



**Appalachian Regional Commission**

Inspector General's  
Semiannual Report  
To Congress

October 1, 2004 – March 31, 2005



April 2005

MEMORANDUM FOR        THE FEDERAL CO-CHAIR  
SUBJECT:                    Semiannual Report to Congress

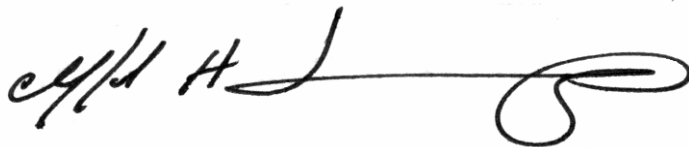
In accordance with the requirements of the Inspector General Act Amendments of 1988, Public Law 100-504, I am pleased to submit the Office of Inspector General Semiannual Report to Congress for the period October 1, 2004 through March 31, 2005.

This Semiannual Report to Congress summarizes the activities of our office for the 6-month period ending March 31, 2005. During this Semiannual period we issued twelve reports to the Appalachian Regional Commission.

During the period, the Inspector General continued to serve as representative of the Executive Council on Integrity and Efficiency. Also, the Inspector General continued to serve as the Inspector General of the Denali Commission in line with a Memorandum of Agreement between the Appalachian Regional Commission Inspector General and the Denali Commission Federal Co-Chair. One report was issued during this period to the Denali Commission.

The Inspector General Act of 1978, as amended by the Inspector General Act Amendments of 1988, provides that this report be forwarded to appropriate Congressional committees within 30 days and that you provide whatever additional comments you consider appropriate.

I appreciate the Commission's and your offices' cooperation with the Office of Inspector General in the conduct of our operations.

A handwritten signature in black ink, appearing to read 'Clifford H. Jennings', with a large, stylized flourish at the end.

Clifford H. Jennings  
Inspector General

Enclosure

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## **EXECUTIVE SUMMARY**

During this reporting period, the Office of Inspector General (OIG) issued 12 reports to the Appalachian Regional Commission. Recommendations in grant and revolving fund reviews were directed at improved reporting and eligibility of expenditures.

Grant reviews disclosed projects were generally being implemented in accordance with program requirements and grantees generally had satisfactory accounting systems and internal controls. A change in audit reporting procedures has brought more oversight to grants by the program managers. The J-1 Visa Waiver program provides a waiver of requirements for a foreign physician to return to his/her home country after completion of medical training in the United States. ARC participates as a Federal Entity sponsor to assist Appalachian communities in providing healthcare services to medically underserved areas. The applicable ARC policies and procedures require J-1 physicians to practice 40 hours of primary care per week in a designated Health Profession Shortage Area (HPSA) in the Appalachian Region and serve at least 3 years (unless a State has a longer period). There is no prohibition on J-1 physicians working extra hours or practicing subspecialties after fulfilling primary care requirements.

A Revolving Loan Fund (RLF) is a business development fund that is used by eligible grantees to make loans to create and/or save jobs. Seven RLF audits were conducted during this reporting period covering a total of \$3,916,241 of ARC funds. ARC has a total of 46 RLF grants. Findings were mainly recommendations to strengthening internal controls. The responses by the grantees are considered generally responsive to the recommendations of the audit reports.

Funds recovered during this period consisted of two checks from Auburn University – one for \$52,400 covering Grant No. 13484; and \$109,640 for Grant No. 13495 for funds spent not according to the grant requirements.

Also, a check for \$281,440.90 was received from the Maryland Department of Housing and Community Development representing funds no longer required for grant related activities and will be used for additional projects. Further, approximately \$670,000 was identified as potential funds to be put to better use as the funds were currently unused.

During the reporting period, the IG served on the Executive Council on Integrity and Efficiency. The IG is a member of the Government Audit Training Institute Advisory Committee. The IG continued as the Inspector General of the Denali Commission under a Memorandum of Agreement with the Denali Commission Federal Co-Chair.

**PURPOSE AND REQUIREMENTS OF THE  
OFFICE OF INSPECTOR GENERAL SEMIANNUAL REPORT**

The Inspector General Act of 1978 requires the IG to keep the Federal Co-Chair and Congress fully and currently informed about problems and deficiencies in the Commission's operations and the necessity for corrective action. In addition, the Act specifies that semiannual reports will be provided to the Federal Co-Chair by April 30 and October 31 and to Congress 30 days later.

The Federal Co-Chair may transmit comments to Congress along with the report but may not change any part of the report. The specific requirements prescribed in the Act, as amended (Public Law 100-504), are listed below.

Reporting Requirements

Section 4(a)(2)	Review of legislation and regulations	Page 8
Section 5(a)(1)	Problems, abuses, and deficiencies	Page 6
Section 5(a)(2)	Recommendations with respect to problems, abuses, and deficiencies	Page 6
Section 5(a)(3)	Prior significant recommendations not yet implemented	*
Section 5(a)(4)	Matters referred to prosecutive authorities	Page 6
Section 5(a)(5) and 6(b)(2)	Summary of instances where information was refused	*
Section 5(a)(6)	Listing of audit reports showing number of reports and dollar value of questioned costs	App A
Section 5(a)(7)	Summary of each particularly significant report	**
Section 5(a)(8)	Statistical table showing number of reports and dollar value of questioned costs	App B
Section 5(a)(9)	Statistical table showing number of reports and dollar value of recommendations that funds be put to better use	App C
Section 5(a)(10)	Summary of each audit issued before this reporting period for which no management decision was made by end of the reporting period	Page 6
Section 5(a)(11)	Significant revised management decisions	*
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	*

\* None.

\*\* See references to Sections 5(a)(1) and 5(a)(2) for discussion of significant reports.

## **I. INTRODUCTION**

The Inspector General Act Amendments of 1988 (P.L. 100-504) provided for the establishment of an Office of Inspector General (OIG) at 30 designated Federal entities, including the ARC. The ARC OIG became operational on October 1, 1989, with the appointment of an IG and provision of budgetary authority for contracted audit and/or investigation activities.

## **II. BACKGROUND**

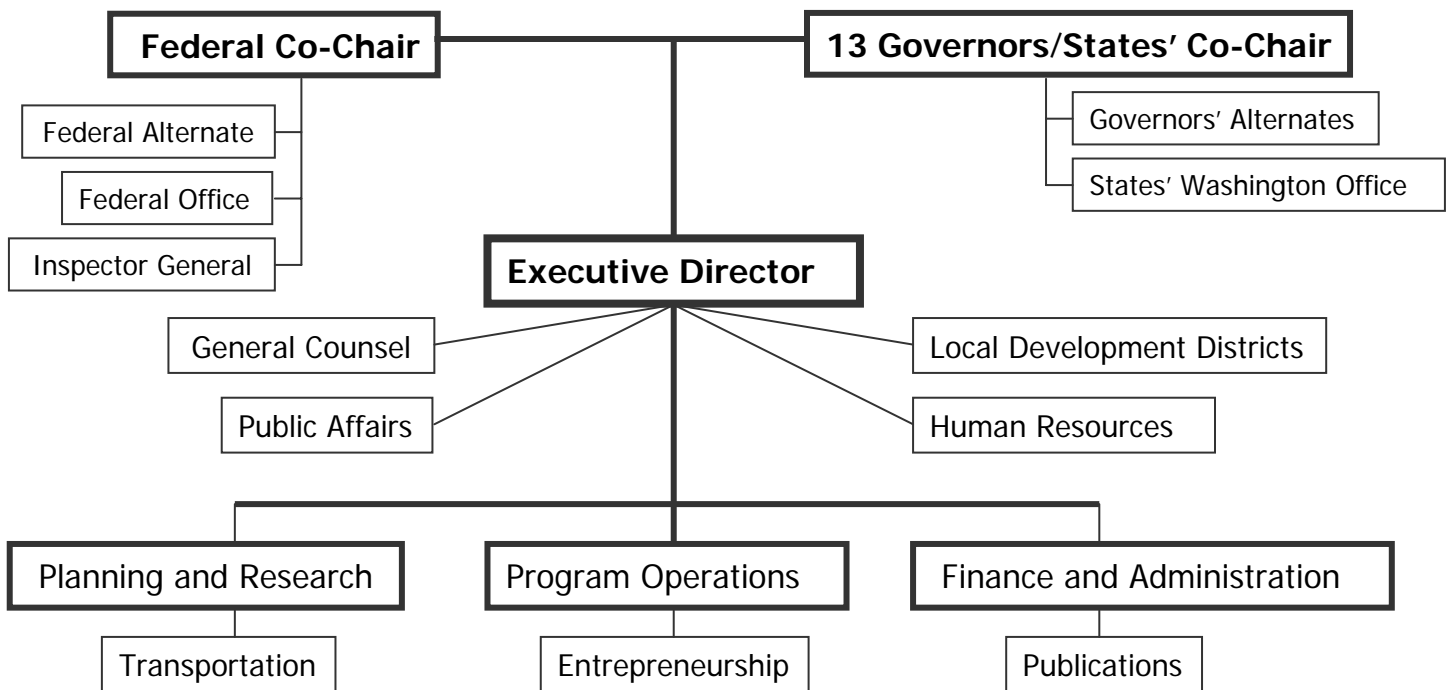
### **A. APPALACHIAN REGIONAL COMMISSION**

The Appalachian Regional Development Act of 1965 (P.L. 89-4) established the Appalachian Regional Commission. The Act authorizes a Federal/State partnership designed to promote long-term economic development on a coordinated regional basis in the 13 Appalachian States. The Commission represents a unique experiment in partnership among the Federal, State, and local levels of Government and between the public and private sectors. It is composed of the Governors of the 13 Appalachian States and a Federal representative who is appointed by the President. The Federal representative serves as the Federal Co-Chair with the Governors electing one of their numbers to serve as the States' Co-Chair.

- Through joint planning and development of regional priorities, ARC funds are used to assist and encourage other public and private resources to address Appalachia's unique needs. Program direction and policy are established by the Commission (ARC Code) by the vote of a majority of the State members and the affirmative vote of the Federal Co-Chair. Emphasis has been placed on highways, infrastructure development, business enterprise, and human resources programs.
- Administratively, the Office of the Federal Co-Chair, with a staff of 11, and the Commission, with a staff of 48, are responsible for ARC operations. The States maintain an Office of States' Representative (3 persons) that has primarily liaison responsibilities. All personnel are located in Washington, DC. The Commission staff's administrative expenses, including salaries, are funded jointly by Federal and State funds; the States' Representative staff is funded entirely by the States; and the Federal Office staff is funded entirely from Federal funds.
- The Commission's appropriation for FY 2005 was \$ 65 million. ARC was fully reauthorized by Congress in FY 1999, for the first time since 1982, and reauthorized in March 2002. Also, the Transportation Equity Act for the 21<sup>st</sup> Century (TEA-21) authorized \$2.25 billion for the construction of the Appalachian Development Highway System (ADHS) under Section 201 of the 1965 Appalachian Regional Development Act. Enacted in 1998, TEA-21 authorizes \$450 million to be appropriated from the Highway Trust Fund annually from FY 1999 through FY 2003. Funding in FY04 and through May of FY05 is provided through TEA-21 extension legislation. These funds are derived from the Federal Highway Trust Fund but remain under ARC's programmatic jurisdiction.

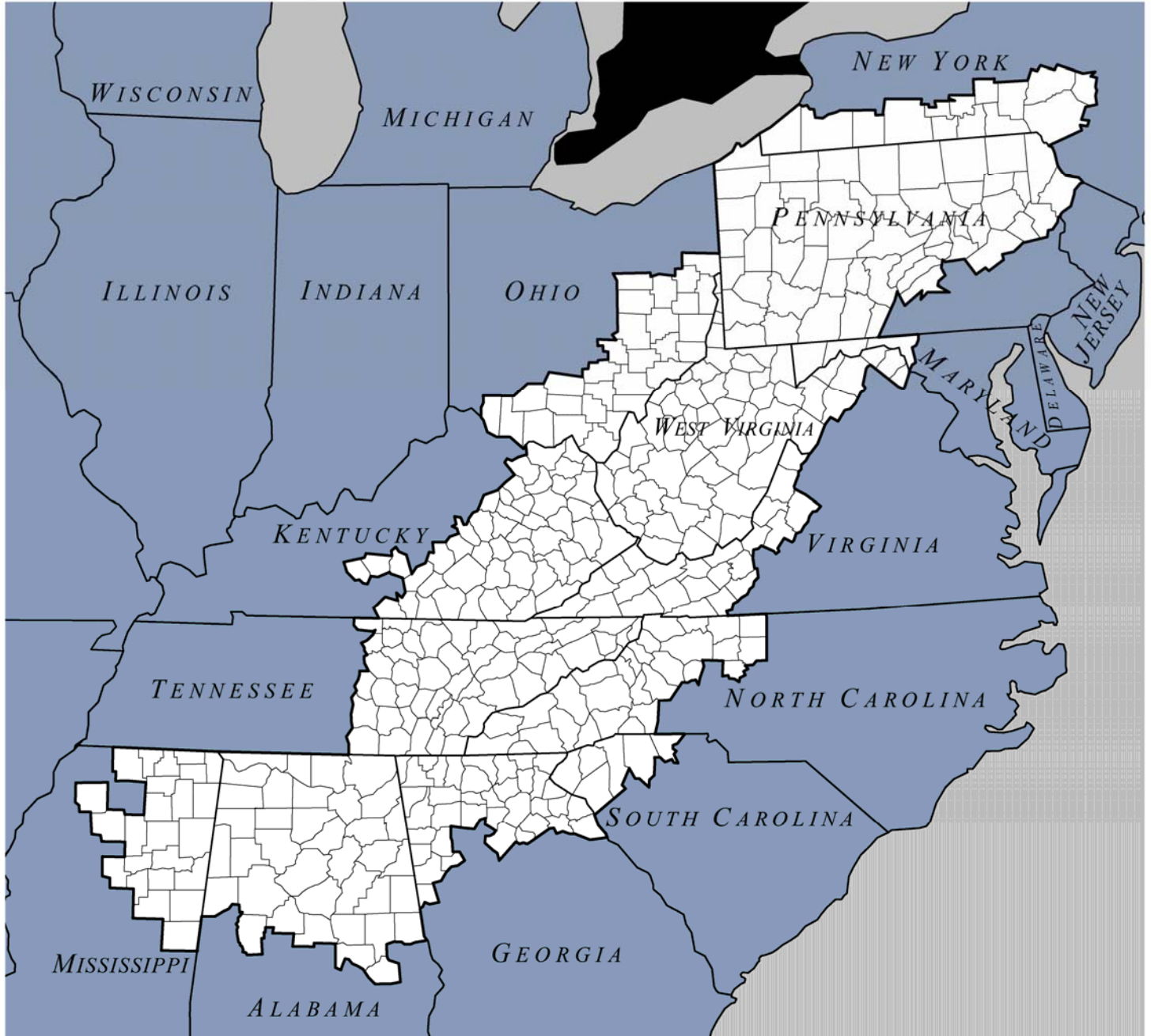
- Program funds are distributed to State and local entities in line with an allocation formula intended to provide fair and reasonable distribution of available resources. ARC staff has responsibilities for program development, policy analysis and review, grant development, technical assistance to States, and management and oversight.
- In order to avail itself of Federal agency expertise and administrative capability in certain areas, the ARC often relies on other departments and agencies for program administration, especially with respect to highways and infrastructure projects. For example, the Appalachian Regional Development Act authorizes the Secretary of Transportation to administer the Commission's highway programs. Under this arrangement, the Commission retains responsibility for priorities, highway locations, and fund allocations.

## Appalachian Regional Commission





## APPALACHIAN REGION

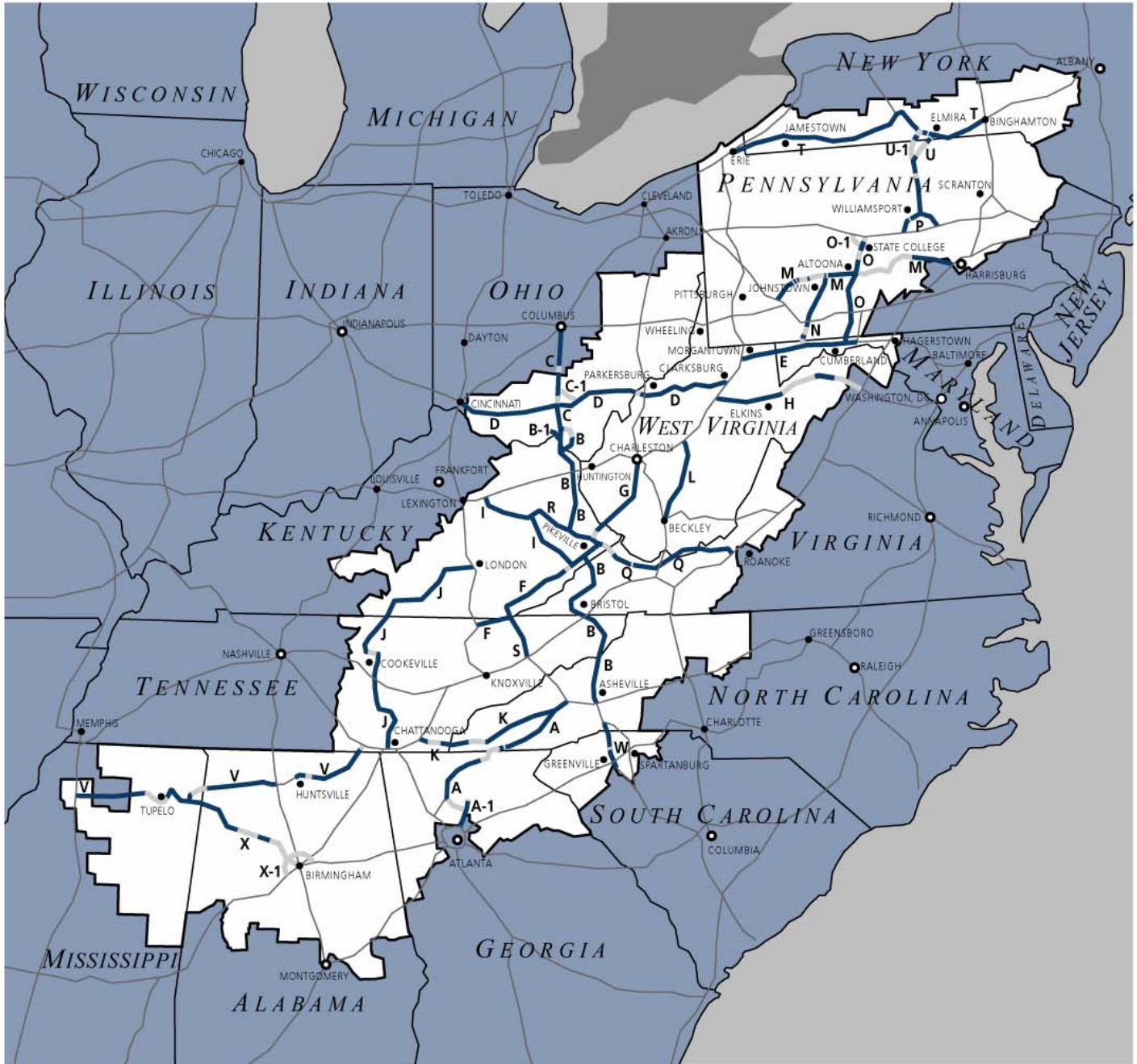


Appalachia as defined in the legislation, from which the Appalachian Regional Commission derives its authority, is a 200,000-square-mile region that follows the spine of the Appalachian Mountains from southern New York to northern Mississippi. It includes all of West Virginia and parts of twelve other states: Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.





# APPALACHIAN DEVELOPMENT HIGHWAY SYSTEM (ADHS)



Adequate or Complete  
September 30, 2004

To be Completed

Interstate System

## **B. OFFICE OF INSPECTOR GENERAL**

The ARC OIG is an independent audit and investigative unit. An independent Inspector General who reports directly to the Federal Co-Chair heads the OIG.

### **Role and Authority**

The Inspector General Act of 1978 (P.L. 95-452), as amended in 1988, states that the IG is responsible for (1) audits and investigations; (2) review of legislation; and (3) recommendation of policies for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, the program and operations of the establishment. In this regard, the IG is responsible for keeping the Federal Co-Chair and Congress fully informed about the problems and deficiencies in ARC programs and operations and the need for corrective action. The IG has authority to inquire into all ARC programs and activities that are federally funded. The inquiries may be in the form of audits, surveys, investigations, personnel security checks, or other appropriate methods. The two primary purposes of these inquiries are (1) to assist all levels of ARC management by identifying and reporting problem areas, weaknesses, or deficiencies in procedures, policies, program implementation, and employee conduct and (2) to recommend appropriate corrective actions.

### **Relationship to Other Principal ARC Offices**

The States' and Federal Co-Chairs, acting together as the Commission, establish policies for ARC's programs and its administration. These policies are codified in the ARC Code and implemented by the Commission staff, which is responsible for monitoring project performance and providing technical assistance as needed. The Federal Co-Chair, as the Federal fiscal officer, is responsible for the proper use and protection of Federal funds, for ensuring compliance with applicable Federal laws and regulations, and for taking appropriate action on conditions needing improvement, including those reported by the OIG. The operations of the OIG neither replace established lines of operating authority nor eliminate the need for the Commission offices to take reasonable measures to protect and enhance the integrity and effectiveness of their operations. All Commission offices are responsible for monitoring and evaluating the programs entrusted to them and reporting information or incidences needing further audit and/or investigation to the IG.

### **Funding and Staffing**

The OIG funding level for FY 2005 is \$462,000 prior to a rescission. For FY 2005, approximately 48 percent will be used for contract audit services; 65 percent, for salaries and benefits; 2 percent, for travel; and 8 percent, for all other activities (training, equipment, space, supplies, etc.).

Staffing consists of the Inspector General, an auditor, and a confidential assistant. Grant review activities continue to emphasize use of contracted services (e.g., independent public accounting firms or other OIG offices) supplemented by programmatic and performance reviews directed by OIG staff. Investigative assistance has been provided by other OIG offices on an as-needed basis through memoranda of understanding. This approach has been deemed the most appropriate to date in view of the nature of ARC operations and limited resources.

### **III. OIG ACTIVITY**

#### **A. AUDITS**

During the reporting period, 12 reports were issued dealing with programs, grants and grantees. Other ongoing reviews are in their final stages. The division of OIG resources results in audit work being performed by a combination of permanent and contractor's staff. Emphasis will continue to be placed on surveys of ARC operations and programs, completion of grant audits, audit resolution and followup, and physician compliance with J-1 Visa Waiver program requirements.

#### **Revolving Loan Funds (RLF)**

A RLF is a business development revolving loan fund that is used by eligible grantees to make loans to create and/or save jobs. As borrowers repay loans, the money is returned to the RLF to make other loans. RLF loans are not intended to match or replace the capacity of lending institutions, rather, RLF's fill gaps in local lending, and provide capital which otherwise would not be available for economic development.

Seven RLF audits were conducted during this reporting period covering a total of \$3,916,241 of ARC funds. ARC currently has a total of 46 RLF grants. Findings were mainly recommendations to strengthening internal controls. The responses by the grantees are considered generally responsive to the recommendations of the audit reports.

#### **Recovered Funds**

Funds recovered during this period consisted of two checks from Auburn University – one for \$52,400 covering Grant No. 13484; and \$109,640 for Grant No. 13495 for funds spent not according to the grant requirements.

Also, a check for \$281,440.90 was received from the Maryland Department of Housing and Community Development representing funds no longer required for grant related activities and will be used for additional projects. Further, approximately \$670,000 was identified as potential funds to be put to better use as the funds were currently unused.

#### **B. INVESTIGATIONS**

The Inspector General Act of 1978, as amended, provides that the IG may receive and investigate complaints or information concerning the possible existence of an activity constituting a violation of law, rules, or regulations; mismanagement; gross waste of funds; or abuse of authority. The OIG does not employ criminal investigators. When the need has arisen, the matter would be referred to the Federal Bureau of Investigation or assistance would be contracted with another Federal OIG. Also, the results of investigations may be referred to the appropriate Federal, State, or local prosecutive authorities for action.

The OIG had two investigations with the support of OIG criminal investigators from the Tennessee Valley Authority and the Department of Education. During this period in one of these cases, the Department of Justice declined prosecution of the case. Further, the OIG is monitoring two other investigations being conducted by state law enforcement or ethics organizations that relate to ARC

programs. In one instance the case was referred to the state by the OIG. One investigation has resulted in the federal indictment and arrest of two grantees. As is the policy of the office, no information will be given while the case is ongoing.

#### **IV. AUDIT PLANNING**

The OIG will be alert for new or revised areas of ARC operations based on the priorities and emphasis of ARC management, including results of strategic planning initiatives. Audit planning will include consideration of such initiatives with the overall goal being to ensure coverage of high priority, including high dollar, areas in order to assist management to fulfill their responsibilities for effective and efficient program operations.

Of particular importance is maintaining the flexibility of the audit plan to address changing needs and priorities. Coordination with ongoing ARC efforts to implement an entity-wide strategic plan is considered an important element of planning, and discussions with ARC management have identified several areas for review.

The OIG's strategies and objectives for the next 5 years are defined in a strategic plan. The FY 2003 Annual Plan provides the operational details for OIG activities during FYs 2002-2005 to implement this strategic plan.

Planned audit work included about 30 individual grant audits in the Appalachian States; additional followup on grants with completed budget periods, grant extensions, and project results; and tests of the J-1 Visa Waiver program. The work not performed during the past fiscal year will be carried over to the upcoming fiscal year. Continued emphasis will be placed on audit followup and corrective action plans, including working with agency management to address open issues and achieve audit resolution and closure. Further emphasis will be placed on audits performed prior to grant completion. This method will allow the auditors to spot problems during the period of performance and will allow the grantees, who are usually smaller entities, to correct problems mid-stream and avoid grant closeout problems that, in many cases, the grantee cannot afford to remedy. The proactivity with the grantees serves not only the grantee but also the Commission as it allows for a better use of funding and a greater likelihood of mission accomplishment.

In order to maximize use of available resources directed at reviewing ARC activities, emphasis will continue to be placed on nonstandard reporting formats including memorandum, letter, and survey reports. Although such reporting formats reduce the time and resources necessary for review completion, the results and information included in such reports are based on evidence and supporting documentation consistent with generally accepted auditing standards.

## **V. OIG HOTLINE**

A regionwide toll-free hotline was previously established to enable direct and confidential contact with the ARC OIG in line with governmental and longstanding OIG initiatives as identified in the IG Act of 1978 to afford opportunities for identification of areas subject to fraud, waste, or abuse. However, contacts with the ARC OIG relative to public complaints or concerns continue to be primarily received through ARC staff, on regular OIG phone lines, or from other OIG offices.

Also, numerous hotline calls were received with respect to matters for which other agencies have jurisdiction. This resulted primarily from the ARC OIG hotline apparently being the first such OIG listing in some telephone directories, resulting in ARC OIG being contacted by citizens who did not know the appropriate agency for handling their concerns. The ARC OIG facilitated the complaint process by identifying the applicable agency based on complainant information and providing the correct OIG hotline number. The ARC OIG Hotline also serves as the hotline for the Denali Commission.

## **VI. LEGISLATIVE AND REGULATORY REVIEW**

Primary efforts in this area continued to be related to potential legislative initiatives with respect to OIG operations. The ARC OIG continues to support legislation that would provide improved protections for IGs, including designated and career IGs, by consideration of alternatives such as removal for cause criteria and term limits. The IG disagrees with current proposals about consolidation of designated federal entity IG offices.

## **VII. OTHER**

The Inspector General continued to serve on the Executive Council on Integrity and Efficiency. The Inspector General continued to serve as the Inspector General of the Denali Commission in line with a Memorandum of Understanding between the ARC IG and the Denali Commission Co-Chair. During this period, the Inspector General also worked with the Denali Commission to resolve single audit issues that had arisen and in consultation with the U. S. Office of Management and Budget issued a very narrow waiver from certain A-133 requirements to certain subrecipients of Denali Commission grants for the construction of energy infrastructures. The Inspector General addressed the Pacific Northwest Intergovernmental Audit Forum meeting along with the Federal Co-Chair of the Denali Commission and attended the Denali Commission meeting in January of this year. Further, the Inspector General issued the first ever financial statement audit of the Denali Commission.

**APPENDIX A**

**SCHEDULE OF REPORTS ISSUED OCTOBER 1, 2004 TO MARCH 31, 2005**

**ARC**

Report No.	Entity and Title	Program Dollars or Contract/Grant Amount*	Questioned/Unsupported Costs**	Funds to Better Use***
05-01	Southern Tier Central Planning and Development	\$41,383.00		
05-02	RLF Grant for the County of Chautauqua Industrial Development Agency	\$964,572.00		
05-03	Review of Revolving Loan Fund (RLF) for the SEDA-Council on Governments (SEDA-COG)	\$516,571.00		
05-04	Alabama Community Assistance Program Tools for Success Project	\$100,000.00	\$88,140.00	
05-05	FTY2004 Financial Statement Audit			
05-06	Review of RLF Grant for the Southwestern Pennsylvania Corporation	\$806,955.00	\$5,330.00	
05-07	Review of Coosa Valley Entrepreneurship/Incubator	\$204,768.00		
05-08	RLF Grant for the Northwest Penn. Regional Planning and Development Commission	\$490,970.00		
05-09	RLF Grant for the Northeastern Penn. Alliance	\$833,333.00		
05-10	Review of Coosa Valley Regional Development Center	\$137,380.00		
05-11	Review of RLF Grant for the Southern Alleghenies Planning and Development Commission	\$262,457.00		
05-12	Kentucky Hills Industries	\$122,000		\$21,915.00
<b>TOTALS</b>		<b>\$4,480,389.00</b>	<b>\$93,470.00</b>	<b>\$21,915.00</b>

\* Grant amounts reported are for ARC grant amounts and do not include matching funds.

\*\* A cost the Office of Inspector General has questioned because of an alleged violation of law, regulation, contract, or other agreements governing the expenditure of funds; such cost is not supported by adequate documentation; or the expenditure of funds for the intended purpose is unnecessary or unreasonable. Includes required matching contributions.

\*\*\* Funds the Office of Inspector General has identified in an audit recommendation that could be used more efficiently by reducing outlays, deobligating program or operational funds, avoiding unnecessary expenditures, or taking other efficiency measures, such as timely use of funds.

**SCHEDULE OF REPORTS ISSUED OCTOBER 1, 2004 TO MARCH 31, 2005**

**DENALI COMMISSION**

<b>Report No.</b>	<b>Entity and Title</b>	<b>Program Dollars or Contract/Grant Amount</b>	<b>Questioned/Unsupported Costs</b>	<b>Funds to Better Use</b>
05-01	FY 2004 Financial Statement Audit and Accompanying Documents	\$190,490,217		
TOTALS		\$190,490,217		

**SCHEDULE OF AUDIT REPORTS WITH  
QUESTIONED OR UNSUPPORTED COSTS**

(\$ in thousands)

	<u>No. of Reports</u>	<u>Questioned Costs</u>	<u>Unsupported Costs</u>
A. For which no management decision was made by the commencement of the reporting period	3	\$ 382	
B. Which were issued during the reporting period	<u>2</u>	<u>\$ 93</u>	<u>\$ 0</u>
Subtotals (A + B)	5	\$ 475	\$
C. For which a management decision was made during the reporting period			\$
(i) dollar value of disallowed costs	3	\$ 303	\$
(ii) dollar value of costs not disallowed	2	\$ 78	
D. For which no management decision has been made by the end of the reporting period	2	\$ 93	
E. Reports for which no management decision was made within 6 months of issuance	0	\$ 0	

\* Summary numbers shown above under part C will not match detailed information due to recovery of funds exceeding questioned costs. This results from repayment, deobligation and transfer of funds from a grant.



**SCHEDULE OF AUDIT REPORTS WITH  
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE**

	<u>No. of Reports</u>	<u>Dollar Value (\$ in thousands)</u>
A. For which no management decision was made by the commencement of the reporting period	2	\$ 685 *
B. Which were issued during the reporting period	<u>1</u>	<u>\$ 22</u>
Subtotals (A + B)	3	\$ 707
C. For which a management decision was made during the reporting period	1	\$ 670
(i) dollar value of recommendations that were agreed to by management	1	\$ 670
--based on proposed management action	-	
--based on proposed legislative action	-	
(ii) dollar value of recommendations that were not agreed to by management	-	
D. For which no management decision has been made by the end of the reporting period	2	\$ 37
E. Reports for which no final management decision was made within 6 months of issuance	1	\$ 15

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\* This figure was incorrectly listed last period as \$605 rather than the correct \$685 due to a typographical error.

**DEFINITIONS OF TERMS USED**

The following definitions apply to terms used in reporting audit statistics:

<b>Questioned Cost</b>	A cost which the Office of Inspector General (OIG) questioned because of an alleged violation of a provision of a law, regulation, contract, or other agreement or document governing the expenditure of funds; such cost is not supported by adequate documentation; or the expenditure of funds for the intended purpose is unnecessary or unreasonable.
<b>Unsupported Cost</b>	A cost which the OIG questioned because the cost was not supported by adequate documentation at the time of the audit.
<b>Disallowed Cost</b>	A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Commission.
<b>Funds Be Put To Better Use</b>	A recommendation made by the OIG that funds could be used more efficiently if management took actions to implement and complete the recommendation.
<b>Management Decision</b>	Management's evaluation of the findings and recommendations included in the audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary. Interim decisions and actions are not considered final management decisions for the purpose of the tables in this report.
<b>Final Action</b>	The completion of all management actions that are described in a management decision with respect to audit findings and recommendations. If management concluded that no actions were necessary, final action occurs when a management decision is issued.

**THE OFFICE OF INSPECTOR GENERAL  
APPALACHIAN REGIONAL COMMISSION**

**serves American taxpayers**

**by investigating reports of waste, fraud, or abuse  
involving Federal funds.**

**If you believe an activity is  
wasteful, fraudulent, or abusive of Federal funds,**

**please call**

**toll free 1-800-532-4611**

**or (202) 884-7667 in the Washington metropolitan area**

**or write to:**

**Office of Inspector General**

**Appalachian Regional Commission**

**1666 Connecticut Avenue, NW, Rm 215**

**Washington, DC 20009-1068**

**Information can be provided anonymously.**

**Federal Government employees are protected from reprisal,  
and anyone may have his or her identity held in confidence.**

Appalachian Regional Commission

Office of Inspector General  
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Washington, DC 20009-1068

