



INSPECTOR GENERAL'S SEMIANNUAL REPORT TO CONGRESS

Appalachian Regional Commission

October 1, 2008–March 31, 2009





April 2009

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, and the Inspector General Reform Act of 2008, Public Law 110-409, I am pleased to submit the Office of Inspector General Semiannual Report to Congress.

This Semiannual Report to Congress summarizes the activities of our office for the 6-month period ending March 31, 2009. During this semiannual period, we did not issue reports to the Appalachian Regional Commission although there are many projects in process that are due to be released soon. During this period, the Inspector General continued to serve as representative of the Council of the Inspectors General on Integrity & Efficiency (CIGIE).

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

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

A handwritten signature in black ink, appearing to read 'Cliff H. Jennings', written in a cursive style.

Clifford H. Jennings
Inspector General

Enclosure

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EXECUTIVE SUMMARY

During this reporting period, the Office of Inspector General (OIG) worked on many projects ranging from setting up an in-house recommendations data base to responding to requests for comments on legislation. Further, the OIG took the steps necessary to implement P.L. 110-409, "The Inspector General Reform Act of 2008.

At the time of this report, the 2008 financial statement audit has not been completed or issued because of difficulties completing a reconciliation for a required footnote disclosure and because of inconsistencies in federal parent-child reported results. In addition, during the audit we were made aware that ARC had violated provisions of the Anti-deficiency Act.

A report on the conditions of ARC's grant management system was issued (08-09) and noted several concerns resulting in ten recommendations. System weaknesses described included: system security, uncompleted system documentation and system functionality, poor system user interfaces, and data inaccuracies. To derive a full picture of ARC grant control and guidance activity, an inspection is currently being conducted which will include an evaluation of the adequacy of ARC's grantee monitoring activities. The report is in the discussion draft phase and will be released during the next reporting period.

During the reporting period, the IG served on the Council of the Inspectors General on Integrity & Efficiency (CIGIE). The OIG commented on legislation that affects the OIG as well as the entire IG community.

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 9
Section 5(a)(1)	Problems, abuses, and deficiencies	Page 6-7
Section 5(a)(2)	Recommendations with respect to problems, abuses, and deficiencies	Page 6-7
Section 5(a)(3)	Prior significant recommendations not yet implemented	*
Section 5(a)(4)	Matters referred to prosecutive authorities	*
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 and summary of management decisions	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	*
Section 5(a)(11)	Significant revised management decisions	*
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	*
Section 5(b)(3)	Statistical table showing number of reports and dollar value of recommendations that funds be put to better use and summary of management actions	App D

* 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) provides 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

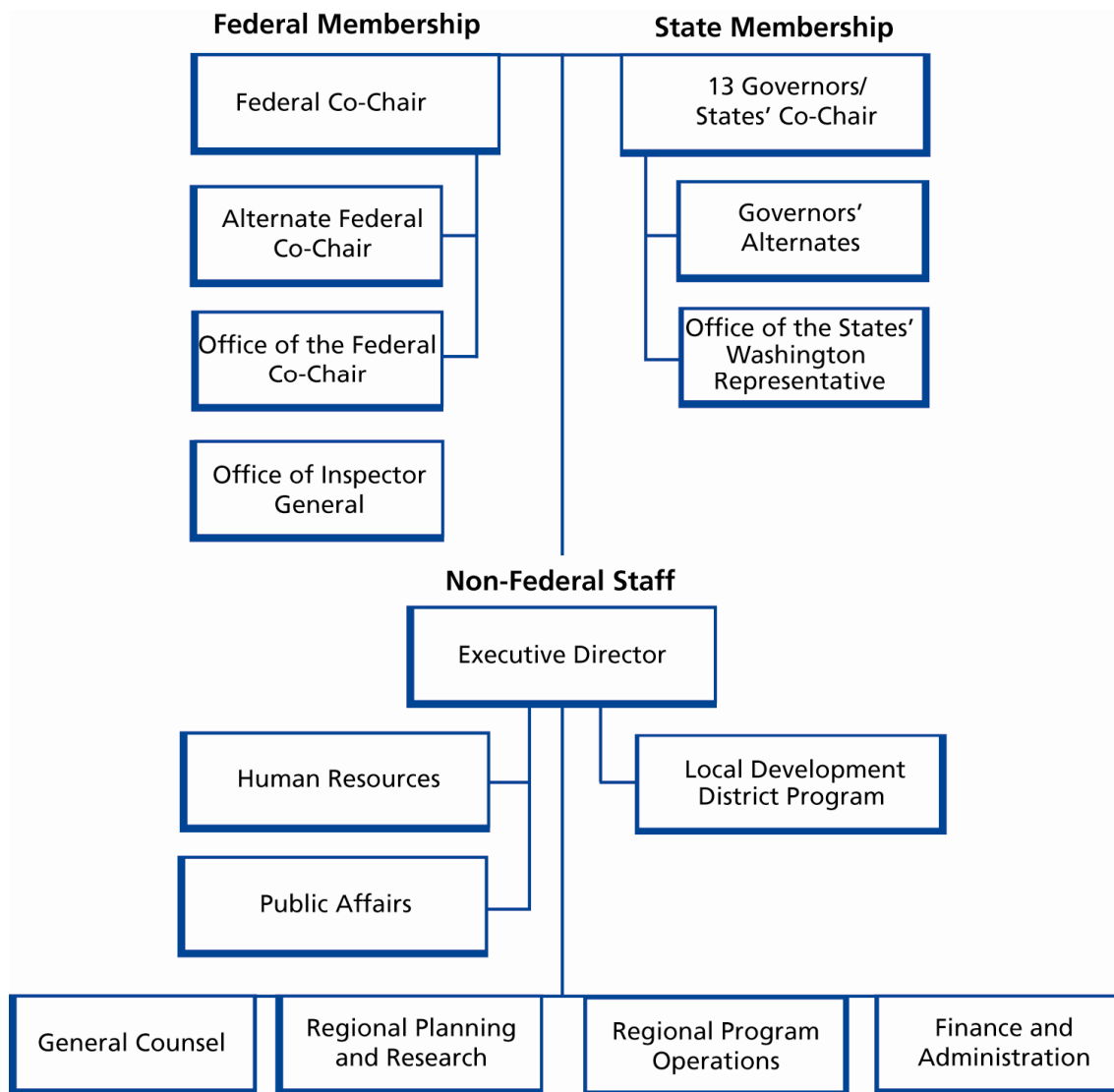
The Appalachian Regional Development Act of 1965 (P.L. 89-4) established the Appalachian Regional Commission. The Act authorizes a Federal/State partnership designed to promote long-term economic development on a coordinated regional basis in the 13 Appalachian States. The Commission represents a unique 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) with 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 45, is responsible for ARC operations. The States maintain an Office of States' Representative (2 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 2009 is \$75 million. ARC was reauthorized in October 2008. In addition, Section 1101 of the Safe, Accountable, Flexible, and Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) provides annual authorizations of \$470 million for construction of the Appalachian Development Highway System (ADHS), under Section 201 of the 1965 Appalachian Regional Development Act, for a total of \$2.35 billion over the five-year period, FY 2005 through FY 2009, from the Highway Trust Fund. Although these funds are derived from the Highway Trust Fund they remain under ARC's programmatic jurisdiction.

Program funds are distributed to state and local entities in accordance 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.

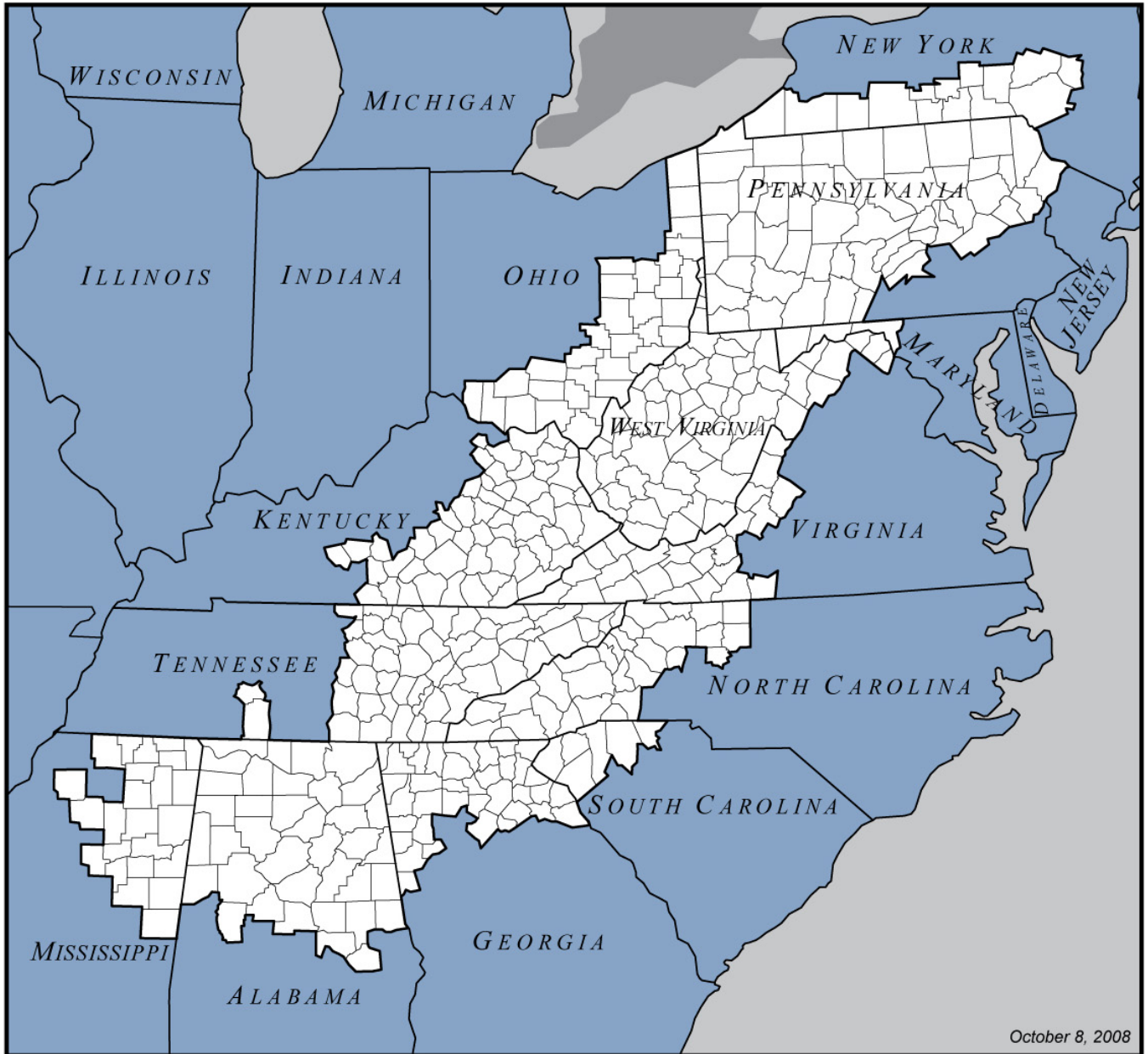
- In order to avail itself of federal agency expertise and administrative capability in certain areas, ARC often relies on other departments and agencies for program administration, especially with respect to highways and infrastructure projects. For example, the Appalachian Regional Development Act authorizes the Secretary of Transportation to administer the Commission's highway programs with the Commission retaining responsibility for priorities, highway locations, and fund allocations.

ARC ORGANIZATION CHART





APPALACHIAN REGION

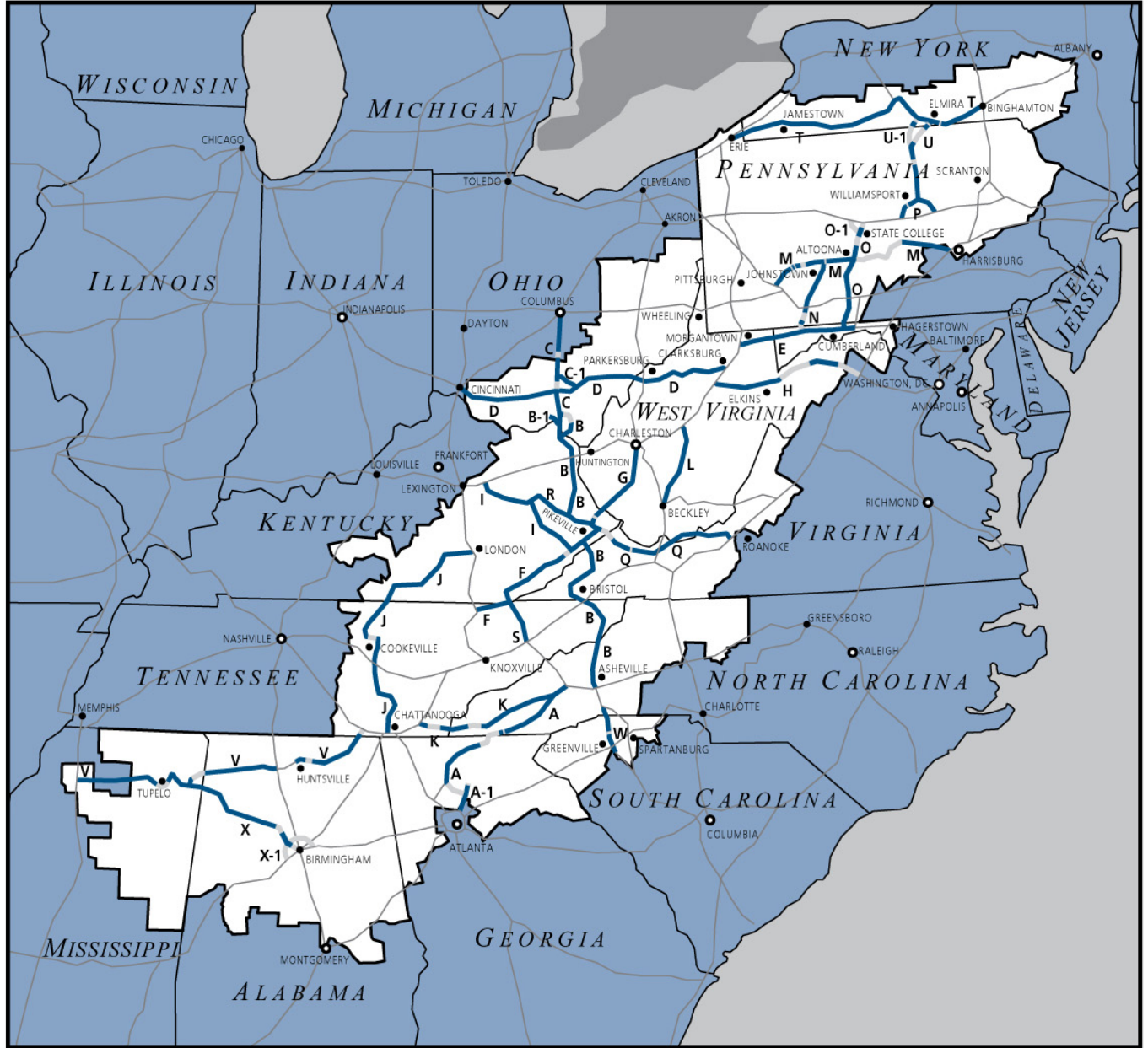





Appalachia, as defined in the legislation from which the Appalachian Regional Commission derives its authority, is a 205,000-square-mile region that follows the spine of the Appalachian Mountains from southern New York to northern Mississippi. It includes all of West Virginia and parts of 12 other states: Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.



APPALACHIAN DEVELOPMENT HIGHWAY SYSTEM

September 30, 2008



-  ADHS Miles Open to Traffic—September 30, 2008
-  ADHS Miles Not Open to Traffic
-  Interstate Highway 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 2009 is \$489,000. Staffing consists of the Inspector General, an Assistant Inspector General for Audit, 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 is provided by other OIG offices on an as-needed basis through memoranda of understanding. This approach is deemed the most appropriate to date in view of the nature of ARC operations and limited resources.

In order to comply with P.L. 110-409, "The Inspector General Reform Act of 2008, the IG has submitted a budget for FY 2010 that includes funding to reimburse other IG's that will provide Counsel and Investigative services via a Memorandum of Understanding. Future year funding requests will be predicated on actual experience using this method.

III. OIG ACTIVITY

A. AUDITS, REVIEWS AND INSPECTIONS

During the past reporting cycle, 8 reports were issued dealing with programs, grants and grantees. These reports were issued during the previous semi-annual reporting period. Currently, we are conducting an inspection* of grants issued and closed to evaluate the effectiveness of management's guidance. Part of the findings will require a review by OIG's Counsel. We are currently in the process of establishing an MOU with another OIG to support our legal needs. We have also engaged a contract auditor to evaluate internal controls over selected areas of ARC operations. The audit will look at ARC operating practices relative to its formalized policies, best practices and federal requirements. A second engagement will look at performance metrics used in grant evaluations to determine their effectiveness at measuring grant results consistent with ARC's stated goals, per the Government Performance and Results Act.

During the past period, 5 audit reports have not been resolved that were issued in draft over a year ago. One of these is virtually complete. The OIG is waiting for documentation for a stated policy that was referenced in the response to the draft. The other 4 audits are of the same grantee. ARC management has been working with the grantee to get an appropriate response to the report.

All issued reports can be found on the OIG website <http://www.arc.gov/index.do?nodeId=2060> .

Requests for Information

We received and complied with 3 requests for information. CIGIE requested information for its annual OIG profile update and compilation of statistics. The yearly compilation summarizes the results of audit activities for of all federal OIG offices. Information provided concerns the dollar value of management decisions related to *questioned costs* and *funds put to better use* and OIG recommendations related to *questioned costs*. The House Committee on Oversight and Government Reform requested statistical information for the period from 2001 through 2008. The request concerned the number of recommendations issued and the number and amount of recommendation still open. We were also asked to provide the 3 largest open recommendations by dollar amount and briefly explain what was recommended. Lastly, we complied with a GAO request to review and provide information concerning a survey on governance and the role of the inspector general. Their requests involved our office's allocation of resources and the number of open recommendations.

Audit of ARC's Grant Management System

We completed an audit of ARC's grant management system during April 2008. The audit examined the quality of data generated, its usage, and the processes and controls in place for its generation. The system is a vital component for ARC's grant management activities, and is meant to provide a tool for both project managers and for management oversight. What we found was a system that had not been fully completed and for which other priorities had taken precedence.

The system had data conversion errors, data entry errors, and internal data processing errors. Additionally, inadequate resources had been allocated to ensure timely completion of the project and to provide for system documentation. System access and security features were not controlled

* Inspections provide a process for reviewing, studying, analyzing, and evaluating programs (or activities) of a department or agency and for providing information and recommendations to management. Inspections are conducted subject to basic general and qualitative characteristics, which are much less prescriptive than are auditing requirements.

appropriately and there was only a single person knowledgeable of the system internals, putting ARC grant operations and other computer activities at unnecessary risk. Ten recommendations resulted from the audit.

2008 Financial Statement Audit

The Appalachian Regional Commission's financial statements are audited by an outside independent auditor. The OIG monitors the activities of the auditor to help ensure compliance with applicable statutes, OMB guidelines, and auditing standards. Performance and Accountability Report submissions to OMB, to include the financial statement audit, were required by November 17th for 2008. However, because of a change in OMB reporting requirements for 2007 and ARC's unique relationship with other agencies, ARC's financial statements have not been issued.

Effective for fiscal years beginning in 2007, the parent agency (ARC in this situation) is required to report on the use and status of funds transferred to the child agencies. This created two problems for ARC which were not fully resolved (despite managements concerted efforts); getting activity and balance reports in a timely fashion, and reconciling the information with previously processed data.

Another difficulty in meeting OMB's filing deadline was difficulty reconciling a required footnote disclosure. In addition, during the course of the audit, we became informed about violations of the Anti-deficiency Act.

Peer Review

Offices of Inspectors General (OIGs) are required to perform (and undergo) reviews of other OIG offices every three years to ensure policies and/or procedural systems are in place that provide reasonable assurance of compliance with auditing standards and policies. ARC completed a peer review of the Federal Election Commission OIG and issued a report on its system of quality controls on March 28, 2008. During this period, new guidance was issued by the CIGIE. We will be reviewing these changes in preparation for the peer review of our office that will be conducted by the Postal Regulatory Commission, as well as for the review we will conduct in 2012 of the Election Assistance Commission.

In-process Audits

Audits were substantially completed for five grant projects but await management responses for issuance. The audits were conducted for projects in West Virginia and Alabama and concern telecommunications and childhood development. The purposes of the audits were to determine that funds were expended in accordance with the grant requirements: including reporting, accounting and expenditure regulations, and the objectives of the grant were being met. Audit findings included: inadequately documented expenses, improper location of projects, untimely and inaccurate report submittals, and lack of implementation to detect substandard contractors/or other parties.

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 has been referred to the

Federal Bureau of Investigation or assistance was contracted with another Federal OIG. Also, the results of investigations may be referred to the appropriate Federal, State, or local prospective authorities for action.

As a result of the computer security review performed by the DHS OIG, an investigation was opened and certain personnel actions taken. The investigation is still awaiting the resolution of a referral to another law enforcement agency. ARC itself has taken all necessary actions resulting from the audit and subsequent investigation.

Previously, the OIG referred a case involving ARC funding to the Tennessee Valley Authority's OIG for investigation. The investigation is still ongoing.

During this period the OIG made a referral to the Ethics Commission of one of ARC's member states.

C. OTHER

OIG Policy Manual

During this period and for the next several months, ARC-OIG will continue to be involved in re-writing its policy manual. The manual is being updated to reflect changes made to generally accepted governmental auditing standards and other issues affecting our operating environment. Of special consideration are recent changes related to internal controls, fraud, ethical issues, and computerization of the audit process.

Electronic Audit Workpapers

ARC-OIG is aware of the benefits of electronic work papers for improving audit efficiency. In particular, we believe that an improved indexing, and numbering system, together with an improved supervisory review structure could be beneficial. We have recently reviewed some electronic work papers systems and are continuing to gather information in anticipation of the purchase of the most effective system for our use. We continue to explore ways to join with other small OIGs to bring down acquisition costs.

Recommendation Tracking Database

ARC-OIG has implemented a recommendation tracking database. The design of the database and customization for ARC-OIG's use was provided by another OIG for which we are grateful. We are continuing to modify its structure for our unique needs and believe it will be very effective in improving our processes.

Implementation of OIG Reform Act

During this period the OIG has implemented all of the requirements of P.L. 110-409, The Inspector General Reform Act of 2008, except for the ability to receive anonymous tips from the OIG website. Currently, ARC's website also hosts the OIG webpage. The ARC website is undergoing a major change and the anonymous reporting feature will not be available until the new site is working.

Going Green

ARC management has implemented green measures within the organization's internal operations. For example, a document scanning system has been linked to ARC's e-mail system. Management, in a

written response to our draft report on ARC's grant management system stated, "We have had preliminary discussion with our state partners about the need to move to a paperless application process, and will pursue this more vigorously within this fiscal year."

Reduction in paper utilization can reduce cost, improve the timeliness of management decisions through better document storage and retrieval, and helps to reduce demands on our earth's ecological systems.

Our office, in alignment with management's initiative, is committed to "going green" and we will attempt in future periods to issue our communications, and perform and transmit more work electronically, e.g., reports, including semiannual reports, audit reports from contracted auditors, and audit workpapers will be issued or maintained electronically, to the extent possible.

IV. OIG HOTLINE

A region wide 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.

V. 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 appointee and career IGs, by consideration of alternatives such as removal for cause criteria and term limits, as well as, the prohibition of acceptance of bonuses. The majority of legislative reviews are performed by the CIGIE legislation committee, which forwards the consensus remarks to the appropriate bodies. Comments were provided on various pieces of proposed legislation, including the Inspector General Reform Act of 2008, which was passed and sent to the President for signature.

APPENDIX A

SCHEDULE OF AUDIT, INSPECTION AND EVALUATION REPORTS
ISSUED OCTOBER 1, 2008 TO MARCH 31, 2009

**SCHEDULE OF AUDIT, INSPECTION AND EVALUATION 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	2	\$ 352	\$ 0
B. Which were issued during the reporting period	0	\$ 0	\$ 0
Subtotals (A + B)	2	\$ 352	\$ 0
C. For which a management decision was made during the reporting period			
(i) dollar value of disallowed costs	0	\$ 0	\$ 0
(ii) dollar value of costs not disallowed	0	\$ 0	\$ 0
D. For which no management decision has been made by the end of the reporting period	2	\$ 352	\$ 0
E. Reports for which no management decision was made within 6 months of issuance	2	\$ 352	\$ 0

**SCHEDULE OF AUDIT, INSPECTION AND EVALUATION REPORTS WITH
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE AND SUMMARY OF
MANAGEMENT DECISIONS**

	<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	0	\$ 0
B. Which were issued during the reporting period	0	\$ 0
Subtotals (A + B)	0	\$ 0
C. For which a management decision was made during the reporting period		
(i) dollar value of recommendations that were agreed to by management		
--based on proposed management action	0	\$ 0
--based on proposed legislative action	0	\$ 0
(ii) dollar value of recommendations that were not agreed to by management	0	\$ 0
D. For which no management decision has been made by the end of the reporting period	0	\$ 0
E. Reports for which no final management decision was made within 6 months of issuance	0	\$ 0

**SCHEDULE OF AUDIT, INSPECTION AND EVALUATION REPORTS WITH
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE AND SUMMARY OF
MANAGEMENT ACTIONS** (\$ in thousands)

	<u>Number of Reports</u>	<u>Amounts Recommended by OIG</u>	<u>Amounts Agreed to by Management (Disallowed)</u>
<u>OIG Audit Reports</u>			
A. For which final action by management had not been taken by the commencement of the reporting period	0	\$ 0	\$ 0
B. On which management decisions were made during the reporting period	0	\$ 0	\$ 0
C. For which final action was taken by management during the reporting period			
(I) Dollar value of recommendations that were actually completed	0	\$ 0	\$ 0
(ii) the dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed	0	\$ 0	\$ 0
D. For which no final action had been taken by the end of the reporting period	0	\$ 0	\$ 0

DEFINITIONS OF TERMS USED

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

Questioned Cost	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.
Unsupported Cost	A cost which the OIG questioned because the cost was not supported by adequate documentation at the time of the audit.
Disallowed Cost	A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Commission.
Funds Be Put To Better Use	A recommendation made by the OIG that funds could be used more efficiently if management took actions to implement and complete the recommendation.
Management Decision	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.
Final Action	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. 700

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.**

On the Cover:

Grandfather Mountain, Avery County, North Carolina

Photo courtesy of North Carolina Division of Tourism,
Film, and Sports Development

Appalachian Regional Commission

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