

U.S. Department of Labor

Office of Inspector General—Office of Audit

**REPORT TO THE
EMPLOYMENT AND TRAINING
ADMINISTRATION**



**COVID-19: THE EMPLOYMENT AND
TRAINING ADMINISTRATION NEEDS TO
IMPROVE OVERSIGHT OF GRANTS
AWARDED IN NEW YORK**

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BRIEFLY...

COVID-19: The Employment and Training Administration Needs to Improve Oversight of Grants Awarded in New York

Why We Did the Audit

The Employment and Training Administration (ETA) awards grants to states, local governments, and other entities to provide individuals with significant barriers to employment the opportunity to enter into high-quality jobs and careers, as well as to help employers hire and retain skilled workers.

ETA awarded approximately \$16 billion to grant recipients in all 50 states, the District of Columbia, and U.S. territories from October 2018 through September 2021. During this time, the COVID-19 pandemic created many challenges for ETA job training programs across the nation, such as the suspension of in-person services and the transition to providing services remotely, which impacted its ability to provide services to the public.

For this audit, we focused on the State of New York because it was allotted the third highest amount of statutory employment and training grant funds associated with the Workforce Innovation and Opportunity Act to answer the following question:

Did ETA grant recipients and subrecipients utilize grant funds for the intended purposes during the COVID-19 pandemic?

To answer this question, we analyzed grant recipient and subrecipient funding data and Workforce Innovation and Opportunity Act eligibility requirements for select grants issued prior to and during the COVID-19 pandemic. In addition, we reviewed federal, state, and grant recipients' guidance and policies and procedures, as well as supporting documentation for grant recipients and subrecipients. We also interviewed ETA, state, and grant recipients' and subrecipients' staff.

What We Found

ETA's grant recipients and their subrecipients received Workforce Innovation and Opportunity Act grant funds to provide career, training, and supportive services. However, we found ETA did not ensure grant recipients and subrecipients utilized grant funds for the intended purposes during the COVID-19 pandemic, resulting in grant recipients and their subrecipients not: (1) accurately reporting enrollment levels and serving only eligible participants, (2) awarding contracts in compliance with federal regulations, (3) maintaining proper documentation to support claimed costs, and (4) avoiding conflicts of interest in executing grant terms.

These issues occurred partly because of incorrect reporting, missing or insufficient documentation, and the lack of an established conflict of interest policy. As a result, ETA cannot provide reasonable assurance that the more than \$740 million awarded in New York was used in the best interest of the award programs. Furthermore, in our review of statutory and discretionary grant funds awarded before and during the pandemic, we identified a total of \$25,391,220 in questioned costs associated with contractual services as well as payroll and non-payroll costs.

Reported outcomes for the statutory and discretionary grant programs may have created a false sense of success, as the programs might not have served the intended population or reached those truly in need.

What We Recommended

We made six recommendations to ETA to improve grant verification and monitoring capabilities, increase technical assistance to funding recipients, and remedy the questioned costs identified during this audit. While the Draft Report was provided to ETA in August 2025, ETA has not yet provided a response. When ETA provides a response, we will post it, along with our analysis, to our website.

Read the Full Report

For more information, go to:

<https://www.oig.dol.gov/public/reports/oa/2025/19-25-008-03-391.pdf>.

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INSPECTOR GENERAL'S REPORT

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This report presents the results of the U.S. Department of Labor (Department or DOL) Office of Inspector General's (OIG) audit of the Employment and Training Administration's (ETA) employment and training funds awarded to grant recipients and subrecipients located in the State of New York before and during the COVID-19 pandemic. This report is one of three audits we conducted across selected states.¹

ETA awards employment and training grants to states, local governments, and other entities to provide individuals with significant barriers to employment the opportunity to enter into high-quality jobs and careers, as well as to help employers hire and retain skilled workers. The grants are either: (1) statutory grants, which are noncompetitive grants required by law to be given to the state or outlying area based on statistical criteria, or (2) discretionary grants awarded based on competitive selection and eligibility. Recipients of ETA's grant awards, such as states, can allocate some or all of these funds to other entities known as subrecipients.²

In March 2020, the COVID-19 pandemic created many challenges for ETA's job training programs across the nation. Grant recipients and subrecipients experienced barriers, which included stay-at-home orders and mandated safety protocols to reduce the spread of the virus. These barriers impacted grant recipients' and subrecipients' abilities to provide services to eligible participants until alternative methods, such as online and virtual services, were established. ETA also used enhanced desk monitoring reviews when on-site reviews were not feasible or cost effective. Despite the alternative methods, these barriers

¹ This audit addresses New York; the other audits, respectively, address New Jersey and Texas.

² A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. It does not include an individual who is a beneficiary of the program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

persisted during the audit scope. For this audit, we focused on New York— alloted the third highest amount of statutory grant funds associated with the Workforce Innovation and Opportunity Act (WIOA)—to answer the following question:

Did ETA grant recipients and subrecipients utilize grant funds for the intended purposes during the COVID-19 pandemic?

To answer this question, we focused on grant recipient and subrecipient funding and WIOA grant eligibility requirements from October 1, 2018, through September 30, 2021. Our scope covered select grants issued prior to and during the COVID-19 pandemic.³ During this timeframe, ETA awarded approximately \$16 billion through 2,093 grants in all 50 states, the District of Columbia, and U.S. territories. This included approximately 77 employment and training grants amounting to more than \$740 million awarded to organizations within New York (see Exhibit 1). Our audit examined three statutory grants and one discretionary grant totaling more than \$520 million, or 70 percent of those awards made in New York. See Appendix for additional details on scope and methodology.

Grant Awards Selected for Review

For our review, we judgmentally⁴ selected three WIOA statutory grants awarded to the New York State Department of Labor (NYSDOL) and one discretionary Scaling Apprenticeship Through Sector-Based Strategies (Scaling Apprenticeship) grant awarded to a nonprofit. These four grants totaled more than \$520 million (see Table 1).

Table 1: Selected Grants Awarded within Scope Period, 2018–2021

Project Title	Grant Type	Period	Award Amount
WIOA Formula Grants	Statutory	4/1/19–6/30/22	\$174,098,018
WIOA Formula Grants	Statutory	4/1/20–6/30/23	\$162,250,201
WIOA Formula Grants	Statutory	4/1/21–6/30/24	\$177,194,707
Scaling Apprenticeship	Discretionary	7/15/19–7/14/23	\$7,999,226
Total			\$521,542,152

Source: Grant data provided by ETA

³ The U.S. government declared the COVID-19 pandemic a national emergency beginning on March 1, 2020, and a presidential declaration ended this on April 10, 2023.

⁴ Judgmental sampling is a non-probability sampling technique in which the sample members are chosen based on the auditor’s knowledge and judgement.

The WIOA statutory grants to NYSDOL were intended to provide employment, education, training, support services, and to match participants with employers offering high-quality positions. These services included assistance in improving literacy skills, skill upgrading and retraining, childcare, transportation, mental health services, and career planning. Statutory grants like these are distributed to states based on a formula that considers state size and population, among other items, and the period of performance for these grants was typically 3 years.

The primary goal of the Scaling Apprenticeship grants is to accelerate the expansion of apprenticeships to new industry sectors reliant on H-1B visas, such as information technology (IT) and IT-related industries, advanced manufacturing, and health care. ETA competitively awards discretionary grants to applicants based on factors described in the funding opportunity announcements. The selected grant for this audit focused on advanced manufacturing.

Grant Recipient and Subrecipient Oversight

According to the Office of Management and Budget’s (OMB) Circular No. A-123, agencies are ultimately responsible for the services and processes provided by third party service organizations and “must monitor the process as a whole to make sure it is effective”.⁵

As the federal awarding agency, ETA was responsible for ensuring the more than \$520 million in funds it disbursed to grant recipients were used as intended. In turn, the statutory and discretionary grant recipients were required to meet grant, program, and government-wide requirements, as well as have systems, policies, and procedures in place for subrecipients to similarly meet these requirements.⁶

RESULTS

ETA’s grant recipients and subrecipients received WIOA grant funds to provide career, training, and supportive services. However, we found ETA did not ensure grant recipients and subrecipients utilized grant funds for the intended purposes during the COVID-19 pandemic, resulting in grant recipients and subrecipients not: (1) accurately reporting enrollment levels and serving only eligible participants, (2) awarding contracts in compliance with federal regulations,

⁵ OMB Circular No. A-123, Management’s Responsibility for Enterprise Risk Management and Internal Control, dated July 15, 2016, last accessed October 3, 2023, available at: https://www.whitehouse.gov/wp-content/uploads/legacy_drupal_files/omb/memoranda/2016/m-16-17.pdf

⁶ 2 C.F.R. § 200.332

(3) maintaining proper documentation to support claimed costs, and (4) avoiding conflicts of interest in executing grant terms.

These issues occurred, in part, due to incorrect reporting, missing or insufficient documentation, and lack of an established conflict of interest policy. As a result of these issues, ETA cannot provide reasonable assurance that the more than \$740 million awarded in New York was used in the best interest of the award programs. Furthermore, in our review of statutory and discretionary grant funds awarded before and during the pandemic, we identified a total of \$25,391,220 in questioned costs associated with contractual services as well as payroll and non-payroll costs (see Exhibit 2).

Reported outcomes for the statutory and discretionary grant programs may have created a false sense of success, as the programs might not have served the intended population or reached those truly in need.

ETA Did Not Ensure Grant Recipients and Subrecipients Accurately Reported Enrollment Levels and Served Eligible Participants

Our review of the three statutory grants and one discretionary grant found issues with reported enrollment levels and documentation of eligibility. For the three statutory grants, recipients did not properly count participants and did not accurately maintain documentation to demonstrate individuals were eligible for the program. For the discretionary grant, recipients did not maintain documentation to demonstrate enrollees were eligible for the program. As a result, these programs may have created a false sense of success and might not have served the intended population or reached the ones truly in need.

ETA administers federal government job training and worker dislocation programs through the awarding of grants. Each grant program identifies the purpose of the program and the population of individuals who are eligible to receive services. During the intake process, grant recipients and subrecipients must ensure individuals meet the specific eligibility requirements and maintain the proper documents to support eligibility.

Overstatements in New York’s Statutory Grant Program Participant Reporting

For Program Year (PY) 2019 through PY 2021, NYSDOL reported serving more than 500,000 WIOA participants, including adults, youths, and dislocated workers (see Table 2). We found at least 29,497 participants had been double-counted (12,661) or had not been exited from the program after the required 90 days of no services (16,836).

Table 2: WIOA Participants Served, PY 2019 through PY 2021

WIOA Program	PY 2019 Participants	PY 2020 Participants	PY 2021 Participants
Dislocated Worker	134,698	76,222	127,213
Youth	8,045	6,343	9,450
Adult	66,701	45,174	64,157
Totals	209,444	127,739	200,820

Source: ETA Statewide Performance Reports (ETA-9169s)

To determine the accuracy of this reporting, we analyzed New York’s annual performance reports, compared New York’s participant data with national data, and reviewed eligibility documentation. States must submit an annual performance report for each of the core workforce programs administered under WIOA. Furthermore, ETA guidance⁷ explains the necessity of calculating the unique number of participants being served each PY by each core program. As such, states must:

1. develop systems to track multiple periods of participation within a PY,
2. calculate a unique count of individual participants across multiple periods of participation in any given PY, and
3. establish a unique identification number that will be retained by the same individual across multiple programs.

⁷ Training and Employment Guidance Letter (TEGL) No 10-16, Change 1, dated August 23, 2017

Based on our calculations,⁸ we identified NYSDOL overstated its individual participants served by at least 29,497. Our review revealed NYSDOL did not account for 12,661 participants who were counted as being served more than once.

ETA's guidance⁹ also offered guidance on performance accountability for WIOA core programs, such as the calculation and reporting of performance data. Each update indicated DOL had determined it necessary to calculate the unique number of participants being served each PY by each core program.

As a result, many states and programs likely needed to modify their data systems and processes to be able to track each period of participation (i.e., a duplicate count) while also retaining the ability to calculate a unique count of individual participants across multiple periods of participation within a given PY. NYSDOL included participants who were enrolled, exited the program, and were then re-enrolled, contrary to ETA guidance provided in the TEGE.

In addition, NYSDOL failed to exit participants after 90 days of non-service. Our review revealed that there were 16,836 participants¹⁰ who were not exited, despite 20 C.F.R. Part 677 requiring participants to be exited from WIOA programs once 90 days have elapsed since the participant last received services.

NYSDOL has controls to exit participants after 90 days without services but not all service types qualify for the automated exiting, including self-service, informational activities, or follow-up services.¹¹ ETA officials stated they developed the Quarterly Reporting Analysis, a report issued quarterly to each state that tracks its progress toward data quality targets to encourage oversight of such data integrity issues. Officials explained that one of the measures included in the Quarterly Reporting Analysis identifies the percentage of participants reported whose records lacked entry of a service in that current quarter. ETA's goal is to keep the number of records lacking the entry of a service in the current quarter to less than 2 percent.

ETA stated exit data accuracy is assessed by its staff during participant file reviews as part of its regular monitoring. ETA also stated it issued a finding to NYSDOL identifying inaccurate exit dates in Fiscal Year 2020 that was resolved in March 2021. However, participant data provided by NYSDOL contained

⁸ We used ETA's Participant Individual Record Layout data to identify individuals in the adult, dislocated worker, and youth programs.

⁹ TEGE No. 10-16, Change 1, and its updates, including Change 3, issued on June 11, 2024

¹⁰ To calculate this, we used 2 years as some training programs take several months to complete.

¹¹ Self-service is a service accessed directly by the participant in a physical location (resource room) or remotely by electronic technologies. Informational activities provide readily available information about the labor market to assist in identifying and/or achieving employment goals.

individuals who were in the system for more than 2 years. The data included an individual who was enrolled in the system for 7,708 days, or over 21 years. Therefore, we found ETA’s monitoring of NYSDOL’s controls was not effective.

Disparities in New York’s Statutory Grant Program Participant Reporting when Compared to Other States

A comparison of New York data to data from other states also suggests New York’s reported performances numbers are overstated. In 2023, ETA’s Office of Policy Development and Research made public a data book¹² that provides information on the characteristics, services, and outcomes of persons served by the WIOA adult, dislocated worker, and youth programs and the Wagner-Peyser Act program in all 50 states.¹³

Using the data book, we compiled the PY 2021 summary data for participants and exiters for the five states identified as receiving the highest WIOA statutory funding within our audit scope: New York, California, Texas, Florida, and Illinois (see Table 3).

Table 3: Comparison of PY 2021 Program Participants and Exiters for Top 5 Funded States

State	Adult Participants	Adult Exiters	Dislocated Worker Participants	Dislocated Worker Exiters	Youth Participants	Youth Exiters
New York	61,477	46,326	125,276	98,092	9,432	3,533
California	37,086	25,668	15,253	12,872	14,698	10,111
Texas	11,803	8,186	11,073	4,470	6,164	3,767
Florida	8,105	25,267	1,861	4,460	5,479	9,074
Illinois	8,442	4,048	6,300	3,955	6,654	3,116

Source: PY 2021 State Data Book New York

¹² ETA, PY 2021 State Data Book New York, February 1, 2023, last accessed April 23, 2025, available at: https://www.dol.gov/sites/dolgov/files/ETA/Performance/pdfs/PY2021/PY%202021%20WIOA%20and%20Wagner-Peyser%20State%20Data%20Book_NY.pdf

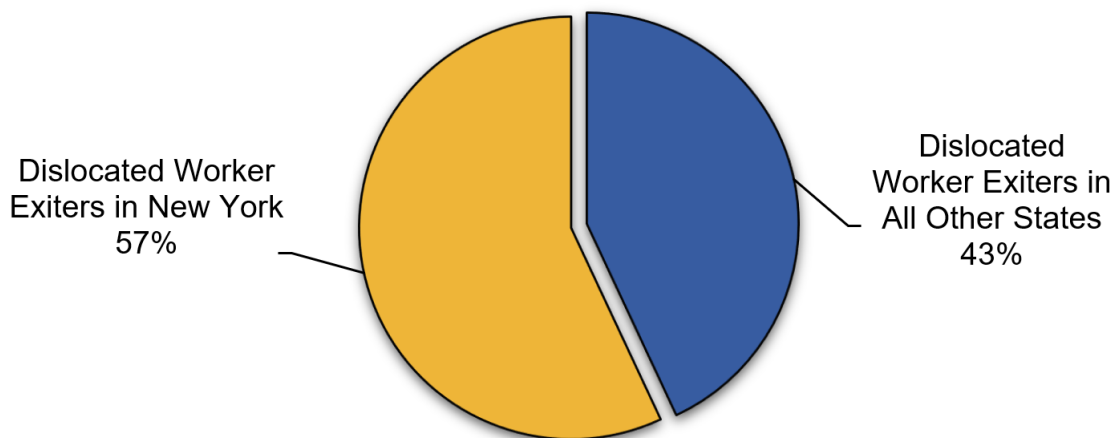
¹³ The data book draws primarily from the Participant Individual Record Layout data that states submitted to ETA to meet their PY 2021, Quarter 4, reporting requirements.

When compared to other states, such as California and Texas, New York reported disproportionately high participant counts in the dislocated worker and adult categories. For example, California reported 25,668 exiting adults and 12,872 exiting dislocated workers in PY 2021 while New York reported 46,326 exiting adults and 98,092 exiting dislocated workers. New York reported about 8 times more dislocated workers exiting than California and almost twice the number of adults exiting than California.

ETA officials explained New York’s numbers are higher than other states because its WIOA service design includes universal co-enrollment (also referred to as functional alignment). This model mandates the co-enrollment of Wagner-Peyser customers into WIOA Title I programs. Few states adopt this service design model, which resulted in New York’s increased number of WIOA Title I customers served. ETA stated staff engaged in discussions with the NYSDOL regarding the benefits and challenges of this service model. While NYSDOL’s approach may expand access to services and improve overall integration of employment support, ETA needs to assess the impact of the model used by NYSDOL sooner than later as cross-state comparisons are necessary to make informed decisions on improving program effectiveness on a national level.

The concern regarding the overstated participants is heightened when comparing New York’s number to the national data. ETA’s data book reported a count of 98,092 New York exiting dislocated worker, more than half of the 172,265 exiting dislocated workers nationwide (see Figure 1).

Figure 1: Percentage of National Total Exiting Dislocated Workers, New York and All Other States, PY 2021



Source: PY 2021 State Data Book New York

This overstatement of New York’s enrollment data is also attributed to New York’s One Stop Operating System automatically co-enrolling participants into the dislocated worker program whenever an individual files for unemployment insurance benefits. The One Stop Operating System Guide requires records for staff-assisted adult and dislocated worker career center customers to be entered into the system during initial assessment.

However, not all individuals who seek unemployment insurance benefits seek services through WIOA adult and dislocated worker programs. Because the system automatically creates and updates records, participants are incorrectly reported as having received adult and dislocated worker program services, leading to the overstatement in participant and exiter data. While co-enrollment is designed to maximize resources and minimize duplication, a significant risk exists that program performance may be overstated if participants are recorded as co-enrolled but do not actually receive services across the programs.

Ineligible Participants Served by Statutory and Discretionary Grant Programs

We sampled 413 of 51,279 total participants served by the three sampled statutory grants. We found the subrecipients were unable to demonstrate that 199 participants of the 413 (48 percent) were eligible due to missing documentation to support participant age, WIOA dislocated worker classification, or selective service enrollment. For the discretionary grant, we sampled 200 of 2,771 total participants. We found 63 of the 200 (32 percent) participants were ineligible due to missing documentation to support out-of-school status or employment status.

The missing documentation occurred because ETA did not provide sufficient oversight to ensure grant recipients and subrecipients assessed and enrolled eligible individuals. OMB Circular No. A-123 requires federal agencies to monitor the process as a whole (which would include subrecipient activity) to make sure it is effective. In response, ETA stated:

[S]ubrecipient monitoring is primarily a grant recipient responsibility; however, ETA tests the grant recipient’s subrecipient monitoring and oversight controls by including the review of a sample of subrecipients as part of its monitoring of the grant recipient.

During the audit period, ETA monitored at the grant recipient and subrecipient level. However, ETA’s reviews did not identify any findings concerning the accuracy of reported participants or correct documentation and retention of participant eligibility. As a result, the reported outcomes for the statutory and

discretionary grant programs may have created a false sense of success, as the programs might not have served the intended population or reached those truly in need.

ETA Did Not Ensure Grant Recipients and Subrecipients Awarded Contracts in Compliance with Federal Regulations

Our testing found \$19,639,718 in statutory grant funds were spent on contractual services for direct service providers, office space, and cleaning services that were not competitively awarded in accordance with 2 C.F.R. § 200.319. To comply with this regulation, all procurement transactions for the acquisition of property or services required under a federal award must be conducted in a manner that provides for full and open competition. ETA did not ensure the grant recipient, NYSDOL, and subrecipients complied with federal guidelines when paying for services. Therefore, the full amount of \$19,639,718 may not have been spent to secure the best quality and service at the lowest cost.

Specifically, NYSDOL awarded \$16,301,211 over a 3-year period to one of its subrecipients. The subrecipient then designated a nonprofit to staff the Workforce Development Board in addition to providing career services to participants enrolled in the WIOA adult, youth, and dislocated worker programs. However, the subrecipient did not provide documentation showing the nonprofit was selected as a direct service provider, nor did it supply the written justification required for non-competitive selection.¹⁴ The absence of the necessary documentation also raises concern that the funds may not have been spent on the best services at the lowest cost.

In addition, the nonprofit paid \$16,854 for cleaning services in PY 2020.¹⁵ NYSDOL noted the total shared cost for the service was below the simplified annual acquisition threshold and below the local policy micro-purchase threshold of \$10,000; therefore, competition was not required. However, 48 C.F.R. Part 2, Subpart 2.1, states a micro-purchase is an acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. The amount of \$16,854 paid for cleaning services exceeded the \$10,000 micro-purchase threshold. Also, without competitive procurement, these costs were not awarded in accordance with federal requirements.

¹⁴ 48 C.F.R. § 6.302

¹⁵ We do not separately question the amount of \$16,854 as it is already included in the subrecipient's total operating cost and award of \$16,301,211.

Another NYSDOL subrecipient paid a total of \$3,338,507 over a 3-year period for rent and did not provide documentation to demonstrate the lease agreement was procured using full and open competition or the justification for continuing to lease the current space was in the best interest of the WIOA program. The subrecipient stated lease renewals are negotiated verbally, without formal documentation. However, federal regulations require maintaining documentation. 2 C.F.R. § 200.318 states:

(a) The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327.

[...and...]

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

Without documentation, the subrecipient did not comply with federal requirements or demonstrate funds were used appropriately for rental expenses.

Due to the lack of documentation from subrecipients verifying compliance with the federal competitive bidding processes for contractual services, we determined ETA did not ensure NYSDOL and subrecipients properly procured contracts leading to their noncompliance with federal requirements. As a result, we questioned the full amount of \$19,639,718 because the statutory grant funds may not have been used to obtain the best services at the lowest cost, jeopardizing program efficiency and accountability.¹⁶

¹⁶ The questioned amount of \$19,639,718 is the total sum of the \$16,301,211 and \$3,338,507 spent by the subrecipients.

ETA Did Not Ensure Grant Recipients and Subrecipients Maintained Proper Documentation to Support the Reasonableness, Allowability, and Allocability of Payroll and Non-Payroll Costs

ETA did not ensure grant recipients and subrecipients maintained proper documentation to support the reasonableness, allowability, and allocability of \$5,751,502 in grant costs. This occurred because ETA did not provide sufficient oversight to ensure grant recipients and subrecipients complied with 2 C.F.R. Part 200, OMB’s “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” As a result, we also questioned \$5,751,502 in statutory and discretionary grant funds spent on payroll and non-payroll costs.

Recipients of federal awards are required to adhere to applicable federal requirements when administering grants. Costs must be reasonable, allowable, and allocable to be considered eligible for reimbursement under a federal award. In addition, grant recipients and subrecipients must retain all federal award records for 3 years from the date of submission of their final financial report. Furthermore, grant recipients and subrecipients must provide auditors with access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit.

During the performance period for the four sampled grants, ETA conducted on-site reviews to determine whether grant programs were operating in compliance with all federal laws, regulations, policies, and other grant management requirements. This included reviewing procurement policies and performing applicable testing. However, ETA’s reviews did not identify any findings in the areas of maintaining documentation and retention of financial transactions.

Statutory Grants

For the three statutory grants, we performed testing at NYSDOL and six of its subrecipients. We sampled 952 financial transactions with a net¹⁷ total of \$45,628,679. For payroll transactions, we reviewed personnel service and fringe benefits, indirect cost allocation policies, time sheets, paycheck support, and allocation methodologies. For non-payroll, we reviewed invoices and cost

¹⁷ Some of the transactions reviewed during testing were reversals.

allocation methodology, journal entries/corrections, and payment documentation. Our review found the recipient and subrecipients did not provide sufficient supporting documentation for 171 transactions with a net total of \$1,889,022. NYSDOL's and its subrecipients' missing documentation included invoices, cost allocation documentation, and payment information.

In addition, one of NYSDOL's subrecipients claimed \$3,423,617 in payroll costs without requiring staff to track actual time worked. Our review of payroll records showed staff completed timesheets for the first half of the month but did not complete the timesheets from the 16th through the end of the month for each of the 3 months we tested.¹⁸ This occurred because the subrecipient only required full-time employees to track their work hours for the first half of each month and not the second half of the month. NYSDOL noted "[t]he ADP system is utilized daily by each employee recording the actual hours worked by clocking in at the beginning of the day and clocking out at the end of the day."

During our review of payroll records for the second half of the month, we noted many of the staff's timesheets showed a pattern of employees beginning and ending the workday at the same exact time every day, which is unlikely. These records are inconsistent with the subrecipient's explanation that each employee records the actual hours worked by clocking in at the beginning of the day and clocking out at the end of the day. When clocking in and out, there is typically a variation in the start and end times. Therefore, this calls into question the authenticity of the timesheets as an accurate reflection of the time worked.

Discretionary Grant

For the discretionary grant, a Scaling Apprenticeship nonprofit was awarded \$7,999,226 in discretionary grant funds, for a project intended to place 3,200 New Yorkers in good-paying apprenticeships while creating a statewide training network that helps employers and community colleges form a sustained partnership. During the audit period, the Scaling Apprenticeship nonprofit partnered with 15 other organizations to achieve its program goals.

To review this grant, we performed testing at the Scaling Apprenticeship nonprofit—the grant recipient—and three of its subrecipients. We sampled 191 financial transactions with a net total of \$1,804,928.¹⁹ For payroll transactions, we reviewed grant agreements, time and effort reporting policies, timesheets, paycheck support, and allocation methodologies. For non-payroll, we reviewed invoices and cost allocation methodology, journal entries/corrections,

¹⁸ Since the timesheets were not completed for all 3 months tested, the team determined it was a systematic issue and questioned the amount charged for the audit period.

¹⁹ The 191 transactions included some reversal transactions.

and payment documentation. In total, the grant recipient and subrecipients did not provide sufficient supporting documentation for 12 transactions with a net total of \$362,599. This missing documentation included invoices, payment records, and participant eligibility documentation. In addition, the nonprofit claimed an additional \$76,264 in payroll costs that exceeded the budgeted amount. As a result, we questioned \$438,863.

ETA Did Not Ensure Grant Recipients and Subrecipients Avoided Conflicts of Interest

ETA did not ensure grant recipients and subrecipients administered training and employment programs in an unbiased manner. This occurred because ETA had not established a conflict of interest policy to mitigate the risk of grant recipients and employees operating in a way that may put into question whether their actions, judgment, or decision-making is unbiased. As a result, ETA cannot provide reasonable assurance that the more than \$740 million awarded to New York was used in the best interest of the award programs.

A conflict of interest occurs when an entity or individual's objectivity becomes impaired because there is a conflict between personal or self-serving interests and professional duties or responsibilities. Conflict of interest policies help avoid the appearance or actuality of private benefit to an entity or individual. 2 C.F.R. § 200.112 requires federal awarding agencies to establish conflict of interest policies for federal awards. The guidance is applicable to statutory grants awarded under WIOA as well as discretionary grants awarded under the American Competitiveness and Workforce Improvement Act of 1998. In addition, the non-federal entity must disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with the applicable federal awarding agency policy.

During the audit, we found one of NYSDOL's subrecipients did not provide supporting documentation that the selection of a nonprofit to serve as both the fiscal agent and direct service provider was done in the best interest of the WIOA program. Federal regulation²⁰ allows local organizations to function simultaneously in a variety of roles, including local fiscal agent, local workforce development board staff, one-stop operator, and direct provider of services. However, the organization selected or otherwise designated to perform more than one of these functions must develop a written agreement with the local workforce development board and chief elected official. This agreement must clarify how it will carry out its responsibilities while demonstrating compliance

²⁰ 20 C.F.R. § 679.430

with WIOA and corresponding regulations, relevant OMB circulars, and the state's conflict of interest policy.

Our audit revealed one of NYSDOL's subrecipients selected a nonprofit to serve as the fiscal agent as well as to perform additional duties. These duties included:

- staffing the Local Area Workforce Development Board;
- providing WIOA adult and dislocated worker career services;
- providing WIOA Youth Design Framework services and other program elements;
- managing one comprehensive career center and one affiliate career center; and
- providing other federally, state, or locally funded services.

The nonprofit provided us with the most up-to-date version of its board-approved WIOA functions firewall policy. Its officials stated the policy outlines the firewalls and internal controls established to demonstrate compliance with WIOA. The policy stated that, in partnership with the chief elected officials for the local area, the nonprofit would:

- conduct oversight of youth workforce investment activities authorized under Section 129(c) of WIOA, adult and dislocated worker employment and training activities under Section 134(c) and (d) of WIOA, and the entire one-stop delivery system in the local area;
- ensure the appropriate use, and management of the funds provided under Subtitle B of WIOA for the youth, adult, and dislocated worker activities and one-stop delivery system in the local area; and
- ensure the appropriate use, management and investment of funds to maximize performance outcomes under Section 116 of WIOA.

However, the subrecipient did not provide any documentation demonstrating the chief elected officials for the local area had approved the agreement. In addition, it did not provide documentation demonstrating the selection of the nonprofit was done in a manner to be certain the decision was made in the best interest of the WIOA program. Furthermore, the subrecipient did not demonstrate it was able to act impartially in conducting the grant activities involving this nonprofit. As stated on the nonprofit's website, the local workforce development board's responsibilities included overseeing the activities of one-stop career centers and

approving the spending of WIOA funds. With the staff of the nonprofit, the subrecipient could not ensure that overseeing the performance of the nonprofit grant activities could be done objectively and impartially. In fact, during the audit process, the OIG identified issues with the nonprofit's supporting documentation for participants and financial transactions as well as contracting services.

As a result of this audit, in May 2024, ETA updated its standard grant terms and conditions template for WIOA formula grants to require grant recipients and subrecipients of federal assistance to have a written policy in place on conflicts of interest, including organizational conflicts of interest. The revised terms required grant recipients' policies to specify the process the grant recipient or subrecipient will follow to identify, avoid, remove, and remedy conflicts of interest. In addition, ETA stated it has incorporated conflict of interest terms for all active grants as of June 2025.

However, ETA actions have not fully satisfied federal requirements. The Government Accountability Office's Standards for Internal Control in the Federal Government requires agencies to implement control activities through policies. Establishing grant terms only covers the recipient's responsibility. ETA has not established procedures for monitoring, identifying, and resolving conflict of interest issues.

OIG'S RECOMMENDATIONS

We recommend the Assistant Secretary for Employment and Training:

1. Establish and implement data verification checks to ensure participants reported are unique individuals who obtained services through Workforce Innovation and Opportunity Act programs while strengthening controls to properly exit participants after 90 days without services.
2. Establish and implement a plan to improve monitoring activities to ensure grant recipients and subrecipients are properly documenting eligibility and ensuring participant-level services are delivered by each program in which the participant is co-enrolled.
3. Remedy the \$19,639,718 in questioned costs associated with the contractual service contracts awarded in non-compliance with federal requirements.
4. Remedy the \$5,751,502 in questioned costs associated with payroll and non-payroll costs.

5. Establish and implement a plan to increase the level of technical assistance and monitoring for grant recipients and subrecipients to ensure they comply with the general procurement standards.
6. Develop and implement a formal comprehensive conflict of interest policy to ensure staff are actively monitoring, identifying and resolving conflict of interest issues.

Analysis of Agency's Comments

The OIG issued a draft of this report to ETA officials for comment in August 2025. However, ETA has not yet provided a response. As such, we are issuing the final report without ETA's response. Upon receipt of ETA's response, we will post it, along with our analysis of agency's comments, on our website. We appreciate the cooperation and courtesies ETA extended to us during this audit.



Laura B. Nicolosi
Assistant Inspector General for Audit

EXHIBIT 1: EMPLOYMENT AND TRAINING GRANTS AWARDED TO ENTITIES IN NEW YORK

Table 4: List of 77 Employment and Training Grants Awarded in New York

Count	Grant Number	Grant Project Type ²¹	Total Obligation Amount
1	AA-33247-19-55-A-36	WIOA Formula Grants*	\$174,098,018.00
2	AA-34785-20-55-A-36	WIOA Formula Grants*	\$162,250,201.00
3	AA-36336-21-55-A-36	WIOA Formula Grants*	\$177,194,707.00
4	AB-33772-19-60-A-36	Native American Cultural Center PY 2019 INA Section 166 Programs	\$200,145.00
5	AB-33960-19-60-A-36	Native American Cultural Center PY 2019 INA Section 166 Programs	\$150,941.00
6	AB-34972-20-60-A-36	Native American Cultural Center PY 2020 INA Section 166 Programs	\$354,623.00
7	AB-36644-21-60-A-36	Native American Cultural Center PY 2021 INA Section 166 Programs	\$359,230.00
8	AC-35422-20-60-A-36	National Farmworkers Job Program	\$602,990.00
9	AC-35437-20-60-A-36	National Farmworkers Job Program	\$1,485,920.00
10	AC-35439-20-60-A-36	National Farmworkers Job Program	\$1,417,710.00
11	AC-35440-20-60-A-36	National Farmworkers Job Program	\$2,420,800.00
12	AC-35444-20-60-A-36	National Farmworkers Job Program	\$185,768.00
13	AC-35446-20-60-A-36	National Farmworkers Job Program	\$1,574,968.00
14	AC-36401-21-60-A-36	National Farmworkers Job Program	\$2,169,172.00

²¹ Grant Project Type with an (*) denotes sampled grants.

Count	Grant Number	Grant Project Type²¹	Total Obligation Amount
15	AC-36402-21-60-A-36	National Farmworkers Job Program	\$769,856.00
16	AC-36403-21-60-A-36	National Farmworkers Job Program	\$1,762,208.00
17	AC-36404-21-60-A-36	National Farmworkers Job Program	\$2,346,090.00
18	AC-36405-21-60-A-36	National Farmworkers Job Program	\$204,723.00
19	AC-36409-21-60-A-36	National Farmworkers Job Program	\$1,437,210.00
20	AC-36711-21-60-A-36	National Farmworkers Job Program (Maine)	\$517,673.00
21	AD-35220-20-60-A-36	Senior Community Service Employment Program	\$13,884,518.00
22	AD-35231-20-60-A-36	Senior Community Service Employment Program	\$5,286,118.00
23	AD-36246-21-60-A-36	Senior Community Service Employment Program	\$5,305,523.00
24	AD-36271-21-60-A-36	Senior Community Service Employment Program	\$13,946,927.00
25	AP-33500-19-60-A-36	Apprenticeship State Expansion	\$4,445,188.86
26	AP-35132-20-60-A-36	Building State Capacity to Expand Apprenticeship	\$450,000.00
27	DW-32566-18-60-A-36	Trade and Economic Transition National Dislocated Worker Grants	\$8,000,000.00
28	DW-33018-19-60-A-36	Disaster Recovery National Dislocated Worker Grants to Address the Opioid Crisis	\$3,727,630.00
29	DW-34651-20-60-A-36	Covid-19-NY-Disaster Recovery	\$12,000,000.00
30	DW-35478-20-60-A-36	National Dislocated Worker Grants Program Guidance	\$12,000,000.00
31	DW-36861-21-60-A-36	Career Dislocated Worker Grants	\$3,000,000.00
32	DW-36862-21-60-A-36	Career Dislocated Worker Grants	\$50,000.00

Count	Grant Number	Grant Project Type²¹	Total Obligation Amount
33	DW-37017-21-60-A-36	Career Dislocated Worker Grants	\$950,495.00
34	HG-33042-19-60-A-36	Scaling Apprenticeship Though Sector-Based Strategies*	\$7,999,226.00
35	HG-34341-20-60-A-36	Apprenticeships: Closing The Skills Gap	\$4,000,000.00
36	HG-35915-21-60-A-36	H-1b One Workforce Grant Program	\$3,206,002.00
37	HG-35926-21-60-A-36	H-1b Rural Healthcare Grant Program	\$2,500,000.00
38	MI-34030-19-60-A-36	Workforce Opportunity For Rural Communities	\$566,521.00
39	MI-34042-19-60-A-36	Workforce Opportunity For Rural Communities	\$1,962,182.00
40	MI-36501-21-60-A-36	Workforce Pathways For Youth Grant Program	\$5,000,000.00
41	MI-37023-21-60-A-36	Workforce Opportunity For Rural Communities	\$1,484,675.00
42	PE-33445-19-60-A-36	Fidelity Bonding Demonstration Grants	\$100,000.00
43	PE-35044-20-60-A-36	Pathway Home	\$849,892.00
44	PE-36557-21-60-A-36	Pathway Home 2	\$3,999,906.00
45	PE-36558-21-60-A-36	Pathway Home 2	\$4,000,000.00
46	PE-36567-21-60-A-36	Pathway Home 2	\$1,960,133.00
47	TA-32668-19-55-A-36	Trade Adjustment Assistance Program	\$8,821,330.00
48	TA-34460-20-55-A-36	Trade Adjustment Assistance Program	\$15,383,748.00
49	TA-36066-21-55-A-36	Trade Adjustment Assistance Program	\$12,645,785.00
50	YB-32936-18-60-A-36	YouthBuild	\$1,100,000.00
51	YB-32957-18-60-A-36	YouthBuild	\$1,100,000.00
52	YB-32983-18-60-A-36	YouthBuild	\$1,100,000.00
53	YB-32988-18-60-A-36	YouthBuild	\$1,100,000.00
54	YB-33000-18-60-A-36	YouthBuild	\$1,100,000.00

Count	Grant Number	Grant Project Type²¹	Total Obligation Amount
55	YB-34317-19-60-A-36	YouthBuild	\$1,500,000.00
56	YB-34318-19-60-A-36	YouthBuild	\$1,500,000.00
57	YB-34319-19-60-A-36	YouthBuild	\$987,881.00
58	YB-34321-19-60-A-36	YouthBuild	\$1,100,000.00
59	YB-34322-19-60-A-36	YouthBuild	\$1,500,000.00
60	YB-34329-19-60-A-36	YouthBuild	\$1,134,000.00
61	YB-34334-19-60-A-36	YouthBuild	\$1,254,060.00
62	YB-34335-19-60-A-36	YouthBuild	\$1,500,000.00
63	YB-36438-21-60-A-36	YouthBuild	\$1,000,000.00
64	YB-36448-21-60-A-36	YouthBuild	\$1,258,127.00
65	YB-36453-21-60-A-36	YouthBuild	\$1,197,000.00
66	YB-36458-21-60-A-36	YouthBuild	\$1,500,000.00
67	YB-36490-21-60-A-36	YouthBuild	\$1,499,999.00
68	YF-33511-19-60-A-36	Reentry Projects	\$4,500,000.00
69	YF-33600-19-60-A-36	Reentry Projects	\$1,499,948.00
70	YF-33601-19-60-A-36	Reentry Projects	\$560,000.00
71	YF-33605-19-60-A-36	Reentry Projects	\$1,499,747.00
72	YF-33611-19-60-A-36	Reentry Projects	\$1,500,000.00
73	YF-33612-19-60-A-36	Reentry Projects	\$1,500,000.00
74	YF-35056-20-60-A-36	Young Adult Reentry Partnership	\$4,500,000.00
75	YF-35058-20-60-A-36	Young Adult Reentry Partnership	\$4,500,000.00
76	YF-36572-21-60-A-36	Young Adult Reentry Partnership	\$3,999,999.00
77	YF-36574-21-60-A-36	Young Adult Reentry Partnership	\$4,500,000.00
Total	--	--	\$740,019,513.86

Source: OIG analysis based on information obtained from ETA

EXHIBIT 2: QUESTIONED COSTS

Table 5: Questioned Costs²²

Description	Amount
Contractual services	\$19,639,718
Unsupported payroll and non-payroll costs	\$5,751,502
Total Questioned Costs	\$25,391,220

Source: OIG analysis based on information collected during the audit

²² As defined by the Inspector General Act of 1978, as amended, “questioned costs” include alleged violations of law, regulations contracts, grants, or agreements; costs not supported by adequate documentation; or the expenditure of funds for an untended purpose that was unnecessary or unreasonable.

APPENDIX: SCOPE AND METHODOLOGY

Scope

The audit scope covered grant recipient and subrecipient funding and grant eligibility requirements from October 1, 2018, through September 30, 2021. Our scope included select grants issued prior to the COVID-19 pandemic (March 1, 2020, to April 10, 2023). We obtained a list of employment and training grants from ETA and performed a risk assessment identifying the highest value grants awarded, highest discretionary awards, total grants awarded by state, and entities within the state receiving the most awards.

We selected New York for our audit because it was one of the highest states in total awards of all recipients of federal grant funds, receiving 77 employment and training grants totaling more than \$740 million. From this universe, we judgmentally selected three WIOA formula grants to NYSDOL and one discretionary grant to a nonprofit totaling more than \$520 million (70 percent) to review:

- Statutory: NYSDOL received 3 WIOA grants for the period of April 1, 2019, to June 30, 2024, totaling \$514 million (98 percent of grants reviewed).
- Discretionary: A nonprofit received a \$7.9 million grant (2 percent of grants reviewed) for the Scaling Apprenticeship through Sector Based Strategies for the grant period of July 15, 2019, to July 14, 2024. The goal of the grant was to serve 3,500 participants in obtaining apprenticeship training in advanced manufacturing. Examples of the types of apprenticeship areas included electronics and food processing.

As this audit is part of a series, we also selected these grants to ensure alignment in testing methodology. In our other two audits, one focusing on Texas and the other on New Jersey, we selected WIOA grants awarded to the state labor department and a discretionary scaling apprenticeship grant. This audit used the same selection process to maintain consistency.

In addition to performing grant analysis, we interviewed ETA personnel including from within ETA headquarters, Office of Workforce Investment, and Office of Grants Management. We interviewed the New York State Auditor and personnel among the two grant recipients and nine subrecipients. We also reviewed supporting documentation for the grant recipients and subrecipients as well as information provided by ETA.

Methodology

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To answer our audit objective, we:

- reviewed public laws, United States Code, and ETA guidance related to grants;
- interviewed ETA headquarters and regional office personnel to learn about the formula grant program and the Scaling Apprenticeship grant program;
- obtained the listing of ETA employment and training grants and analyzed the subject matter to obtain the number of grants that were awarded during the audit period;
- interviewed NYSDOL formula and discretionary grant recipients and subrecipients regarding their positions within each entity and their experiences during the COVID-19 pandemic pertaining to serving the participants;
- analyzed data in the grant recipients' reporting systems to determine the financial and performance activities of the selected grants; and
- analyzed requirements for enrolling participants and entering in partnerships as specified in the Scaling Apprenticeship grants.

Data Reliability Assessment

We assessed the reliability of both the statutory and discretionary grant recipients' and subrecipients' financial and participant data by: (1) performing electronic testing, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. We determined the data was sufficiently reliable for the purposes of this report.

Internal Controls and Risk Assessment

In planning and performing our audit, we considered ETA's internal controls relevant to our audit objective by obtaining an understanding of those controls and assessing control risks relevant to our objective. We considered the internal control elements of control environment, risk assessment, control activities, information and communication, and monitoring during our planning and substantive phases and evaluated relevant controls. The objective of our audit was not to provide assurance of the internal controls; therefore, we did not express an opinion on ETA's internal controls. Our consideration of internal controls for administering the accountability of the program would not necessarily disclose all matters that might be significant deficiencies. Because of the inherent limitations on internal controls, or misstatements, noncompliance may occur and not be detected.

Selection of Grants

We applied a non-statistical sampling approach in selecting 4 of the 77 grants awarded to organizations within New York. This method was used to ensure consistency with a related OIG report: COVID-19: The Employment and Training Administration Needs to Improve Oversight of Grants Awarded in New Jersey, Report No. 19-23-016-03-391, issued September 28, 2023.

Selection of Subrecipients

We applied non-statistical sampling in selecting nine subrecipients. We analyzed the subrecipients' funding and participants' service levels. We selected the entities that reported a high percentage of funds awarded or a high percentage of participants served.

Participant and Transaction Sampling

We applied non-statistical sampling to select financial transactions to verify compliance with Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. We applied non-statistical sampling to select financial transactions to verify eligibility as stated in WIOA for the statutory participants and the American Competitiveness and Workforce Improvement Act of 1998 for the discretionary participants.

Criteria

- Coronavirus Aid, Relief, and Economic Security Act, March 27, 2020
- Workforce Innovation and Opportunity Act, January 3, 2014
- American Competitiveness and Workforce Improvement Act of 1998, October 21, 1998

- 2 C.F.R. Part 200, amended October 18, 2021
- 20 C.F.R. Chapter V, Parts 678, 679, 681, and 683 (April 1, 2017, Edition); U.S.C. Title 5 – Government Organization and Employees, Inspector General Act of 1978, October 12, 1978
- OMB Circular No. A-11, Revised, Preparing, Submitting, and Executing the Budget, Section 200.2, August 15, 2022
- OMB Circular No. A-123, Management’s Responsibility for Enterprise Risk Management and Internal Control, M-16-17, July 15, 2016
- Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk, M-18-16, June 6, 2018
- GAO, Standards for Internal Control in the Federal Government, September 2014
- ETA, Employment and Training Order No. 3-21, Enhanced Desk Monitoring Review Guidance, November 3, 2020
- ETA, Training and Employment Order No. 02-21, Grants Management Policies and Responsibilities, November 3, 2020
- ETA, Core Monitoring Guide, August 2018
- ETA, Effectively Managing Competitive Grants, Grantee Handbook, June 2020
- ETA, Training and Employment Guidance Letter No. 10-16, Change 1, August 23, 2017
- ETA, Training and Employment Guidance Letter No. 10-16, Change 3, June 11, 2024
- ETA, Training and Employment Guidance Letter No. 17-18, Availability of Program Year 18 Funding for State Apprenticeship Expansion, May 3, 2019
- Scaling Apprenticeship through Sector-Based Strategies, Funding Opportunity Announcement, FOA-ETA-18-08, Amendment One, dated August 22, 2018, and Amendment Two, dated September 11, 2018

Prior Relevant Coverage

During the last 10 years, the OIG has issued 3 reports of significant relevance to the subject of this report. Those reports are the following:

1. ETA Needs to Improve Awarding of Year-End National Emergency Grants Report No. 02-15-205-03-390 (September 30, 2015), available at: <https://www.oig.dol.gov/public/reports/oa/2015/02-15-205-03-390.pdf>;
2. ETA’s Management of Workforce Development Grants: Key Concerns, Report No. 09-22-001-03-001 (March 31, 2022), available at: <https://www.oig.dol.gov/public/reports/oa/2022/09-22-001-03-001.pdf>; and

3. COVID-19: The Employment and Training Administration Needs to Improve Oversight of Grants Awarded in New Jersey, Report No. 19-23-016-03-391 (September 28, 2023), available at: <https://www.oig.dol.gov/public/reports/oa/2023/19-23-016-03-391.pdf>.

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