

GAO

Report to the Chairman, Committee on  
Governmental Affairs, U.S. Senate

July 1989

INSPECTORS  
GENERAL

Adequacy of TVA's  
Office of Inspector  
General



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United States  
General Accounting Office  
Washington, D.C. 20548

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Accounting and Financial  
Management Division

B-233799

July 3, 1989

The Honorable John Glenn  
Chairman, Committee on Governmental Affairs  
United States Senate

Dear Mr. Chairman:

In response to your February 18, 1988, letter, we have reviewed operations of the Tennessee Valley Authority's (TVA) Office of the Inspector General (OIG). TVA's Board of Directors established the OIG in October 1985 by resolution, and the first inspector general reported for duty in January 1986. Specifically, you asked us to review OIG duties, independence, and work quality. Also, you asked if other TVA functions should be transferred to the OIG and if the President should appoint the inspector general.

In a 1985 resolution, the TVA Board established an OIG that was patterned after the OIGs established by the Inspector General Act of 1978, except that the inspector general is appointed by the Board rather than by the President, and the appointment is to a term of not less than 3 years, rather than to an indefinite term.

The 1978 act was amended in 1988 to require the establishment of OIGs at 33 designated federal entities,<sup>1</sup> including TVA, no later than April 17, 1989. The amendments directed heads of the 33 entities to appoint the inspectors general. The powers and duties provided to these OIGs and the method of inspector general appointment are similar to those that the TVA Board provided in its 1985 resolution. However, neither the 1978 act nor the 1988 amendments provide a term of office for inspectors general. The 1978 act requires the President to report to the Congress the reasons for removing an inspector general, and the 1988 amendments include a similar reporting requirement for entity heads. The TVA Board's 1985 resolution also calls for a similar report, but the resolution does not specify whether the report will be made if the Board decides not to reappoint an incumbent inspector general to a new term. If the Board appoints the inspector general to a fixed term, we believe it would be consistent with the spirit of the Inspector General Act, as amended, for the Board to issue a report when it does not reappoint an inspector general.

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<sup>1</sup>The 1988 amendments define 33 commissions, corporations, boards, and other organizations as "designated Federal entities."

Similar to provisions of the 1978 act and 1988 amendments, the Board's resolution gives assurances that the OIG will function independently. These assurances include having the inspector general report directly to the Board and giving the inspector general the freedom to make any investigation, inspection, or report the inspector general deems necessary or desirable. We found that the Board had followed through on these assurances by providing the OIG with the resources needed to function independently. In our review, we found no evidence of interference in the OIG's performance of its duties at TVA.

In addition, and consistent with these assurances, the Board selected an individual from outside TVA to serve as inspector general. The Inspector General also selected his principal assistants from outside TVA.

We reviewed a judgmental sample of 23 audits and 49 investigations and found that they generally met the audit and investigation standards that we tested. We identified one audit group, the Control Evaluation Unit, which is under the direction of TVA's chief financial officer but performs some audit functions that we believe belong under the OIG to ensure independent and coordinated audits.

We believe that the OIG has been independent and objective under the inspector general who was appointed by the TVA Board of Directors. No evidence came to our attention that would lead us to recommend that the IG be appointed by the President.

We are recommending that if the Board appoints the inspector general with a fixed term, the Board amend its resolution to report its reasons to the Congress when an inspector general is not reappointed. Also, we are recommending that some of the chief financial officer's audit functions be transferred to the OIG.

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## Background

TVA is a wholly owned government corporation which the Congress created in 1933 to help develop the natural resources of the Tennessee Valley region. TVA, with corporate offices in Knoxville, Tennessee, operates the largest electric power generating system in the country. In recent years, this activity has produced revenues of about \$5 billion annually. Through distributors, TVA supplies power to 2.9 million consumers in an 80,000 square-mile, seven-state area.

In addition, TVA manages other operations and programs which are either partially or fully funded with appropriations. In recent years,

these appropriations have been about \$100 million annually. TVA's federally funded activities include researching commercial fertilizers and energy sources and supporting energy conservation and economic development programs.

TVA is directed by a three-member Board of Directors. The President appoints the directors with the consent of the Senate. The directors are appointed to 9-year terms, with one new term beginning every 3 years. The President appoints one of the directors as Chair.

The inspector general reports directly to the Board. The OIG has two operating units—the Division of Audit and the Division of Investigations—each headed by an assistant inspector general. In July 1988, the OIG had 174 employees, including 43 in the investigations division, 77 in the audit division, and 54 employees in management, legal service, and support service positions. For fiscal year 1988, the OIG had a budget of \$13.8 million.

In addition to OIG internal audits of TVA operations, TVA's financial statements are audited annually by an external audit firm.

## Objectives, Scope, and Methodology

Our objectives were to determine (1) whether the duties and powers of TVA's OIG were comparable to those of OIGs established by the Inspector General Act of 1978, (2) whether the OIG was sufficiently independent, (3) how adequately the OIG had performed its duties, (4) if any audit or investigation functions performed outside the OIG should be transferred to the OIG, and (5) if presidential appointment of the inspector general would be preferable to appointment by TVA's Board.

We compared the duties and powers that the Board assigned to the OIG with those the 1978 act and 1988 amendments assign to inspectors general to identify and to consider the effect of any variances.

To assess independence, we identified the assurances of independence the Board gave when creating the OIG and performed procedures to assess the Board's compliance with these assurances. This included reviewing the Board's resolution creating the OIG, the process used to select the inspector general and OIG staff, and the funding of the OIG. We also interviewed Board members and the Inspector General about their relationship. In addition, we reviewed every semiannual OIG report as well as a judgmental sample of 23 audit and 49 investigative reports for indications of impairments to OIG independence.

We performed various procedures to assess how adequately the OIG had performed its auditing and investigative functions. We assessed performance in the sampled audits and investigations by applying government auditing standards developed by the Comptroller General and investigation standards developed by the President's Council on Integrity and Efficiency. We reviewed the OIG's planning of audits and investigations. Also, we reviewed the OIG's process to ensure performance quality, including independence of staff and report quality control procedures.

Our sample of audit reports included 23 reports out of 43 reports that the OIG had issued in the period April 1, 1987, through March 31, 1988. We assessed whether the reported evidence, work scope, and methodology demonstrated that work had been done to satisfy the objectives stated in the reports and whether the evidence supported the reports' conclusions and recommendations. These 23 reports were judgmentally selected to represent a cross section of the different types of reports issued in the period—reports on internal financial controls (8), contracts (10), and management performance (5). For 6 of the 23 reports, also selected to represent a cross section of different report types, we reviewed the planning and field work associated with the assignment, as well as the reporting and follow-up on any recommendations. This included a detailed review of the working papers and a discussion of the assignments with audit personnel.

We judgmentally selected 49 investigative cases from 503 which had been closed from October 1, 1987, through March 31, 1988. The selection represented a cross section of investigations by type—internal (10), nuclear-related (15), fraud (12), and general (12). For each case, we determined whether the investigation planning and execution were in accordance with the investigation standards and whether the evidence in the case file supported the investigative report's conclusions and the disposition of the case.

We obtained information about audits and investigations being performed by TVA organizations, other than the OIG, to assess whether any were of a type which more appropriately fit within the OIG's jurisdiction. In making this assessment, we considered the functions the Board had assigned the OIG as well as those performed by OIGs in other federal agencies.

The Inspector General has stated in several semiannual reports that the Board of Directors of TVA's retirement system has denied his request to

audit the system, and that these denials impair OIG independence and the scope of the OIG's audits of TVA. No statute expressly addresses the inspector general's authority to audit the retirement system. In 1987, TVA's general counsel wrote an opinion concluding that (1) the retirement system and its funds are legally separate from TVA, (2) TVA has only the responsibilities established by rules that govern the system, and (3) these rules do not specifically authorize the inspector general audits.

The inspector general has not used the subpoena authority provided by TVA's annual appropriations (and by the 1988 amendments to the Inspector General Act) to obtain the records needed to audit the retirement system. If the inspector general subpoenas the system's records and the system does not provide them, the courts would become an appropriate forum for definitively resolving this issue. Since the OIG's authority to audit the retirement system is unclear, our assessment of the OIG's independence and performance did not include TVA's retirement system.

Prior to our review, TVA asked a team comprised of the accounting firm of Grant Thornton and Charles L. Dempsey, a former inspector general for another agency, to review the overall quality of OIG operations. Mr. Dempsey had previously advised the TVA Board on the establishment of the OIG and the selection of the inspector general. We reviewed their report and, where pertinent to the scope of our work, determined whether the Inspector General had acted on their recommendations.

We performed our work in accordance with generally accepted government auditing standards between May 1988 and November 1988. We obtained official agency comments from both TVA's Board of Directors and the Inspector General.

## Powers and Duties Are Similar to Other IGs

The Inspector General Act of 1978 was amended in 1988 to require the establishment of OIGs at 33 designated federal entities, including TVA, no later than April 17, 1989. The amendments directed heads of the 33 entities to appoint the inspectors general. The powers and duties provided to these inspectors general are essentially the same as those provided to inspectors general appointed by the President under the 1978 act. The TVA Board had established an inspector general in 1985 by resolution that provided powers and duties similar to those in the Inspector General Act, as amended. For example, both the Board's resolution and the act assign the OIG responsibility for conducting audits and investigations; reporting on the overall economy, efficiency, and effectiveness of

TVA's programs and operations; and detecting and preventing fraud, waste, and abuse.

Also, both the Board's resolution and the act require a semiannual report of OIG activities to the Board, which transmits the report to the Congress. Prior to the 1988 amendments, all inspectors general under the 1978 act were appointed by the President and the appointment was confirmed by the Senate. The Board's resolution provides that the TVA Board appoint the inspector general. Under the 1988 amendments, the Office of Management and Budget has designated the Board as the head of TVA for purposes of appointing its inspector general.

The 1978 act and 1988 amendments are silent on the term of office for inspectors general. An inspector general who is appointed by the President under the 1978 act can be removed from office by the President, who must communicate the reasons for the removal to the Congress. Similarly, the heads of the 33 designated entities must report to the Congress if an inspector general appointed under the 1988 amendments is removed.

The TVA Board's resolution gives the inspector general a term of not less than 3 years. The resolution also calls for a report to the Congress if the Board removes the inspector general before the end of a term. However, the resolution does not specify whether the Board will report to the Congress if it chooses not to reappoint the inspector general after a term is completed. If the Board appoints the inspector general to a fixed term, we believe it would be consistent with the spirit and intent of the Inspector General Act, as amended, for the Board to amend its resolution to require a report to the Congress when it does not reappoint an inspector general at the completion of a term. The original 3-year term of the current Inspector General expired in January 1989; however, the Board has not established a new fixed term and the Inspector General continues in his position.

## Inspector General Has Been Independent

The Board of Directors provided for the OIG's independence from other TVA officials by having the OIG report directly to the Board. To further ensure the OIG's independence, the Board also provided the OIG with unrestricted access to TVA records, reports, materials, facilities, assets, and meetings; a separate budget; and the freedom to issue any report the OIG considers necessary and desirable.



In addition, the Board selected an individual outside TVA, a career official with the Federal Bureau of Investigation, to serve as inspector general. This official was identified and recommended following a search by a former statutory inspector general the Board had engaged to provide advice on setting up the OIG. The Inspector General, in turn, selected his principal assistants from outside TVA and recruited staff from outside and within TVA. Further, the Inspector General and Board members told us that the Board provided the OIG with the resources that the Inspector General requested. In our opinion, these factors were important in providing a climate for independent and objective assessments of TVA programs and operations.

In reviewing our sample of OIG audits and investigations and semiannual reports, we did not find any instances where the Board or other officials had interfered with the OIG's work at TVA. In our opinion, the OIG demonstrated independence in an October 1986 report by criticizing the Board and senior management officials for the process they used in late 1985 to hire a nuclear adviser. The criticism followed the OIG's inquiry into possible conflict of interest issues in the Board's negotiation of the nuclear adviser's contract. In another incident, the OIG recommended a 10- to 20-day suspension of TVA's top operating official in a November 1986 report about a breach of ethics.

## Performance Meets Professional Standards

The OIG adopted Quality Standards for Federal Offices of Inspector General developed by the President's Council on Integrity and Efficiency (PCIE) as performance standards. These standards cover all OIG operations including audits and investigations and incorporate Government Auditing Standards.<sup>2</sup>

Prior to our review, consultants engaged by TVA assessed whether the OIG had incorporated the quality standards into operating policies and how well the OIG had applied them in performing audits and investigations. The consultants reported in April 1988 that the standards had been fully incorporated into policies and, with some exceptions, they were being followed. The consultants' report concluded that the OIG needed to improve communications with TVA managers and employees; improve report readability; devote less time to planning individual

<sup>2</sup>Prior to a 1988 revision, the standards were contained in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions.

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audits; develop plans for initiating proactive investigations; plan individual investigations better; inventory automated systems subject to audit; and improve follow-up of audit recommendations.

The OIG had taken or had planned actions to correct these conditions at the time of our review. For example, the OIG had established a formal tracking system to follow up on recommendations and it had developed a plan to begin proactive investigations.

We reviewed 23 of the 43 audit reports that were issued during the period April 1, 1987, through March 31, 1988. We assessed whether the reports satisfactorily complied with auditing standards for reporting, which include requirements for (1) writing objective, clear, concise, and convincing reports, (2) stating the audit objectives and describing the audit's scope and methodology, (3) discussing the findings developed in response to audit objectives, (4) identifying the cause of problems and making appropriate recommendations when called for by audit objectives, and (5) presenting the views of responsible officials of audited activities.

We found satisfactory compliance with the reporting requirements for 20 of the 23 reports reviewed. However, the remaining three reports were not adequate in our opinion. In one report, we did not believe that the problems the OIG found were serious enough to warrant controls as costly as the OIG recommended. In another, we did not consider the report to be responsive to the stated audit objectives. In the third, the objective was not stated, so we could not determine if the report was responsive to an objective.

We noted that all three reports were performance-type audits, which review issues pertaining to agency economy and efficiency or program results. The OIG only conducted four of these audits in the period that we reviewed. The reports that we reviewed were among the OIG's first for this type of audit. We reviewed four later reports on performance-type audits and did not find any problems.

For 6 of the 23 reports, we also reviewed audit planning and field work associated with the audit, as well as follow-up on recommendations. In addition, we reviewed the audit working papers and discussed the audits with OIG personnel. We found that the six audits satisfactorily complied with the aspects of the auditing standards that we reviewed.

Our review of 49 of the 503 investigative cases closed during the period October 1, 1987, through March 31, 1988, found satisfactory compliance with the investigation standards that we reviewed. We determined from our review of case files and discussions with OIG staff that each case was planned and the investigation executed in accordance with applicable investigation standards. Also, we believe that the evidence in the case files supported the conclusions of the investigative reports and the disposition of the cases.

## Some Financial Officer Audits Fall Within OIG Mission

A unit under TVA's chief financial officer is assigned audit functions which we believe more appropriately fit within the OIG. Most agencies with inspectors general have audit functions centralized under the OIG. We support the centralized approach at TVA to

- ensure that audits are performed independently of TVA's operations and
- provide better assurance that audit activities within TVA are coordinated.

The specific functions we believe should be centralized had been transferred to the chief financial officer in May 1988 at the request of the Inspector General. The OIG had inherited these functions from TVA's Office of Internal Audit and Evaluation which was disbanded following the establishment of the OIG. The transferred functions were (1) financial control assessments upon which the external auditor relies in auditing TVA's statements, (2) financial statement audits of entities which receive TVA financial assistance, and (3) contract audits requested by TVA management.

In the Inspector General's opinion, these functions were "program operating responsibilities," since the work was required by TVA line managers. The Inspector General Act, as amended, prohibits statutory inspectors general from performing program operating responsibilities but does not define those responsibilities.

In recommending their transfer to the chief financial officer, the Inspector General said he also was concerned about the amount of effort required to perform these functions and its effect on the OIG's capacity to perform OIG-planned work. He also said that the transfer did not affect his authority to perform financial audits he considered necessary or his access to the working papers of audits performed by others. We noted that 38 of 43 reports the OIG issued in the year ending March 31,

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1988, were for the audit functions which were later transferred to the chief financial officer.

The chief financial officer assumed responsibility for these functions in May 1988 and created a Control Evaluation Unit, with an authorization for fiscal year 1989 of 42 full-time equivalent positions to perform the transferred functions. These were all new positions; the OIG was not asked to transfer any positions.

We believe that (1) assessing financial controls and (2) auditing the financial statements of entities receiving financial assistance from TVA fall more appropriately under the OIG's direction and control rather than under the direction and control of the chief financial officer. OIGs at other federal agencies commonly perform these types of audits.

In our view, the chief financial officer has an inherent conflict of interest in assessing financial internal controls, since this office also is responsible for designing and supervising the operation of these controls. Also, assessments of internal controls and audits of entities receiving TVA financial assistance may disclose information that would be useful in planning other OIG audits.

In our opinion, the third function which was transferred—audits of contractor records to resolve payment disputes—may remain within the jurisdiction of the chief financial officer. Our review of the Control Evaluation Unit's work plan showed about 11 staff years planned for these audits. These audits are routinely a part of administering and settling cost reimbursement contracts. The Inspector General assured us that contract audits by the chief financial officer would not affect the OIG's process of selectively auditing contracts between TVA and vendors.

The work plan of the Control Evaluation Unit showed that about one third of the group's effort was to be devoted to assessing the economy, efficiency, and effectiveness of TVA programs and operations. We believe that the OIG should have exclusive responsibility for these types of reviews, which both the Board's resolution establishing the OIG and the Inspector General Act, as amended, explicitly assign to the OIG. In our view, the OIG is better able to ensure that these reviews are performed independent of agency operations. Also, the potential for overlap and duplication is less when one office is responsible for similar reviews.

## Appointment of IG by the President Is Not Necessary

Deciding whether an inspector general should be appointed by the President or by an agency head (or, in TVA's case, by its Board of Directors) is a policy judgment. Factors that may bear on this judgment include the scope of agency operations, the independence of existing audit and investigation capability, and the degree of agency determination to establish an independent audit and investigation capability. Although an inspector general who is appointed by the President may be perceived by some as more independent than one chosen by agency management, the appointment method alone does not determine an inspector general's independence.

The 1988 amendments to the Inspector General Act provide for inspectors general to be appointed by the heads of 33 designated entities. Based on our analysis, we do not believe there is a need at this time to require that the President appoint the inspector general because

- the TVA Board took measures in establishing the OIG to safeguard its independence, and
- the current Board-appointed Inspector General has carried out his responsibilities independently and objectively.

## Conclusions

Legislation enacted in 1988 requires that the heads of 33 designated entities, including TVA, establish an OIG and appoint an inspector general. The powers and duties of the inspector general provided by the 1988 legislation are similar to those that the 1985 TVA Board resolution provided. We do not believe any further legislative changes are needed at this time. However, some audit functions now performed by TVA's chief financial officer more appropriately fall under the control and direction of the OIG. The OIG's control of these functions would help ensure the independence of the audits and avoid the potential for overlap and duplication.

The Board's resolution establishing the inspector general position at TVA provides that the inspector general be appointed for a term of not less than 3 years. However, the resolution does not specify whether the requirement for the Board to report to the Congress when an inspector general is removed before the end of a term also applies when the Board does not reappoint an inspector general. If the Board appoints the inspector general to a fixed term, we believe it would be consistent with the spirit of the Inspector General Act, as amended, for the Board to report to the Congress when it does not reappoint an inspector general.

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## Recommendations

We recommend that if the TVA Board of Directors appoints the inspector general to a fixed term, the Board amend its resolution to require that the Board report its reasons to the Congress when the Board does not reappoint an inspector general at the end of a term. We also recommend that the Board transfer the audit functions now being performed under supervision of the chief financial officer to the OIG, except for audits of contractor records to resolve payment disputes.

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## Agency Comments and Our Evaluation

The Chairman of TVA's Board of Directors commented on a draft of this report. (See appendix I.) He stated that the Board appreciated the recommendations and would address them when considering any necessary amendments to the Board resolution establishing the OIG.

The Inspector General also provided separate comments on a draft of this report. (See appendix II.) The response indicated general agreement with the issues discussed.

With regard to our recommendation that the Board amend its resolution to require a report to the Congress if an inspector general is not reappointed at the end of a term, the Inspector General informed us that "the Board's initial resolution will be revised to delete the provision that the IG serve a fixed term." If the resolution is revised in this manner, the Board would report to the Congress when an inspector general is removed, in compliance with the 1988 amendments to the Inspector General Act.

The Inspector General also informed us that the chief financial officer and the OIG agreed to centralize audit functions under the OIG. An OIG official estimated that annual savings from eliminating the duplicated functions would be approximately \$2 million.

As agreed with your office, we will send a copy of this report to Senator Gordon J. Humphrey. Unless you publicly announce the contents of this report earlier, we will not distribute it further until 30 days from the date of this report. At that time, we will send copies to the TVA Board of Directors, the TVA Inspector General, members of the Congress from the Tennessee Valley, interested congressional committees, and other interested parties.

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This report was prepared under the direction of John J. Adair, Director, Audit Oversight and Policy. Major contributors are listed in appendix III.

Sincerely yours,

A handwritten signature in black ink, reading "Brian P. Crowley". The signature is written in a cursive style with a horizontal line underneath the name.

Brian P. Crowley  
Acting Assistant  
Comptroller General

# Comments From TVA's Board of Directors

## TENNESSEE VALLEY AUTHORITY

KNOXVILLE, TENNESSEE 37902

### OFFICE OF THE BOARD OF DIRECTORS

MAY 12, 1989

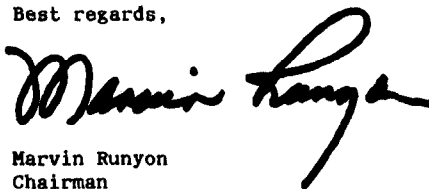
Mr. Frederick D. Wolf  
Assistant Comptroller General  
U.S. General Accounting Office  
Washington, D.C. 20548

Dear Mr. Wolf:

Thank you for your recent letter enclosing the draft report entitled, Inspectors General: Adequacy of TVA's Office of Inspector General. We are appreciative of your recommendations and will address them when we consider any necessary amendments to the Board resolution establishing the Office of Inspector General.

We understand that TVA's Inspector General will be making separate comments regarding the contents of this report.

Best regards,



Marvin Runyon  
Chairman

An Equal Opportunity Employer



# Comments From TVA's Inspector General



## TENNESSEE VALLEY AUTHORITY

400 West Summit Hill Drive, ET 4A 14 H-K  
Knoxville, Tennessee 37902

MAY 19 1989

Mr. Frederick D. Wolf  
Assistant Comptroller General  
United States General Accounting Office  
Washington, D.C. 20548

Dear Mr. Wolf:

This is in response to your May 4, 1989 request for our comments on a draft General Accounting Office (GAO) report on our operations.

We appreciate your favorable comments regarding our independence, responsibilities, and work quality, and we agree with your conclusion that there is no need for a presidentially appointed Inspector General (IG) at the Tennessee Valley Authority (TVA). As your report notes, the Office of the Inspector General (OIG) has operated independently and objectively, and the TVA Board of Directors has taken measures to safeguard our independence.

We also agree with the spirit of your recommendation that the Board should report to Congress if it does not reappoint an IG at the expiration of his or her fixed term. However, the Board did not enter into a fixed term contract with the IG when the original three-year term expired last January. As a result, the IG currently does not serve a fixed term. Such an arrangement makes the IG's tenure comparable to that of other TVA employees and other IGs. In addition, the Board's initial resolution will be revised to delete the provision that the IG serve a fixed term.

Your report also recommended that certain functions of the Chief Financial Officer (CFO) be transferred to the OIG. We generally agree with these suggestions and have discussed similar changes with the CFO. For example, the CFO and the OIG agree that the OIG will:

- Conduct audits of entities receiving TVA financial assistance.
- Conduct audits of TVA's contracts.
- Conduct audits that assess the economy, efficiency, and effectiveness of TVA's programs and operations.

Appendix II  
Comments From TVA's Inspector General

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Mr. Frederick D. Wolf

MAY 19 1989

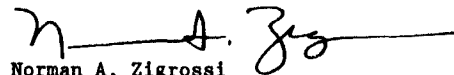
We have also agreed the CFO will not conduct or influence audits which assess the adequacy of TVA's financial controls--an assessment that an independent outside auditor makes in connection with TVA's annual financial audit and an assessment which may also occur as the result of an OIG audit. In our view, this agreement addresses your concern the CFO might be making or influencing audit decisions regarding financial controls that he is also responsible for managing.

Although the OIG could provide audit support services to TVA's independent outside auditor, we have agreed with the CFO that his employees would provide such assistance. In our view, these support services do not constitute audit functions that must be centralized under the OIG.

We have also agreed with the CFO that his employees may, upon request, provide certain administrative assistance (but not conduct audits) in connection with the routine administration of TVA's cost reimbursement contracts--assistance that is intended to confirm the validity of payments requested by TVA's contractors. We believe this arrangement is consistent with your observation that such functions remain with the CFO.

We appreciate the opportunity to comment on the draft report. We also appreciate the professional manner in which this review was conducted and the interest the GAO auditors showed in this office and its operations.

Sincerely,

  
Norman A. Zigrossi  
Inspector General

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# Major Contributors to This Report

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