

# Office of Inspector General

Semiannual Report to Congress

October 1, 2021 – March 31, 2022



**Appalachian  
Regional  
Commission**

Office of Inspector General



Appalachian  
Regional  
Commission

## Office of the Federal Co-Chair

May 11, 2022

This letter transmits the Appalachian Regional Commission's Inspector General's Semiannual Report to Congress for the period October 1, 2021, through March 31, 2022. As required by section 5(b) of the Inspector General Act of 1978, as amended, we are also submitting statistical tables as an attachment to this letter.

The Commission appreciates the Inspector General's efforts to ensure the effectiveness, efficiency, and integrity of our operations.

If you or your staffs have any questions about this report, please contact me at (202) 884-7760 or Inspector General Philip Heneghan at (202) 884-7678.

Sincerely,

A handwritten signature in cursive script that reads "Gayle C. Manchin".

Gayle C. Manchin  
Federal Co-Chair  
Appalachian Regional Commission



Appalachian  
Regional  
Commission

## Office of Inspector General

April 28, 2022

Commissioners:

Attached is the Semiannual Report summarizing the activities of the Office of Inspector General for the period October 1, 2021 to March 31, 2022.

During this reporting period our office issued nine reports.

I want to assure you that my staff and I are committed to a Commission that operates with efficiency, effectiveness, and integrity. We look forward to continuing to work with you, the Commission staff, and Congress to provide independent and effective oversight of the Appalachian Regional Commission's program and operations.

I would like to thank you for your commitment to strengthening the integrity of the Commission's operations and for your support of the Office of Inspector General.

A handwritten signature in blue ink that reads "Philip M. Heneghan".

Philip M. Heneghan  
Inspector General

# Appalachian Regional Commission

## Inspector General Semiannual Report

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Table 1: Reporting Requirements Index

Reporting Requirements Index		
IG Act Section	Description	Page
4(a)(2)	Review of Legislation	None
5(a)(1)	Description of Significant Problems, Abuses, and Deficiencies	2-5
5(a)(2)	Description of Recommendations for Corrective Action With Respect to Significant Problems, Abuses, and Deficiencies	2-5
5(a)(3)	Significant Recommendations From Prior Reports on Which Corrective Action Has Not Been Completed	6
5(a)(4)	Summary of Matters Referred to Prosecuting Authorities	None
5(a)(5)	Summary of Instances Where Information or Assistance Was Unreasonably Refused	None
5(a)(6)	Listing by Subject Matter of Each Report Issued During This Reporting Period	2
5(a)(7)	Summary of Significant Reports	2-5
5(a)(8)	Statistical Table: Questioned and Unsupported Costs	11
5(a)(9)	Statistical Table: Recommendations Where Funds Could Be Put to Better Use	11
5(a)(10)	Summary of Prior Reports	7
5(a)(11)	Description of Any Significant Revised Management Decisions	None
5(a)(12)	Information Concerning Any Significant Management Decision With Which the Inspector General Is in Disagreement	None
5(a)(13)	Information Described Under Section 5(b) of FFMIA	9
5(a)(14)	Results of Peer Review Completed During This Period or Date of Last Peer Review	10
5(a)(15)	List of Outstanding Recommendations From Peer Review	None
5(a)(16)	List of Peer Reviews Conducted of Another Office of Inspector General During This Period	None
5(a)(17)	Statistical Table: Investigative Reports	13
5(a)(18)	Description of the Metrics Used for Developing Investigative Statistics	13
5(a)(19)	Investigations With Substantiated Allegations Involving Senior Government Employees	None
5(a)(20)	Description of Any Whistleblower Retaliation	None
5(a)(21)	Description of Attempts To Interfere With Inspector General Independence	None
5(a)(22)	Summary of Reports Not Disclosed to the Public	None

# Appalachian Regional Commission

## Inspector General Semiannual Report

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### Office of Inspector General

The Appalachian Regional Commission (Commission) established the Office of Inspector General when the *Inspector General Act* (IG Act) was amended in 1988. Our office provides audit, evaluation, inspection, and investigative services covering all Commission programs and operations. Our mission is to promote and preserve the effectiveness, efficiency, and integrity of the Commission. We plan and conduct our activities based on several factors: requirements of laws and regulations, requests from management officials, allegations received from Commission personnel and other sources, and the Inspector General's initiative.

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### Semiannual Report Content

The IG Act requires each Inspector General to prepare a report twice a year that summarizes the activities of the office. This Semiannual Report covers the period from October 1, 2021, through March 31, 2022. The 23 requirements shown in table 1 are specified in the IG Act and must be included in the report.

This Semiannual Report starts by summarizing the results of the reports issued during this period with a summary of the identified questioned and unsupported costs and funds that have been resolved or recovered during this period. This is followed by a summary of prior period reports with unimplemented recommendations; a description of significant recommendations from prior period reports where final action is not complete; details of hotline and investigative activities; and information on reports that we did not publicly disclose.

The next section summarizes other reviews of the Commission conducted by external parties, along with the status of recommendations from those reports. The last sections provide information on other reportable items and include congressional activity, participation in the Council of the Inspectors General on Integrity and Efficiency, other compliance activities, and the outcome of our peer review. Additional tables at the end of the report summarize information about our reports and provide the status of recommendations.

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### Inspector General Reports Issued During This Period

The Inspector General issued nine reports during this reporting period. Six of the reports were audits of grant awards. The primary objectives of the grant award audits were to determine whether: (1) Program funds were managed in accordance with Commission and Federal grant requirements; (2) Grant funds were expended as provided for in the approved grant budget; (3) Internal grant guidelines, including program (internal) controls, were appropriate and operating effectively; (4) Accounting and

# Appalachian Regional Commission

## Inspector General Semiannual Report

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reporting requirements were implemented in accordance with generally accepted accounting principles; (5) The performance measures were reasonable and fairly represented to the Commission; and (6) Matching requirements of the grant were satisfied. The other three reports included a desk Page review of matching funds, an audit of the Commission’s financial statements, and a report on the top management and performance challenges facing the Commission. The reports are identified in the table below.

Table 2: Reports by Subject Matter

<b>Reports by Subject Matter</b>				
Subject Matter	Report Number	Report Title	Date Issued	Number of Recommendations
Management	22-01	<i>Management and Performance Challenges</i>	10/15/21	0
Grant Award	22-02	<i>Ohio University, Athens Ohio</i>	10/19/21	1
Grant Award	22-03	<i>Management Report: Desk Review of Matching Funds</i>	12/21/21	0
Grant Award	22-04	<i>County of Venango, Pennsylvania</i>	02/28/22	0
Grant Award	22-05	<i>Oak Ridge Associated Universities, Inc</i>	02/28/22	0
Grant Award	22-06	<i>Bluefield State College</i>	03/01/22	1
Grant Award	22-07	<i>Appalachian Sustainable Development</i>	03/01/22	0
Financial	22-08	<i>FY22 Financial Statement Audit Opinion</i>	03/08/22	6
Grant Award	22-09	<i>Tusculum College</i>	03/28/22	6
<b>Total recommendations issued during this reporting period</b>				<b>14</b>

The summary information for the reports is provided below.

### **Top Management and Performance Challenges Report 22-01**

Each year, our office must identify and discuss the most significant management and performance challenges facing the Commission in the coming year. We provided this report (22-01) to the Commission on October 15, 2021. We identified two challenges using information gained from our audit, evaluation, and inspector work; a general knowledge of the Commission’s programs and activities, and input from management. The two challenges are (1) information systems and cybersecurity and (2) the risks associated with the rapid growth of ARC funding.



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### **Grant Award – Ohio University, Athens Ohio (PW-19369) Report 22-02**

The Appalachian Regional Commission awarded a grant to Ohio University for a project to establish and coordinate services for justice involved women with substance use disorders in Southeastern Ohio. The grant budget provided \$1,100,000 of ARC funding and required \$471,428 in non-ARC matching funds. The project includes support for rapid response teams to mitigate the social and workforce impacts of the opioid epidemic by increasing access to medically assisted treatment options and expanding rehabilitation initiatives.

The results of the grant award audit determined the grantee's financial management and administrative procedures were adequate to manage the funds provided under the grant agreement. The auditors found that the grant expenditures were supported and allowable. The auditors issued one recommendation related to reported performance measures.

### **Grant Award – Management Report, Desk Review of Matching Funds (PW-20078) Report 22-03**

The Appalachian Regional Commission awarded two grants to the Appalachian Growth Capital, a Community Development Financial Institution. The first grant was for operating support and included \$250,000 of ARC funds and required \$250,000 of non-ARC matching funds. The second grant provided \$750,000 in ARC funding for loan fund equity and required \$2,250,000 in non-ARC matching funds. The auditors performed a desk review to verify matching fund requirements were met in accordance with the grant agreement.

The results of the desk review indicated an instance of non-compliance with the matching requirements, that the grantee resolved during the performance of the review. The auditors did not issue any recommendations in the report.

### **Grant Award – County of Venango, Pennsylvania (PA-19394) Report 22-04**

The Appalachian Regional Commission awarded a grant to the County of Venango, Pennsylvania to provide educational opportunities for high school seniors in leadership and entrepreneurial knowledge. The grant included \$150,000 of ARC funds and \$115,000 of non-ARC matching funds.

The results of the audit determined the grantee had the financial and administrative procedures and related internal controls to adequately account for the funds provided under the grant agreement. The auditors did not identify any questioned costs and determined the grantee met established performance goals and reporting requirements. There were no recommendations issued in the report.

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### **Grant Award – Oak Ridge Associated Universities, Inc. (CO-17197-C5) Report 22-05**

The Appalachian Regional Commission awarded a grant to the Oak Ridge Associated Universities, Inc. to provide a two-week residential hands-on math, science, and technology program for middle and high school students. ARC provided \$414,085 in funding, there were no matching requirements related to the grant.

The auditors determined the grantee had adequate procedures to manage the funds under the grant agreement. The auditors did not identify any questioned costs and found the reported performance measures were fair and reasonable. The auditors did not issue any recommendations in the report.

### **Grant Award – Bluefield State College (PW-18916) Report 22-06**

The Appalachian Regional Commission awarded a grant to the Bluefield State College to increase the capacity of the Center of Excellence in Manufacturing Education. The approved budget was \$2,309,755 and included \$1,500,000 of ARC funds and \$809,755 of non-ARC matching funds. The funds would establish a research center and include collaborative robotics and advanced manufacturing techniques.

The results of the audit determined the grantee did not have adequate policies and procedures to submit accurate or timely financial and performance information in accordance with the grant agreement. The auditors did not identify any questioned costs and determined the grantee complied with the matching requirements under the grant agreement. The auditors issued one recommendation in the report.

### **Grant Award – Appalachian Sustainable Development (PW-19471) Report 22-07**

The Appalachian Regional Commission awarded a grant to the Appalachian Sustainable Development, Inc. to support the expansion of the Appalachian food corridor by connecting producers throughout central Appalachia to wholesale distribution markets. The grant provided \$1,250,000 of ARC funding and required \$785,415 in non-ARC matching funds.

The auditors found that the grantee expended grant funds as provided in the approved budget, maintained a system of internal controls that was adequate and operating effectively; implemented accounting and reporting requirements in accordance with generally acceptable principles. The auditors did not issue any recommendations in the report.

### **Financial – Fiscal Year 2021 Financial Statement Audit – Report 22-08**

We engaged the services of an independent certified public accounting firm to audit the Appalachian Regional Commission's balance sheet and related statements of net cost, changes in net position, and budgetary resources for fiscal year 2021. The auditors concluded that the Commission's financial

# Appalachian Regional Commission

## Inspector General Semiannual Report

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statements for the fiscal year ended September 30, 2021, present fairly in all material respects the financial position of the Commission.

The auditors identified one material weakness related to the preparation of the financial statement and footnote disclosures. The report did not identify any instances of noncompliance with certain laws and regulations. The auditors issued six recommendations in the report to address the material weakness. The Commission made management decisions on all six of the recommendations during this reporting period.

### **Grant Award – Tusculum College (TN-18548) Report 22-09**

The Appalachian Regional Commission awarded a grant to Tusculum College to purchase instructional equipment for the Center for Science and Math. The total grant budget included \$781,170 of ARC funds and \$347,993 of non-ARC matching funds. The equipment will support multiple academic programs including biology, chemistry, physics, engineering, mathematics, and health sciences to promote opportunities for students to obtain technical skills to become more marketable in search for employment after graduation.

The results of the audit determined that the grantee did not have policies or procedures in place to manage the ARC funds in accordance with Federal grant requirements. The auditors identified questioned costs in the amount of \$26,264 and issued six recommendations in the report. The Commission received the report on March 28, 2022 and is currently working on developing management decisions to address the recommendations.

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### Reports with Questioned and Unsupported Costs

A list of reports issued during this reporting period with questioned costs and unsupported costs is provided in table 3.

Table 3: Reports with Questioned and Unsupported Costs this Period

Reports With Questioned and Unsupported Costs Issued This Period			
Report Number	Title	Questioned Costs	Unsupported Costs
22-09	Tusculum College	\$26,264	26,264
Total		\$26,264	\$26,264

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## Inspector General Semiannual Report

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### Resolved and Recovered Costs

The table below identifies the questioned or unsupported costs that Appalachian Regional Commission management has reported to the Inspector General as being resolved and allowable costs or disallowed costs recovered after the report was issued.

Table 4: Resolved and Recovered Costs

Reports With Questioned and Unsupported Costs Resolved and Recovered			
Report Number	Title	Resolved	Recovered
21-14	The Southern Alleghanias Planning and Development Commission	\$0	\$45,324
<b>Total</b>		<b>\$0</b>	<b>45,3240</b>

### Summary of Prior Period Reports

#### Reports Without Management Decisions

The Commission has provided management decisions for all recommendations in reports issued prior to the commencement of this reporting period.

#### Prior Year Unimplemented Recommendations and Cost Savings

The table below provides a list of prior year reports with unimplemented recommendations and potential cost savings.

Table 5: Reports with Questioned and Unsupported Costs Prior Periods

Reports With Questioned and Unsupported Costs Unimplemented From Prior Periods			
Report Number	Title	Questioned Costs	Unsupported Costs
20-20	Audit of Wise County Industrial Development Authority	\$1,216,477	\$1,216,477
<b>Total</b>		<b>\$1,216,477</b>	<b>\$1,216,477</b>

# Appalachian Regional Commission

## Inspector General Semiannual Report

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### Significant Recommendations From Prior Periods

The Commission has not completed final action on the recommendations related to questioned and unsupported costs from prior periods as described above.

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### Hotline and Investigations

#### Investigations and Inquiries: Overview

One of our functions is to conduct investigations and inquiries of criminal, civil, and administrative wrongdoing involving Commission programs, operations, and personnel. We may investigate possible violations of criminal law, of regulations on employee responsibilities and conduct, and of other statutes and regulations covering Commission activities.

Our office reviews and analyzes each complaint received to decide the appropriate course of action and, if appropriate, conducts a preliminary inquiry. If the information we find during the preliminary inquiry indicates that a full investigation is appropriate, we will launch an investigation.

#### OIG Hotline Contacts

Our office maintains a hotline for reporting information about suspected waste, fraud, abuse, or mismanagement involving Commission programs or operations. The information may come to us in person; by telephone, fax, email, or mail; or through a web-based form. When requested, we will endeavor to keep a provider's identity confidential. Complaints may also be made anonymously.

We receive complaints from employees, contractors, grantees, and the public that involve the Commission's areas of responsibility. We examine these complaints to determine whether there is any indication of wrongdoing or misconduct by grantees or the Commission. If the complaint does not relate to the Commission or its grantees, we refer the complaint to the appropriate entity for action. If the complaint does not have merit, we close the matter.

#### Summary of Matters Referred to Prosecuting Authorities

The Office of Inspector General did not refer any matters to prosecuting authorities during this reporting period.

# Appalachian Regional Commission

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### **Investigations with Substantiated Allegations Involving Senior Government Employees**

The Office of Inspector General did not issue any investigative reports that substantiated allegations involving senior government employees.

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### **Summary of Reports Not Disclosed to the Public**

#### **Audits and Other Reports to Management**

The Office of Inspector General did not issue any inspections, evaluations, or audits that were not disclosed to the public during this reporting period.

#### **Investigations**

The Office of Inspector General did not issue any investigative reports that were not disclosed to the public during this reporting period.

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### **External Reviews Completed During This Period**

#### **Office of Government Ethics**

The Office of Government Ethics completed an inspection of the Commission's ethics program. The primary objective of the inspection was to assess whether the Commission's ethics program complied with applicable requirements. The report was issued on December 20, 2021 and included one recommendation to the Commission. Management decisions have been made on the recommendation and work has begun on implementing the decisions.

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### **External Reviews Completed During Prior Periods**

#### **Government Accountability Office**

The United States Government Accountability Office (GAO) reviewed programs administered by the Appalachian Regional Commission and the Department of Labor that deliver services such as job training and counseling through state and local grantees. Selected grantees in all three states GAO visited described common challenges faced by workers from enrollment in assistance programs through re-entry into the job market. In its final report, the GAO made seven recommendations, two

# **Appalachian Regional Commission**

## **Inspector General Semiannual Report**

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recommendations were addressed to the Federal Co-Chair of the Appalachian Regional Commission. The Commission made management decisions and completed final action on one recommendation in this reporting period. The Commission continues to work on implementing management decisions related to the remaining recommendation.

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### **Assistance To or From Other Offices of Inspector General**

Section 6(a)(3) of the Inspector General Act of 1978, as amended, gives the Inspector General the authority to obtain assistance from any other Federal agency to carry out the duties and responsibilities assigned by the Act. We have two Memorandums of Understanding with the Office of Inspector General of the International Trade Commission for technical assistance and audit support.

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### **Congressional Activities**

The Inspector General did not receive any Congressional requests during this reporting period.

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### **Council of the Inspectors General on Integrity and Efficiency**

The Inspector General has actively participated in meetings and supported the efforts of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and its committees.

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### **Federal Financial Management Improvement Act Reporting**

The IG Act and the Federal Financial Management Improvement Act of 1996 (FFMIA) require the inspectors general of certain agencies to report “instances and reasons” when the agency has not met intermediate target dates established in a remediation plan to bring the agency’s financial management system into substantial compliance with the FFMIA. The Commission is not subject to the FFMIA; however, it voluntarily seeks to comply with most of its requirements. During this reporting period, there were no events that gave rise to a duty to report under FFMIA.

# Appalachian Regional Commission

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### Peer Reviews

Our office had a modified peer review report completed of our audit function by the Government Printing Office's Office of Inspector General. The report was issued on September 14, 2021, and determined the established policies and procedures for the audit function were current and consistent with applicable professional standards. The report did not contain any recommendations.

The next peer review of the audit function will be conducted in accordance with the schedule set by the Council of Inspectors General on Integrity and Efficiency.

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# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 6: Summary of Reports Including Questioned and Unsupported Costs

Summary of Reports Including Questioned and Unsupported Costs			
Description	Number of Reports	Questioned Costs	Unsupported Costs
Reports for which no management decision had been made by the commencement of the reporting period.	2	\$104,848	\$104,848
Reports issued during the reporting period.	9	\$26,264	\$26,264
<b>Totals</b>	<b>11</b>	<b>\$131,112</b>	<b>\$131,112</b>
Reports for which a management decision was made during the reporting period.	10		
<ul style="list-style-type: none"> <li>• Dollar value of disallowed costs.</li> <li>• Dollar value of allowed costs.</li> </ul>		\$104,848 \$0	\$104,848 \$0
Reports for which no management decision had been made by the end of the reporting period.	1	\$26,264 <sup>1</sup>	\$26,264
<b>Totals</b>	<b>11</b>	<b>\$131,112</b>	<b>\$131,112</b>

Table 7: Summary of Reports Including Recommendations That Funds Be Put to Better Use

Summary of Reports Including Recommendations That Funds Be Put to Better Use		
Description	Number of Reports	Funds Put to Better Use
Reports for which no management decision had been made by the commencement of the reporting period.	2	\$0
Reports issued during the reporting period.	9	\$0
<b>Totals</b>	<b>11</b>	<b>\$0</b>
Reports for which a management decision was made during the reporting period.	10	
<ul style="list-style-type: none"> <li>• Dollar value of recommendations agreed to by management.</li> <li>• Dollar value of recommendations not agreed to by management.</li> </ul>		\$0 \$0
Reports for which no management decision had been made by the end of the reporting period.	1	\$0
<b>Totals</b>	<b>11</b>	<b>\$0</b>

<sup>1</sup> Audit report number 22-09, Tusculum College was issued on March 28, 2022; management decisions were not due prior to the end of the reporting period.

# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 8: Status of Reports Issued With Final Action Completed

Status of Reports Issued With Final Action Completed				
This Reporting Period				
Report Title	# of Recs.	Mgt. Decisions	Decisions IG Disagrees With	Final Action Complete
1 Management and Performance Challenges, 22-01	0	0	0	0
2 Ohio University, Athens Ohio, 22-02	1	1	0	1
3 Management Report, Desk Review of Matching Funds, 22-03	0	0	0	0
4 County of Venango, Pennsylvania, 22-04	0	0	0	0
5 Oak Ridge Associated Universities, Inc 22-05	0	0	0	0
6 Appalachian Sustainable Development, 22-07	0	0	0	0
<b>Totals</b>	1	1	0	1
Prior Reporting Periods				
Report Title	# of Recs.	Mgt. Decisions	Final Action Complete Prior Periods	Final Action Complete This Period
1 West Alabama Chamber Foundation, Inc. 21-14	1	1	0	1
2 City of Cumberland, Maryland, 21-16	3	3	2	1
3 Marshall County Board of Supervisors, 21-01	2	2	0	2
<b>Totals</b>	6	6	2	4

# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 9: Status of Reports Issued Without Final Action

Status of Reports Issued Without Final Action					
This Reporting Period					
Report Title	# of Recs.	Mgt. Decisions	Decisions IG Disagrees With	Final Action Complete	Action Not Complete
1 Bluefield State College, 22-06	1	1	0	0	1
2 Fiscal Year 2022 Financial Statement Audit Opinion, 22-08	6	6	0	0	6
3 Tusculum College, 22-09	6	0	0	0	6
<b>Totals</b>	<b>13</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>13</b>
Prior Reporting Periods					
Report Title	# of Recs.	Mgt. Decisions	Final Action Complete Prior Periods	Final Action Complete This Period	Action Not Complete
1 The West Alabama Chamber Foundation, Inc., dba West Alabama Works, 21-15	1	1	0	0	1
2 Wise County Industrial Development Authority, 20-20	6	6	0	0	6
<b>Totals</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>

Table 10: Statistical Table of Investigative Reports

Statistical Table of Investigative Reports	
Description	Count
Number of investigative reports issued	0
Number of persons referred to DOJ for criminal prosecution	0
Number of persons referred to state and local authorities for criminal prosecution	0
Number of indictments and criminal information resulting from any prior referrals to prosecuting authorities.	0
The information in this table is derived from the Office of Inspector General's investigation reports.	

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### Appendix A: Commissioner's Statistical Tables

Table A: Reports with Disallowed Costs

Total Number of Reports and the Dollar Value of Disallowed Costs		
Description	Number of Reports	Dollar Value of Disallowed Costs
Reports issued during the period.	9	\$26,264
Reports for which final action had not been taken by the commencement of the reporting period.	5	\$1,321,325
Reports on which management decisions were made during the reporting period.	10	\$
Reports for which final action was taken during the reporting period.	9	\$45,324
<ul style="list-style-type: none"> <li>• Dollar value of disallowed costs, recovered by management.</li> </ul>		\$45,324
<ul style="list-style-type: none"> <li>• Dollar value of disallowed costs written off by management.</li> </ul>		\$0
<ul style="list-style-type: none"> <li>• Dollar value of unsupported costs that were subsequently supported.</li> </ul>		\$0
Reports for which no final action has been taken by the end of the reporting period.	5	\$1,302,265

Table B: Reports with Recommendations that Funds be Put to Better Use

Reports with Recommendations that Funds be Put to Better Use		
Description	Number of Reports	Funds Put to Better Use
Reports for which final action had not been taken by the commencement of the reporting period.	5	\$0
Reports on which management decisions were made during the reporting period.	10	\$0
Reports for which final action was taken during the reporting period including:	9	\$0
<ul style="list-style-type: none"> <li>• Dollar value of recommendations that were actually completed.</li> </ul>		\$0
<ul style="list-style-type: none"> <li>• Dollar value of recommendations that management has subsequently concluded should not or could not be completed.</li> </ul>		\$0
Reports for which no final action has been taken by the end of the reporting period.	5	\$0

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## Inspector General Semiannual Report

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Table C: Prior Year Management Decisions Without Final Action

<b>Prior Year Audit Reports On Which Management Decisions Have Been Made but Final Action has Not Been Taken</b>				
<b>Audit Report</b>	<b>Date Issued</b>	<b>Disallowed Costs</b>	<b>Funds Put to Better Use</b>	<b>Reason Final Action has Not Been Taken</b>
20-20	8/28/20	\$1,216,477	0	ARC and the member State have engaged in negotiations with the grantee aimed at resolving the pending issues.