



Office of Inspector General

Appalachian Regional Commission

Semiannual Report to Congress

October 1, 2024 – March 31, 2025

Appalachian Regional Commission
Office of Inspector General
1666 Connecticut Avenue, Suite 718
Washington, D.C. 20009



Appalachian
Regional
Commission

Office of the Federal Co-Chair

May 13, 2025

This letter transmits the Appalachian Regional Commission's Inspector General's Semiannual Report to Congress for the period October 1, 2024, through March 31, 2025. As required by Section 405(c) 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 staff have any questions about this report, please contact me at (202) 884-7760 or Inspector General Clayton Fox at (202) 884-7675.

Sincerely,

Gayle C. Manchin
Federal Co-Chair

www.arc.gov

1666 CONNECTICUT AVENUE, NW, SUITE 700
WASHINGTON, DC 20009-1068

PH. 202 884 7700



Office of Inspector General

Appalachian Regional Commission

April 30, 2025

Commissioners:

Attached is the Semiannual Report summarizing the activities of the Office of Inspector General for the period of October 1, 2024 to March 31, 2025.

During this reporting period our office issued 22 reports and made 34 recommendations.

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 programs 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.

Clayton Fox
Inspector General

Appalachian Regional Commission

Inspector General Semiannual Report

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Inspector General Semiannual Report

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.

Semiannual Report

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, 2024, through March 31, 2025. The 17 reporting requirements specified in the IG Act are shown in Appendix A, Table 1 and must be included in the report.

Inspector General Reports Issued During This Period

The Inspector General issued 22 reports during this reporting period. Twenty of the reports were audits of grant awards. The grant audits were designed to determine whether the grantee had sound management practices in place to administer the financial and performance aspects of the award. The other two reports issued were the financial statement audit opinion for fiscal year 2024 and the top management and performance challenges facing the Commission.

A complete list of reports issued during this reporting period is provided in Appendix A, Table 2.

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Inspector General Semiannual Report

Summary of Prior Period Reports

Management Decisions Made for Recommendations Issued in Prior Periods

At the beginning of this reporting period, the Commission provided management decisions for all but five recommendations from one final report we issued in prior periods. Management decisions for these five recommendations were made during the current reporting period. Summary information related to the management decisions received is provided in Appendix A, Table 3.

Unimplemented Recommendations From Prior Periods and Potential Cost Savings

At the beginning of this reporting period, the Commission had 39 recommendations from eleven previous reports without final action. Nine recommendations from two of those reports are still awaiting final action.

A complete list of unimplemented recommendations from prior periods, including any potential cost savings, is provided in Appendix A, Table 6.

Description of Significant Problems, Abuses, or Deficiencies

The Inspector General has the discretion to determine if the results of an audit, inspection, evaluation, or other report are significant to the administration and operations of the Commission. In making this determination, the Inspector General considers quantitative and qualitative factors, such as the nature of the problem or deficiency, potential monetary impacts, and materiality as it relates to the integrity of the Commission's programs and operations.

The Inspector General did not identify any problems, abuses, or deficiencies that rose to this level of significance during this reporting period.

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Inspector General Semiannual Report

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.

Investigations Closed During the Reporting Period

The Office of Inspector General did not close any significant investigations during this reporting period.

Summary of Matters Referred to Prosecuting Authorities

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

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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.

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.

External Oversight Reviews

The Commission's administrative operations and programs are reviewed, from time-to-time, by Federal oversight entities external to the Commission, such as the Government Accountability Office and Office of Government Ethics.

The Commission did not receive any reports from an external oversight entity during this reporting period and had no outstanding recommendations from prior periods.

Assistance to or From Other Offices of Inspector General

Section 406(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 currently have two Memorandums of Understanding with the Office of Inspector General of the International Trade Commission for technical assistance and legal support.

Appalachian Regional Commission

Inspector General Semiannual Report

Congressional Activities

In November 2024, the Inspector General received a Congressional request from Senator Charles Grassley for information related to Equal Employment Opportunity and/or sexual harassment complaints received by our Office in the last five years. After reviewing our records, we confirmed that our Office had not received any such complaints in that time period and additionally reported that no payments were issued to settle such claims. The Inspector General provided a response to Senator Grassley on November 18, 2024.

Council of the Inspectors General on Integrity and Efficiency

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

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.

Peer Reviews

Our office had a modified peer review report completed of our audit function by the Denali Commission’s Office of Inspector General. The report was issued on July 30, 2024, 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 our 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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Appendix A: Inspector General's Tables

Table 1: Reporting Requirements Index

The table below identifies the 17 reporting requirements from the IG Act that must be included in the semiannual report along with the corresponding page number of where the information can be found in this report.

Reporting Requirements Index		
IG Act Section	Description	Page
404(a)(2)	Review of Legislation	None
405(b)(1)	Description of Significant Problems, Abuses, and Deficiencies	2
405(b)(2)	Recommendations from Prior Periods and Potential Cost Savings	2, A-7
405(b)(3)	Summary of Significant Investigations Closed this Period	None
405(b)(4)	Total Number of Convictions from Investigations this Period	None
405(b)(5)	Each Report Issued During This Reporting Period	A-2
405(b)(6)	Management Decisions Made This Reporting Period for Recommendations Issued in Prior Reports	2, A-3
405(b)(7)	Information Described Under Section 804(b) of FFMIA	5
405(b)(8)	Results of Peer Review Completed During This Period or Date of Last Peer Review	5
405(b)(9)	Outstanding Recommendations from Peer Review	None
405(b)(10)	Peer Reviews Conducted of Another Office of Inspector General During This Period	None
405(b)(11)	Statistical Table: Investigative Reports	A-10
405(b)(12)	Description of the Metrics Used for Developing Investigative Statistics	A-10
405(b)(13)	Investigations With Substantiated Misconduct Allegations Involving Senior Government Employees	None
405(b)(14)	Description of Any Whistleblower Retaliation	None
405(b)(15)	Description of Attempts to Interfere with Inspector General Independence	None
405(b)(16)	Summary of Reports Not Disclosed to the Public	None

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Appendix A: Inspector General's Tables

Table 2: Inspector General Reports Issued During this Reporting Period

The table below provides a list of each report issued by the Inspector General during this reporting period. For each report, we provide the number of recommendations issued and the number of management decisions received. The table also includes the amount of questioned costs, unsupported costs, and funds that could be put to better use. Each report can be viewed in its entirety on <https://www.oversight.gov/reports>.

Reports Issued During this Reporting Period							
Report Number	Report Title	Date Issued	# of Recs.	Mgt. Decisions	Questioned Costs	Unsupported Costs	Funds Put to Better Use
25-01	Western NC Housing Partnership (WNCHP)	10/1/2024	2	2	\$0	\$0	\$0
25-02	Calhoun City, Town of	10/1/2024	0	0	\$0	\$0	\$0
25-03	City of Cullman	10/2/2024	0	0	\$0	\$0	\$0
25-04	Management and Performance Challenges	10/15/2024	0	0	\$0	\$0	\$0
25-05	SEDA - Council of Governments	10/23/2024	2	2	\$13,013	\$13,013	\$0
25-06	Pontotoc County	11/1/2024	0	0	\$0	\$0	\$0
25-07	Fiscal Year 2024 Financial Statement Audit Opinion	11/15/2024	0	0	\$0	\$0	\$0
25-08	Fentress County	11/22/2024	2	2	\$116,808	\$116,808	\$0
25-09	North Central Pennsylvania Regional Planning and Development Commission	12/5/2024	1	1	\$0	\$0	\$0
25-10	Fort Payne-DeKalb County Entrepreneurial Center	12/9/2024	3	3	\$93,205	\$93,205	\$0
25-11	O.S. Johnson Technical Institute d/b/a Johnson College	12/17/2024	4	4	\$72,122	\$72,122	\$0
25-12	Kentucky Equine Education Project (KEEP) Foundation	12/18/2024	3	3	\$33,614	\$33,614	\$0
25-13	Cattaraugus-Allegany BOCES	12/30/2024	1	1	\$0	\$0	\$0
25-14	West Virginia Rural Water Association (WVRWA)	1/16/2025	5	5	\$45,254	\$45,254	\$0
25-15	Perry County Fiscal Court	1/22/2025	3	3	\$270,960	\$270,960	\$0
25-16	West Virginia Development Office (WVDO)	2/10/2025	1	1	\$0	\$0	\$0
25-17	City of Anderson	2/20/2025	0	0	\$0	\$0	\$0
25-18	Town of Lebanon	2/26/2025	5	5	\$74,176	\$74,176	\$0
25-19	Village of Gnadenhutten	2/27/2025	0	0	\$0	\$0	\$0
25-20	City of Rockmart	3/7/2025	0	0	\$0	\$0	\$0
25-21	Augusta Levy Learning Center (ALLC)	3/7/2025	2	2	\$3,321	\$3,321	\$0
25-22	Wise County Public Service Authority	3/17/2025	0	0	\$0	\$0	\$0
Totals			34	34	\$722,473	\$722,473	\$0

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Table 3: Management Decisions Made for Recommendations from Prior Periods

This table identifies the reports with recommendations issued in previous reporting periods, where the management decision was received during this reporting period.

Management Decisions Made for Recommendations from Prior Periods					
Report Number	Title	# of Recs.	Mgt. Decisions Made During Prior Periods	Mgt. Decisions Made During This Period	Potential Cost Savings
24-40	Southern Highlands Community Mental Health Center, Inc.	5	0	5	\$27,386
Totals		5	0	5	\$27,386

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Table 4: Recommendations with Questioned Costs and Final Action Completed

The table below identifies recommendations with questioned costs where final action was completed during this reporting period. The information in the table is subdivided to distinguish between recommendations issued during this reporting period and recommendations issued in prior reporting periods. The table includes the amount of questioned costs identified in the audit report.

Recommendations with Questioned Costs with Final Action Completed			
Reports Issued During this Reporting Period			
Report Number	Rec. Number	Title	Questioned Costs
25-05	25-05-02	SEDA – Council of Governments	\$13,013
Subtotal			\$13,013
Reports Issued In Prior Reporting Periods			
Report Number	Rec. Number	Title	Questioned Costs
24-01	24-01-01	New River Valley Regional Commission	\$28,798
24-01	24-01-02	New River Valley Regional Commission	\$91,573
24-03	24-03-01	University of Alabama Center for Economic Development	\$1,517
24-03	24-03-02	University of Alabama Center for Economic Development	\$1,216
24-11	24-11-01	Town of Blacksburg	\$4,500
24-17	24-17-05	Marshall University	\$59,400
24-17	24-17-08	Marshall University	\$339,603
24-21	24-21-02	East Tennessee State University	\$424
24-25	24-25-01	The Center for Rural Development	\$4,151
24-25	24-25-03	The Center for Rural Development	\$36,539
24-25	24-25-05	The Center for Rural Development	\$181,905
24-25	24-25-06	The Center for Rural Development	\$28,506
24-26	24-26-01	Management Report - Desk Review of Matching Funds	\$2,000,000
24-26	24-26-02	Management Report - Desk Review of Matching Funds	\$858,000
24-27	24-27-02	City of Holly Springs	\$7,935
24-39	24-39-01	High Point Academy	\$18,405
Subtotal			\$3,662,472
Total			\$3,675,485

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Table 5: Recommendations Without Final Action – Reports Issued This Period

The table below identifies recommendations from reports issued during this reporting period where final action had not been completed. The table includes the recommendation number and any potential cost savings.

Recommendations Without Final Action Completed				
Reports Issued During this Reporting Period				
	Report Number	Rec. Number	Recommendation	Potential Cost Savings
1	25-01	25-01-01	Develop policies and procedures to ensure GL grant expenditures are reconciled with supporting documentation to reflect accurate reporting of financial information on the SF 270.	\$0
2	25-01	25-01-02	Work with ARC to resolve the reporting discrepancies of non-ARC matching cost share expenditures to reflect the total cost incurred of \$117,326.	\$0
3	25-08	25-08-01	Work with ARC to resolve the inaccurate reporting of \$116,808 for non-ARC match construction cost.	\$116,808
4	25-08	25-08-02	Revise policies and procedures for financial reporting of grant costs to include quality control reviews of grant expenses to ensure costs are accurately reported to ARC.	\$0
5	25-10	25-10-01	Work with ARC to resolve the reporting discrepancies and revise the Final SF 270 to exclude the questioned cost of \$52,706 for ARC funded cost and \$14,650 for non-ARC match costs.	\$67,356
6	25-10	25-10-02	Work with ARC to resolve the questioned cost totaling \$25,849 for ARC funded equipment costs.	\$25,849
7	25-10	25-10-03	Establish and implement policies and procedures for determining the allowability and allocability of costs, record retention, safeguarding of equipment, timekeeping, and procurement standards as required under the Uniform Guidance.	\$0
8	25-11	25-11-01	We recommend that Johnson College implement its existing procurement policy, by requiring that the minimum number of price quotations are received and documented for each procurement action.	\$0
9	25-11	25-11-02	We recommend that Johnson College work with ARC, to resolve the \$72,122 of questioned matching costs.	\$72,122
10	25-11	25-11-03	Since the grant period had ended and the reporting section of ARC portal is no longer accessible, we recommend that Johnson College's management communicate with the ARC grant coordinator to request access to the portal in order to resubmit the missing SF-270 and Performance Progress reports.	\$0
11	25-11	25-11-04	We recommend that Johnson College's management review and update its internal grant management procedures to include clearer guidelines on reporting during all phases of a grant, including during no-cost extension periods. Additionally, grant staff should receive training to ensure that they are aware of their reporting responsibilities.	\$0
12	25-12	25-12-01	We recommend that the Grantee develop written policies and procedures surrounding the management of Federal awards, in accordance with the Uniform Guidance.	\$0
13	25-12	25-12-02	We recommend that the Grantee take appropriate internal control measure to ensure adequate segregation of duties in its invoice preparation process.	\$0

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14	25-12	25-12-03	We recommend that the Grantee work with ARC, to resolve the \$33,614 of questioned costs.	\$33,614
15	25-13	25-13-01	We recommend that Cattaraugus-Allegany BOCES' management develop and implement grant management policies and procedures to ensure timely preparation and submission of the required reports.	\$0
16	25-14	25-14-02	We recommend that the Grantee submits the outstanding SF-270 and Performance Progress reports for the periods ending August 31, 2023, and November 30, 2023, to ensure compliance with ARC agreement.	\$0
17	25-14	25-14-03	We recommend that the Grantee work with ARC to resolve the questioned costs of \$44,420.	\$44,420
18	25-14	25-14-04	We recommend that the Grantee work with ARC to resolve the \$834 of costs questioned related to the unallocable payroll costs.	\$834
19	25-15	25-15-01	Revise its policies and procedures to align with the Uniform Guidance requirement for price to be considered as a factor in evaluating proposals for professional services other than A/E services.	\$0
20	25-15	25-15-02	Work with ARC to resolve the questioned cost totaling \$136,730 for ARC funded construction cost.	\$136,730
21	25-15	25-15-03	Work with ARC to resolve the questioned cost totaling \$134,230 for non-ARC Matching cost share construction cost.	\$134,230
22	25-16	25-16-01	We recommend the Grantee revise policies and procedures to reflect the updated process for progress report tracking to ensure the timely submission of progress reports.	\$0
23	25-18	25-18-01	Revise their policies and procedures to improve internal controls in place over maintenance of accounting records to ensure costs incurred for Federal awards are accurately recorded and supported by documentation prior to reporting financial information.	\$0
24	25-18	25-18-02	Work with ARC to resolve the questioned cost totaling \$15,510 for A&E fees claimed as non-ARC matching cost.	\$15,510
25	25-18	25-18-03	Revise policies and procedures to ensure expenditures incurred and reported align with the approved scope of work and budget of the grant project.	\$0
26	25-18	25-18-04	Work with ARC to resolve the total questioned costs in the amount of \$58,666 of non-ARC matching construction cost.	\$58,666
27	25-18	25-18-05	Implement policies and procedures to ensure that property records accurately reflect all required data elements included in the Uniform Guidance.	\$0
28	25-21	25-21-01	We recommend that the Grantee develop and implement written policies and procedures surrounding the management of Federal Awards, in accordance with the Uniform Guidance.	\$0
29	25-21	25-21-02	We recommend that the Grantee work with ARC to resolve the \$3,321 in questioned, matching costs.	\$3,321
Subtotal				\$709,460

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Table 6: Recommendations Without Final Action – Reports Issued in Prior Periods

The table below identifies recommendations from reports issued in prior reporting periods where final action had not been completed. The table includes the recommendation number and any potential cost savings.

Recommendations Without Final Action Completed				
Reports Issued in Prior Reporting Periods				
	Report Number	Rec. Number	Recommendation	Potential Cost Savings
1	24-32	24-32-01	Work with ARC to resolve the questioned costs totaling \$5,000 for ARC funded personnel costs.	\$5,000
2	24-32	24-32-02	Work with ARC to resolve the questioned costs totaling \$17,383 for ARC funded equipment costs.	\$17,383
3	24-32	24-32-03	Work with ARC to resolve the questioned costs totaling \$14,956 for non-ARC match personnel costs.	\$14,956
4	24-32	24-32-04	Work with ARC to resolve the questioned costs totaling \$40,400 for non-ARC match other in-kind costs.	\$40,400
5	24-40	24-40-01	Work with ARC to resolve the questioned cost totaling \$20,083 for ARC funded personnel cost.	\$20,083
6	24-40	24-40-02	Revise policies and procedures to ensure payments made with federal funds are allowable in accordance with the grant agreements terms and requirements of the Uniform Guidance.	\$0
7	24-40	24-40-03	Work with ARC to resolve the questioned cost totaling \$2,565 for unsupported non-ARC Other (in-kind) match costs.	\$2,565
8	24-40	24-40-04	Work with ARC to resolve the questioned cost totaling \$4,738 for unsupported non-ARC Personnel match cost.	\$4,738
9	24-40	24-40-05	Revise policies and procedures to perform quality control reviews of expenses incurred to ensure match costs reported to ARC are accurately reflected and fully supported by documentation in accordance with the grant agreement terms and the Uniform Guidance.	\$0
Subtotal				\$105,125
Total				\$814,585

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Table 7: Status of Reports Issued with Final Action Completed

The table below provides a list of each report with final action completed during this reporting period. The information is subdivided by final action completed for reports issued during this period and reports issued in prior reporting periods.

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	Calhoun City, Town of, 25-02	0	0	0	0
2	City of Cullman, 25-03	0	0	0	0
3	Management and Performance Challenges, 25-04	0	0	0	0
4	SEDA - Council of Governments, 25-05	2	2	0	2
5	Pontotoc County, 25-06	0	0	0	0
6	Fiscal Year 2024 Financial Statement Audit Opinion, 25-07	0	0	0	0
7	North Central Pennsylvania Regional Planning and Development Commission, 25-09	1	1	0	1
8	City of Anderson, 25-17	0	0	0	0
9	Village of Gnadenhutten, 25-19	0	0	0	0
10	City of Rockmart, 25-20	0	0	0	0
11	Wise County Public Service Authority, 25-22	0	0	0	0
Totals		3	3	0	3
Prior Reporting Periods					
	Report Title	# of Recs.	Mgt. Decisions	Final Action Complete Prior Period	Final Action Complete This Period
1	New River Valley Regional Commission, 24-01	2	2	0	2
2	University of Alabama Center for Economic Development, 24-03	3	3	0	3
3	Town of Blacksburg, 24-11	2	2	0	2
4	Marshall University, 24-17	8	8	5	3
5	East Tennessee State University, 24-21	4	4	0	4
6	The Center for Rural Development, 24-25	6	6	0	6
7	Management Report - Desk Review of Matching Funds, 24-26	2	2	0	2
8	City of Holly Springs, 24-27	3	3	0	3
9	High Point Academy, 24-39	5	5	0	5
Totals		35	35	5	30

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Table 8: Status of Reports Issued Without Final Action

This table provides the status of reports with recommendations where final action has not been completed. The information is subdivided by reports issued during this reporting period and reports issued in prior reporting periods.

Status of Reports Issued Without Final Action						
This Reporting Period						
	Report Title	# of Recs.	Mgt. Decisions	Decisions IG Disagrees With	Final Action Complete	Final Action Not Complete
1	Western NC Housing Partnership (WNCHP), 25-01	2	2	0	0	2
2	Fentress County, 25-08	2	2	0	0	2
3	Fort Payne-DeKalb County Entrepreneurial Center, 25-10	3	3	0	0	3
4	O.S. Johnson Technical Institute d/b/a Johnson College, 25-11	4	4	0	0	4
5	Kentucky Equine Education Project (KEEP) Foundation, 25-12	3	3	0	0	3
6	Cattaraugus-Allegany BOCES, 25-13	1	1	0	0	1
7	West Virginia Rural Water Association (WVRWA), 25-14	5	5	0	2	3
8	Perry County Fiscal Court, 25-15	3	3	0	0	3
9	West Virginia Development Office (WVDO), 25-16	1	1	0	0	1
10	Town of Lebanon, 25-18	5	5	0	0	5
11	Augusta Levy Learning Center (ALLC), 25-21	2	2	0	0	2
Totals		31	31	0	2	29
Prior Reporting Periods						
	Report Title	# of Recs.	Mgt. Decisions	Final Action Complete Prior Periods	Final Action Complete This Period	Final Action Not Complete
1	Infinity Visual and Performing Arts, Inc., 24-32	4	4	0	0	4
2	Southern Highlands Community Mental Health Center, Inc., 24-40	5	5	0	0	5
Totals		9	9	0	0	9

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Appendix A: Inspector General's Tables

Table 9: Statistical Table of Investigative Reports

The table below provides statistical information related to investigative reports issued during the reporting period.

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
Number of convictions during the reporting period resulting from investigations	0
The information in this table is derived from the Office of Inspector General's investigation reports.	

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Appendix B: Commissioner's Statistical Tables

Table A: Management Decisions Made for Recommendations from Prior Periods

The table below identifies each report issued during prior reporting periods in which management decisions were made during this reporting period, along with the amount of questioned costs and funds put to better use. The allowability of questioned costs is determined through the management decision process and is not reported until final action has been completed.

At the commencement of this reporting period, the Commission had made management decisions for all but two recommendations for one report issued in prior reporting periods.

Management Decisions Made for Recommendations from Prior Periods					
	Report Number	Prior Period Recommendations without Management Decisions	Management Decisions Made in This Period	Questioned Costs	Funds Put to Better Use
1	24-40	5	5	\$27,386	\$0
Total	1	5	5	\$27,386	\$0

Table B: Recommendations with Final Action Completed During this Reporting Period

The table below provides statistical information on the recommendations with questioned costs where final action was completed during this reporting period. The table provides the total dollar value of the allowed costs and disallowed costs for the reporting period.

Recommendations with Final Action Completed During this Reporting Period		
Description	Total	Dollar Value
Recommendations with Final Action Completed	17	\$3,675,485
• Dollar value of allowed costs (ARC)		\$3,652,929
• Dollar value of disallowed costs, recovered by management.		\$22,556
• Dollar value of disallowed costs written off by management.		\$0
• Dollar value of disallowed costs from this reporting period, not yet recovered.		\$0
• Dollar value of disallowed costs from prior reporting periods, not yet recovered.		\$100,000
Recommendations that management has subsequently concluded should not or could not be implemented or completed.	0	\$0

Appalachian Regional Commission

Appendix B: Commissioner's Statistical Tables

Table C: Status of Reports with Questioned Costs

The tables below provide statistical information related to reports with questioned costs. The first table identifies the number of reports with questioned costs for both prior periods and the current period. The second table describes the status of those reports with questioned costs and funds to be put to better use. The table details the total dollar value of allowed costs, disallowed costs, and funds to be put to better use as identified in the management decision. In cases where a management decision has not been received, the dollar value shown is the amount identified in the report.

Reports with Questioned Costs			
Description	Number of Reports	Questioned Costs	Funds Put to Better Use
Prior period reports with questioned costs at the beginning of the reporting period	11	\$3,767,597	\$0
Reports issued this period with questioned costs	9	\$722,473	\$0
Total Reports with Questioned Costs	20	\$4,490,070	\$0

Status of Reports with Questioned Costs					
Description	Number of Reports	Questioned Costs	Allowed Costs ¹	Disallowed Costs	Funds Put to Better Use
Prior period reports with final action completed during this reporting period	9	\$3,662,472	\$3,639,916	\$22,556	\$0
Reports issued during this reporting period with final action completed	1	\$13,013	\$13,013	\$0	\$0
Reports without final action completed	10	\$814,585			\$0
Totals	20	\$4,490,070	\$3,652,929	\$22,556	\$0

¹ Allowed costs include questioned costs identified at the time of audit that were resolved by correcting errors on financial reports submitted to ARC. These costs are typically related to matching requirements and in-kind contributions and do not require a recovery by ARC.

Appalachian Regional Commission

Appendix B: Commissioner’s Statistical Tables

Table D: Prior Year Management Decisions Without Final Action

The table below identifies each report from prior periods, where management decisions were made in the preceding year, but final action has not been taken.

The Commission has completed final action on all management decisions made in the preceding year.

Prior Year Management Decisions Without Final Action				
Report	Date Issued	Disallowed Costs	Funds Put to Better Use	Reason Final Action has Not Been Taken
N/A	-	-	-	-