

# Denali Commission

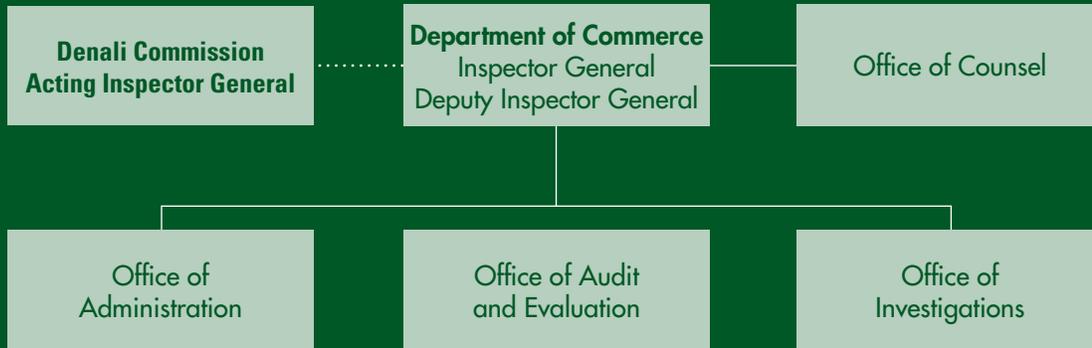
OFFICE OF INSPECTOR GENERAL  
SEMIANNUAL REPORT TO CONGRESS



March 2015

Prepared by the  
U.S. DEPARTMENT OF COMMERCE  
OFFICE OF INSPECTOR GENERAL

# Office of Inspector General



In October 2014, the Department of Commerce Office of Inspector General (OIG) extended its May 2014 agreement with the Denali Commission through fiscal year 2015 to provide a full range of inspector general services, including investigating hotline complaints. Suspected fraud, waste, abuse, and mismanagement as well as whistleblower reprisal allegations should be reported to the Commerce OIG Hotline.

David Sheppard, Commerce OIG’s Regional Inspector General, Seattle, is serving as Acting Inspector General for the Denali Commission during this period.

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COVER: View of Denali, the highest peak in North America.



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# From the Acting Inspector General

I am pleased to present the Denali Commission Office of Inspector General's *Semiannual Report to Congress* for the 6 months ending March 31, 2015.

On October 11, 2014, the Denali Commission and the Department of Commerce Office of Inspector General (OIG) extended its agreement through fiscal year 2015 to have Commerce OIG serve as interim inspector general for the Commission during this period.

During this semiannual reporting period, we completed our policies and procedures for conducting audits, evaluations, and inspections. We accomplished a great deal during this period: we issued our report on the Commission's top management challenges; opened our office in Anchorage; worked with SB & Company, LLC, an independent public accounting firm, to complete the Commission's 2014 financial statements audit; conducted a risk assessment; developed a fiscal year 2015 OIG work plan; responded to Government Accountability Office (GAO) findings and recommendations related to the operations of the former IG and fully implemented each recommendation (GAO report number GAO-14-320); created a Denali Commission OIG website ([www.oig.denali.gov](http://www.oig.denali.gov)); and responded to several congressional requests for information. During this period, we initiated: the FY 2015 financial statements audit, an audit of the Commission's grant monitoring process, and a review of the Commission's compliance with improper payments legislation. Our office spent a considerable amount of time on activities designed to build the infrastructure of a high performing OIG.

The Reports Consolidation Act of 2000 requires inspectors general to identify the top management challenges facing their organizations. Usually, an inspector general will use past audit, evaluation, inspection, and investigative work, in addition to a wealth of knowledge accumulated over the years, as a basis for identifying an agency's top challenges. We did not have the benefit of that information. Instead, we met with each commissioner, held discussions with Commission staff, attended Commission public meetings, met with congressional staff, read prior OIG reports and letters, and visited several Denali Commission-funded projects to gain a better understanding of the challenges it faces. The top management challenges we ultimately identified are (1) Identifying a Strategic Vision and Plan in a Period of Uncertainty, (2) Improving the Monitoring of Grant Recipients in the Face of Logistical Challenges, and (3) Engaging Commissioners in Light of Conflict-of-Interest Concerns and Funding Realities. The details of these challenges can be found in our report *Top Management Challenges Facing the Denali Commission in Fiscal Year 2015*, which was issued in November 2014.

We will continue to work closely with the Commission and with Congress to identify and attempt to address the challenges facing the Commission, especially as it tackles its ambitious strategies and initiatives.

We thank the commissioners, Commission staff, Department of Commerce Office of Inspector General, and members of Congress and their staffs for their support of our work during this period.



**David Sheppard**



# DENALI COMMISSION

The Denali Commission Act of 1998 established the Denali Commission to deliver a wide range of services to Alaska in the most cost-effective manner by reducing administrative and overhead costs. As part of the Act, the Commission provides job training and other economic development services in rural communities, with a focus on promoting development in rural Alaska and on providing key infrastructure, such as power generation and transition facilities, modern communication systems, and water and sewer systems.

Since its enactment, the Denali Commission Act of 1998 has been updated several times, expanding the Commission's mission to include the planning and construction of health care facilities and the establishment of the Denali Access System Program to support surface transportation infrastructure and waterfront transportation projects.

The Commission oversees five program areas: **Energy, Health Facilities, Sustainable Priorities for Alaska Rural Communities, Training, and Transportation.** The only program currently receiving direct appropriations is the Commission's Energy Program.

# Completed Works

During the semiannual reporting period, we completed our report on the Denali Commission's Fiscal Year 2015 Top Management Challenges, the audit of the Commission's FY 2014 financial statements, and the FY 2015 Risk Assessment and Work Plan. We also responded to requests from congressional committees and members, as well as to a GAO report on the work of the Denali Commission's OIG (prior to Commerce OIG's assumption of IG responsibilities).

## TOP MANAGEMENT CHALLENGES

On October 6, 2014, we issued our report on the top management challenges facing the Denali Commission in fiscal year (FY) 2015. The Commission has been substantially affected by continued budget reductions and a decision by the Justice Department in 2006 regarding the application of federal conflict-of-interest rules to the commissioners. Inherent logistical challenges also impact the Commission staff's ability to visit funded projects.

The three challenges we identified were:

### 1. Identifying a Strategic Vision and Plan in a Period of Uncertainty

The Commission has not yet developed a strategic plan that would define its vision for the future and identify strategies to get there. This is due in part to funding uncertainties, other pressing priorities (such as the widely reported conflicts between the commissioners and the former Inspector General), and resource limitations.

In order to have an effective strategic planning process, the Commission must have the full support of each staff member and each commissioner, working toward a common goal and pulling in the same direction.

The commissioners met in late March 2015 to work on their 5-year strategic plan. While it is too early to determine whether this meeting was successful, such a discussion was a necessary first step toward a more strategic approach to delivering its services.

### 2. Improving the Monitoring of Grant Recipients in the Face of Logistical Challenges

Owing to the remote locations of many of the public works projects funded by the Denali Commission, it is both time consuming and costly to monitor their progress. While financial monitoring is not as difficult because grants are typically awarded to larger entities located near larger cities, without visiting the site it is difficult to determine whether certain items purchased for projects are actually used on them.

The challenge of ensuring that federal funds are being spent in accordance with the terms and conditions of the grant, and are satisfying the objectives of the award, can only be met by using creative monitoring and assessment techniques. For the Commission to meet this challenge, its staff must develop cost-effective alternatives. We are currently auditing the Commission's grant monitoring process.

### 3. Engaging Commissioners in Light of Conflict-of-Interest Concerns and Funding Realities

Given the positions held by the commissioners within their respective organizations, the Commission requested an opinion from various federal entities—including the Office of Government Ethics and the Department of Justice—on whether federal conflict-of-interest laws apply to commissioners. The decisions provided by the Department of Justice in 2006 and 2007 were that, absent an exemption, the federal conflict-of-interest laws apply to the commissioners,

in part because they are considered “special government employees.” In light of this determination, commissioners became concerned about their level of engagement, since they could be held criminally liable for breaking conflict-of-interest laws.

In addition, the Commission’s funding has been steadily declining since 2006. Incentives for commissioner engagement have weakened as a result of the limited funding available to support needed projects for rural Alaska community priorities.

The current cadre of commissioners embodies a wealth of knowledge and experience within the state and represents an important cross section of tribes, municipalities, state government, academia, business, and labor interests. Obtaining their input and advice is considered by many to be an important component of the Denali Commission Act. Increasing commissioner engagement is therefore a challenge that the Denali Commission’s staff will need to overcome to ensure the Commission is able to satisfy the intent of the Act.

## FY 2014 FINANCIAL STATEMENTS AUDIT

SB & Company, LLC, an independent public accounting firm, performed the audit in accordance with the Government Accountability Office’s Government Auditing Standards and Office of Management and Budget (OMB) Bulletin 14-02, Audit Requirements for Federal Financial Statements. In its audit of the Commission, SB & Company determined that the financial statements were fairly presented in all material respects and in conformity with generally accepted accounting principles.

SB & Company did not identify any deficiencies in internal control that they consider to be material weaknesses. However, material weaknesses may exist that have not been identified. (A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable

possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.)

## 2015 RISK ASSESSMENT AND WORK PLAN

In November 2014, we completed a risk assessment of the Denali Commission’s programs and activities, as well as an assessment of risks related to its funding recipients. The assessment was used to develop the Denali Commission OIG’s annual work plan. This exercise was particularly important given the limited resources available to conduct audits and evaluations at the Commission. We identified several reviews that we believe are a priority and will be starting them over the next several months.

## RESPONSE TO GAO REPORT ON THE DENALI COMMISSION OIG

In September 2014, the Government Accountability Office issued its report on the Denali Commission OIG, entitled: *Improvements Needed in the Office of Inspector General’s Oversight of the Denali Commission*. The report found that the former Inspector General provided limited oversight of the Commission’s major programs and operations. It also found that the IG did not have in place documented policies and procedures for its office operations and management that adhered to standards established by the Council of the Inspectors General on Integrity and Efficiency.

We agreed with all of the findings and recommendations made by GAO. We had already begun to implement much of what their report recommended, and in November 2014 provided GAO with an action plan for implementing their recommendations. By December 2014, all of GAO’s recommendations were completely implemented.

## RESPONSES TO CONGRESSIONAL INQUIRIES

In February 2015, we received a request from the chairman and ranking member of the House Committee on Oversight and Government Reform, requesting current information on our office's open and unimplemented recommendations, as well as the level of cooperation exhibited by the Commission. Several weeks later, we received a similar request from the chairmen of the Senate Committee on Homeland Security and Government Affairs and the Senate Committee on the Judiciary. The Senate committees requested that we submit a response semiannually until otherwise notified. We provided both committees with our response to their specific requests.

Generally, since assuming the role of Inspector General for the Denali Commission, we have received the full cooperation of the commissioners and the Commission's staff. For information on open and unimplemented recommendations, please refer to page 13.

# Work in Progress

## **2015 AUDIT OF DENALI COMMISSION FINANCIAL STATEMENTS**

In February 2015, we contracted with Regis & Associates, PC to conduct an audit of the Denali Commission's 2015 Financial Statements and perform a Federal Information Security Management Act (FISMA) audit.

## **AUDIT OF THE DENALI COMMISSION'S GRANT MONITORING PROCESS**

In December 2014, we initiated our audit of the Commission's grant monitoring process, including an assessment of the Commission's resource allocation for grant monitoring. The objective of the audit is to determine whether the Denali Commission's grant monitoring process effectively ensures that federal funds are being expended as intended.

## **REVIEW OF DENALI COMMISSION'S COMPLIANCE WITH IMPROPER PAYMENT LEGISLATION**

In March 2015, we initiated our review of the Commission's compliance with requirements of the Improper Payments Information Act of 2002 (IPIA), as amended, and reported in the "Other Accompanying Information" section of the Denali Commission FY 2014 Agency Financial Report. Our objective is to evaluate the accuracy and completeness of the Commission's reporting and, if applicable, its performance in reducing and recapturing improper payments.

# Oversight Areas

## ENERGY

Recognizing the critical role energy plays in the quality of life and economic development of Alaska's communities, the Denali Commission has made energy its primary infrastructure theme since 1999.

The Energy Program funds design and construction of replacement bulk-fuel storage facilities, upgrades to community power-generation and distribution systems, energy efficiency measures, and alternative energy projects. The Commission primarily works with the Alaska Energy Authority (AEA) and the Alaska Village Electric Cooperative (AVEC) to meet rural communities' fuel storage and power generation needs.

The Commission funds these project types: bulk-fuel storage, community power generation, transmission and distribution systems, energy efficiency projects, and alternative and renewable energy.

Water and sanitation facilities in rural Alaska represent one of three core infrastructure types that use the majority of energy resources in a community (housing and schools are the other two). In the recent past, the Alaska Native Tribal Health Consortium, a Commission program partner, completed energy audits (grants issued by the Denali Commission to assess energy needs of local communities) of more than 40 water and sanitation systems throughout rural Alaska and identified potential energy efficiency improvements in each system. According to the Commission, as a result of this effort potential energy savings of approximately \$700,000 per year were identified, with a one-time capital investment of approximately \$1.3 million. The results of the energy audits completed to date indicate that for each \$1 spent annually on energy retrofits, rural communities and the state of Alaska will realize savings of approximately 50 cents.

It is also estimated that there are upwards of 40 other water and sanitation systems throughout rural Alaska that could realize savings with similar investments and about 150 existing water systems that could benefit from energy efficiency improvements. Currently, there is no source of funding dedicated to providing for energy efficiency improvements for water and sanitation systems in rural Alaska. This includes planning, preconstruction, and construction activities.

## HEALTH FACILITIES

Congress amended the Denali Commission Act in 1999 to provide for the planning, design, construction, and equipping of health care facilities. The Health Facilities Program collaborates with numerous organizations, including the Alaska Native Regional Health Corporations, from which the program receives support. The Commission has invested in regional networks of primary care clinics across Alaska and, in response to congressional direction in 2003, initiated efforts to fund additional program areas addressing other health and social service–related facility needs. Further, the Health Facilities Program incorporated behavioral health, dental care, and other components into its clinic design. Over the years, the program has expanded to include annual initiatives to support domestic violence facilities, elder housing, primary care in hospitals, emergency medical services equipment, and hospital designs.

During the past decade, the program used a universe-of-need model for primary care and an annual selection process via a Health Steering Committee for other program areas. In 1999, the program created a deficiency list for primary care clinics and found 288 communities statewide in need of clinic replacement, expansion, and/or renovation. That list was last updated in 2008. In the past, projects were recommended for funding if they demonstrated project readiness. However, the Health Facilities Program was last funded by Congress in fiscal year 2010. The Commission’s health program is still functioning with funding appropriated several years ago, but is winding down as projects are completed.

In general, no new construction project nominations are currently being accepted.

The Commission has historically funded facilities for primary care, behavioral health, domestic violence, elder support, and assisted living, as well as primary care in hospitals.

## SUSTAINABLE PRIORITIES FOR ALASKA RURAL COMMUNITIES

As the geography and cultures of peoples vary widely across the state of Alaska, so do the needs and capacities of rural Alaskan villages, cities, and communities. After 13 years of awarding mostly transactional grants that resulted in the construction of numerous bulk fuel tanks, generators, interties, roads, docks, and clinics, the Commission has experienced a significant decline in federal budget authority for its historical programs. However, the Commission continues to receive requests from rural Alaskan communities for technical assistance in planning and executing their respective infrastructure improvement projects.

Community infrastructure needs run the gamut from basic sanitation systems to more cost-effective energy solutions. Layered on the bricks-and-mortar needs are the less visible needs reflecting gaps in local knowledge and leadership capacity for navigating project development, business planning, and fundraising. According to the Commission, such infrastructure and capacity issues are critical to community sustainability.

Rural Alaskan communities are challenged now by dwindling supplies of capital grant monies; aging, failing infrastructure; and high energy costs. Many village populations are declining as residents immigrate to locations with greater and more reliable resources for family health, education, and economic stability.

Sustainability of any particular village is not guaranteed, but experience points to multiple interdependent factors that must all be present for a community to survive. The required components include affordable, reliable energy; safe and affordable housing; a quality education system; an accessible and capable health system; a safe and sanitary environment; a functioning local government; community infrastructure management capabilities; and a healthy economy. The Sustainable Priorities for Alaska Rural Communities (SPARC) Program aspires to strengthen communities through technical assistance with infrastructure development and enhancement of the leadership capacity of local residents.

## TRAINING

The Training Program was established by the Commission in 1999 as a stand-alone program to provide to rural residents training and employment opportunities that support the construction, maintenance, and operation of Denali Commission investments.

The Training Program prioritizes training projects that create employment opportunities, leverage funds from other state, local, and federal sources, and demonstrate regional planning and coordination. Training Program funds are dedicated to training activities that are directly related to student costs such as books, tools, tuition, lodging, and transportation.

The Denali Commission selects major program partners for training that have the capacity to provide training and education and to carry out the Commission's goals and objectives. Via competitive opportunities facilitated through such partners, other organizations are engaged to conduct specific training projects.

Funding for the Training Program has traditionally come from two sources: the Commission's energy and water base appropriation, and the U.S. Department of Labor. Fiscal year 2011 was the first year since the program's inception that a direct budget was not allocated to the training program. Absent new funding, Training Program activities will be limited to projects with program partners that have prior-year funds available on existing grants. The Commission's training program is still functioning with funding appropriated several years ago, but is winding down as projects are completed. However, work is ongoing with program partners to explore how state, federal, tribal, local, and regional stakeholders can improve the maintenance and operation of existing infrastructure through the Commission's Rural Alaska Maintenance Partnership (RAMP) work.

## TRANSPORTATION

The Transportation Program was created in 2005 as part of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) and accompanying amendments to the Denali Commission Act of 1998, as amended. The program focuses primarily on two areas: rural roads and waterfront development.

The roads portion focused on planning, design, and construction to address basic road improvement needs, including projects that connect rural communities to one another and to the state highway system, and opportunities to enhance rural economic development. Eligible project types include board roads (boardwalk-like systems) for all-terrain vehicles, local community road and street improvements, and roads and board roads to access subsistence use sites (specifically designated locations used by Alaska Natives and rural community members to gather food).

The waterfront portion addresses planning, design, and construction of port, harbor, and other rural waterfront needs. Eligible project types include regional ports, barge landings, and docking facilities.

SAFETEA-LU expired in 2009 and operated under continuing resolutions from June 2009 through June 2012. In June 2012, Congress passed a 2-year transportation bill, the Moving Ahead for Progress in the 21st Century Act (MAP-21), which did not include authorization or funding for the Commission's Transportation Program. The Commission's transportation program is still functioning with funding appropriated several years ago, but is winding down as projects are completed.

Commission staff continues to administer the program in coordination with members of the Transportation Advisory Committee, which rates and ranks project submissions, recommends projects to the Denali Commission Federal Co-Chair, and advises the Commission on rural surface transportation needs in Alaska.

The Commission works with these recipients and program partners: U.S. Federal Highway Administration, Western Federal Lands Highway Division and Alaska Division; Alaska Department of Transportation and Public Facilities; U.S. Army Corps of Engineers, Alaska Division; regional, local, and tribal governments; and regional, tribal nonprofits.

# Statistical Data

## OFFICE OF INVESTIGATIONS STATISTICAL HIGHLIGHTS FOR THIS PERIOD

**Investigative activities** covers investigations opened and closed by OIG; arrests by OIG agents; indictments and other criminal charges filed against individuals or entities as a result of OIG investigations; convictions secured at trial or by guilty plea as a result of OIG investigations; and fines, restitution, and all other forms of financial recoveries achieved by OIG as a result of investigative action. No investigative activities occurred during this reporting period.

**Allegations processed** presents the number of complaints from employees, stakeholders, and the general public that we were able to identify from the limited records maintained by the previous inspector general. No allegations were processed during this reporting period.

## AUDIT RESOLUTION AND FOLLOW-UP

The Inspector General Act Amendments of 1988 require us to present in this report audits issued before the beginning of the reporting period (October 1, 2014) for which no management decision had been made by the end of the period (March 31, 2015).

**Audit resolution** is the process by which the Denali Commission reaches an effective management decision in response to audit reports.

**Management decision** refers to the Denali Commission's evaluation of the findings and recommendations included in the audit report and the issuance of a final decision by Commission management concerning its response.

## TABLE 1. MANAGEMENT DECISIONS

Report Category	Recommendations
Actions pending (October 1, 2014)	1
Actions submitted	0
Actions accepted by OIG	0
Actions pending (March 31, 2015)	1

## AUDIT, EVALUATION, AND INSPECTION STATISTICAL HIGHLIGHTS FOR THIS PERIOD

Audits of federal establishments, organizations, programs, activities, and functions must comply with standards established by the Comptroller General of the United States. Evaluations and inspections include reviews that do not constitute an audit or a criminal investigation. No audits, evaluations, or inspections were conducted during this reporting period. Therefore, there are neither questioned costs, nor funds to be put to better use.

**Questioned cost** is a cost questioned by OIG because of (1) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (3) a finding that an expenditure of funds for the intended purpose is unnecessary or unreasonable.

**Value of audit recommendations that funds be put to better use** results from an OIG recommendation that funds could be used more efficiently if Commission management took action to implement and complete the recommendation. Such actions may include (1) reductions in outlays; (2) deobligation of funds from programs or operations; (3) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (4) costs not incurred by implementing recommended improvements related to the Commission, a contractor, or a grantee; (5) avoidance of unnecessary expenditures identified in pre-award reviews of contracts or grant agreements; or (6) any other savings specifically identified.

## REPORT TYPES FOR THIS PERIOD

No audits, evaluations, or inspections were completed during this reporting period.

# Reporting Requirements

The Inspector General Act of 1978, as amended, specifies reporting requirements for semiannual reports. The requirements are listed below and indexed to the applicable pages of this report.

Section	Topic	Page
4(a)(2)	Review of Legislation and Regulations	13
5(a)(1)	Significant Problems, Abuses, and Deficiencies	N/A*
5(a)(2)	Significant Recommendations for Corrective Action	N/A*
5(a)(3)	Prior Significant Recommendations Unimplemented	13
5(a)(4)	Matters Referred to Prosecutorial Authorities	N/A**
5(a)(5) and 6(b)(2)	Information or Assistance Refused	14
5(a)(6)	Listing of Audit Reports	N/A*
5(a)(7)	Summary of Significant Reports	N/A*
5(a)(8)	Audit Reports—Questioned Costs	N/A*
5(a)(9)	Audit Reports—Funds to Be Put to Better Use	N/A*
5(a)(10)	Prior Audit Reports Unresolved	14
5(a)(11)	Significant Revised Management Decisions	14
5(a)(12)	Significant Management Decisions with Which OIG Disagreed	14
5(a)(14)	Results of Peer Review	14

\* No performance audit, inspection, or evaluation reports were issued during this semiannual period.

\*\*No investigations conducted or allegations received during this semiannual period.

## SECTION 4(A)(2): REVIEW OF LEGISLATION AND REGULATIONS

This section requires the inspector general of each agency to review existing and proposed legislation and regulations relating to that agency's programs and operations. Based on this review, the inspector general is required to make recommendations in the semiannual report concerning the impact of such legislation or regulations on (1) the economy and efficiency of the management of programs and operations administered or financed by the agency or (2) the prevention and detection of fraud and abuse in those programs and operations. Comments concerning legislative and regulatory initiatives affecting Commission programs are discussed, as appropriate, in relevant sections of the report.

## SECTION 5(A)(3): PRIOR SIGNIFICANT RECOMMENDATIONS UNIMPLEMENTED

This section requires identification of each significant recommendation described in previous semiannual reports for which corrective action has not been completed. Section 5(b) requires that the Commission transmit to Congress statistical tables showing the number and value of audit reports for which no final action has been taken, as well

as an explanation of why recommended action has not occurred, except when the management decision was made within the preceding year. One recommendation remains unimplemented from prior years. According to the Commission's Federal Co-Chair, the unimplemented recommendation will be assigned to the Commission's general counsel (hired in January 2015) to address.

Report	Date	Unimplemented Recommendations (According to Prior Inspector General)
Inspection of Port Graham Police and Fire Station	September 2009	Denali should include a grant condition for publicly recording a Notice of Federal Interest in the land records for a funded facility. This notice should define the parameters of permissible use over time—and the solution for an unneeded, misused, or abandoned building.

## SECTIONS 5(A)(5) AND 6(B)(2): INFORMATION OR ASSISTANCE REFUSED

These sections require a summary of each report to the commissioners when access, information, or assistance has been unreasonably refused or not provided. There were no reports to the Commissioners during this semiannual period.

## SECTION 5(A)(10): PRIOR AUDIT REPORTS UNRESOLVED

This section requires: (1) a summary of each audit report issued before the beginning of the reporting period for which no management decision has been made by the end of the reporting period; (2) an explanation of why a decision has not been made; and (3) a statement concerning the desired timetable for delivering a decision on each such report. There are no reports more than 6 months old, for which no management decision has been made.

## SECTION 5(A)(11): SIGNIFICANT REVISED MANAGEMENT DECISIONS

This section requires an explanation of the reasons for any significant revision to a management decision made during the reporting period. There are no appeals pending at the end of this period.

## SECTION 5(A)(12): SIGNIFICANT MANAGEMENT DECISIONS WITH WHICH OIG DISAGREED

This section requires information concerning any significant management decision with which the inspector general disagrees. During this period, no audit issues were referred.

## SECTION 5(A)(14): RESULTS OF PEER REVIEW

The prior inspector general never underwent a peer review for the Denali Commission OIG, which is because the prior inspector general did not conduct any audits or investigations—only inspections.

The most recent peer reviews of Commerce OIG's Office of Office of Audit and Evaluation and Office of Investigations are described in Commerce OIG's March 2015 *Semiannual Report to Congress*.



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The Department of Commerce  
Office of Inspector General  
is investigating hotline complaints  
related to the Denali Commission.





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