



# Audit of the U.S. Nuclear Regulatory Commission's Voluntary Leave Transfer Program

OIG-23-A-09  
August 21, 2023



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## **MEMORANDUM**

**DATE:** August 21, 2023

**TO:** Daniel H. Dorman  
Executive Director for Operations

**FROM:** Hruta Virkar */RA/*  
Assistant Inspector General for Audits

**SUBJECT:** AUDIT OF THE U.S. NUCLEAR REGULATORY  
COMMISSION'S VOLUNTARY LEAVE TRANSFER  
PROGRAM (OIG-23-A-09)

Attached is the Office of the Inspector General's (OIG) report titled *Audit of the U.S. Nuclear Regulatory Commission's Voluntary Leave Transfer Program*.

The report presents the results of the subject audit. The OIG found the U.S. Nuclear Regulatory Commission (NRC) does not comply with federal regulations governing supporting documentation for Voluntary Leave Transfer Program (VLTP) applications. Additionally, the OIG found discrepancies in VLTP participants' enrollment and termination data. The report contains recommendations to strengthen management of the agency's VLTP.

Please provide information on actions taken or planned on each of the recommendations within 30 days of the date of this memorandum.

We appreciate the cooperation extended to us by members of your staff during the audit. If you have any questions or comments about our report, please contact me at 301.415.1982 or Paul Rades, Team Leader, at 301.415.6228.

Attachment:  
As stated

cc: M. Bailey, AO  
M. Meyer, DAO  
J. Jolicoeur, OEDO



# Results in Brief

## Why We Did This Review

The U.S. Nuclear Regulatory Commission's (NRC) Voluntary Leave Transfer Program (VLTP) helps ease the financial burden of employees during periods of personal or family medical emergencies. Given the potential for error or abuse, effective controls are essential to the leave transfer program to ensure integrity and accountability.

The audit objective was to determine the extent to which the NRC has established effective policies, procedures, and controls for managing its VLTP.

## ***Audit of the U.S. Nuclear Regulatory Commission's Voluntary Leave Transfer Program***

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### What We Found

The VLTP supports employees who need additional leave for medical emergencies, but the NRC can strengthen policies and procedures for managing this program.

### **The NRC Does Not Comply with Federal Regulations Governing Supporting VLTP Documentation**

The NRC does not comply with federal regulations governing supporting documentation for VLTP applications. Specifically, required documentation supporting some leave recipients' eligibility is missing or unsigned because policies and procedures for managing the VLTP are decentralized, outdated, and implemented inconsistently. This increases the risk of leave resource mismanagement and inequitable treatment of VLTP participants.

### **Enrollment and Termination Data Show Discrepancies**

VLTP participants' enrollment and termination data show discrepancies across different agency data sources because agency staff does not perform quality assurance checks to validate the data. The resultant data reliability risks can impair program management and stewardship of leave resources.

### What We Recommend

This report makes six recommendations to improve the NRC's policies, procedures, and controls for managing its VLTP.

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## ABBREVIATIONS AND ACRONYMS

C.F.R.	Code of Federal Regulations
COVID-19	Coronavirus Disease 2019
FPPS	Federal Personnel and Payroll System
HCM	Human Capital Management
MD	Management Directive
NRC	U.S. Nuclear Regulatory Commission
OCFO	Office of the Chief Financial Officer
OCHCO	Office of the Chief Human Capital Officer
OIG	Office of the Inspector General
SOP	Standard Operating Procedure
VLTP	Voluntary Leave Transfer Program

## I. BACKGROUND

Federal regulations<sup>1</sup> require federal agencies to establish procedures and requirements for a Voluntary Leave Transfer Program (VLTP) under which the unused accrued annual leave of one federal agency officer or employee may be transferred for use by another federal agency officer or employee who needs such leave because of a medical emergency.<sup>2</sup> The U.S. Nuclear Regulatory Commission's (NRC) Management Directive (MD) 10.62, *Leave Administration*, is used to implement the federal regulations.

The VLTP makes it possible for employees to donate annual leave, on a confidential and voluntary basis, to employees who face financial hardship as a result of personal or family illness. Employees may donate as much as one-half of their total annual leave accrued in the current leave year. Annual leave donations may be made at any time during the year.

### **The NRC's VLTP Process**

An employee who has suffered a personal or family medical emergency may apply to become a leave recipient. The application must be in writing, signed by the employee, and addressed to the Director, Office of the Chief Human Capital Officer (OCHCO) for consideration. The Director, OCHCO, or designee, aims to process the applicant's request within 10 calendar days.

If the application is approved, the OCHCO records voluntary leave recipient enrollment and termination dates in the Federal Personnel and Payroll System (FPPS). OCHCO staff then sends an email to the Office of the Chief Financial Officer (OCFO) to enable the voluntary leave recipient's time and labor codes in the Human Capital Management (HCM) Cloud system. OCHCO staff then meets with the voluntary leave recipient, the recipient's supervisor, and timekeeper to explain their respective roles and responsibilities within the VLTP. Furthermore, OCHCO staff is required to continuously monitor the status of the medical emergency affecting the voluntary leave recipient to ensure that the recipient continues to be affected by the documented medical emergency. When the voluntary leave recipient

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<sup>1</sup> Title 5 of the Code of Federal Regulations (C.F.R.) Part 630, Subpart I, *Voluntary Leave Transfer Program*.

<sup>2</sup> As defined in 5 C.F.R. section 630.902, a medical emergency is a medical condition of either the employee or the employee's family member that is likely to require the employee to be absent from duty for a prolonged period.

exits the program, OCHCO staff sends an email to the OCFO to disable the voluntary leave recipient's time and labor codes in the HCM Cloud system.

## II. OBJECTIVE

The audit objective was to determine the extent to which the NRC has established effective policies, procedures, and controls for managing its VLTP.

## III. FINDINGS

The NRC can strengthen policies, procedures, and controls for managing its VLTP. Specifically, the NRC must adhere to applicable federal regulations and ensure voluntary leave recipient data is consistent.

### 1. The NRC Does Not Comply with Federal Regulations Governing Supporting VLTP Documentation

Federal regulations require potential leave recipients to apply to the program and be approved by the employing agency. Additionally, employing agencies must continuously monitor the recipient to ensure he or she continues to be affected by a medical emergency and maintain specific supporting documentation. We found the NRC's VLTP documentation to support some leave recipients' eligibility is missing or unsigned and determined the NRC is not complying with federal regulations governing supporting documentation for VLTP applications because the NRC's policies, procedures, and controls for managing its VLTP are ineffective. As a result, the NRC's VLTP is at an increased risk for fraud, waste, and abuse.

#### What Is Required

##### **Federal Requirements**

##### *Potential Voluntary Leave Recipients*

Title 5 Code of Federal Regulations (C.F.R.) Part 630, Subpart I, *Voluntary Leave Transfer Program*, requires each application be accompanied by

specific information concerning each potential voluntary leave recipient, including but not limited to:

- The name, position title, and grade or pay level of the potential leave recipient;
- The reasons transferred leave is needed, including a brief description of the nature, severity, and anticipated duration of the medical emergency; and,
- Certification from a physician or another appropriate practitioner stating the medical prognosis and anticipated duration of the condition.

### *Employing Agencies*

Additionally, 5 C.F.R. Part 630, Subpart I requires employing agencies to review a potential leave recipient's application and approve or disapprove the application within 10 calendar days. When an application is approved, the leave recipient's employing agency shall continuously monitor the status of the medical emergency affecting the leave recipient to ensure that the leave recipient continues to be affected by a medical emergency.

## **What We Found**

### **The NRC Does Not Comply with Federal Regulations Governing VLTP Documentation**

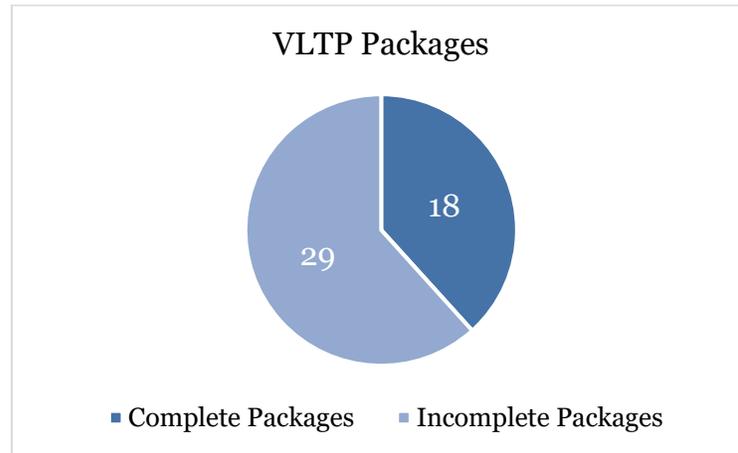
The NRC does not comply with federal regulations governing the supporting documents required for VLTP applications. Specifically, some required VLTP documentation<sup>3</sup> to support leave recipients' eligibility is missing or unsigned.

The Office of the Inspector General (OIG) requested the OCHCO provide all voluntary leave recipient applications, medical certifications from a physician, and OCHCO approval memoranda from January 1, 2015, to July 31, 2022. Of the 47 VLTP packages the OIG obtained from the OCHCO, 29 were incomplete. The chart in Figure 1 shows the completion status of VLTP packages reviewed by the OIG.

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<sup>3</sup> A complete VLTP package includes: (1) potential voluntary leave recipient application; (2) medical certification from a physician; and (3) the OCHCO approval memorandum.

**Figure 1: Completion Status of VLTP Packages**



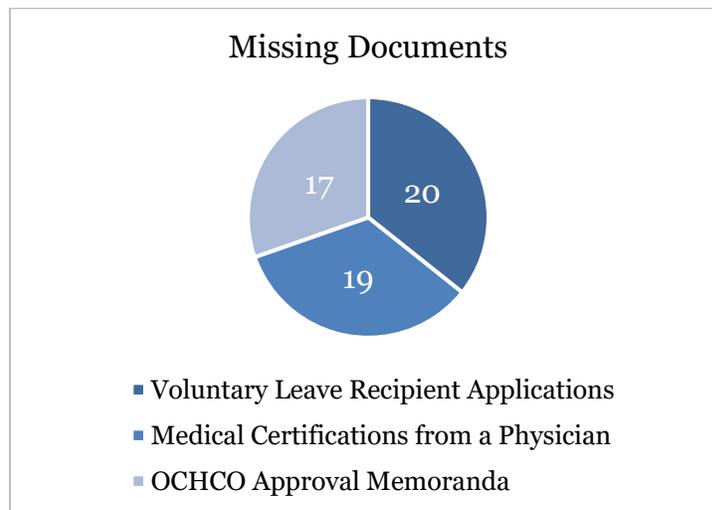
Source: OIG generated

Within the 29 incomplete VLTP packages, the following documents were missing:

- 20 voluntary leave recipient applications;
- 19 medical certifications from a physician; and,
- 17 OCHCO approval memoranda.

In addition, 4 OCHCO approval memoranda were not signed. See the illustration in Figure 2 for the numbers and types of missing documents identified within the incomplete packages.

**Figure 2: Missing Documents Identified Within the Incomplete Packages**



Source: OIG generated

The OIG selected a non-statistical sample of 24 VLTP packages to test whether the agency conducted the continuous monitoring required by federal regulations. Based on this sample, the OIG found the OCHCO did not have updated medical certifications to determine if all voluntary leave recipients in the sample were still affected by a medical emergency throughout their respective eligibility periods. Specifically, the OIG found the OCHCO had updated medical certifications to support continuous monitoring in 2019 and 2020, but in 2021 and 2022, 3 of the 24 packages did not contain updated medical certifications.

## Why This Occurred

### **VLTP Policies and Procedures Need Updating and Consistent Implementation**

Program management weaknesses exist in the VLTP because policies, procedures, and controls for managing the NRC's voluntary leave transfer program are decentralized, outdated, and implemented inconsistently.

#### *Decentralization of Program Oversight*

The roles and responsibilities for the VLTP have changed because of reorganizations within the OCHCO. Program ownership has changed multiple times between the Operations Branch and the Benefits Branch based on changing management decisions about which branch is best suited for the work.<sup>4</sup> Additionally, while MD 10.62 provides general information on OCHCO's roles and responsibilities, it does not specify which unit or official within the OCHCO is responsible for ensuring oversight and monitoring of the VLTP.

Furthermore, OCHCO staff members have not stored supporting documentation in a consistent manner to facilitate program management. Prior to the Coronavirus Disease 2019 (COVID-19) public health emergency, which led to mandatory fulltime telework and automation of some agency

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<sup>4</sup> Following this audit, the Operations Branch and the Workforce Management Branch were reorganized as the Headquarters Operations Branch and the Workforce Management and Benefits Branch, respectively.

business processes,<sup>5</sup> OCHCO staff stored required VLTP documentation in a locked filing cabinet within OCHCO office space. Since then, these required VLTP documents have been stored electronically on OCHCO staff desktop computers.

### *Outdated Guidance*

The OCHCO's standard operating procedure (SOP) for managing its VLTP contains outdated guidance and is inconsistent with current practices. For example, the SOP instructs OCHCO staff to include required VLTP paper documents in each of the voluntary leave recipient files. However, OCHCO staff processes and stores required VLTP documentation electronically. Additionally, MD 10.62 and the SOP contain outdated links to relevant VLTP information.<sup>6</sup>

Moreover, the roles and responsibilities guidance for the voluntary leave recipients and their supervisors, *Time and Labor Reporting Guidance for Recipients, Supervisors, and Timekeepers* (Guidance), references an incorrect section of MD 10.62. This guidance and the OCHCO SOP also reference the NRC's legacy time and labor system, not the current HCM Cloud system.

### *Inconsistent Quality Assurance Measures for Record Retention*

The OCHCO does not consistently conduct quality assurance checks to ensure required VLTP documentation is appropriately retained. OCHCO staff members indicated that some required VLTP documents were missing because the applicable National Archives General Records Schedule requires that VLTP documents be destroyed 1 year after the end of the year in which the voluntary leave recipient file is closed. However, the OIG noted some required VLTP documents were retained beyond the 1-year period. For example, the OIG received documentation regarding two voluntary leave recipients who separated from the NRC in July 2017 and May 2019,

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<sup>5</sup> The U.S. Department of Health and Human Services declared a Public Health Emergency on January 31, 2020 in response to the COVID-19 outbreak. The federal government subsequently took steps to contain the spread of COVID-19 among its workforce, such as extending maximum telework and work schedule flexibilities for federal agencies. On March 17, 2020, the Office of Management and Budget further expanded use of telework and gave agencies 2 days to take decisive action. The NRC made telework mandatory for all but a few employees effective March 19, 2020. See [OIG-20-A-16, Audit of the NRC's Employee Reentry Plans](#).

<sup>6</sup> MD 10.62 was last updated on May 16, 2016, and the OCHCO SOP was last updated on July 1, 2022.

respectively. OCHCO staff did not identify any business reason for retaining this documentation beyond the general record-retention period.

## Why This Is Important

### Increased Risk to Resources and Leave Recipients

Without effective policies and procedures for managing its VLTP, the NRC faces increased risk that leave resources will be improperly managed, and that VLTP participants may face inequitable treatment. For example, current statements of medical need are crucial to continuous monitoring of employee participation in the program, and signed approval documents provide evidence that cognizant officials have reviewed VLTP applications and made timely decisions regarding applicants' eligibility. The 29 incomplete VLTP packages with missing or unsigned required documents have cumulative leave time worth approximately \$1.48 million, and agency staff is responsible for ensuring these resources are allocated appropriately.<sup>7</sup> Additionally, complete, current, and validated documentation is needed to ensure employees with legitimate medical needs have fair access to the program, and that participation in the program does not lead to inequitable treatment by supervisors.

### Recommendations

The OIG recommends that the Executive Director for Operations:

- 1.1 Update roles and responsibilities in appropriate agency guidance to ensure program oversight and continuous monitoring of VLTP participant eligibility;
- 1.2 Revise applicable policies and procedures to reflect current practices and address inconsistencies and outdated information;

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<sup>7</sup> This figure reflects the number of cumulative leave hours associated with incomplete VLTP packages identified by the OIG, multiplied by the fiscal year (FY) 2023 hourly rate paid to a GG-13 Step 5 federal employee living in the Washington-Baltimore-Arlington locality pay area (\$60.83). The OIG chose this rate to account for variability in employee compensation driven by pay grade, time in service, and location. The hourly salary rate does not include benefits and other costs that factor into the NRC's hourly professional services rate, which was \$300 for FY 2023.

- 1.3 Establish a process to identify voluntary leave recipients who have stayed in the program for an extended time period and provide guidance for OCHCO staff on what actions, if any, they should take regarding such recipients;
- 1.4 Implement a means of capturing required voluntary leave recipient information, and use this information to conduct continuous monitoring to ensure leave recipients remain affected by a medical emergency; and,
- 1.5 Develop and implement quality assurance measures to ensure recordkeeping of voluntary leave recipient documents complies with federal and agency record retention requirements.

## **2. VLTP Enrollment and Termination Data Show Discrepancies**

Federal internal control standards recommend complete and accurate information to support informed decision-making by agency officials. However, the NRC's enrollment and termination data for voluntary leave recipients show discrepancies across different data sources the OIG sampled. These discrepancies occurred because agency staff does not perform quality assurance checks to validate voluntary leave recipients' program enrollment and termination dates. The lack of quality assurance checks increases the risk of incorrect leave balances among program participants, which can in turn compromise program management and appropriate allocation of leave resources.

### **What Is Required**

#### **Agency Officials Need Quality Information to Support Decision-Making**

Federal internal control standards recommend complete and accurate information to support informed decision-making by agency officials. Specifically, the Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government* (GAO Green Book), states that quality information for informed decision-making should be current, complete, and accurate. Additionally, the GAO Green Book states that a

control activity that is performed routinely and consistently generally is more precise than one performed sporadically.

## What We Found

### **VLTP Enrollment and Termination Data Show Discrepancies**

The NRC's program enrollment and termination data for voluntary leave recipients show discrepancies. The OIG generated a non-statistical sample of 24 voluntary leave recipients for the period of January 1, 2015, to July 31, 2022. The OIG also obtained these leave recipients' enrollment and termination dates from the OCHCO and the OCFO.

The OCHCO provided two reports for the 24 voluntary leave recipients' enrollment and termination dates based on FPPS data. The OIG compared these two reports and identified six instances where the dates did not match between the two reports. For example, the first report for one recipient had an enrollment date of October 8, 2020, and the second report for the same recipient had an enrollment date of October 14, 2020.

The OCFO also provided separate enrollment and termination date information for the 24 voluntary leave recipients. This information was also based on FPPS data. The OIG identified 16 cases in which these dates showed errors. For example, one voluntary leave recipient had three different enrollment dates (November 8, 2020, June 5, 2022, and July 17, 2022), but only one termination date (June 13, 2022) for all three enrollment dates. OCFO staff acknowledged these discrepancies and told the OIG that each enrollment date should correspond to a unique termination date.

## Why This Occurred

### **Lack of Quality Assurance Checks to Validate VLTP Data**

The OCHCO staff members do not perform quality assurance checks to validate voluntary leave recipients' enrollment and termination dates. The office's SOP instructs OCHCO staff to manually enter voluntary leave recipients' medical emergency beginning and termination dates into the FPPS. However, multiple OCHCO staff members stated there are no quality assurance reviews conducted to ensure adequate monitoring of voluntary leave recipient dates.

Additionally, OCFO staff does not conduct quality assurance checks to validate voluntary leave recipients' program entry and termination dates. OCFO staff emphasized that the OCHCO manages the VLTP, and that OCFO staff rely heavily on the OCHCO's communication of entry and termination dates to activate and deactivate voluntary leave recipients' time and labor codes in the HCM Cloud system.

## Why This Is Important

### **Data Reliability Problems Can Impair Program Management**

The NRC faces increased data reliability risks associated with VLTP data entered into the FPPS, which can impair program management. Additionally, federal regulations require an agency to continuously monitor leave recipients' medical emergency status to ensure that the leave recipient continues to be affected by the medical emergency, and to remove recipients from the program when it determines the medical emergency has ended.<sup>8</sup> Therefore, accurate enrollment and termination information is needed to ensure timely enrollment of voluntary leave recipients into the program, for leave recipients to receive appropriate benefits, and to prevent inappropriate use of leave benefits by ineligible personnel.

### **Recommendation**

The OIG recommends that the Executive Director for Operations:

- 2.1. Conduct quality assurance checks to validate voluntary leave recipients' enrollment and termination dates and to ensure dates are captured correctly in the FPPS.

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<sup>8</sup> 5 C.F.R. Part 630 Subpart I, § 630.910.

## IV. CONSOLIDATED LIST OF RECOMMENDATIONS

The OIG recommends that the Executive Director for Operations:

- 1.1 Update roles and responsibilities in appropriate agency guidance to ensure program oversight and continuous monitoring of VLTP participant eligibility;
- 1.2 Revise applicable policies and procedures to reflect current practices and address inconsistencies and outdated information;
- 1.3 Establish a process to identify voluntary leave recipients who have stayed in the program for an extended time period and provide guidance for OCHCO staff on what actions, if any, they should take regarding such recipients;
- 1.4 Implement a means of capturing required voluntary leave recipient information, and use this information to conduct continuous monitoring to ensure leave recipients remain affected by a medical emergency;
- 1.5 Develop and implement quality assurance measures to ensure recordkeeping of voluntary leave recipient documents complies with federal and agency record retention requirements; and,
- 2.1 Conduct quality assurance checks to validate voluntary leave recipients' enrollment and termination dates, and to ensure dates are captured correctly in the FPPS.

## V. NRC COMMENTS

The OIG held an exit conference with the agency on June 7, 2023. Prior to this conference, agency management reviewed and provided comments on the discussion draft version of this report. The OIG discussed these comments with agency management during the conference, and incorporated their comments into this report, as appropriate. Agency management subsequently stated their general agreement with the findings and recommendations in this report and opted not to provide additional comments.

## OBJECTIVE, SCOPE, AND METHODOLOGY

### Objective

The audit objective was to determine the extent to which the NRC has established effective policies, procedures, and controls for managing its VLTP.

### Scope

This audit focused on the extent to which the NRC has established effective policies, procedures, and controls for managing its VLTP for the period between January 2015 and July 2022. We conducted this performance audit at NRC headquarters in Rockville, Maryland, from September 2022 to March 2023.

We reviewed and analyzed internal controls related to the audit objective, specifically, the components of control environment, control activities, information and communication, and monitoring. Within those components, the OIG reviewed the principles of establishing an organizational structure, implementing control activities through policies, using quality information, communicating both internally and externally, and monitoring and evaluating the results.

### Methodology

The OIG reviewed relevant criteria for this audit, including, but not limited to:

- Title 5 C.F.R. Part 630 Subpart I, *Voluntary Leave Transfer Program*;
- Office of Personnel Management, *Fact Sheet: Voluntary Leave Transfer Program*;
- Government Accountability Office, *Voluntary Leave Transfer Program: Additional Controls are Needed to Strengthen Program Management*, OIG-20-1, August 17, 2020; and,
- Standards for Internal Control in the Federal Government, GAO-14-704G, September 2014.

The OIG obtained and analyzed leave transfer program data maintained by the OCHCO and the OCFO to identify employees who were approved for personal or family medical emergencies and those who were terminated from the program between January 1, 2015, and July 31, 2022. This data included potential voluntary leave recipients' completed applications, medical certifications from physicians, OCHCO approval memoranda, and internal and external donor forms. In addition, the OIG also analyzed the voluntary leave recipients' timecard hours and the enrollment and termination dates.

The OIG interviewed cognizant managers and staff members in the OCHCO and the OCFO to understand NRC policies, procedures, and controls for managing its VLTP.

The OIG benchmarked NRC policies and procedures in this area with the activities of comparable U.S. regulatory agencies to identify possible best practices. The NRC OIG communicated with OIG counterparts at the Office of Personnel Management, the Department of Energy, and the Federal Energy Regulatory Commission.

The OIG assessed the reliability of voluntary leave transfer program data by manually checking the completion of the voluntary leave transfer packages, timecards submitted by program participants, and program participants' enrollment and termination dates. The OIG also reviewed the vendor service organization control report for the source of the leave balances and verified system controls performed by the Department of Interior's payroll services to validate NRC timecard data. The OIG determined that the data were sufficiently reliable for our reporting purposes.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Throughout the audit, auditors considered the possibility of fraud, waste, and abuse in the program.

The audit was conducted by Paul Rades, Team Leader; Jimmy Wong, Audit Manager; Megan Velasquez, Senior Auditor; Stephanie Dingbaum, Auditor (deceased); and Karen Corado, Management Analyst.

## TO REPORT FRAUD, WASTE, OR ABUSE

### Please Contact:

Email: [Online Form](#)  
Telephone: 1.800.233.3497  
TTY/TDD: 7-1-1, or 1.800.201.7165  
Address: U.S. Nuclear Regulatory Commission  
Office of the Inspector General  
Hotline Program  
Mail Stop O12-A12  
11555 Rockville Pike  
Rockville, Maryland 20852

## COMMENTS AND SUGGESTIONS

If you wish to provide comments on this report, please email the OIG using [this link](#).

In addition, if you have suggestions for future OIG audits, please provide them using [this link](#).

## NOTICE TO NON-GOVERNMENTAL ORGANIZATIONS AND BUSINESS ENTITIES SPECIFICALLY MENTIONED IN THIS REPORT

Section 5274 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, amended the Inspector General Act of 1978 to require OIGs to notify certain entities of OIG reports. In particular, section 5274 requires that, if an OIG specifically identifies any non-governmental organization (NGO) or business entity (BE) in an audit or other non-investigative report, the OIG must notify the NGO or BE that it has 30 days from the date of the report's publication to review the report and, if it chooses, submit a written response that clarifies or provides additional context for each instance within the report in which the NGO or BE is specifically identified.

If you are an NGO or BE that has been specifically identified in this report and you believe you have not been otherwise notified of the report's availability, please be aware that under section 5274 such an NGO or BE may provide a written response to this report no later than 30 days from the report's publication date. Any response you provide will be appended to the published report as it appears on our public website, assuming your response is within the scope of section 5274. Please note, however, that the OIG may decline to append to the report any response, or portion of a response, that goes beyond the scope of the response provided for by section 5274. Additionally, the OIG will review each response to determine whether it should be redacted in accordance with applicable laws, rules, and policies before we post the response to our public website.

Please send any response via email using [this link](#). Questions regarding the opportunity to respond should also be directed to this same address.