Memorandum

Date: April 20, 2018

To: Comptroller General Gene L. Dodaro

From: Inspector General Adam R. Trzeciak

Subject: Semiannual Report to Congress—October 1, 2017, through March 31, 2018

I am pleased to submit this report in accordance with Section 5 of the Government Accountability Office Act of 2008. The report summarizes the activities of the Office of Inspector General (OIG) for the first reporting period of fiscal year 2018. The Act requires that you transmit the report to Congress within 30 days after receipt. Your transmittal should also include any comments you consider appropriate.

During this reporting period, we issued two audit reports, and continued fieldwork on three audits. We also closed 3 investigations and opened 10 investigations. In addition, we processed 60 hotline complaints, which generally did not involve GAO’s programs and operations. Our heightened focus on key management challenges in such areas as human capital management and information technology and security continues. Other continuing priorities include contract management operations and strengthening controls for ensuring the quality and reliability of GAO’s DATA Act submissions.

To enhance public access and transparency of our work, we began posting our audit, evaluation, and semiannual reports on oversight.gov, a publicly accessible, text-searchable website containing the latest public reports from contributing federal Inspectors General. In addition, OIG reports are included in the listing of available updates on GAO’s GovDelivery subscription page, where the public can subscribe to receive them by email. Looking forward, we will continue to look for innovative ways to use data and technology to enhance and target our oversight efforts and the transparency of our work.

None of the achievements of this office would be possible without the dedication and professionalism of my team in their continuing efforts to help GAO improve its operations. The accomplishments reported in the attachments below are the result of their efforts.

Finally, I thank GAO’s Executive Committee, managers, and staff for their cooperation and sustained commitment to the important work of our office. My team remains committed to helping GAO improve its operations.

Attachments

INTRODUCTION

THE UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE

GAO is the audit, evaluation, and investigative arm of the Congress. It supports congressional oversight by (1) auditing agency operations to determine whether federal funds are being spent efficiently and effectively; (2) investigating allegations of illegal and improper activities; (3) reporting on how well government programs and policies are meeting their objectives; (4) performing policy analyses and outlining options for congressional consideration; and (5) issuing legal decisions and opinions, such as bid protest rulings and reports on agency rules.

THE OFFICE OF INSPECTOR GENERAL

Established as a statutory office by the Government Accountability Office Act of 2008, GAO’s Office of Inspector General (OIG) independently conducts audits, evaluations, and other reviews of GAO programs and operations and makes recommendations to promote economy, efficiency, and effectiveness in GAO. We also investigate allegations of fraud, waste, and abuse, including the possible violation of law or regulation, within GAO.

OIG STRATEGIC PUBLICATIONS

GAO OIG STRATEGIC PLAN

The OIG’s Strategic Plan for Fiscal Years 2016-2020 identifies the vision, goals, objectives, and strategies for our activities, under the authority of the Government Accountability Act of 2008, to promote efficiency, effectiveness, and integrity in GAO programs and operations. As delineated in the plan, the OIG supports GAO and Congress by helping to protect GAO programs and operations from fraud, waste, and abuse. Independent and objective audits, evaluations, and investigations are our primary methods for assessing GAO programs and operations and identifying risks to GAO, enhancing its ability to protect and maximize its resources.

TOP MANAGEMENT CHALLENGES FACING GAO

Similar to other federal agencies, GAO faces challenges to its ability to fulfill its mission including (1) managing a quality workforce, (2) improving the efficiency of GAO engagements, and (3) providing secure information technology services in a constantly changing environment. GAO’s management challenges are primarily self-identified. Progress in addressing these challenges is monitored through the agency’s annual performance and accountability process and OIG audits and evaluations. Each year, the OIG is asked to comment on management’s assessment and reporting of GAO’s challenges for its annual Performance and Accountability Report. Our work has resulted in improved reporting and transparency of GAO’s management challenges and the efforts underway to mitigate the risk these challenges pose to GAO’s ability to efficiently and effectively support Congress and the American people.

GAO OIG SEMIANNUAL REPORT TO CONGRESS

Our Semiannual Reports to Congress describe OIG’s work on identifying significant problems, abuses, deficiencies, remedies, and investigative outcomes relating to the administration of GAO programs and operations that were disclosed during the reporting period. In this semiannual report, we present the results of our work for the reporting period, October 1, 2017, through March 31, 2018, including product and performance statistics for both audits and evaluations, and
investigations. We also provide an overview of each report issued and actions taken or initiated by GAO in response to the report, as of the end of the reporting period.

**ACTIVITIES OF THE OFFICE OF INSPECTOR GENERAL**

GAO and OIG management work cooperatively in fulfilling the role of the OIG. In that light, there were no attempts by GAO to resist, object to, or interfere in any way with IG independence or substantially delay OIG access to information during the reporting period.

Timely resolution of outstanding recommendations continues to be a priority for both our office and the agency. GAO concurred with all OIG recommendations and has provided agency comments on all but one OIG report issued during this reporting period within 60 days following issuance. Specifically, a Report of Investigation was provided to the agency for review but not responded to with a final action within 60 days. However, GAO communicated with the OIG regarding the status of this referral and a final action has been issued. (See G-17-0023-HL-O summary below).

Table 1 provides fiscal year summary statistics for unimplemented OIG recommendations as of March 31, 2018.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Number of Reports with Unimplemented Recommendations</th>
<th>Number of Unimplemented Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>2017</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2018</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: OIG assessment as of March 31, 2018.

**AUDITS AND EVALUATIONS**

All OIG audit and evaluation reports are generally disclosed to the public. For reports on GAO’s compliance with Federal Information Security Modernization Act of 2014 (FISMA) requirements, only summary pages are made publicly available due to the sensitivity of the issues identified. The two audit reports issued during this period were disclosed to the public. No evaluation reports were issued during the reporting period.

**OIG Reports, Status of Current Period Recommendations, and Other Work**

We issued two audit reports (**OIG-18-1** and **OIG-18-2**) containing a total of five recommendations. GAO agreed with our recommendations in both audit reports. Table 2 identifies each report issued during the period, its objective, and the number and status of recommendations made, as of March 31, 2018. See attachment II for a summary of each audit report issued during the current reporting period.
The two recommendations in the DATA Act report are closed/implemented. GAO completed corrective actions during the reporting period to strengthen controls over DATA Act compliance. The three recommendations from the LEAP premium pay report remain open. These recommendations are intended to ensure that GAO's use of LEAP premium pay is consistent with its investigative needs.

The LEAP audit identified potential cost savings. Specifically, we found that GAO may not have a significant need for its Forensic Audit and Investigative Services (FAIS) investigators to work beyond their regular 40-hour workweek. We also found that GAO used an incorrect formula for determining compliance with the LEAP premium pay substantial hours eligibility requirement (an annual 2-hour per day average). As a result, five of eight FAIS criminal investigators did not meet the LEAP substantial hours requirement and therefore erroneously certified their eligibility and received LEAP premium pay totaling $79,603.

During the reporting period, we also continued audits to assess GAO's debt waiver process, contract closeout process, and information security controls. In addition, we reviewed GAO's management challenges disclosure in the agency's Performance and Accountability Report (PAR). Based on our review of the draft PAR, discussions with agency staff regarding the management challenges, our institutional knowledge of GAO, and prior work performed in one or

### Table 2: Status of OIG Audit Reports Issued, October 1, 2017, through March 31, 2018

<table>
<thead>
<tr>
<th>OIG Reports</th>
<th>Audit Objective</th>
<th>Number of Recommendations</th>
<th>Status of Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Law Enforcement Availability Pay: Premium Pay Compensation Not Supported by Agency Need, OIG-18-2 (March 26, 2018)</strong></td>
<td>To evaluate (1) the extent to which agency need, as directed by management or self-identified by a criminal investigator, required FAIS criminal investigators to work hours beyond their regularly scheduled 40-hour workweek; and (2) whether criminal investigators met the LEAP Act substantial hours eligibility requirement for receiving LEAP premium pay.</td>
<td>3</td>
<td>Open / Unimplemented</td>
</tr>
</tbody>
</table>

Source: OIG assessment as of March 31, 2018.
more of the challenge areas, we provided GAO our views regarding its management challenges, which are also included in the agency’s PAR.

Copies of OIG reports are available on our website at gao.gov and at oversight.gov.

**Status of Prior Period Unimplemented OIG Audit Recommendations**

At the end of the prior reporting period (September 30, 2017), there were three unimplemented recommendations from three prior audits. During the current period, GAO completed actions that addressed the intent of two of the three recommendations and has efforts under way to address the remaining information security recommendation.

Table 3 summarizes the status of actions planned or taken in response to unimplemented recommendations made in prior reporting periods, as of March 31, 2018.

<table>
<thead>
<tr>
<th>OIG reports</th>
<th>Recommendations</th>
<th>Status of actions planned or taken by GAO in response to the recommendations</th>
</tr>
</thead>
</table>
| **Information Security: Review of GAO’s Program and Practices for Fiscal Years 2014 and 2015, OIG-16-2 (March 28, 2016)** | Establish fully operational equipment and capacity to increase the disaster recovery capabilities at the Alternate Computing Facility (ACF) and the ability to quickly take over system operations for all mission-essential information systems and components after loss of the GAO headquarters facility. | Recommendation Open  
GAO is in the final phase of enhancing the failover capability at its alternate computing facility to include the agency’s web applications and databases. In 2018, GAO plans to complete this work, as well as corresponding efforts to update and test its contingency plan for disaster recovery. |
| **Reservist Differential Pay: Policies and Procedures are Needed to Prevent or Detect Errors and Overpayments, OIG-17-2 (December 15, 2016)** | Develop and implement policies to ensure compliance with all applicable provisions of the reservist differential law | Recommendation Closed  
GAO has implemented a reservist differential policy that addresses, among other issues, the eligibility, calculation, and waiver findings identified in our report. |
| **Property Management: Opportunities Exist to Improve Personal Property Accountability and Visibility, OIG-17-4 (March 9, 2017)** | Complete efforts to identify and assess ad hoc mechanisms used within GAO to track personal property to determine how GAO’s central accountability database can be used to provide accountability over this property consistent with GAO policy, program needs, and privacy considerations. | Recommendation Closed  
GAO completed its efforts to identify and assess ad hoc mechanisms used within GAO to track personal property. Assets identified through this effort were entered into Asset Manager—GAO’s central accountability database. In addition, quality control measures were established to enter personal property items directly into Asset Manager when an item is purchased, obtained or assigned. |

Source: OIG assessment as of March 31, 2018.

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COMPLAINTS AND INVESTIGATIONS

The OIG hotline is our primary source of complaints or information for identifying suspected fraud and other problems, abuses, and deficiencies relating to the administration of GAO’s programs and operations. As shown in table 4, we processed 60 hotline complaints during this 6-month reporting period.

Table 4 Summary of OIG Hotline Complaint Activity, October 1, 2017, through March 31, 2018

<table>
<thead>
<tr>
<th>Description</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hotline complaints open at the start of the reporting period</td>
<td>3</td>
</tr>
<tr>
<td>New hotline complaints received this reporting period</td>
<td>57</td>
</tr>
<tr>
<td><strong>Total hotline complaints</strong></td>
<td><strong>60</strong></td>
</tr>
<tr>
<td>Complaints closed (referred to other GAO offices)</td>
<td>10</td>
</tr>
<tr>
<td>Complaints closed (referred to FraudNet)</td>
<td>0</td>
</tr>
<tr>
<td>Complaints closed (no jurisdiction and referred by the GAO/OIG to appropriate agency OIG or other law enforcement offices)</td>
<td>38</td>
</tr>
<tr>
<td>Complaints converted to investigations</td>
<td>9</td>
</tr>
<tr>
<td><strong>Total hotline complaints open at the end of the reporting period</strong></td>
<td>3</td>
</tr>
</tbody>
</table>

Source: OIG hotline summary statistics as of March 31, 2018.

FraudNet is a government-wide hotline operated by GAO staff in FAIS that receives complaints of fraud, waste, and abuse of federal funds spent by other federal agencies.

FraudNet was provided a copy of each referral made outside of GAO.

In addition to the 60 hotline complaints shown in Table 4, we received 95 complaints that we closed due to insufficient information or no basis for us to open an investigation. These complaints generally did not involve GAO programs and operations, and lacked either (1) sufficient merit to warrant direct OIG referral to another federal or state organization, or (2) actionable information.

As shown in table 5, there were 20 open investigations during this reporting period. At the end of the reporting period, 17 investigations remained open. The OIG issued three Reports of Investigation and referred three investigations for criminal prosecution.

Table 5: Summary of OIG Investigations, October 1, 2017, through March 31, 2018

<table>
<thead>
<tr>
<th>Description</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investigations open at the start of the reporting period</td>
<td>10</td>
</tr>
<tr>
<td>New investigations initiated this reporting period</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total investigations</strong></td>
<td><strong>20</strong></td>
</tr>
<tr>
<td>Investigations closed this reporting period</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total investigations open at the end of the reporting period</strong></td>
<td>17</td>
</tr>
<tr>
<td>Total investigative reports issued during reporting period</td>
<td>3</td>
</tr>
<tr>
<td>Referred to Department of Justice</td>
<td>3</td>
</tr>
<tr>
<td>Referred to state/local prosecutor</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total referrals for criminal prosecution</strong></td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>Total indictments/information obtained during reporting period</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: OIG investigative activity statistics as of March 31, 2018.
*For reporting purposes, we identify the same investigative report issued to multiple recipients (e.g., a prosecutor and GAO management) as a single report.

**Prior Period Update**

We previously reported that a GAO employee was charged with one count of conspiracy to commit wire fraud. Our investigation was predicated on information derived from an OIG audit of the GAO Purchase Card Program. The subject employee made personal purchases with the GAO-issued purchase card. Additionally, the employee subcontracted with a government contractor who provided goods and services to GAO. The OIG investigation found that the GAO employee asked the contractor to falsely represent, to a mortgage company, that the GAO employee’s daughter was employed by the contractor. The GAO employee, the daughter, and the contractor knowingly made numerous false representations to the mortgage company. Based on our July 19, 2017, administrative referral, GAO management issued a decision to place the employee on unpaid, indefinite suspension. However, the employee retired prior to the suspension. During this reporting period, the former employee entered a guilty plea. Also during the reporting period, the contractor was charged in a criminal information and entered a guilty plea. Both, the former employee and contractor, are set to be sentenced in May 2018. (G-15-0129-O)

We closed an investigation of a GAO Assistant Director who falsified travel vouchers by claiming reimbursement for expenses not incurred. The U.S. Attorney’s Office declined prosecution. The total amount of money fraudulently obtained was at least $1,134. During this reporting period, the employee reimbursed GAO $1,367. Also, agency management issued the employee a 60-day suspension without pay. (G-17-0007-HL-O)

We reported our investigation of a GAO employee for time and attendance fraud. Our investigation identified that on numerous occasions the employee fraudulently claimed “Work Time” for the period January 23, 2017, through March 31, 2017. Routinely throughout the period of investigation, the employee falsified time and attendance reports to claim a greater number of work hours than actually performed. On October 23, 2017, we issued a report to GAO management for administrative consideration with a 60-day response due by December 26, 2017. On March 23, 2018, agency management responded with the issuance of a 7-day suspension without pay. (G-17-0023-HL-O)

**Current Period Activity**

We conducted an investigation of allegations that a GAO analyst was viewing pornography at work, using GAO Information Technology (IT) resources. This investigation was predicated on a hotline complaint from another GAO employee. The OIG investigation corroborated the allegation. The subject accessed, downloaded, stored, viewed, displayed, or printed sexually explicit or suggestive images of adults utilizing GAO’s IT resources in violation of GAO policy. On March 23, 2018, we issued a report to GAO management for administrative consideration. GAO management is reviewing this matter for any appropriate administrative action(s). (G-18-0010-HL-S)

We conducted an investigation into the improper use of government-provided Information Technology (IT) equipment and resources. This investigation was predicated on an anonymous hotline complaint. The OIG investigation corroborated the allegation. The subject used GAO IT resources to facilitate “for profit” business activities in violation of GAO policies. On March 30, 2018, we issued a report to GAO management for administrative consideration. GAO
management is reviewing this matter for any appropriate administrative action(s). (G-18-0060-HL-S)

Our office did not complete any investigations involving a GS-15-level or above employee during the reporting period. In addition, our office received no allegations of whistleblower retaliation during the reporting period. The GAO IG has no statutory authority to investigate allegations of whistleblower retaliation. Although GAO is not subject to the Whistleblower Protection Act or the Whistleblower Protection Enhancement Act, GAO’s personnel management system protects GAO employees from prohibited personnel practices.

Due to the sensitivity of OIG investigations, we typically limit public disclosure of our investigative activities to our semiannual reports. Table 6 provides information regarding closed investigations not disclosed to the public for the period October 1, 2017, to March 31, 2018.

<table>
<thead>
<tr>
<th>Subject</th>
<th>Results</th>
<th>Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unauthorized Access</td>
<td>Our investigation did not substantiate the allegation. The investigation was closed.</td>
<td>December 1, 2017</td>
</tr>
<tr>
<td>False/Fraudulent Documents</td>
<td>Our investigation identified this was an isolated incident relative to this contractor. The matter was referred back to GAO OGC for consideration of suspension/debarment. The investigation was closed.</td>
<td>January 25, 2018</td>
</tr>
</tbody>
</table>

*Source: OIG investigative activity statistics as of March 31, 2018.*

**OTHER ACTIVITIES**

**Congressional Matters**

We responded to an OIG community-wide request by Senator Tammy Duckworth regarding the redaction of information contained in OIG final reports on the basis of deliberative process privilege.

**Activities within GAO**

The Inspector General discusses the duties, responsibilities, and authorities of the OIG with participants in GAO’s biweekly new employee orientation program. In addition, OIG leadership attends weekly senior staff meetings, and meets periodically with the external financial statement auditor and the GAO Audit Advisory Committee.

During the current reporting period we received and processed one access request under GAO’s access regulation, 4 C.F.R. Part 81.

**Activities within the Inspector General Community**

The Inspector General and Counsel to the Inspector General spoke about integrity, transparency and accountability in government via digital video conference to delegates in Lilongwe, Malawi,
attending the first-ever training conference for Ombudsman institutions in Africa. The Inspector General participated in a panel discussion hosted by the International Consortium on Government Financial Management, on the topic of Accountability Trends in Financial Institutions.

We continued to participate on the Council of Inspectors General on Integrity and Efficiency (CIGIE), a council of federal inspectors general that promotes collaboration on issues of economy, efficiency, and effectiveness that transcend individual agencies. OIG leadership regularly participated in monthly CIGIE meetings, quarterly Legislative Branch Inspectors General meetings, and periodic meetings with other OIGs designed to address issues common to smaller OIGs. The Assistant Inspector General for Investigations (AIGI) participated in monthly CIGIE Investigations Committee meetings, quarterly AIGI meetings, and in various investigative working groups. The Counsel to the Inspector General participated in monthly CIGIE Legislation Committee meetings and Council of Counsels to Inspectors General meetings.

In addition, we responded to several requests from OIGs for support in developing internal operating policies and procedures. We continue to increase public access to and transparency of our work, by posting our audit, evaluation, and semiannual reports on both GAO and CIGIE websites, gao.gov and oversight.gov, respectively. Oversight.gov is a publicly accessible, text-searchable website containing the public reports from contributing federal Inspectors General who are CIGIE members.

Audit Peer Review Activities

Government Auditing Standards require that each organization performing audits in accordance with these standards have an external peer review. The objectives of a peer review are to determine whether an effective quality control system has been established in the office and if policies, procedures, and applicable government auditing standards are followed. Peer reviews of OIGs must be performed at least once every 3 years by reviewers independent of the audit organization being reviewed. The reviews are conducted in accordance with guidelines established by CIGIE. Audit organizations can receive a rating of pass; pass with deficiencies; or fail.

Our most recent audit peer review was conducted by the National Endowment for the Arts OIG for the year ending March 31, 2015. We received a rating of “pass.” A copy of our peer review report is posted on our website at gao.gov. We will receive our next peer review in fiscal year 2018.

The OIG contracted with an independent public accounting firm to audit GAO’s compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act), and produce this report. The report addresses (1) the completeness, timeliness, quality, and accuracy of the GAO’s FY 2017, second quarter (January 2017 through March 2017) financial and award data submitted for publication on USASpending.gov and (2) GAO’s implementation and use of the government-wide financial data standards established by the Office of Management Budget (OMB) and the Department of Treasury (Treasury), as required by the DATA Act.

What OIG Found

The audit found that GAO submitted the required financial and award files consistent with the data standards defined by Treasury and OMB on time as required by the DATA Act. However, internal control weaknesses, including inadequate implementation and execution of control activities, resulted in an incomplete and inaccurate DATA Act submission for the FY 2017 second quarter, and a lack of documented policies and procedures for ensuring the completeness, quality, and accuracy of its data files.

To achieve DATA Act compliance, GAO planned to rely on its service provider to submit complete and accurate financial and award data to Treasury’s DATA Act Broker for the FY 2017 second quarter. However, due to errors detected in its service provider’s preliminary submission, GAO developed and implemented its own alternative solution to comply with the DATA Act within 12 days prior to the final DATA Act submission reporting deadline. Consequently, GAO did not have sufficient time to fully develop and implement adequate controls, such as data reconciliations and reviews, or adequately document its policy and procedures for ensuring the completeness, quality, or accuracy of its submissions.

What OIG Recommended

OIG made two recommendations intended to strengthen GAO’s DATA Act controls and procedures for future DATA Act submissions. Specifically, we recommended that GAO (1) develop and document standard operating policies and procedures specific to ensuring the completeness, quality, accuracy, and timeliness of GAO’s DATA Act reporting. These procedures should also delineate lines of responsibility and identify proper documentation for the validation procedures performed by separate individuals, and (2) document and implement a reconciliation process between source systems and the DATA Act submission files to ensure that differences are identified and resolved prior to the Senior Accountable Official asserting to the completeness, timeliness and accuracy of GAO’s DATA Act submission. GAO agreed with the recommendations and has completed corrective actions to address them.

This report addresses (1) the extent to which the agency’s need required Forensic Audits and Investigative Service’s (FAIS) criminal investigators to work hours beyond their regularly scheduled 40-hour workweek; and (2) whether criminal investigators met the Law Enforcement Availability Pay (LEAP) Act substantial hours eligibility requirement for receiving LEAP premium pay of up to a 25 percent increase in base salary.

**What OIG Found**

Our analysis shows that GAO may not have a significant need for FAIS investigators to work beyond their regular 40-hour workweek, whether unscheduled (LEAP) or scheduled overtime. Specifically, of the total 4,973 LEAP premium pay hours reported by FAIS criminal investigators, and certified by their managers for fiscal year 2017, we found that 21 percent (1,056 hours) were reported as hours “worked.” The remaining 79 percent (3,917 hours) were reported as “hours available to perform unscheduled work.” To obtain a complete picture of the agency’s need for work beyond a regular 40-hour workweek, we also examined scheduled (overtime) hours and found no overtime hours for fiscal year 2017. We also found that GAO used an incorrect formula for determining compliance with the LEAP premium pay substantial hours eligibility requirement. As a result, five of eight FAIS criminal investigators did not meet the LEAP substantial hours requirement and therefore erroneously certified their eligibility and received LEAP premium pay totaling $79,603.

**What OIG Recommended**

OIG made three recommendations intended to ensure that GAO’s use of LEAP premium pay is consistent with its investigative needs. Specifically, we recommend GAO evaluate the need for criminal investigators to work, or be available to work, beyond a 40-hour workweek in support of GAO’s investigative needs; modify WEBTA to ensure compliance with the substantial hours requirement for eligibility; and determine whether to cancel LEAP certifications for five criminal investigators and suspend the investigators’ entitlement to LEAP premium pay for an appropriate period. In its written comments to the report, GAO agreed with our recommendations and stated that actions are under way to address them. Actions taken in response to our recommendations are expected to be reported to our office within 60 days of our March 26, 2018, report.