

INSPECTOR GENERAL



NATIONAL LABOR RELATIONS BOARD

WASHINGTON, DC 20570

I hereby submit this Semiannual Report: October 1, 2003 - March 31, 2004, which summarizes the major activities and accomplishments of the Office of Inspector General (OIG) of the National Labor Relations Board (NLRB or Agency). The submission of this report is in accordance with the Inspector General Act of 1978, as amended (IG Act). Section 5 of the IG Act requires that the Chairman transmit this report to the appropriate committees or subcommittees of the Congress within 30 days of its receipt.

In the audit program, OIG issued one audit report, four inspection reports, and four issue alerts. In the investigations program, OIG processed 140 contacts, initiated 13 cases, and closed 15 cases. The investigations resulted in two administrative actions and \$2,826 in investigative recoveries. We reviewed three pieces of legislation. Details on these accomplishments can be found in the body of this report.

During this period, OIG devoted significant resources to program evaluation. Our review of certain deferred cases found that Regional Offices did not manage those cases in accordance with Agency policy, which is to follow up on the status of cases every 90 days. We also evaluated the process and basis for issuing merit dismissals and found the number of cases appeared to increase significantly after a disincentive was eliminated. Finally, we analyzed trends in filing for temporary injunctive relief and found a decrease in the number of cases submitted to and approved by the Board.

OIG also continues to perform work in areas that could result in cost savings to the Agency. This period we looked at cellular telephones, debt collection, and the transit subsidy program. We continue to coordinate with the Agency on savings that could be achieved by changes in the Agency's Annual Report and the leased vehicle program.

I appreciate the support of all Agency employees in achieving the accomplishments set forth in this report.

A handwritten signature in black ink that reads "Jane E. Altenhofen". The signature is written in a cursive style.

Jane E. Altenhofen
April 30, 2004

AGENCY PROFILE

The National Labor Relations Board (NLRB or Agency) is an independent Federal agency established in 1935 to administer the National Labor Relations Act (NLRA). The NLRA is the principal labor relations law of the United States, and its provisions generally apply to private sector enterprises engaged in, or to activities affecting, interstate commerce. NLRB jurisdiction includes the U.S. Postal Service (other government entities, railroads, and airlines are not within NLRB's jurisdiction).

The NLRB seeks to serve the public interest by reducing interruptions in commerce caused by industrial strife. It does this by providing orderly processes for protecting and implementing the respective rights of employees, employers, and unions in their relations with one another. The NLRB has two principal functions: (1) to determine and implement, through secret ballot elections, the free democratic choice by employees as to whether they wish to be

represented by a union in dealing with their employers and, if so, by which union; and (2) to prevent and remedy unlawful acts, called unfair labor practices, by either employers or unions.

NLRB authority is divided by law and delegation. The five-member Board primarily acts as a quasi-judicial body in deciding cases on formal records. The General Counsel investigates and prosecutes unfair labor practices before administrative law judges, whose decisions may be appealed to the Board; and, on behalf of the Board, conducts secret ballot elections to determine whether employees wish to be represented by a union.

The Board consists of the Chairman and four Members who are appointed by the President with the advice and consent of the Senate. Board Members serve staggered terms of 5 years each. The General Counsel is also appointed by the President with the advice and consent of the Senate and serves a 4-year term.

President Bush announced the recess appointment of Ronald Edward Meisburg to serve as a Board Member. His appointment was effective December 23, 2003, to a position that would expire on August 27, 2008.

Chairman Robert J. Battista administered the oath of office to newly appointed NLRB Board Member Meisburg on January 12, 2004. Once again, the NLRB has a full complement of five members that includes, in addition to the above, Board Members Peter C. Schaumber, Wilma B. Liebman and Dennis P. Walsh.

The NLRB received an appropriation of \$244,072,983 for Fiscal Year (FY) 2004, less an across-the-board rescission of .59

percent, leaving a net spending ceiling of \$242,632,952 to fund an expected ceiling of 1,875 full-time equivalents. NLRB Headquarters is at 1099 14th Street, NW, Washington, DC.

In addition to the Headquarters building, employees are located in 51 field offices throughout the country. Three satellite offices for the Administrative Law Judges are located in Atlanta, San Francisco, and New York. Since October 2, 2000, field offices included 32 Regional Offices, 16 Resident Offices, and 3 Subregional Offices.

Additional information about the NLRB can be found on the Web site www.NLRB.gov.

OFFICE OF INSPECTOR GENERAL

NLRB established the Office of Inspector General (OIG) pursuant to the 1988 amendments to the Inspector General Act of 1978 (IG Act).

Resources

The FY 2004 OIG budget is \$1,046,300 for operations, of which \$210,000 is for contract services. In addition to the Inspector General, the OIG consists of a Counsel/Assistant Inspector General for Investigations, Assistant Inspector General for Audits, a criminal investigator (position currently vacant), three auditors, and a staff assistant.

Kathryn A. Jones, an OIG criminal investigator, accepted a position with the Department of Transportation that was effective on November 17, 2003.

Colleen V. Stovel entered on duty as a staff auditor on January 13, 2004.

The Inspector General is to provide policy direction for and is to conduct, supervise, and coordinate audits relating to program operations of the Agency. *OIG issued one audit report, four inspection reports, four issue alerts, and two reports to Congress.*

Reports Issued

- We issued Audit Report OIG-AMR-41-04-01, *Review of the Collyer*

Deferral Process, on March 17, 2004.

This review was conducted to determine whether the Regional Offices of the NLRB are resolving charges deferred under *Collyer Insulated Wire (Collyer)*, 192 NLRB 837 (1971), expeditiously and to evaluate how the Regional Offices monitor the deferral process.

Generally, the Regional Offices reviewed did not consistently contact parties to follow up on the status of *Collyer* deferrals in accordance with Agency policy, which is every 90 days. Also, Regional Offices did not consistently document actions related to *Collyer*. Proof of service and signed copies of the *Collyer* letters were not maintained in the case files in two of the four Regional Offices visited. Also,

only two of the four Regional Offices used an optional field in the Case Activity Tracking System (CATS) to monitor when the parties were contacted. Some errors existed in the date filed and date closed fields in each of the four Regional Offices visited.

Management generally agreed with the findings and three recommendations. Management disagreed with our conclusion that the NLRB Casehandling Manual was inconsistent with the Agency's policy regarding when reviews of arbitrators decisions are required. Management also disagreed with our recommendation that signed copies of the *Collyer* deferral letters should be maintained in the case files. The OIG agreed that other forms of evidence may be sufficient and modified the recommendation to provide the needed flexibility.

- We issued Inspection Report OIG-INS-30-04-01, *Review of Merit Dismissal Procedures*, on October 21, 2003. We conducted this inspection to evaluate the process and basis for Regional Offices issuing merit dismissals and to evaluate trends.

GC Memorandum 02-08, *Revised Procedure for Merit Dismissals*, issued September 18, 2002, was intended to eliminate a disincentive to the use of merit dismissals. The number of Regional Offices using merit dismissals and the number of merit dismissal cases appear to have increased significantly since the memorandum was issued.

In nearly half of the cases reviewed, the date of the abeyance letter was incorrectly entered into the dismissal letter date field. On October 17, 2003, Operations-Management issued instructions on how to account for merit dismissal cases in CATS, including not recording the date of the abeyance letter in the dismissal letter date field.

- We issued Inspection Report OIG-INS-29-04-02, *Section 10(j) Filings*, on December 24, 2003. We initiated this inspection to analyze trends in filing for temporary relief under Section 10(j) of the NLRA, specifically whether a recent General Counsel memorandum achieved the purpose of assuring that all cases warranting interim relief receive full consideration.

The number of cases submitted by the Regional Offices remained relatively unchanged after the memorandum was issued. The General Counsel submitted substantially fewer requests for Section 10(j) relief to the Board in FY 2003 than in FY 2001, and the Board denied a larger percentage of the General Counsel's requests in FY 2003 than in FY 2001 or FY 2002.

The Agency did not meet either part of the performance measures in FY 2002 or FY 2003. For example, in FY 2003, 50 percent of the cases closed within 30 days instead of the planned 87 percent.

- We issued Inspection Report OIG-INS-32-04-03, *Review of Cellular Telephone Usage*, on February 2, 2004. This inspection was an investigative effort to determine if the NLRB's cellular telephones were being abused.

We found, in all but one instance involving a contract employee, that the use of the cellular telephones by Agency personnel was not resulting in unnecessary charges to the Agency. The discovery of abuse by the contract employee resulted in a recovery of \$27. We also found that by consolidating the Agency's cellular telephone service, the Agency could put \$41,250 to better use over a 3-year period.

The current Agency policy and procedures do not address the use and acquisition of wireless communication devices. We suggested that the Agency take the necessary steps to approve the administrative procedures that address the use of cellular telephones and wireless e-mail devices.

- We issued Inspection Report OIG-INS-31-04-04, *Review of Westlaw Usage*, on March 17, 2004. We initiated this inspection to evaluate controls over Westlaw and determine whether the service was used appropriately.

Agency policies are outdated and do not reflect current practices. Internal controls were inadequate to prevent unauthorized access, particularly after an employee's departure. We identified one user with questionable activity and referred this for potential investigation.

Management stated that they improved procedures concerning employee departures and instructed the Library Section staff to disable Westlaw passwords within 48 hours of notification of employee departure. Management stated that they have deactivated all general user identifications and will not issue them in the future. They noted that all new employees needing Westlaw access would be issued unique passwords.

- We released Issue Alert OIG-IA-04-01, *Top 10 Management Challenges*, on December 17, 2003. The OIG developed a list of what it considers to be the most serious management challenges facing the NLRB.

They are: 1. Reduce the Board's pending caseload; 2. Comply with the Privacy Act system notice requirement; 3. Finish implementing access controls to the Agency's information systems; 4. Implement an information security intrusion detection program; 5. Develop, implement, and test an information technology contingency plan; 6. Collect information related to backpay funds; 7. Implement internal controls needed to obtain an unqualified opinion on financial statements; 8. Meet regulatory and statutory reporting due dates for government-wide reporting requirements; 9. Implement e-government initiatives; and 10. Identify changes in statutes and regulations relevant to the Agency.

- We released Issue Alert OIG-IA-04-02, *Partisan Political Activity*, on February 13, 2004. A management official admitted to wearing a campaign button while working at the NLRB, a violation of the prohibition on political activity while on duty or in a Government office building. An employee may not engage in political activity while on duty or in a Government office space. Political activity is any activity that is directed toward the success or failure of a candidate for a partisan political office.

The Agency has made employees aware of their obligations under the Hatch Act through multiple communications and materials. On February 19, 2004, as part of the planned implementation of the NO FEAR Act, the Agency issued Administrative Bulletin (AB) 04-10. One part of the AB provided guidance on political activity considered to be unacceptable for a Federal employee included the wearing of partisan political buttons while on duty.

- We released Issue Alert
OIG-IA-04-03, *Follow up on OIG Review of Agency Procedures for the Collection of Non-tax Delinquent Debt*, on March 25, 2004. We identified actions taken to achieve compliance with the Debt Collection Improvement Act of 1996 since we issued an inspection report in February 2002.

Debts owed to the NLRB increased substantially since our inspection, particularly in the salary area, and the Agency has not implemented regulations or made delegations of authority for compromising uncollectable receivables.

From October 2002 through December 2003 the Agency wrote off about \$11,000 of debt. The Agency has not established procedures for hearing and deciding debtor appeals. No debts have been referred to the Department of Treasury Financial Management System for cross-servicing. Also, the Agency has generally not charged interest, penalties, or fees associated with collection of delinquent debt.

- We released Issue Alert
OIG-IA-04-04, *Draft FY 2003 Annual Performance Report*, on March 30, 2004. The Board has historically had clearly written measures to reduce the backlog of both representation and unfair labor practice cases over several years that were meaningful to the parties and public and were also a challenge for the Agency. The Agency intends to replace these measures with a calculation comparable to other measures that, we believe, are more difficult to understand and easier to achieve because difficult cases are often excluded.

In December 2003, the OIG identified meeting regulatory and statutory due dates for government-wide reporting requirements as one of the Agency's top 10 management challenges. The FY 2002 and FY 2003 Annual Performance Reports were not submitted by the due dates. The FY 2004 Annual Performance Report is due November 15, 2004. Management is aware of the significance of meeting this deadline and making it a priority.

- Pursuant to section 636 of Division F, Title VI, of the Consolidated Appropriations Act, 2004, Public Law 108-199, January 23, 2004, we provided a report to the Committees on Appropriations detailing what policies and procedures are in place at the NLRB to give first priority to the **location of new offices and other facilities in rural areas**, as directed by the Rural Development Act of 1972.

The Agency does not have a written policy giving first priority to location of new offices in rural areas. The Agency's field office placement practice is based on analyzing case filings to achieve the most efficient means of getting quickly to labor disputes. Typically, this results in having field offices in locations that are more likely to have labor unrest, such as in and around major cities or industrial areas.

Agency managers believe that this practice is the most cost-effective means of office placement.

- As required by the Information Quality Law, the Agency and the OIG submitted an **Information Quality Agency Annual Report** to the Office of Management and Budget (OMB). The report noted that during FY 2003 no requests to correct information were received by the Agency or the OIG.

Audit Follow-up

Agreed upon actions were not completed within 1 year on four audit reports, two of which are now closed.

- *Review of Information Systems Security*, OIG-AMR-30-00-03, was issued on September 29, 2000. We reached agreement with management on actions needed to implement the 15 recommendations made in the report on December 27, 2000. Action is reportedly completed on 14 of the 15 recommendations.

Management purchased and began a phased deployment of password management software in December 2003

to address access control weaknesses. Management plans for complete implementation of the software and applicable policies, including mandatory password changes, by May 1, 2004.

- ***Audit of Property Controls Over ADP Items***, OIG-AMR-32-01-03, was issued on September 27, 2001. We reached agreement with management on actions needed to implement the two recommendations made in the report on December 13, 2001. Actions necessary to close this audit were completed by November 14, 2003.

- ***Audit of Travel and Purchase Cards***, OIG-AMR-36-02-02, was issued on September 13, 2002. We reached agreement with management on actions needed to implement the eight recommendations made in the report on December 4, 2002. Actions necessary to close this audit were completed by March 30, 2004.

- ***Audit of Agency Leased Vehicles***, OIG-AMR-38-03-01, was issued on January 24, 2003, and we reached agreement with management on actions needed to implement the recommendations on that date. Action reportedly has been completed on six of the eight recommendations. Management is working to implement the remaining recommendations by May 30, 2004. The open recommendations consist of evaluating leased vehicle utilization and eliminating vehicles that do not meet minimum guidelines, and developing a program to evaluate controls over leased vehicles.

INVESTIGATIONS PROGRAM

The Inspector General is to provide policy direction for and is to conduct, supervise, and coordinate investigations relating to the programs and operations of the Agency. *OIG processed 140 contacts, initiated 13 cases, and closed 15 cases. The investigations resulted in one retirement, one letter of counseling, and \$2,826 in investigative recoveries. Four cases were referred for prosecution.*

Case Workload		Contacts Processed	
Open (10/1/2003)	15	Received	140
Initiated	13	Initiated Investigation	2
Closed	15	Opened Case -- Referred to Agency	1
Open (3/31/2004)	13	Non-Investigative Disposition	138

- Hatch Act.** As previously reported, OIG initiated an investigation after receiving a complaint alleging that the subject was violating the Hatch Act by acting as a treasurer for a partisan election campaign and that he was using his Government e-mail address and telephone number for point of contact information for social and nonpartisan political causes.

An OIG investigation was conducted for the remaining allegation. That investigation substantiated that the subject used his Government e-mail address and telephone number for a social cause in violation of Government regulations and Agency policy. The Agency deferred action on the investigative report pending completion of the OSC investigation.

The portion of the complaint involving the Hatch Act was forwarded to the U.S. Office of Special Counsel (OSC), the office with exclusive jurisdiction for Hatch Act investigations.

During this reporting period, the subject submitted a retirement request. After the subject's retirement request was approved, OSC terminated its investigation. (OIG-I-317)

- **Ethics.** OIG initiated this case after receiving a complaint alleging that the subject solicited donations from outside sources for a retirement reception. The evidence collected during the investigation substantiated that the subject violated the Standards of Conduct by engaging in direct and indirect solicitations for a gift from prohibited sources.

The subject engaged in this misconduct by soliciting law firms that were prohibited sources to be on a committee to solicit funding for the retirement reception. These law firms then made improper solicitations by requesting funding/donations from other law firms that were also prohibited sources. The amount given by the prohibited sources was \$250 each.

The Agency issued a letter of counseling to the subject. (OIG-I-347)

- **Transit Subsidy Fraud.** OIG initiated several cases after analyzing the employee applications for the Agency's transit subsidy program. During that

review and subsequent investigations we found evidence to support allegations that four subjects improperly received more transit subsidy than the amount of their eligibility based on his or her monthly commuting expenses.

OIG reported a combined excess claim of \$2,799. The Department of Justice declined prosecution.

Following the issuance of our investigative report, the Agency and the OIG agreed that in two cases it would be inequitable to seek the recommended reimbursement. This determination was made because Agency policy does not instruct employees on how to calculate their commuting costs with the use of transfer passes, and therefore it was not possible to determine the exact loss to the Agency. Although the OIG continues to believe that all four subjects engaged in misconduct as reported, the investigative recovery may be no more than \$1,881.00. (OIG-I-352, 354, 355 and 356)

- **Misuse of Property.** OIG initiated this case after conducting an investigative review of the use of the Agency's cellular telephones. The investigation of this case consisted of interviews and a review of the cellular telephone billing statements. This evidence substantiated that the subject, a contract employee, was abusing an Agency cellular telephone by receiving text messages that were not for official business and that resulted in a charge to the Agency.

After being confronted with the documentation of the improper usage, the subject agreed to reimburse the Agency. The cellular telephone service also agreed to provide a credit to the Agency for a portion of the unofficial text messages. (OIG-I-348)

- **Education Credentials.** OIG initiated several investigations following an inspection of education credentials of Agency personnel in positions other than attorney and administrative law judge.

One case involved the education credentials of a subject who obtained a degree from a non-accredited university. The Agency corrected the data element in the personnel system and placed a memorandum in the subject's Official Personnel File stating that the noted degree was from a non-accredited institution. The degree was not the basis for any personnel action. (OIG-I-344)

A second case involved a subject who stated on her job application that she expected to complete a degree and then affirmatively claimed the degree a month later on a background questionnaire for the Office of Personnel Management (OPM). The subject provided false information to Security Branch personnel by stating that she had completed the necessary course requirements for graduation. The subject made the false statement 2 months after she was told that she had not completed the courses needed to graduate. The Agency referred this matter to OPM. (OIG-I-345)

Hotline

Employees and members of the public with information on fraud, waste, and abuse are encouraged to contact OIG. A log of calls to a nationwide toll free number or the office numbers and a log of mail, e-mail, and facsimile messages are maintained. All information received, regardless of the method used, is referred to as **HOTLINE** contacts.

The information received over the hotline is the basis for the initial review for potential investigations. The information is analyzed to determine if further inquiry is warranted. Most **HOTLINE** contacts are calls from members of the public seeking help on an employment related problem or issues outside OIG and/or Agency jurisdiction.

As appropriate, OIG refers these callers to the NLRB office; local, state, or Federal agency; or private resource to provide assistance.

During this reporting period, OIG received 140 hotline contacts, of which 42 were telephone calls and 108 were in writing. Two contacts resulted in OIG investigative cases.

LEGISLATION, REGULATIONS, AND POLICY

The Inspector General is to review existing and proposed legislation and regulations relating to programs and operations of the Agency and is to make recommendations concerning the impact of such legislation or regulations. Similarly, we review Agency and OIG policy. *We reviewed three pieces of legislation and one policy document.*

Legislation

We reviewed the following legislation and provided input when appropriate.

S. 1744 and H.R. 3329, the Credit Card Abuse Prevention Act of 2003.

This legislation requires the head of each executive agency that has employees that use purchases and travel charge cards to establish and maintain safeguards and internal controls over those cards. The legislation also requires that an OIG periodically conduct risk assessments of their agency's purchase and travel card programs and to perform periodic audits of cardholders that are designed to identify potentially fraudulent, improper, and abusive uses of travel cards.

H.R. 3457, improving Government Accountability Act of 2003. This legislation would amend the IG Act by establishing a term of office and allowing the removal of an Inspector

General only on the grounds of permanent disability, inefficiency, neglect of duty, malfeasance, or conviction of a felony involving moral turpitude. The legislation would also allow for direct submission of OIG budget requests to Congress, create the Council of Inspectors General on Integrity and Efficiency, allow for personnel flexibilities, and change the Semiannual reporting periods.

S. 153, the Identity Theft Penalty Enhancement Act. This legislation prescribes prison sentences for knowingly transferring, possessing, or using, without lawful authority, a means of identification of another person during and in relation to specified felony violations. The Act also prohibits a court from certain actions such as placing any person convicted of such a violation on probation.

Policy

We reviewed and commented on the exposure draft of the **Framework for Federal Financial Management Systems** produced by the Joint Financial Management Improvement Program. This document updates the Framework published in January 1995 and provides a description of the basic elements of a model for integrated financial management systems in the Federal government. The document is a reference tool intended for use by

financial managers and analysts, enterprise architects, program managers, commercial service providers, and software vendors providing insight into how the various requirements for documents dealing with federal financial management systems should be integrated.

LIAISON ACTIVITIES

The Inspector General is to recommend policies for, and is to conduct, supervise, or coordinate relationships between the Agency and other Federal agencies, state and local governmental agencies, and non-governmental entities. The Inspector General is to give particular regard to the activities of the Comptroller General of the United States. Similarly, we encourage OIG staff members to participate in Agency programs and activities. *OIG staff are active in the inspector general community and Agency functions.*

Inspector General Community

- The Inspector General is a member of the Executive Council on Integrity and Efficiency (ECIE), which consists primarily of the inspectors general at the designated Federal entities in the IG Act. She participated in activities sponsored by the President's Council on Integrity and Efficiency (PCIE), which consists primarily of the Presidentially-appointed inspectors general. She joined the Audit Committee in May 2001.

The Assistant Inspector General for Audits, or designated auditors, participated in the Federal Audit Executives Council, Financial Statement Audit Network, Results Act Group, Electronic Records Policy Working Group, IDEA Users Group, Federal Information Security Management Act Working Group, and the IT Roundtable.

The Counsel participated in the Council of Counsels to Inspectors General. The Counsel was the ECIE representative to a committee that revised the *Quality Standards for Federal Offices of Inspector General*, also known as the “Silver Book,” issued in October 2004. These standards set forth the overall quality framework for managing, operating, and conducting work in Offices of Inspector General.

The Counsel wrote an article that was published in the *Journal of Public Inquiry* – a semiannual publication of the PCIE/ECIE. The article, titled “Theft and Misuse of Government Information,” provides a legal analysis of prosecuting and investigating the theft and misuse of Government information for both larceny and conversion under 18 U.S.C. § 641.

Agency Activities

The Counsel is an advisory member of the Government Paperwork Elimination Act Committee. During this reporting period, the committee worked to identify the Agency systems that required a Privacy Impact Assessment (PIA), as required by section 208 of the E-Government Act of 2002. The OIG prepared a PIA for its case tracking system and provided it to the committee to be disseminated as an example.

The committee also continues to work toward electronic formats for filing electronic charges and petitions in Regional Offices.

The OIG Counsel and the Staff Assistant are members of the African American History Month planning committee under the auspices of the NLRB Office of Equal Opportunity. The theme of the February 17, 2004, program was Brown v. Board of Education.

General Accounting Office

The IG Act states that each inspector general shall give particular regard to the activities of the Comptroller General of the United States, as head of the General Accounting Office, with a view toward avoiding duplication and ensuring effective coordination and cooperation. No reviews of NLRB are currently ongoing.

INFORMATION REQUIRED BY THE ACT

Certain information and statistics based on the activities accomplished during this period are required by section 5(a) of the IG Act to be included in the semiannual reports. These are set forth below:

Section 5(a)

- (1), (2), (7) OIG did not identify significant problems, abuses or deficiencies relating to the administration of programs. For the purpose of this section, we used the definition of significant as set forth in the Federal Managers' Financial Integrity Act.

- (3) Corrective action has not been completed on all significant recommendations that were described in the previous semiannual reports.

- (4) Four cases were referred to prosecutorial authorities. There were no prosecutions or convictions.

- (5) No reports were made to the Chairman that information or assistance requested by the Inspector General was unreasonably refused or not provided.

- (6) A listing by subject matter is located on page 20.

- (8), (9) No audit reports issued during this period had a recommendation on questioned costs. The audit report did not identify any funds that could be put to better use. See Tables 1 and 2.

- (10) There are no audit reports issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period.

- (11) No significant revised management decisions were made during the reporting period.

- (12) There were no significant management decisions with which I am in disagreement.

AUDIT REPORTS BY SUBJECT MATTER

<u>Report Title and Number</u>	<u>Questioned Costs</u>	<u>Unsupported Costs</u>	<u>Ineligible Costs</u>	<u>Funds To Be Put To Better Use</u>
FIELD INVESTIGATIONS				
Review of the Collyer Deferral Process, OIG-AMR-41-04-01	0	0	0	0

Table 1**REPORTS WITH QUESTIONED COSTS**

	<u>Number of Reports</u>	<u>Dollar Value</u>	
		<u>Questioned Costs</u>	<u>Unsupported Costs</u>
A. For which no management decision has been made by the commencement of the period	0	0	0
B. Which were issued during the reporting period	0	0	0
Subtotals (A+B)	0	0	0
C. For which a management decision was made during the reporting period	0	0	0
(i) Dollar value of disallowed costs	0	0	0
(ii) Dollar value of costs not disallowed	0	0	0
D. For which no management decision has been made by the end of the reporting period	0	0	0
Reports for which no management decision was made within six months of issuance	0	0	0

REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

Table 2

	<u>Number of Reports</u>	<u>Questioned Costs</u>
A. For which no management decision has been made by the commencement of the period	0	0
B. Which were issued during the reporting period	0	0
Subtotals (A+B)	0	0
C. For which a management decision was made during the reporting period	1	\$57,000
(i) Dollar value of recommendations that were agreed to by management	1	\$57,000
(ii) Dollar value of recommendations that were not agreed to by management	0	0
D. For which no management decision has been made by the end of the reporting period	0	0
Reports for which no management decision was made within six months of issuance	0	0



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