; and 2) if DOL's controls ensured that travel cards were used per federal laws, regulations, and departmental guidance. Director: Tracy Katz

DOL's Use of Space in the San Francisco Federal Building—New. We will determine if DOL is effectively using the San Francisco Federal Building to provide office space for San Francisco based employees. Director: Tracy Katz

DOL's Regional Transit Subsidy Program—New. We will determine if DOL has the necessary controls to ensure compliance with federal laws and regulations for its regional transit subsidy program. Director: Tracy Katz

DOL Media Sanitization—Carried Over. We will continue our work to determine if DOL agencies effectively sanitized computer equipment before transferring or disposing it. Director: Keith Galyada

DOL's Sensitive Compartmental Information Facility (SCIF)—New. We will determine if DOL's SCIF uses formal access control systems as required by the Director of the Central Intelligence Agency. Director: Keith Galayda

DOL's Information Technology (IT) Investment Management Process—New. We will assess DOL's IT investment management process using the Government Accountability Office's Information Technology Investment Management framework. Director: Keith Galayda

Grant and Contract Audits—Annual. We plan to conduct financial and performance audits of selected DOL grants and contracts to determine if they were awarded properly, costs were allowable, and obtained desired results. Directors: As Assigned

Complaint Response—Annual. The OIG receives complaints and referrals alleging fraud, waste, abuse, and misconduct from a variety of sources, including federal managers and employees, state and local grantee officials, DOL program participants, and private citizens. All complaints are reviewed and prioritized for further research based on the nature, magnitude, and specificity of the allegation or complaint. As a result of the research, we perform audits of some complaints to determine if the allegation or complaint has merit and if corrective actions are required. Directors: As assigned

Appendix A. Office of Audit Director Contact Information and Programmatic Assignments

Director	Program/Agency	Telephone	E-mail Address
Armada, Ray	Job Corps	415-625-2713	Armada.Ray@oig.dol.gov
Christopher, Nicholas	MSHA	312-353-2416	Christopher.Nicholas@oig.dol.gov
Donovan, Joseph	OCFO	202-693-5248	Donovan.Joseph@oig.dol.gov
Galayda, Keith	IT	202-693-5259	Galayda.Keith@oig.dog.gov
Grice, Anthony	UI, ES, WHD, YouthBuild	215-446-3704	Grice.Anthony@oig.dol.gov
Hill, Michael	WIA, OWCP, TAA	215-446-3701	Hill.Michael@oig.dol.gov
Howell, Fred	Recovery Act	312-886-5269	Howell.Freddie@oig.dol.gov
Katz, Tracy	BLS, OASAM, ILAB	202-693-5161	Katz.Tracy@oig.dol.gov
McClane, Ralph	EBSA, OLMS	415-625-2716	McClane.Ralph@oig.dol.gov
Peña, Richard	VETS, FLC	972-850-4003	Peña.Richard@oig.dol.gov
Reid, Melvin	Single Audit	202-693-6993	Melvin.Reid@oig.dol.gov
Schwartz, Mark	OSHA, WIA, NEG	646-264-3511	Schwartz.Mark@oig.dol.gov

Appendix B. Abbreviations and Acronyms Used in this Report

BLS	Bureau of Labor Statistics
DC	District of Columbia
DCWA	District of Columbia's Workmen's Compensation Act
DOES	Department of Employment Security
DOL	U.S. Department of Labor
DVOP	Disabled Veterans' Outreach Program
EBSA	Employee Benefits Security Administration
ERISA	Employee Retirement Income Security Act
ES	Employment Service
ETA	Employment and Training Administration
FAR	Federal Acquisition Regulation
FECA	Federal Employees Compensation Act Program
FISMA	Federal Information Security Management Act
FLC	Foreign Labor Certification Program
FUTA	Federal Unemployment Tax Assessment
ILAB	International Labor Affairs Bureau
IT	Information Technology
LHWCA	Longshore and Harbor Workers' Compensation Act

LVER	Local Veterans' Employment Representative
MINE Act	Federal Mine Safety and Health Act of 1977
MSHA	Mine Safety Health Administration
NEG	National Emergency Grants
OA	Office of Audit
OASAM	Office of the Assistant Secretary for Administration and Management
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OLMS	Office of Labor-Management Standards
OSHA	Occupational Health Safety Administration
OWCP	Office of Workers' Compensation Program
PERM	Permanent Labor Certification Program
Recovery	American Recovery and Reinvestment Act
TAA	Trade Adjustment Assistance
TAP	Transition Assistance Program
TGAAA	Trade and Globalization Adjustment Assistance Act
UI	Unemployment Insurance
VETS	Veterans' Employment and Training Services
VPP	Voluntary Protection Program
VRAP	Veterans' Retraining Assistance Program
WHD	Wage and Hour Division
WIA	Workforce Investment Act
WIB	Workforce Investment Board

TO REPORT FRAUD, WASTE, OR ABUSE, PLEASE CONTACT:

Online: <http://www.oig.dol.gov/hotlineform.htm>
Email: hotline@oig.dol.gov

Telephone: 1-800-347-3756
202-693-6999

Fax: 202-693-7020

Address: Office of Inspector General
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room S-5506
Washington, D.C. 20210