

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

**AUDIT OF THE DISTRICT OF COLUMBIA
HISTORIC PRESERVATION DIVISION'S
GRANT PROCESSES AND PROCEDURES**



CHARLES C. MADDOX, ESQ.
Inspector General

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



June 18, 2002

Andrew Altman
Director
Office of Planning
801 North Capitol Street, N.E.
Suite 4000
Washington, D.C. 20002

Dear Mr. Altman:

Enclosed is our final report summarizing the results of the Office of the Inspector General's audit of the Historic Preservation Division's Grant Processes and Procedures (OIG No. 01-2-19BD).

As a result of our audit, we directed 13 recommendations to the Office of Planning (OP) that represent necessary actions to correct the reported deficiencies. We want to acknowledge that OP has reacted positively to our report and has taken action to address recommendations made.

The OP comments to our draft report are incorporated where appropriate. The full text of OP's response is included as Exhibit A.

If you have questions, please call me or William J. DiVello, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles C. Maddox". The signature is stylized with large, flowing loops.

Charles C. Maddox, Esq.
Inspector General

CCM/ws

Enclosure

cc: See Distribution List

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**AUDIT OF THE DISTRICT OF COLUMBIA
HISTORIC PRESERVATION DIVISION'S
GRANT PROCESSES AND PROCEDURES**

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EXECUTIVE DIGEST

OVERVIEW

This report summarizes the Office of the Inspector General's (OIG) audit of the Office of Planning's (OP) Historic Preservation Division's grant management processes and procedures. The Director of OP requested the audit. The objectives of our audit were to determine whether the Historic Preservation Division managed and used resources in an efficient, effective and economical manner; complied with the applicable laws, regulations, policies, and procedures; and implemented proper controls to prevent or detect material errors and irregularities.

Financial support for these historic preservation activities is generated through an annual Historic Preservation Fund grant from the program's sponsoring agency, the National Park Service, a subsidiary component of the Department of the Interior. Activities include, but are not limited to, survey and inventory programs, preservation planning, National Register projects,¹ development and covenant monitoring, and education and public outreach.

This report addresses our review of the Historic Preservation Division's solicitation, award, and administration processes associated with 19 subgrants valued at approximately \$572,000. We also performed a limited review of cash management processes associated with about \$1.5 million, the total federal share of the funds received from the Department of Interior for fiscal years (FY) 1998 through 2001.

CONCLUSIONS

We found that management controls over the Historic Preservation Division operations were incomplete and lacked the basic processes needed to ensure the overall integrity of program and fiscal activities. Namely, duties and responsibilities were not properly separated, lines of accountability were not clearly established, Department of Interior regulations were not honored, documentation was nonexistent in many instances, written Historic Preservation Division policies and procedures were not complete, and routine management oversight was lacking.

Based on our analysis of the overall Historic Preservation Division grant management actions and initiatives, we concluded that the deficient practices can be attributed to organizational uncertainties brought about by the transition of the program from the Department of Consumer and Regulatory Affairs to OP in October 2000. However, an overall breakdown in management controls predated OP's management involvement with Historic Preservation

¹ The Secretary of the Interior designates historic properties that are nominated for listing in the National Register of Historic Places. The responsibility for nominating properties rests with the State Historic Preservation Officer.

EXECUTIVE DIGEST

Division activities. Nevertheless, as a result of inadequate management controls, other program deficiencies evolved concerning the subgrantee award and administration processes. Accordingly, we identified approximately \$200,000 in unsupported subgrantee costs and matching share contributions. Additionally, in each of the 19 subgrantee project files that we reviewed, some level of noncompliance with Department of Interior procurement standards existed.

CORRECTIVE ACTIONS

We directed 13 recommendations to the Director of OP for the newly appointed Historic Preservation Division program manager to implement. The recommendations represent actions considered necessary to address the concerns described above. The recommendations, in part, center on:

- ensuring an adequate separation of duties for Historic Preservation Division processes and procedures;
- establishing a sound internal control environment;
- ensuring that Department of Interior financial requirements regarding the Single Audit Act and drawdown of funds are followed;
- ensuring that Department of Interior solicitation and procurement requirements are followed; and
- determining the final status of the unsupported subgrantee costs and matching shares that we identified for FYs 1998 and 1999, and conducting a review of subgrantee project files for FYs 2000 and 2001.

On May 29, 2002, OP provided a formal response to the recommendations in the draft report. We consider OP's comments and actions taken to be responsive to the audit recommendations. The full text of OP's response is included as Exhibit A.

INTRODUCTION

BACKGROUND

In response to a request from the Director of the Office of Planning (OP), the Office of the Inspector General (OIG) completed an audit of the Historic Preservation Division (HPD) grant program.

The independent office of the District of Columbia State Historic Preservation Officer (DCSHPO) and the Historic Preservation Review Board develop historic preservation activities and policies for the District of Columbia. HPD functions as the program office, within OP, that is responsible for carrying-out the historic preservation activities and policies established by the aforementioned offices.

Financial support for these activities is generated through an annual Historic Preservation Fund grant from the program's sponsoring agency, the National Park Service (NPS), a subsidiary component of the Department of the Interior (DOI²). Activities include, but are not limited to, survey and inventory programs, preservation planning, National Register projects, development and covenant monitoring, and education and public outreach.

Prior to October 1, 2000, the responsibility for HPD grant activities was vested with the Department of Consumer and Regulatory Affairs (DCRA). At the beginning of FY 2001, the HPD program was transferred to OP. However, DCRA continued to handle most of the financial functions of the program, such as disbursement and Chief Financial Officer (CFO) functions. The Director of OP requested the audit to determine the program's overall condition and level of fiscal integrity.

OBJECTIVES, SCOPE AND METHODOLOGY

Our audit objectives were to determine whether HPD:

1. managed and used resources in an efficient, effective and economical manner;
2. complied with the applicable laws, regulations, policies and procedures; and
3. implemented proper controls to prevent or detect material errors and irregularities.

The audit covered the period of fiscal years 1998 through 2001. The grants for these years totaled approximately \$1,518,000.

The Director of OP requested that our audit include a review of financial transactions for FYs 2000 and 2001. While we honored that request for testing DOI drawdown and Single Audit Act requirements, our review of the subgrantee award and administration process was limited to FY 1998 and FY 1999, since subgrants have a 2-year lapse. Accordingly, FY 2000

² Throughout this report, the reference to DOI and NPS is used interchangeably.

INTRODUCTION

and FY 2001 subgrants remained open at the conclusion of our audit work, with CFO year-end financial processes on-going.

To accomplish our objectives, we examined financial reports, subgrantee project files, subcontracts, invoices, status reports, and other subgrantee correspondence and documentation. We conducted various tests over financial transactions, including a review of HPD subgrantee disbursements and drawdown and expenditure activity, testing for compliance with DOI/NPS standards, and the reliability of internal controls. We also interviewed key HPD staff and DCRA-CFO staff.

The 19 subgrantee project files from FY 1998 and 1999 that we reviewed had a total value of about \$572,000 consisting of a federal share (\$383,000) and non-federal share (\$189,000), awarded as follows:

Subgrantee	Type of Service Offered	Amount Awarded	
		Federal Share	Non-federal
A	Survey DC Public Schools	\$8,250	\$2,204
B	Development Restoration	25,250	12,199
C	Survey of Barracks Row Project	21,783	25,037
D	Photography	6,300	0
E	Educational Awareness	30,606	10,302
F	Develop Brochures	26,330	3,345
G	Develop Historic Brochures	18,000	2,165
H	Educational Awareness	24,750	50,000
I	Consultant-DC Preservation Planning Conference	31,975	20,000
J	Contractual Services-Collection of maps	10,000	0
K	Archeological Inventory of the District of Columbia	23,000	25,412
L	Educational Awareness	20,000	13,000
M	Archival Research on DC pre-World II Firehouses	18,500	7,760
N	Research on transportation landmarks in DC	17,000	2,540
O	Student Intern	5,250	0
P	Photography	10,200	0
Q	Information System	33,620	0
R	National Register Project	19,750	2,893
S	National Register Project	32,650	11,680
TOTALS		\$383,214	\$188,537

FINDINGS AND RECOMMENDATIONS

FINDING 1: MANAGEMENT ACCOUNTABILITY AND CONTROLS
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SYNOPSIS

Management controls over HPD operations were incomplete, lacking the basic processes needed to ensure the overall integrity of HPD program and fiscal activities. Namely, duties and responsibilities were not properly separated, lines of accountability were not clearly established, DOI/NPS regulations were not honored, documentation was nonexistent in many instances, written HPD policies and procedures were not complete, and routine management oversight was lacking. While some of the HPD deficient practices can be attributed to organizational uncertainties brought about by the transition of the program from DCRA to OP, an overall breakdown in controls predates OP's management involvement with HPD activities. As a result of this general lack of management controls, program deficiencies evolved (that are subsequently identified in this report), exposing the grant program to inordinate risks and potentially affecting the efficacy of the program for historic preservation in the District.

DISCUSSION

While the HPD received an official exemption from following the requirements set forth in The Procurement Practices Act of 1985, D.C. Law 6-85 (codified as amended at D.C. Code §§ 2-301.1 – 2-311.02 (2001)), with said exemption having been issued by the Office of Contracting and Procurement, there is a comprehensive set of requirements identified in DOI's Historic Preservation Fund Grants Manual (HPF Grants Manual) that HPD must follow. Accordingly, requirements covering program integrity, accounting, record keeping, budgeting, subgrants, allowable costs, property management, disbursements and drawdowns, and monitoring procedures are identified in the HPF Grants Manual, and must be followed by HPD.

Separation of Duties

Generally, HPD's system of management controls and management oversight was lacking. While grant management duties and responsibilities on a daily basis covered such areas as budgeting, financial reporting, subgrantee correspondence, purchasing, and disbursement processes, only one individual (the grants management specialist) was available to perform these assignments. Three positions (two grant assistants and a program manager) were vacant at the time OP assumed responsibility for HPD, in October 2000, and remained vacant for all of FY 2001. Consequently, many of the HPD duties and responsibilities were left unattended during the transition because of insufficient staff. Moreover, any deficient practices that occurred could not be readily detected since adequate management oversight was lacking.

FINDINGS AND RECOMMENDATIONS

Given the incomplete control structure at HPD during the transition period from DCRA to OP, there could be no expectation that duties and responsibilities were properly separated. Therefore, this scenario substantially increased the risk of irregularities occurring with all duties vested with the grants management specialist. For example, the grants management specialist prepared the necessary documentation for purchases of all goods and services, while also accepting responsibility for receiving the purchases, and preparing documentation to pay vendors. In procurement, responsibilities for preparing a purchase order, receipting the goods or services, and preparation of documentation for payment must be segregated.

Ineffective Accountability

Besides creating a risk for irregularities, holding one individual accountable for all duties and responsibilities increased the risk of neglect concerning HPD processes, procedures, and requirements. For example, HPD failed to comply with DOI financial requirements regarding drawdowns and audit requirements. (*See Finding 2*). In addition, with nearly all of the 19 subgrantee files that we reviewed, critical components of the award process and/or administration process were overlooked, especially areas of documentation and monitoring. (*See Finding 3 for a discussion on the award process and Finding 4 for a discussion on the administration process.*)

The lack of accountability regarding HPD processes and procedures undermined the overall effectiveness of the historic preservation program, and could potentially jeopardize DOI grant activity in future years. An HPD policy statement that addresses these deficiencies and delineates organizational goals, responsibilities, and accountability should mitigate program inadequacies and foster a sound control environment for HPD activities.

Insufficient Documentation

The lack of documentation regarding the subgrantee project files impeded our ability to provide a complete analysis of HPD activities. At the outset of the audit, the grants management specialist informed the audit team that the subgrantee project files for FY 1998 and FY 1999 were discarded with the organizational change and physical move of HPD from DCRA to OP. After the audit team expressed concerns regarding an inability to audit, the subgrantee project files for FY 1998 and FY 1999 were produced. However, we noted repeatedly that the files were incomplete, and documents were misfiled.

Incomplete Policies and Procedures

The HPD internal procedures manual was also incomplete. Although a temporary HPD employee was assigned responsibility to develop the internal procedures manual, no further work has been done on the manual since the temporary assignment expired. Ideally, the procedures manual should parallel the HPF grants manual, acting as a quick reference source (desk manual) to capture the routine and daily operations of the HPD staff.

FINDINGS AND RECOMMENDATIONS

Summary

The HPD organizational transition from DCRA to OP was not coordinated with much attention to detail. However, OP management recently has taken the initial action to address a weak HPD control environment.

At the conclusion of our audit we were informed that a program manager has been appointed to oversee all HPD activities. Once the program manager gains an organizational understanding of all HPD duties and responsibilities, assignments should be separated adequately to reasonably ensure that accountability and internal controls will not be compromised. To complement this action, the program manager should issue a policy statement identifying organizational goals, responsibilities, and accountability. HPD staff would then have a clear understanding of program objectives, individual requirements, and management expectations. The internal HPD procedures manual should then be finalized and made available to HPD staff so that personnel have a ready reference source to assist them in the performance of duties. To complete the chain of management controls, the program manager should periodically monitor and assess the effectiveness of operations, and provide a written report to OP management.

RECOMMENDATION 1

We recommended that the Director of the Office of Planning fill the grant assistant positions and properly segregate duties among the HPD staff.

RECOMMENDATION 2

We recommended that the Director of the Office of Planning create a policy statement that defines organizational goals and individual responsibilities and accountability.

RECOMMENDATION 3

We recommended that the Director of the Office of Planning complete the HPD internal procedures manual, ensuring that the manual incorporates actions required with the HPF grants manual guidelines.

FINDINGS AND RECOMMENDATIONS

RECOMMENDATION 4

We recommended that the Director of the Office of Planning review the HPD documentation process and establish procedures for receiving, dating, recording, and storing documentation associated with the subgrantee project files.

RECOMMENDATION 5

We recommended that the Director of the Office of Planning establish an oversight process that includes a periodic assessment of HPD operations.

OP RESPONSE (RECOMMENDATIONS 1 - 5)

The Office of Planning concurred with the recommendations and stated that it will take action to correct the noted deficiencies. The full text of OP's response is at Exhibit A.

OIG COMMENT (RECOMMENDATIONS 1 - 5)

The actions planned and taken by OP should correct the conditions noted.

FINDINGS AND RECOMMENDATIONS

FINDING 2: FINANCIAL MANAGEMENT OF HPD PROGRAM

SYNOPSIS

HPD is not effectively performing financial management over its program. While DCRA has been designated as the disbursing agent for HPD, HPD has lead responsibility for requesting and coordinating agency needs involving CFO/financial processes. However, coordination between the two agencies has worsened since program transition in FY 2001. For example, HPD has not always drawn down available DOI grant funds in a timely manner, nor has HPD obtained a single or program specific audit of its operations as required by law. As a consequence of untimely drawdowns, District funds of \$775,000 were used in lieu of available DOI grant monies. While the grant funds were eventually drawn down, and District funds were replenished, the District lost interest of \$19,000 as a result of using local funds to pay HPD program expenses. Additionally, HPD did not request an audit of its operations under federal requirements; therefore the District has no assurance that HPD's system of financial processes and procedures is reliable and accurate.

DISCUSSION

DOI/NPS requirements regarding subgrantee disbursements stipulate that drawdowns must be made as close as possible to the disbursement, and that grantees must minimize the time elapsing between the transfer/draw down and the recipient's disbursement. In addition, District cash management policies, as stipulated in the CFO's Financial Policies and Procedures Manual, also require an agency to collect funds from the grantor as close as possible to the disbursement. DOI/NPS requirements also specify that grantees that expend \$300,000 or more a year must request a single or program-specific audit.

Timely Drawdown of Grant Funds

HPD is responsible for ensuring that DOI drawdown requirements are being met. Because timely drawdowns were not achieved, District funds were used to cover HPD expenses. The following chart provides examples:

FINDINGS AND RECOMMENDATIONS

FY Funds Used	Total Disbursements	Date of Drawdown	Days Elapsed Between Payment and Drawdown
FY 1998	\$260,000	July 6, 2000	200-372
FY 1999	332,172	Various: March 2, 2000; August 1, 2000; May 15, 2001	91-396
FY 2000	183,565	May 9, 2001 and October 31, 2001	125-478

Total: \$775,737

HPD failed to timely request reimbursement for grant funds from DOI; therefore, the District Treasurer effectively advanced District funds to HPD. As a result, the District could not earn interest on its own funds and lost as much as \$19,200 in interest revenue. Ideally, HPD should aggregate disbursements on a periodic, standardized basis (bi-weekly), and request that DCRA draw down a corresponding amount to cover expenditures.

Grantee Accounting and Auditing Responsibilities

Chapter 23, Grantee Accounting and Auditing Responsibilities, of the HPF Grants Manual requires non-federal entities that expend \$300,000 or more a year in federal awards to request a single or program-specific audit to be conducted in accordance with OMB Circular A-133, Audits of States, Local Governments, and Non-profit Institutions. In FY 1998, HPD expenditures totaled about \$313,500; in FY 1999, expenditures totaled approximately \$335,700. However, HPD did not arrange for audit services under the provisions of the Single Audit Act for either fiscal year. As a consequence of HPD's noncompliance, DOI/NPS had no assurance that the provisions of the grants awarded to HPD for FY 1998 and FY 1999 were followed, or that HPD applied the appropriate cost principles as required as a recipient of DOI/NPS grant funds.

Once again, noncompliance with the above government requirements can be attributed to insufficient management oversight and to a lack of transitional planning between the gaining and losing District agencies regarding the HPD reorganization. While both OP and DCRA could have likely viewed the transition as a seamless occurrence, the former agency should have ultimately assumed responsibility for program compliance. Nevertheless, it appears that OP concluded that since accounting and CFO-type functions would remain with DCRA, decisions regarding drawdowns and audit requests would also remain in DCRA's domain. It would be beneficial if OP and DCRA coordinated efforts to obtain the independent audits since both offices share an interest in and responsibility for fulfilling this statutory requirement.

FINDINGS AND RECOMMENDATIONS

Summary

OP management and HPD can move swiftly to reverse the processes dealing with DOI/NPS financial requirements. In this regard, HPD should monitor program expenditures to ensure that timely drawdowns occur, and thus avoid the unnecessary use of District funds. In addition, the program manager should fully coordinate the process of requesting an audit under the conditions set forth in the HPF Grants Manual through DCRA, its servicing CFO agent. The program manager's responsibilities include ensuring that the audit is scheduled, that it is timely, and that areas identified as issues are promptly resolved.

RECOMMENDATION 6

We recommended that the Director of the Office of Planning aggregate disbursements on a periodic, standardized basis and request that DCRA timely draw down a corresponding amount to cover the expenditures.

RECOMMENDATION 7

We recommended that the Director of the Office of Planning coordinate through the CFO at DCRA an independent audit for FY 1998, FY 1999, and any subsequent fiscal year period where expenditures exceed \$300,000, as required by OMB Circular A-133.

OP RESPONSE (RECOMMENDATIONS 6 & 7)

The Office of Planning concurred with the recommendations and stated that it will take action to correct the noted deficiencies. The full text of OP's response is at Exhibit A.

OIG COMMENT (RECOMMENDATIONS 6 & 7)

The actions planned and taken by OP should correct the conditions noted.

FINDINGS AND RECOMMENDATIONS

FINDING 3: SUBGRANT/CONTRACT AWARD PROCESS

SYNOPSIS

Management controls over HPD solicitation and award processes were inadequate. For each of the 19 subgrantee files that we reviewed, there was no level of management oversight to ensure the integrity of the award process and compliance with DOI/NPS standards. Consequently, there were subgrants awarded on a sole source basis that did not contain the proper justification, and subgrants awarded in excess of \$25,000 that were not approved by DOI. In other instances, subgrantee agreements were either not signed or dated. Finally, in most of the files that we examined, documentation regarding proof of a competitive solicitation process was missing. As a result of these inadequate processes, HPD is jeopardizing the grant program, and the operation of the historic preservation program can be viewed as questionable.

DISCUSSION

We reviewed 19 HPD procurement files for compliance with DOI subgrant requirements. The total federal share of subgrant awards for fiscal years 1998 and 1999 was \$383,214, and the non-federal share totaled \$188,537.

Chapter 8, Subgrants, Contracts, and Third-Party Agreements, of the HPD Grants Manual states that it is the responsibility of the program office to ensure that all subgrants, as well as all contracts, “are selected for funding in an open manner.” In addition, NPS requires each grantee to maintain files and records documenting implementation of its open selection process for inspection by NPS, and documentation to support the rationale for the method of procurement. Chapter 24, Retention of Records, of the HPD Grants Manual requires records to be maintained for three years from the date of the final expenditure report. For award purposes, documents such as copies of the advertisement publicizing the solicitation, copies of responses, and memos outlining the method and justification of selection must be maintained. Further, the DCSHPO Grants Manual, which establishes criteria for the selection, award, and administration of subgrants competitively awarded, lists the following procurement standards as their procedural guidance governing procurement awards and administration:

- federal law;
- government-wide Administrative Regulations (e.g., OMB Circulars);
- applicable DOI regulations;
- the Historic Preservation Fund Grants Manual; and
- District of Columbia statutes, ordinances, and regulations.

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In spite of the overwhelming amount of procurement standards and record keeping requirements, there was an absence of documentation regarding the HPD subgrantee award process in almost every instance, as depicted in Table I below.

TABLE - SUMMARY OF SUBGRANTEE AWARDS			
Subgrantee	Amount Awarded		Summary of Issues: Non-Compliance With NPS Solicitation Requirements
	Federal Share	Non-Federal Share	RFQ: Request for Quotation CLA: Cooperative Letter Agreement SSJ: Sole source justification NPS approval required for awards of \$25,000 and over
A	\$8,250	\$2,204	CLA missing; inadequate proof of competition/ no RFQ/SSJ.
B	\$25,250	12,199	NPS approval missing; inadequate proof of competition/ no RFQ/SSJ.
C	\$21,783	\$25,037	Inadequate proof of competition/ no RFQ/SSJ.
D	\$6,300	-0-	Inadequate proof of competition/ no RFQ/SSJ.
E	\$30,606	\$10,302	Inadequate proof of competition/ no RFQ/SSJ.
F	\$26,330	\$3,345	NPS approval missing; subgrantee started project before CLA effective date.
G	\$18,000	\$2,165	Inadequate proof of competition/ no RFQ/SSJ. Date of final signing of the CLA cannot be determined.
H	\$24,750	\$50,000	Inadequate proof of competition/ no RFQ/SSJ. Date of final signing of the CLA cannot be determined.
I	\$31,975	\$20,000	NPS approval lacking. Determination and Findings Statement on file, but not signed by final signatory authority. Date of final signing of the CLA cannot be determined.
J	\$10,000	-0-	Determination and Findings Statement on file, but not signed by final signatory authority. Date of final signing of the CLA cannot be determined.
K	\$23,000	25,412	Inadequate proof of competition/ no RFQ/SSJ.
L	\$20,000	\$13,000	Inadequate proof of competition/ no RFQ/SSJ.
M	\$18,500	\$7,760	Inadequate proof of competition/ no RFQ/SSJ.
N	\$17,000	\$2,540	Inadequate proof of competition/ no RFQ/SSJ.
O	\$5,250	-0-	Inconsistency between the not-to-exceed 6-month length of the CLA, and the period covered, 13 months.
P	\$10,200	-0-	HPD misrepresented subgrantee's RFQ, indicating it was lowest quote. Subgrantee submitted proposal for \$8,400; HPD executed CLA for \$10,200.
Q	\$33,620	-0-	SSJ (Determinations and Findings) does not meet DOI conditions for awarding to a single source.
R	\$19,750	\$2,893	Inadequate proof of competition/ no RFQ/SSJ.
S	\$32,650	\$11,680	Inadequate proof of competition/ no RFQ/SSJ.

As shown in the above table, HPD subgrantee files did not contain adequate proof that awards were competitively solicited through the issuance of a Request for Quotation, nor did files document that sole source awards were justified properly. In addition, in some instances

FINDINGS AND RECOMMENDATIONS

the award itself, the Cooperative Letter Agreement³(CLA), was not signed or dated, and there was no documentation to indicate that DOI approved awards in excess of \$25,000, as required by the HPF Grants Manual.

In the examples of noncompliance cited in our table, we could not determine if HPD personnel bypassed solicitation requirements in favor of expediency, if the work demands placed on one individual became too onerous (as reported in Finding 1), or if the correct processes were indeed followed, but not supported by proper documentation. However, notwithstanding our uncertainty, there was little evidence in the 19 subgrantees' files that we reviewed to show that management oversight regarding the integrity of the award process, and compliance with DOI standards occurred.

HPD and OP management cannot reverse any of the award action regarding the above subgrantee files since the 1998-1999 grant years have expired. However, the deficiencies noted above can be eliminated in the future by ensuring that the newly-assigned HPD program manager periodically monitors and assesses the adequacy of the award process, with a view toward ensuring that all DOI/NPS requirements are followed. Since Recommendation 1 contemplates that all duties and responsibilities will be separated among a qualified staff, the HPD manager should ensure that the incumbent responsible for subgrantee awards is properly trained and acquires a thorough understanding of DOI/NPS solicitation processes.

RECOMMENDATION 8

We recommended that the Director of the Office of Planning ensure that the individual delegated responsibility for the subgrantee award process and project file maintenance is properly trained.

RECOMMENDATION 9

We recommended that the Director of the Office of Planning monitor the solicitation and contract award process to ensure compliance with all DOI/NPS/HPD requirements, including requirements for maintaining complete and accurate documentation to support the contracts awarded.

³ HPD also used Letters of Agreement and Cooperative Agreements as the contracting conveyance between the subgrantee and the State Historic Preservation Officer.

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OP RESPONSE (RECOMMENDATIONS 8 & 9)

The Office of Planning concurred with the recommendations and stated that it will take action to correct the noted deficiencies. The full text of OP's response is at Exhibit A.

OIG COMMENT (RECOMMENDATIONS 8 & 9)

The actions planned and taken by OP should correct the conditions noted.

FINDINGS AND RECOMMENDATIONS

FINDING 4: SUBGRANTEE ADMINISTRATION PROCESSES

SYNOPSIS

Management controls over HPD subgrantee administration processes were ineffective. We reviewed subgrantee files to determine the adequacy of supporting documentation for expenses claimed against the federal share, as well as reviewing documentation to support the non-federal, matching share pledged by the subgrantee. In 15 of 19 instances, we found a general lack of support for subgrantee and subcontractor expenses, as well as insufficient support for non-federal (donated) time and services. Invoices, receipts, timesheets, monthly progress reports, quarterly progress reports and other documents that relate to subgrantee activity and payment history were either incomplete or altogether missing. While DOI/NPS regulations require the retention of invoices, timesheets, cancelled checks, financial reports, and progress reports to ensure the proper accounting for all program funds, HPD failed to establish a system of controls. Consequently, there was little or no assurance that government funds were properly administered and disbursed. As a result, HPD approved nearly \$200,000 in unsupported subgrantee expenses and matching shares.

DISCUSSION

Chapter 24 of the HPF Grants Manual requires all subgrantee/project files to contain invoices, cancelled checks, timesheets, and other documentation to support billings, such as an employee's rate of pay, for both federal and non-federal share expenses. However, in 15 of 19 instances, we found that subgrantee expenses and donated labor and supplies could not be supported. HPD did not verify that subgrantee and subcontractor expenses were legitimate, reasonable, and verifiable, nor did HPD ensure with any level of certainty that the subgrantee fulfilled their non-federal matching-share obligations.

We also found in two instances where the subgrantee received reimbursement for work performed prior to the effective date of the CLA, a violation of Chapter 24 of the HPF Grants Manual. Conversely, there was one instance when the performance of donated time occurred after the CLA expired, a violation of Chapter 14, Matching Share, of the HPF grants manual. The CLA binds the subgrantee to all terms and conditions specified in the subgrant agreement.

In addition, there were many instances when the project files did not contain the required reports, such as the financial and progress reports required by Chapter 24 of the HPF Grants Manual. More importantly, 5 of 19 project files did not have a Final Project Report/Closeout Report, which would have provided the assurance that HPD received the deliverable product from the subgrantee. Without this finalizing report, we could not determine if the subgrantee furnished HPD with the promised deliverable, or if the subgrantee met the terms and

FINDINGS AND RECOMMENDATIONS

conditions of the subgrant without qualification. Further, HPD personnel could not confirm to us, with positive assurance, that the terms and conditions of the subgrant were met.

We also noted that in 9 of 19 instances, the subgrantee entered into a subcontract agreement with a consultant. However, we could not locate documentation in any of the nine instances to support the process of a competitive award solicitation. The HPF Grants Manual emphasizes, in both Chapter 8 and Chapter 17 (Procurement Standards), that “procurement transactions, regardless of whether by sealed bids or by negotiation, and without regard to dollar value, shall be conducted in a manner that provides open and free competition.”⁴ Chapter 17 requires subgrantees to comply with federal procurement standards. Thus, while all of the subgrantee acquisition activity fell within the range of the small purchase process, or under \$100,000, there were, nevertheless, basic procedures that should have been followed. That is, Chapter 13, Simplified Acquisition Procedures, of the Federal Acquisition Regulation (FAR) requires oral solicitations to be obtained, though not specifying an exact amount. However, pursuant to the “simplified acquisition process,” the FAR emphasizes that competition must be promoted to the maximum extent practical. In addition, the FAR also addresses the need to establish and maintain records of oral price quotations.

Regarding management oversight, there were too few instances where there was proof of monitoring by management. However, we documented one instance when the reviewing official noted that the grants management specialist failed to ensure the reliability of the subgrantee’s receipts, invoices, and timesheets. The reviewing official commented on the questionable nature of the subgrantee expenses, the legitimacy of donated time, and the lengthy timeframe to process payment to the subgrantee. Our review of the 19 subgrantee project files raised similar concerns, and is summarized in Table II that follows:

⁴ Federal Acquisition Regulation.

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TABLE II - SUMMARY OF SUBGRANTEE EXPENSES: FEDERAL AND NON-FEDERAL SHARE			
Subgrantee	Amount Awarded		Summary of Issues Regarding HPD Subgrantee Administration Procedures
	Federal Share (FS)	Non- federal Share	UC: Unsupported Costs MS: Matching Share (Non-federal Share) UMS: Unsupported Matching Share
A	\$8,250	\$2,204	Subgrantee expenses and matching share reconciled. No proof that deliverables were furnished by subgrantee. RESULT: Inadequate documentation.
B	\$25,250	12,199	HPD grants manager approved only \$22,739 in expenses; subgrantee was paid \$25,250. RESULT: \$2,511 UC
C	\$21,783	\$25,037	Subgrantee died before completion of project. HPD claims that a \$21,783 check that was issued to subgrantee in December 1999 was returned and project was reassigned. However, we found no proof that check was returned, or the project was reassigned. RESULT: \$21,783 UC
D	\$6,300	-0-	No Closeout report in file; we found no proof of deliverables (photos). Subgrantee was overpaid, but returned the check. RESULT: Inadequate documentation.
E	\$30,606	\$10,302	The subgrantee entered into a subcontract with a consultant for \$21,200. We found no evidence that HPD verified that the subgrantee complied with FAR provisions. In addition, we verified subgrantee had MS of only \$4,589, leaving a balance of \$5,712 unsatisfied. RESULTS: Inadequate documentation/ \$5,712 UMS.
F	\$26,330	\$3,345	Subgrantee was paid \$26,330. However, we could account for only \$18,325 in documented (invoices) costs, leaving a balance of \$8,005 unaccounted. In addition, of the \$18,325 in invoices, \$6,600 represents consultant services that began before the effective date of the CLA. Therefore, total costs of \$14,605 (\$6,600 + \$8,005) are unsupported. In addition, we could account for only \$1,368 of MS, leaving a balance of \$1,977 unsatisfied. We also found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$16,500 subcontract with a consultant. We noted that the HPD grants manager criticized the grants management specialist for poor administration of this project, emphasizing that there was no documentation in the file explaining the difference between budgeted costs and actual costs. RESULTS: Inadequate documentation/ \$14,605 UC/ \$1,977 UMS.
G	\$18,000	\$2,165	We found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$14,197 subcontract with a consultant. In addition, we could not account for a consultant invoice in the amount of \$6,710, nor could we account for \$1,121 in donated services. RESULTS: Inadequate documentation/ \$6,710 UC/ \$1,121 UMS.

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TABLE II - SUMMARY OF SUBGRANTEE EXPENSES: FEDERAL AND NON-FEDERAL SHARE			
Subgrantee	Amount Awarded		Summary of Issues Regarding HPD Subgrantee Administration Procedures
	Federal Share (FS)	Non- federal Share	UC: Unsupported Costs MS: Matching Share (Non-federal Share) UMS: Unsupported Matching Share
H	\$24,750	\$50,000	There was sufficient documentation in the projects file to support the \$24,750 federal share reimbursement to the subgrantee. However, we could account for only \$33,163 in MS costs, leaving a balance of \$16,837 unsatisfied. In addition, monthly/quarterly reports were not on file. RESULTS: Inadequate documentation/ \$16,837 UMS.
I	\$31,975	\$20,000	We found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$21,135 subcontract with a consultant. We could not account for \$2,236 in donated services. Also, subgrantee did not file all required progress reports, including project completion report. RESULTS: Inadequate documentation/ \$2,236 UMS.
J	\$10,000	-0-	Insufficient support for expenses; project files contained invoices/receipts for only \$ 7,808, leaving \$2,192 balance. RESULTS: \$2,192 UC.
K	\$23,000	25,412	HPD made unauthorized changes to the CLA, attempting to reduce the amount of donated time. Also, Closeout report is inaccurate. Insufficient support for expenses: Subgrantee was paid \$22,999, but project files contained invoices that only totaled \$17,675, leaving \$5,324 in unaccounted costs. In addition, we could not account for \$12,674 in donated services. RESULTS: Inadequate documentation/ \$5,324 UC/ \$12,674 UMS.
L	\$20,000	\$13,000	We found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$17,000 subcontract with a consultant. Other reports were missing. Of the \$20,000 reimbursed to subgrantee, we could not account for \$1,932 in expenses. Subgrantee failed to donate \$4,800 in MS. RESULTS: Inadequate documentation/ \$1,932 UC/ \$4,800 UMS.
M	\$18,500	\$7,760	The entire FS was allocated for a consultant through the DC Fire Department. HPD granted consultant a 6-month extension beyond closing date of CLA. However, we found no proof that HPD reviewed FS expenses, and MS time, nor was there any documentation in the files to support subgrantee expenses or subgrantee donations. Also, no proof that HPD verified that the subgrantee satisfied FAR requirements regarding the \$18,000 consultant agreement. RESULTS: Inadequate documentation/ \$ 18,500 UC/ \$7,760 UMS.
N	\$17,000	\$2,540	We found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$13,000 subcontract with a consultant. Subgrantee was paid \$13,248, but project files contained documentation that supported only \$7,280 in expenses, leaving \$5,968 unaccounted. In addition, subgrantee provided only \$1,041 MS, leaving \$1,499 balance. RESULTS: Inadequate documentation/ \$ 5,968 UC/ \$1,499 UMS.

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TABLE II - SUMMARY OF SUBGRANTEE EXPENSES: FEDERAL AND NON-FEDERAL SHARE			
Subgrantee	Amount Awarded		Summary of Issues Regarding HPD Subgrantee Administration Procedures
	Federal Share (FS)	Non- federal Share	UC: Unsupported Costs MS: Matching Share (Non-federal Share) UMS: Unsupported Matching Share
O	\$5,250	-0-	Project Completion Report not in file, nor was there any proof that HPD received deliverables. RESULTS: Inadequate documentation.
P	\$10,200	-0-	Project Closeout Report shows HPD accepted subgrantee's deliverables.
Q	\$33,620	-0-	Subgrantee submitted invoices totaling \$8,405 prior to HPD receiving approval of the CLA from DOI/NPS. In addition, there was no Project Completion Report in file, nor any proof that HPD received deliverables. RESULTS: Inadequate documentation/ \$8,405 UC.
R	\$19,750	\$2,893	We found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$15,700 subcontract with a consultant. Nevertheless, the subgrantee accepted a subcontract from the consultant for \$15,700. However, payments to the consultant totaled \$20,637, comprising an overpayment of \$4,937. In addition, only \$148 of MS requirement was donated within the time period of the CLA, leaving a balance of \$2,745 UMS. There was also a copy of a \$9,875 "replacement check" in the project files without any documentation. RESULTS: Inadequate documentation/ \$4,937 UC/ \$2,745 UMS.
S	\$32,650	\$11,680	We found no proof that HPD verified that the subgrantee satisfied FAR requirements regarding a \$26,000 subcontract with a consultant. Also, the consultant invoices that we examined contained math errors, were certified by the subgrantee prior to being signed by the consultant, and were signed by both parties on a date prior to the work being performed. In addition, HPD overpaid the subgrantee \$4,879. Inaccurate payments and/or overpayments totaled \$36,402. In addition, we found no proof of a required \$11,000 MS cash contribution, and found that the remaining MS donated time occurred after the termination date of the CLA. RESULTS: Inadequate documentation/ \$36,402 UC/ \$11,680 UMS.
TOTALS			UC: <u>\$ 129,269</u> UMS: <u>\$ 69,041</u>

In total, the amounts identified as unsupported costs and unsupported matching share represent 35 percent of the subgrantee amounts awarded for FYs 1998 and 1999, \$571,751 (\$129,269 + \$69,041 = \$198,310; \$198,310/\$571,751= 35%). While this shows the quantitative impact of the results of our audit, it also illustrates that HPD lacks adequate program oversight and an apparent failure to comply with the DOI/NPS regulations.

Through the HPD program manager, OP management should determine if all of the subgrantees have satisfied the terms and conditions of their CLA. If it is determined that the

FINDINGS AND RECOMMENDATIONS

unsupported costs and matching shares associated with a subgrantee are upheld, the HPD program manager should demand repayment to the District government. In addition, subgrantees “C” (or the subgrantee’s estate), and “S”, shown in Table II, may be of particular concern since overpayments of \$21,783 and \$4,879 occurred.

Finally, we encourage OP management to review the subgrantee project files for the FY 2000 and 2001 grant years. OP should determine compliance with the terms and conditions of the subgrant, document the results, and take corrective action as deemed necessary.

RECOMMENDATION 10

We recommended that the Director of the Office of Planning review all subgrantees for FYs 1998 and 1999 to determine if they have satisfied the terms and conditions of their subgrants, and subsequently render a decision on the unsupported costs and matching shares.

RECOMMENDATION 11

We recommended that the Director of the Office of Planning determine if subgrantees “C” and “S” are indebted to the District Government for overpayments of \$21,783 and \$4,879, respectively.

RECOMMENDATION 12

We recommended that the Director of the Office of Planning review subgrantee compliance with the terms and conditions of the subgrants for FYs 2000 and 2001.

RECOMMENDATION 13

We recommended that the Director of the Office of Planning document the results of HPD’s review of subgrantee compliance for subgrants awarded in FYs 1998 through 2001.

OP RESPONSE (RECOMMENDATIONS 10 - 13)

The Office of Planning concurred with the recommendations and stated that it will take action to correct the noted deficiencies. The full text of OP’s response is at Exhibit A.

OIG COMMENT (RECOMMENDATIONS 10 - 13)

The actions planned and taken by OP should correct the conditions noted.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF PLANNING



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Office of the Director

May 29, 2002



Charles Maddox
Inspector General of the District of Columbia
Office of the Inspector General
717 – 14th Street, N.W. Fifth Floor
Washington, D.C. 20005

Dear Inspector General Maddox:

This letter serves as the response by the District of Columbia Office of Planning ("OP") to the report issued by your Office summarizing the results of your Office's "Audit of the Historic Preservation Division's Grant Processes and Procedures," Audit Report No. OIG 01-2-19BD ("Audit").

As you are aware, on April 26, 2001, I wrote to you seeking assistance from the Office of the Inspector General ("OIG") in reviewing certain grant activities that had been undertaken by the Historic Preservation Division prior to and immediately after its moving to the Office of Planning from the Department of Consumer and Regulatory Affairs ("DCRA") in early 2001. I sought your Office's review because a brief internal review I had conducted revealed the need for professional auditing and accounting experience. At the time I requested the review I emphasized to you that I welcomed an open and thorough investigation and recommendation for how to improve the accounting and financial reporting functions of the Historic Preservation Division. I want to applaud you and your staff for providing just such an investigation and review.

The Office of Planning responses to the Audit recommendations follow:

IG Recommendation #1: "Fill the grant assistant positions and properly segregate duties among the HPD staff."

OP Response: Concurrence with recommendation, with implementation described below.

OP Action Taken: The Office of Planning has created and filled a position to handle the entire agency's financial reporting and tracking affairs: Associate Director for Finance and Strategic Resources. This is a senior level position, reporting directly to the Chief of Staff. The Associate Director for Finance and Strategic Operations has oversight over the HPD grant program and staff, and will bring agency-wide resources to bear in fulfilling HPD grant duties.

Target Date for Completion: ongoing

IG Recommendation #2: “Create a policy statement that defines organizational goals and individual responsibilities and accountability.”

OP Response: Full Concurrence

OP Action Taken: None to date

Target Date for Completion: 9/30/02

IG Recommendation #3: “Complete the HPD internal procedures manual, ensuring that the manual incorporates actions required with the HPF grants manual guidelines.”

OP Response: Full Concurrence

OP Action Taken: None to date

Target Date for Completion: 9/30/02

IG Recommendation #4: “Review the HPD documentation process and establish procedures for receiving, dating, recording, and storing documentation associated with the subgrantee project files.”

OP Response: Full Concurrence

OP Action Taken: Have begun developing systems identified in IG recommendation.

Target Date for Completion: 9/30/02

IG Recommendation #5: “Establish an oversight process that includes a periodic assessment of HPD operations.”

OP Response: Full Concurrence

OP Action Taken: Have begun reviewing oversight process models.

Target Date for Completion: 9/30/02

IG recommendation #6: “Aggregate disbursements on a periodic, standardized basis and request that DCRA timely draw down a corresponding amount to cover the expenditures.”

OP response: Concur. However, DCRA is no longer involved in the financial management of the Historic Preservation Fund grant. The budget officer for the Office of the Deputy Mayor for Planning and Economic Development (DMPED) is now in charge of draw downs for this grant.

OP actions taken: OP met on May 22, 2002, with staff from DCRA who were formerly involved with the financial management of the Historic Preservation Fund grant and with the budget officer for the DMPED. The group agreed on action steps for the final transfer of draw down and other Office of the Chief Financial Officer duties from DCRA to the budget officer for the DMPED, and a schedule for regular drawdowns.

Target date for completion: 9/30/02

IG recommendation #7: “Coordinate through the CFO at DCRA an independent audit for FY 1998, FY 1999, and any subsequent fiscal year period where expenditures exceed \$300,000, as required by OMB Circular A-133.”

OP response: Concur.

OP actions taken: OP has contacted our CFO to alert him of the recommendation and discuss actions to take.

Target date for completion: OP has already begun working on this, but a completion date is TBD (after contacting and contracting with an independent auditor).

IG recommendation #8: “Ensure that the individual delegated responsibility for the subgrantee award process and project file maintenance is properly trained.”

OP response: Concur.

OP actions taken: None to date.

Target date for completion: 9/30/02

IG recommendation #9: “Monitor the solicitation and contract award process to ensure compliance with all DOI/NPS/HPD requirements, including requirements for maintaining complete and accurate documentation to support the contracts awarded.”

OP response: Concur.

OP actions taken: None to date.

Target date for completion: 9/30/02

IG Recommendation #10: “Review all subgrantees for FYs 1998 and 1999 to determine if they have satisfied the terms and conditions of their subgrants, and subsequently render a decision on the unsupported costs and matching shares.”

OP Response: The Office of Planning had initially requested the Audit based upon its inability to collect the information referenced by this recommendation. Therefore, the Office of Planning commits to continuing to assist the OIG in the latter’s efforts, if any, to more fully develop this information.

OP Action Taken: None to date

Target Date for Completion: TBD

IG Recommendation #11: “Determine if subgrantees “C” and “S” are indebted to the District Government for overpayments of \$21,783 and \$4,879, respectively.”

OP Response: To the extent possible, OP will perform the reviews recommended by the OIG.

OP Action Taken: None to date

Target Date for Completion: 9/30/02

IG Recommendation #12: “Review subgrantee compliance with the terms and conditions of the subgrants for FYs 2000 and 2001.”

OP Response: The Office of Planning had initially requested the Audit based upon its inability to collect the information referenced by this recommendation. Therefore, the Office of Planning commits to continuing to assist the OIG in the latter’s efforts, if any, to more fully develop this information.

Target Date for Completion: TBD

IG Recommendation #13: “Document the results of HPD’s review of subgrantee compliance for subgrants awarded in FYs 1998 through 2001.”

OP Response: The Office of Planning had initially requested the Audit based upon its inability to collect the information referenced by this recommendation. Therefore, the Office of Planning commits to continuing to assist the OIG in the latter’s efforts, if any, to more fully develop this information.

OP Action Taken: None to date

Target Date for Completion: TBD

I want to once again thank you for the prompt and professional manner in which you and your staff have dealt with this matter.

Sincerely,

A handwritten signature in blue ink, consisting of a stylized 'A' followed by a long horizontal stroke that curves upwards at the end.

Andrew Altman
Director