

Denali Commission

OFFICE OF INSPECTOR GENERAL
SEMIANNUAL REPORT TO CONGRESS



September 2016

Office of Inspector General

Inspector General 907.271.1757

Website www.oig.denali.gov

Twitter www.twitter.com/DenaliOIG

Commerce OIG Hotline

Telephone 800.424.5197

TDD 855.860.6950

Fax 855.569.9235

E-mail hotline@oig.doc.gov

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



Denali Commission

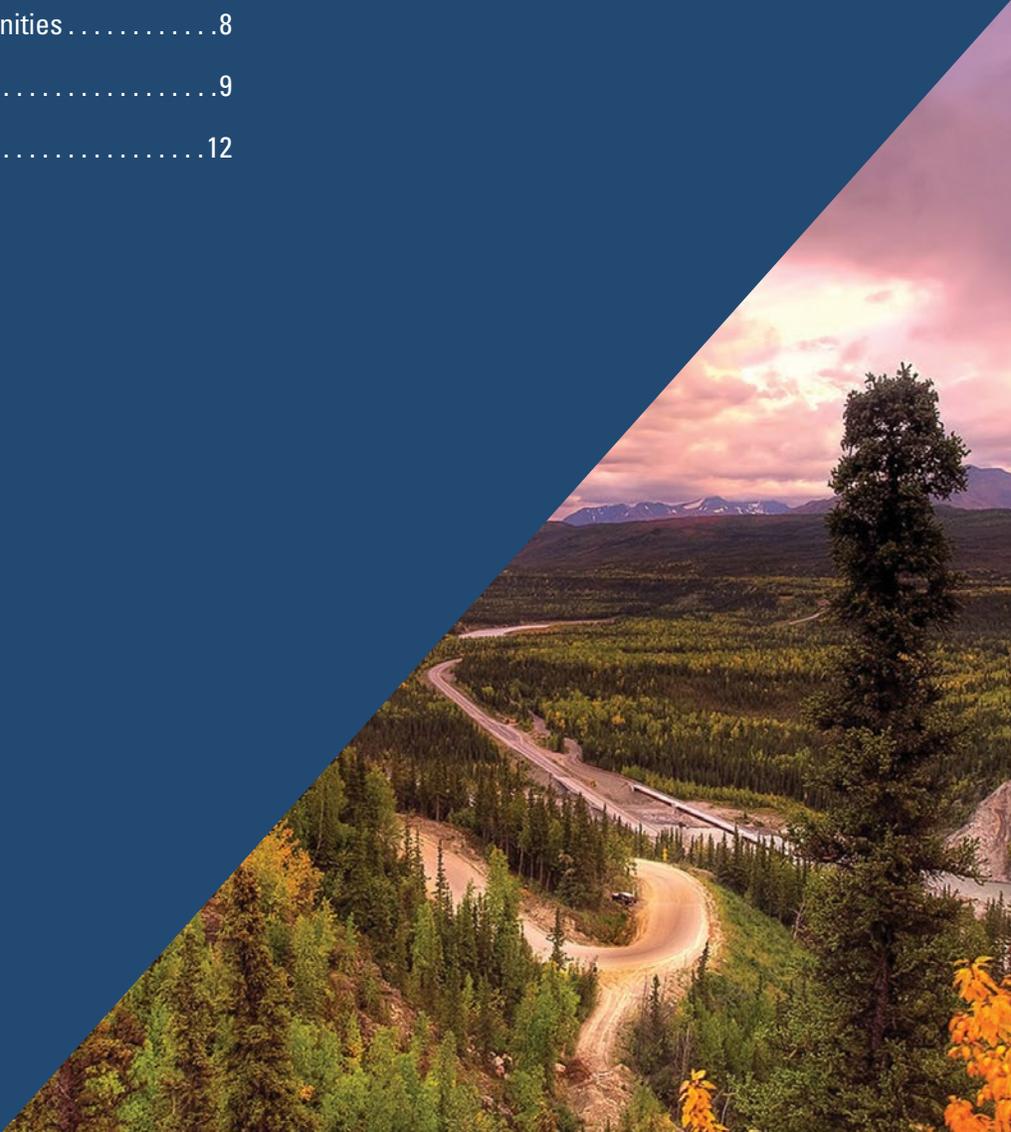
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From the Inspector General

I am pleased to present the Denali Commission (Commission) Office of Inspector General's *Semiannual Report to Congress* for the 6 months ending September 30, 2016.

During this semiannual reporting period, we completed an audit of the Commission's inventory management and equipment acquisition process, an audit of the Commission's government purchase card program, and a review of the Commission's compliance with improper payment requirements for fiscal year (FY) 2015. We also developed the FY 2017 work plan and responded to a request from congressional committees. We are also in the process of working with SB & Company, LLC, an independent public accounting firm, to complete the Commission's FY 2016 financial statements audit. In addition, we continued work on an audit of the Commission's New Stuyahok bulk fuel facility grant. During this period, we initiated an assessment of the Commission's top management and performance challenges for FY 2017 and our annual risk assessment of the Commission's programs and activities, to include an assessment of risks related to its funding recipients.

The Reports Consolidation Act of 2000 requires inspectors general to identify the top management challenges facing their organizations. The top management challenges we identified are (1) Identifying a Strategic Vision and Plan in a Period of Uncertainty and an Evolving Role in Alaska's Village Relocation Efforts; (2) Improving the Monitoring of Grant Recipients in the Face of Logistical Challenges; and (3) Engaging Commissioners in Light of Ethics 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 2016*, which we issued on November 6, 2015.

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 (Denali Commission Act) established the 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 Denali Commission 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 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 six program areas: **Energy, Health Facilities, Sustainable Priorities for Alaska Rural Communities, Training, Transportation, and Environmentally Threatened Communities.** The Commission's current priorities relate primarily to its energy and environmentally threatened communities programs.

Completed Works

During the semiannual reporting period, we completed an audit of the Commission's inventory management and equipment acquisition process, an audit of the Commission's government purchase card program, and a review of the Commission's compliance with improper payment requirements for FY 2015. We also developed the FY 2017 work plan and responded to a request from congressional committees.

AUDIT OF THE DENALI COMMISSION'S INVENTORY MANAGEMENT AND EQUIPMENT ACQUISITION PROCESS (DCOIG-16-005-A)

We conducted an audit to determine whether the Commission's processes and procedures for inventory management and equipment acquisition were sufficient to ensure that federal assets and funds were being appropriately managed.

Based on this review we determined that improvements are needed in the Commission's inventory management. Specifically, we found that the Commission (1) maintained an inaccurate and inconsistent inventory record, and (2) allowed unrestricted access to its official inventory record.

We made a series of recommendations to strengthen the Commission's inventory management and equipment acquisition process. We did not receive a response to the draft report nor have we received an action plan addressing our findings and recommendations.

AUDIT OF THE DENALI COMMISSION'S GOVERNMENT PURCHASE CARD PROGRAM (DCOIG-16-008-A)

We conducted this audit to determine whether the Commission's internal control over purchase card transactions is sufficient to ensure that federal funds were being appropriately managed.

Based on this review, we determined that improvements are needed in the Commission's government purchase card program. Specifically, the Commission could improve internal control over (1) purchase card transactions and documentation, and (2) the online purchase card management system.

We made a series of recommendations to strengthen internal control in the Commission's purchase card program. The Commission concurred with the findings and recommendations in the report.

REVIEW OF THE DENALI COMMISSION'S COMPLIANCE WITH FY 2015 IMPROPER PAYMENTS REQUIREMENTS (DCOIG-16-010-M)

In September 2016, we completed our review of the Commission's compliance with requirements of the Improper Payments Information Act of 2002 (IPIA), as amended. Our objective was to evaluate the accuracy and completeness of the Commission's reporting and, if applicable, its performance in reducing and recapturing improper payments.

Overall, we found that the Commission met the applicable Office of Management and Budget (OMB) criteria for compliance with IPIA, as amended, for FY 2015.

FY 2017 WORK PLAN

In August 2016, we developed the Denali Commission OIG's annual work plan. We included a series of reviews required of all inspectors general, as well as audits of programs unique to the Commission.

RESPONSE TO CONGRESSIONAL INQUIRY

In our September 30, 2016, semiannual response to the chairmen of the Senate Committee on Homeland Security and Governmental Affairs and the Senate Committee on the Judiciary, we notified the committees that the Denali Commission has 1) five open and unimplemented recommendations; 2) one audit to which the Commission provided no response to the draft report nor an action plan within 60 days of the final report; 3) no reports on investigations involving GS-15 level, or above, employees; 4) no instances of whistleblower retaliations; 5) no attempts to interfere with IG independence; 6) no instances of agency staff resisting or objecting to IG oversight activities; and 7) no audit, investigation, or evaluation reports not disclosed to the public.

Work in Progress

AUDIT OF THE DENALI COMMISSION'S FY 2016 FINANCIAL STATEMENTS

SB & Company, LLC, an independent public accounting firm, is currently performing an audit of the Denali Commission's FY 2016 financial statements in accordance with the Government Accountability Office's Government Auditing Standards and OMB Bulletin 15-02, *Audit Requirements for Federal Financial Statements*. In addition, SB & Company, LLC, is also performing a FY 2016 Federal Information Security Management Act audit.

AUDIT OF THE DENALI COMMISSION NEW STUYAHOK BULK FUEL FACILITY GRANT

In April 2016, we initiated an audit of the Denali Commission's New Stuyahok bulk fuel facility award to the Alaska Village Electric Cooperative (AVEC). Our objectives are to determine whether the costs incurred under the award were allowable, allocable and reasonable, and the construction of the bulk fuel facility was completed and is operating as intended.

DENALI COMMISSION'S FY 2017 TOP MANAGEMENT AND PERFORMANCE CHALLENGES

In September 2016, we began our assessment of the top management and performance challenges facing the Commission in FY 2017. The Commission has been substantially affected by continued budget reductions, federal ethics rules to the Commissioners, and the President's announcement that the Commission will play a lead coordination role in addressing the impacts of climate change in Alaska. We plan to issue our assessment of the Commission's FY 2017 top management and performance challenges in October 2016.

2017 RISK ASSESSMENT

In September 2016, we began our annual risk assessment of Commission's programs and activities, to include an assessment of risks related to its funding recipients. The assessment will be used to develop program audits unique to the Commission based on risk.

Oversight Areas

ENERGY

Recognizing the critical role energy plays in the quality of life and economic development of Alaska's communities, the 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 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.

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 FY 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.

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 migrate 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. FY 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 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. 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 Commission's 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.

ENVIRONMENTALLY THREATENED COMMUNITIES

In September 2015, the Commission was charged by the President of the United States with playing a lead coordination role for federal, state, and tribal resources to assist communities in developing and implementing both short- and long-term solutions to address the impacts of climate change, including coastal erosion, flooding, and permafrost degradation. According to the President's announcement, the Commission will be working to build resilience to climate impacts, addressing high energy costs by incentivizing clean energy and energy-efficiency solutions, and releasing new climate data, maps, and tools to help communities understand and prepare for future climate change.

More specifically, the President announced that the Commission will collaborate with the State of Alaska local and tribal agencies to facilitate coordination of federal engagement in efforts to protect communities, and conduct voluntary relocation or other managed retreat efforts. The Arctic Executive Steering Committee, established by President Obama in January 2015, will provide guidance and support these efforts as appropriate, as part of its mission to enhance coordination of U.S. government activities in the Arctic, help set priorities across diverse missions and programs, and provide the basis for a whole-of-government approach to the future of the Arctic.

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 (April 1, 2016) for which no management decision had been made by the end of the period (September 30, 2016).

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

Management decision refers to the 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
Management Decisions Pending (April 1, 2016)	0
New Management Decisions Required	2
New Management Decisions Submitted	0
Management Decisions Accepted by OIG	0
Actions pending (September 30, 2016)	2

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. We completed an audit of the Denali Commission's grant monitoring process and a review of the Commission's improper payment reporting; however, we found neither questioned costs, nor funds that could have been put to better use.

Questioned cost refers to a cost that is 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

Performance audits are engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Financial statement audits provide reasonable assurance through an opinion (or disclaimer of an opinion) about whether an entity's financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles, or with a comprehensive basis of accounting other than these principles.

Evaluations and inspections include evaluations, inquiries, and similar types of reviews that do not constitute an audit or investigation. An inspection is defined as a process that evaluates, reviews, studies, or analyzes the programs and activities of a department or agency to provide information to managers for decision making; make recommendations for improvements to programs, policies, or procedures; and identify where administrative action may be necessary.

TABLE 2. REPORT TYPES FOR THIS PERIOD

Type	Number of Reports	Table Number
Performance Audits	2	2-A
Financial statement audits	0	N/A
Evaluations and Inspections	1	2-B
Total	3	

TABLE 2-A. PERFORMANCE AUDITS

Report Title	Report Number	Date Issued	Funds to Be Put to Better Use (\$)	Amount Questioned (\$)	Amount Unsupported (\$)
Improvements are Needed in the Denali Commission Inventory Management and Equipment Acquisition Process	DCOIG-16-005-A	5.6.2016	0	0	0
Improvements Are Needed in the Denali Commission Government Purchase Card Program	DCOIG-16-008-A	9.28.2016	0	0	0

TABLE 2-B. EVALUATIONS AND INSPECTIONS

Report Title	Report Number	Date Issued	Funds to Be Put to Better Use (\$)	Amount Questioned (\$)	Amount Unsupported (\$)
Denali Commission's Compliance with FY 2015 Improper Payments Requirements	DCOIG-16-010-M	9.28.2016	0	0	0

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	12
5(a)(1)	Significant Problems, Abuses, and Deficiencies	3, 11*
5(a)(2)	Significant Recommendations for Corrective Action	3, 11*
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	13
5(a)(6)	Listing of Audit Reports	3, 11*
5(a)(7)	Summary of Significant Reports	3, 11*
5(a)(8)	Audit Reports—Questioned Costs	3, 11*
5(a)(9)	Audit Reports—Funds to Be Put to Better Use	3, 11*
5(a)(10)	Prior Audit Reports Unresolved	13
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

*Reference Completed Works, page 3 and Tables 2-A and 2-B, page 11.

**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.

Senator Murkowski, cosponsored by Senator Sullivan, submitted Senate amendment 5003 to Senate bill 2848, the Water Resources Development Act of 2016 on September 8, 2016, to reauthorize the Denali Commission. The section regarding conflict of interest appears to clarify several ambiguous areas in the Denali Commission Act that are related to conflict of interest of Commissioners by providing a mechanism by which a Commissioner may disclose a potential conflict of interest. The amendment's process includes the Commissioner obtaining a written determination by the agency's designated ethics official that the disclosed interest is not so substantial as to be likely to affect the integrity of the services expected from the Commissioner. This language may resolve many of the challenges the Commissioners face in complying with ethics rules.

OIG notes that there is no definition of "substantial interest" in the proposed amendment and, therefore, much is left to the judgement of the agency's designated ethics official on whether the interest meets some undefined threshold. One way to strengthen the language may be to outline what information should be included in the written determination letter, such as rationale for the determination and any mitigation or limitations that should be considered.

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. We have no prior significant unimplemented recommendations.

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. We were not refused access, information, or assistance.

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. There were no significant management decisions with which OIG disagreed.

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

The previous Inspector General did not conduct audits and, therefore, did not require peer reviews. The Council of the Inspectors General on Integrity and Efficiency's audit committee will include our office in the next round of peer reviews.



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





DENALI COMMISSION
Office of Inspector General
510 L Street, Suite 410
Anchorage, AK 99501
www.oig.denali.gov