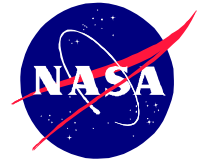


National Aeronautics and
Space Administration

Office of Inspector General
Washington, D.C. 20546-0001



Reply to Attn of: W

March 16, 2004
(Revised April 6, 2004)

TO: A/Special Assistant to the Administrator
D/Chief Engineer
M/Associate Administrator for Space Flight
O/Assistant Administrator for Institutional and Corporate
Management
Q/Associate Administrator for Safety and Mission Assurance
LaRC/A/Center Director

FROM: W/Assistant Inspector General for Auditing

SUBJECT: Final Report on Internal Controls Over Columbia Accident Investigation
Board (CAIB) Costs (Report Number IG-04-013)

We conducted this audit to determine whether the Columbia Accident Investigation Board (CAIB) established controls to ensure that 1) expenditures were reasonable, necessary, and properly accounted for and 2) goods and services were acquired in accordance with the Federal Acquisition Regulation (FAR). As of September 30, 2003, CAIB costs, which were funded through NASA's appropriation, totaled \$16.9 million.

To accomplish our objectives we identified and assessed CAIB processes for controlling expenditures and ensuring goods and services were acquired in accordance with FAR. We also reviewed documentation supporting procurement actions and other expenditures totaling \$9.1 million.

We concluded that within 2 months of beginning operations, the CAIB Executive Secretary for Management established effective processes for controlling expenditures and ensuring contracts were in accordance with FAR. Although our review of procurement actions and other expenditures led us to question payments totaling \$215,215 (2.4 percent of those reviewed), we conclude that they occurred for unique reasons and did not represent systemic weaknesses in controls. We are, however, recommending that NASA seek a voluntary refund of \$30,563 for an overpayment to the CAIB's primary support contractor.

The Executive Secretary's accomplishment in establishing and implementing effective internal controls reflects positively on the quality and commitment of the CAIB's support staff. This accomplishment is noteworthy given that the CAIB was established on the

day of the Columbia accident, and it began its work without a pre-established framework for controlling its financial and procurement activities. We believe that NASA can use the experience of the CAIB support staff to improve its process for establishing and conducting major mishap investigation boards. To that end, we are recommending that NASA revise the Contingency Action Plan for Space Flight Operations to include a framework for establishing a support staff and ensuring that necessary financial and procurement controls are implemented upon the initiation of a major mishap board.

The enclosure contains details on the scope, methodology, findings and recommendations of our audit. NASA management has agreed to action that is responsive to our findings and recommendations. We will follow up to determine if the actions have been completed. If you have any questions please contact me at 358-2572.

[original signed by]
David M. Cushing

Enclosure
Audit Report on Columbia Accident Investigation Board Financial and Procurement
Management

cc:

A/Administrator

B/Chief Financial Officer

C/Director

G/General Counsel

Q/Associate Administrator

M-2/Audit Liaison Representative

OJD/Director, Management Systems Division

JSC/Center Director

KSC/Center Director

LaRC/Branch Head, Supply and Simplified Acquisition Branch, Office of Procurement

JSC/BD5/Audit Liaison Representative

KSC/QA-D/ Audit Liaison Representative

LaRC/R/Audit Liaison Representative

Internal Controls For Columbia Accident Investigation Board Financial and Procurement Management

On February 1, 2003, the National Aeronautics and Space Administration (NASA) Administrator implemented the Agency Contingency Action Plan for Space Flight Operations and organized the Columbia Accident Investigation Board (CAIB) to investigate the loss of Space Shuttle Columbia and its crew. The investigation lasted 7 months and involved 13 appointed board members, approximately 120 staff, and thousands of NASA and support personnel. NASA funded the CAIB operations and paid all of the expenditures for the CAIB through its normal payment processes. As of September 30, 2003, NASA incurred CAIB costs of \$16.9 million.

We performed an audit of the CAIB's financial operations to determine that costs were reasonable and necessary and properly accounted for by NASA and that CAIB acquisitions were in accordance with Federal regulations. To accomplish our objectives, we reviewed transactions that represented a large dollar portion of the universe of actions. Accordingly, we selected 4 procurement actions, involving many transactions, valued at approximately \$9.1 million, and 19 travel vouchers totaling \$55,437 in reimbursed travel claims.

Based on the results of our audit, within approximately 2 months following the tragedy, the CAIB Executive Secretary for Management completed actions to establish effective CAIB cost control processes. We found that controls were in place that would ensure costs were reasonable and necessary and that contracts were in accordance with Federal regulations. However, we did find that the CAIB paid \$215,215 in unsupported, unnecessary, or erroneous procurement costs. These payments represent 1.50 percent of the total procurement costs for the CAIB.

We acknowledge that the CAIB was established on the day of the Columbia accident and that significant pressures and extremely short deadlines, along with the emphasis on independence, contributed to the issues noted in this report. Accordingly, establishing effective overall cost control processes in such an environment reflects the overall quality and commitment of the CAIB staff. In the future, however, NASA must have in place financial and procurement management controls as an integral part of future NASA major mishap investigation boards. Therefore, we recommend that NASA revise the Agency Contingency Action Plan for Space Flight Operations to identify an administrative structure and staff that will establish the necessary financial and procurement controls when a major mishap board is initiated. In addition, we recommend that NASA seek a voluntary refund of \$30,563 from a CAIB contractor as a result of an improper charge. Management has taken corrective actions that are responsive to our recommendations.

Acquisition of CAIB Support Services

The CAIB paid invoices totaling \$95,400 for one contractor's services without supporting documentation that the services were provided. This represents .67 percent of total CAIB procurement costs. The condition occurred because Lyndon B. Johnson Space Center (Johnson) procurement personnel did not require that appropriate CAIB officials certify that the services were actually received.

On April 23, 2003, NASA issued a purchase order to The Aerospace Technology Group to provide executive director support to the CAIB. We found no evidence that the contractor performed the tasks identified in the statement of work. Johnson procurement personnel could not produce any evidence of the work the contractor performed. We were told that prior to paying two invoices, Johnson procurement officials contacted the CAIB Budget Manager who provided assurance that the contractor was on-site. However, the budget manager was not the appropriate official to certify the contractor's invoices. The procurement officials did not contact either the Executive Secretary for Management or the Executive Secretary for Administration, both of whom would have been more familiar with the contractor's work and the appropriate officials to certify the contractor's invoices. The contractor was paid in two separate invoices of \$47,000 and \$48,400 respectively.

Office Space Lease

The CAIB paid \$89,252 for office space that was not used. This amount represents approximately 27 percent of the CAIB's total lease costs. On February 20, 2003, the CAIB entered into an agreement with Plumosa Office Park, LLC, to lease office space in Merritt Island, Florida, near the John F. Kennedy Space Center (Kennedy). The lease was one of four leases valued at \$333,000 entered into by the CAIB. Initially, the CAIB did not desire office space on Kennedy or other NASA facilities because of concerns about independence. However, according to the CAIB Executive Secretary for Management, the office space in Merritt Island was located too far from Kennedy, making the location impractical for use by CAIB personnel. CAIB personnel subsequently determined that most of their work would be performed out of their Johnson headquarters office and at a Kennedy facility established to arrange and analyze shuttle debris. The CAIB leased the office space in Merritt Island for approximately 1 year, beginning February 20, 2003, and ending on February 29, 2004, at a total cost of \$89,252.

Acquisition of Consultant Services

The CAIB overpaid \$30,563 for one consultant's services. That condition occurred because the CAIB's primary support contractor, at the direction of a NASA contracting officer, included the consultant's fees in other direct charges that were subject to a general and administrative surcharge.

Valador, Incorporated (Valador), of Reston, Virginia, was the CAIB's primary contractor for support services such as consultants, travel personnel, administrative assistants, and

computer equipment. Valador employees and subcontractors were paid hourly rates in accordance with the applicable General Services Administration (GSA) Federal Supply Schedule. As part of the Valador contract, the CAIB paid Valador a general and administrative surcharge on all other direct charges (for example, postage, computer equipment, and computer software). Valador also hired consultants the CAIB requested and subsequently billed for hours the consultants worked at a rate equal to the GSA negotiated rate of the applicable labor category.

On April 17, 2003, Valador acquired a consultant to perform a comprehensive examination and analysis of failed shuttle fasteners. However, the consultant's hourly rate was higher than the negotiated rate of the GSA Federal Supply Schedule. During a meeting between a CAIB official, the contracting officer, and the Valador Chief Executive Officer, the contracting officer directed that Valador include the consultant's fees in "other direct charges" so that the fee would not be limited by the established GSA rate. According to GSA personnel, Valador should have applied to GSA for a higher labor rate for the consultant or the CAIB should have established a purchase order directly with the consultant. However, because the consultant's fees were included in other direct charges and subject to the general and administrative surcharge, the CAIB paid an additional \$30,563 to Valador for the consultant's services. Because this acquisition bore costs that were not related to the consultant's services, the contracting officer should ask Valador for a voluntary refund of \$30,563.

Travel Expenses

We found approximately \$4,000 of questionable travel costs that we referred to the Johnson travel office for further analysis. Of the questionable costs, \$2,519 resulted from clerical errors made by the preparer of one voucher. The \$4,000, or 6 percent of \$63,833 of total travel costs reviewed, was based on a nonstatistical sample and could not be projected to the total travel costs incurred. The CAIB incurred approximately \$1.46 million in total travel costs through June 2003. NASA has taken action to recover all of the payments we questioned.

Recommendations, Management's Response and Evaluation of Management's Response

1. **To ensure that financial and procurement management controls are an integral part of future NASA major mishap investigation boards, we recommend that the Associate Administrator for Space Flight revise the Agency Contingency Action Plan for Space Flight Operations to identify an administrative structure and staff that will establish all necessary financial and procurement controls when a major mishap board is initiated, with emphasis on the following control procedures:**
 - a. **Before certifying invoices for payment, ensure that services are performed and supplies are received.**

- b. **Before entering into any obligating agreement, procurement actions must meet the needs of the requesting customers.**
- c. **Only General Services Administration (GSA) labor rates are paid to Federal Supply Schedule contractors and overhead rates are properly applied. If labor rates in excess of the negotiated GSA rates are required, contractors must first receive approval from GSA.**
- d. **Appropriate charge codes are used and the Core Financial Module is used as the system of record for documenting and reporting purposes.**
- e. **Travelers, travel voucher preparers, and travel voucher approvers receive the proper training to know: (1) which expenses are prudent, reasonable, and necessary for travel; (2) how to properly complete travel vouchers; (3) how to properly review travel vouchers; and (4) how to properly authorize travel.**
- f. **Any individual authorized to approve travel must obtain approvals in writing, as required, and written approval must be obtained before travel vouchers are approved for payment.**
- g. **An appropriate level of review for authorized travel must be performed before extended travel begins. For example, if it appears that the travel may be for an extended period of time, perform a comparison of the local lodging rate to that of long-term lodging accommodations and determine which is the most cost effective.**

Management's Response. We discussed the findings and recommendations in this report with the CAIB Executive Secretary for Management and audit liaison representatives from the Office of Space Flight, the Office of Institutional and Corporate Management, and the Langley Research Center. We understand that the Office of Space Flight, the Chief Engineer, and the Office of Safety and Mission Assurance will work together to determine whether identification of an administrative structure and staff that establishes the necessary financial and procurement controls for future mishaps best resides in the Agency Contingency Action Plan for Space Flight Operations or in another more global Agencywide document to be developed.

Evaluation of Management's Response. Management's proposed action is responsive to the recommendation. The recommendation is resolved but will remain undispositioned and open until the Agency revises the appropriate contingency plan.

- 2. **We recommend the Director, Langley Research Center, direct that the NASA contracting officer for the Valador contract request a voluntary refund of \$30,563 as a result of improperly including the consultant's fees in other direct charges.**

Management's Response. The Contracting Officer for the Valador contract will request a voluntary refund from Valador by March 15, 2004.

Evaluation of Management's Response. Management's proposed action is responsive to the recommendation. The recommendation is resolved but will remain undispositioned and open until we receive a copy of the contracting officer's request to Valador.

Appendixes

Among the appendixes, note Appendix A, which identifies issues that did not relate directly to the report's objectives, but should be brought to management's attention. Appendix D identifies the regulations, policies, and guidance used for the audit field work.

List of Appendixes

Appendix A – Other Matters

Appendix B – Status of Recommendations

Appendix C – Objectives, Scope, and Methodology

Appendix D – Regulations, Policies, and Guidance

Acronyms Used in the Report

| | |
|------|---|
| CAIB | Columbia Accident Investigation Board |
| FAR | Federal Acquisition Regulation |
| GPO | Government Printing Office |
| GSA | General Services Administration |
| JSC | Johnson Space Center |
| M&IE | Meals and Incidental Expenses |
| NASA | National Aeronautics and Space Administration |
| OIG | Office of Inspector General |

Appendix A. Other Matters

The following issues did not relate directly to the report's objectives, but should be brought to management's attention:

Personnel Documentation

NASA did not obtain the required personnel documents for all the CAIB members who were hired as NASA employees. The required documents that were not obtained were Appointment Affidavit, Declaration for Federal Employment, and Employment Eligibility Verification. A personnel official from NASA Headquarters stated that because of the criticality of the situation, the need for appointing individuals who would start an immediate investigation, and the different geographical locations where the individuals resided, handling the appointments via phone and fax was necessary. However, all required personnel documents were never received. As a result, the Agency was not in full compliance with Federal personnel procedures.

Review of Confidential Financial Disclosure Reports

The NASA Office of General Counsel did not timely review the Confidential Financial Disclosure Reports for the six CAIB members who were NASA employees. Furthermore, NASA never reviewed the Confidential Financial Disclosure Reports for the remaining seven CAIB members.

The NASA Office of General Counsel did not sign off on the first review of a Confidential Financial Disclosure Report until May 22, 2003, and signed off on the last review on June 30, 2003. The late reviews occurred for two reasons. First, the Office of General Counsel did not immediately obtain the Confidential Financial Disclosure Reports for the six CAIB members who were NASA employees. Second, the Office of General Counsel never requested the Confidential Financial Disclosure Reports from the supporting Agencies of the seven CAIB members who were not NASA employees. The Office of Inspector General (OIG) subsequently obtained the reports from those agencies and determined that no financial conflicts with any of the CAIB members appeared to have existed.

Government Printing Office Inquiry

In response to a Congressional inquiry, the Government Printing Office (GPO) OIG investigated CAIB's direct acquisition of printing services from a commercial vendor. The GPO OIG issued their report, GPO Report Number AI0401 on February 12, 2004.

Appendix B. Status of Recommendations

| Recommendation No. | Resolved | Unresolved | Open/ECD* | Closed |
|---------------------------|-----------------|-------------------|------------------|---------------|
| 1 | X | | 9/30/04 | |
| 2 | X | | 3/15/04 | |

*ECD – Estimated Completion Date

Appendix C. Objectives, Scope, and Methodology

Objectives

Our audit objectives were to determine whether the Columbia Accident Investigation Board (CAIB):

1. Established controls that ensured cost expenditures were reasonable, necessary, and properly accounted for; and
2. Acquired goods and services in accordance with the Federal Acquisition Regulation (FAR).

Scope and Methodology

To accomplish our objectives, we performed the following:

- Interviewed the CAIB Executive Secretary for Management to obtain background information, understand the CAIB hierarchy, and determine if specific policies related to our objectives were established.
- Obtained and reviewed the CAIB Procedures and Guidelines, dated March 28, 2003.
- Compared CAIB cost data through June 2003 that the CAIB Financial and Budget Managers to NASA's Core Financial Module provided to determine if costs were properly accounted for and recorded in accordance with NASA policy that was established for charging costs to the CAIB.
- Reviewed a judgmental sample of 19 travel vouchers, totaling \$63,833 in reimbursed travel costs by CAIB members, support staff, and contractors filed from March through June 2003 to determine if travel was performed in accordance with NASA travel policies and travel costs were prudent, reasonable, and necessary.
- Selected a judgmental sample of four CAIB acquisitions involving high dollar-value, critical operations, totaling approximately \$9.1 million, and obtained the applicable documents for review to determine if procurement agreements were reasonable, necessary, and in accordance with the FAR.
- Performed tests of selected contractor's cost control and reporting systems.
- Interviewed procurement officials at the Lyndon B. Johnson Space Center and the Langley Research Center to obtain additional information on the acquisitions selected for review.

Appendix C

- Reviewed personnel documents of CAIB members who were hired as NASA employees and determined whether Confidential Financial Disclosure Reports of the CAIB members were obtained and reviewed in a timely manner.

Use of Computer-Generated Data

We noted significant differences during our comparison of CAIB costs the CAIB Financial and Budget Managers provided, to NASA's Core Financial Module. Our review indicated that cost data reported in NASA's official financial system related to the CAIB were inaccurate. Therefore, we were unable to rely on the Core Financial Module. The issue is identified in this report.

Management Controls Reviewed

We identified and assessed the controls over the CAIB fund control process and the process of acquiring services through Valador, Incorporated, the CAIB's primary support contractor, which was included in our sample of CAIB acquisitions. We also evaluated controls that would ensure services the CAIB acquired were determined to be adequate prior to payment.

Audit Field Work

We performed audit field work related to the objectives of this report at NASA Headquarters; Lyndon B. Johnson Space Center; John F. Kennedy Space Center; Langley Research Center; and a contractor's facility in Reston, Virginia, from June 2003 through October 2003, in accordance with generally accepted government auditing standards.

Appendix D. Regulations, Policies, and Guidance

We reviewed the following regulations, policies, and guidance as part of our audit:

1990 Chief Financial Officers Act, 1993 Government Performance and Results Act, 1993 National Performance Review, 1995 NASA Zero Base Review, and 1996 Federal Financial Management Improvement Act

The above references identify the legal and administrative guidance to support NASA's full cost initiative for "Full disclosure" related to NASA activities and will improve matching of costs with performance. The initiatives are also consistent with sound business practices.

Federal Travel Regulation, Chapter 301, Temporary Duty Travel Allowances

This regulation identifies which lodging and Meals and Incidental Expenses (M&IE) allowances are for a particular locality.

Travel Manager Agency Standard Procedures Guide, v2.0, April 24, 2003

If a traveler is required to travel to a second location while on extended temporary duty at the first location, dual lodging may occur. The fixed costs for the first location may be applied to the document along with the per diem costs for the second location.

Because the traveler does not "check out" of the lodging facility while on temporary duty to another location, the daily cost of keeping the extended lodging can be claimed. The costs are entered as a "Dual Lodging" expense for each day while on travel to the second location. A comment that justifies the added expenses for the reviewer/approvers must be entered.

NASA Policy Directive 9710.1P, Delegation of Authority-To Authorize or Approve Temporary Duty Travel on Official Business and Related Matters, July 24, 2002

Paragraph 6f: Redelegations must be in writing, and a copy of each official signature specimen or electronic password signature of both the delegating and receiving official must be on file with the Financial Management organization of the responsible NASA Center.

The Guide to Processing Personnel Actions and The Guide to Personnel Record Keeping

The personnel guides identify the documents and forms that are used, and required, during the Federal employment hiring process.

Appendix D

JSC (Johnson Space Center) Travel Survival Guide

The JSC Travel Survival Guide implements NASA policies and procedures that cover official travel by JSC personnel while performing their official duties. Although the guide does not replace NASA travel regulations or the Federal Travel Regulations, it does clarify some of the basic rules and procedures that must be followed while performing official travel.

Traveler Responsibilities

When traveling on official NASA business, the Government expects its employees to be “prudent travelers.” Travelers should show the same care when incurring expenses that they would if traveling on personal business. Excess costs, indirect routes, unnecessary delays, and luxury accommodations are unnecessary, unjustified, and unacceptable as prudent actions.

Rental Cars

Rental cars should be used for official business only and must be authorized on the travel authorization. Employees must rent the economy class (the smallest) or the compact class (second smallest) of rental cars. If a larger car is necessary because of the traveler’s physical size or the number of passengers in the car, it must be requested, justified, and authorized on the travel authorizations. Employees are expected to use their Government charge card to pay for rental car expenses. If the traveler chooses to not use the Government-issued card, the traveler will be directly responsible for rental car expenses.

Adjustments for Rental Car Expenses

The travel voucher must include a statement if an authorized rental car was used. If a rental car is shared with another employee, the employee’s name and travel authorization number should be included in the Remarks section of the travel voucher. Personal use and personal mileage must be claimed on the travel voucher. The traveler or preparer of the voucher is responsible for deducting personal use of the rental car based on the average daily rate for the rental car period.

Example: Rental car expense is \$40.00 per day plus taxes and miscellaneous fees of \$6.80. The traveler keeps the rental car for an additional 2 days. The traveler should deduct \$93.60 for use of the car during the 2 days of personal travel as well as gasoline consumed during those 2 days.

Approving Official's Responsibility

Because of recent changes in the regulations, approving officials are held more accountable for the vouchers that they approve for payment. Approving officials should review the vouchers and ensure that expenditures are reasonable and necessary. Revised regulations emphasize the role of the approving official because the requirements for submission of supporting receipts are significantly relaxed (none required, except for all lodging, regardless of amount, and other expenses in excess of \$75). The change in the regulations does not imply that the approving officials will have a comprehensive knowledge of all aspects of the travel regulations, but presumes that all approving officials will, as is appropriate in their roles as travelers and supervisors, have a general knowledge of the regulations. Approving officials should be closer to the employee, both in proximity and knowledge of the employee's need to perform official travel and should, therefore, be able to best determine whether claimed expenses are reasonable and necessary.

Johnson Space Center Policy Directive 9710.1X, Delegation of Authority to Authorize or Approve Travel, August 8, 2001

Paragraph 3: AUTHORITY. The authority of the Center Director for authorizing and approving official travel for JSC employees, subject to restrictions imposed by Headquarters, extends to the official serving as Associate Director (Management) and the Chief Financial Officer.

Paragraph 3.2: Redelegations must be submitted in writing to the Travel Claims Office, Mail Code LF221.

NASA Policy Directive 1900.9C, Financial Disclosure Reports, April 10, 1998

NASA policy ensures that filing, submission, and review of Confidential Office of Government Ethics Confidential Financial Disclosure Reports and proper retention of such reports are timely.

The Director, Headquarters Human Resources Management Division, must ensure that new personnel receive the Confidential Financial Disclosure Report at the time of appointment and identify those personnel who have failed to file and initiate appropriate actions.

The General Counsel reviews and certifies the Confidential Financial Disclosure Reports that are filed with the Chief, Agency Executive Personnel, within the time period set forth in 5 Code of Federal Regulations 2634.605(a), revised January 1, 2003.

Appendix D

Officials-in-Charge of Headquarters Offices are responsible for submitting to the Director, Headquarters Human Resources Management Division, the names of NASA Headquarters employees whose positions require the filing of Confidential Financial Disclosure Reports.

All NASA employees, including Special Government Employees, if identified as an employee required to file a Confidential Financial Disclosure Report, must comply with reporting instructions and file an accurate, complete, and timely report with the Director, Headquarters Human Resources Management Division.

5 Code of Federal Regulations 2634.605(a), Review of Reports (Confidential Financial Disclosure Reports)

(a) In General. The designated agency ethics official shall normally serve as the reviewing official for reports submitted to the agency. The ethics official notes on any report or supplemental report the date received. Except as indicated in paragraph (c) of this section, all reports shall be reviewed within 60 days after the date of filing.

Federal Acquisition Regulation (FAR) Part 1, Federal Acquisition Regulations System

FAR Part 1 requires that acquisitions are made with sound business judgment and provides the best value product or service to meet customer needs.

FAR Part 6, Competition Requirements, and NASA FAR Supplement Subpart 1806.3, Other Than Full and Open Competition

The FAR prescribes policies for promoting full and open competition and the requirements for other than full and open competition. The FAR states that when an Agency's need for supplies or services is unusual and compelling, full and open competition is not required.

FAR Part 8, Required Sources of Supplies and Services

FAR Part 8 provides policy and procedures for acquiring supplies and services through the General Service Administrations (GSA) Federal Supply Services. GSA has determined that contractors under the Federal Supply Service offer the most fair and reasonable prices.

NASA FAR Supplement, Subpart 1842.2, Contract Administration Services

Paragraph 1842.270 describes the responsibilities of the Contracting Officer's Technical Representative. Contracting Officers may appoint a Contracting Officer's Technical Representative who acts as their representative on a contract and manages the technical aspects of the contract.

GSA's Multiple Award Schedules Program Owner's Manual

Agencies refer to the Multiple Award Schedules Program Owner's Manual when purchasing supplies or services from contractors through the GSA Federal Supply Service.

CAIB Procedures and Guidelines, March 28, 2003

The CAIB guidelines provide procedures the CAIB will use to investigate the Columbia accident, report its findings and recommendations, and release accident information to the public. The Appendixes contain the CAIB charter as well as key procedures and protocols the CAIB used when dealing with NASA investigation working groups, independent consultants and observers, witnesses, and the public.

Additional Copies

To obtain additional copies of this report, contact the Assistant Inspector General for Auditing at (202) 358-1232.

Suggestions for Future Audits

To suggest ideas for or to request future audits, contact the Assistant Inspector General for Auditing. Ideas and requests can also be mailed to:

NASA Headquarters
Assistant Inspector General for Auditing
Code W
Washington, DC 20546-0001

NASA Hotline

To report fraud, waste, abuse, or mismanagement, contact the NASA OIG Hotline at (800) 424-9183 or (800) 535-8134 (TDD). You may also write to the NASA Inspector General, P.O. Box 23089, L'Enfant Plaza Station, Washington, DC 20026 or use <http://www.hq.nasa.gov/office/oig/hq/hotline.html#form>. The identity of each writer and caller can be kept confidential, upon request, to the extent permitted by law.

Major Contributors to the Report

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