



OFFICE OF THE INSPECTOR GENERAL

U.S. NUCLEAR REGULATORY COMMISSION

DEFENSE NUCLEAR FACILITIES SAFETY BOARD

Audit of DNFSB's Process for Developing, Implementing, and Updating Policy Guidance

DNFSB-16-A-05

June 29, 2016



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**DEFENSE NUCLEAR FACILITIES
SAFETY BOARD**

WASHINGTON, D.C. 20004-2901

**OFFICE OF THE
INSPECTOR GENERAL**

June 29, 2016

MEMORANDUM TO: Mark T. Welch
General Manager

Katherine Herrera
Deputy General Manager

FROM: Stephen D. Dingbaum */R/*
Assistant Inspector General for Audits

SUBJECT: AUDIT OF DNFSB'S PROCESS FOR DEVELOPING,
IMPLEMENTING, AND UPDATING POLICY GUIDANCE
(DNFSB-16-A-05)

Attached is the Office of the Inspector General's (OIG) audit report titled *Audit of DNFSB's Process for Developing, Implementing, and Updating Policy Guidance*.

The report presents the results of the subject audit. Following the June 17, 2016, exit conference, Board staff indicated that they had no formal comments for inclusion in this report.

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

We appreciate the cooperation extended to us by members of your staff during the audit. If you have any questions or comments about our report, please contact me at (301) 415-5915 or Eric Rivera, Team Leader, at (301) 415-7032.

Attachment: As stated



Office of the Inspector General

U.S. Nuclear Regulatory Commission
Defense Nuclear Facilities Safety Board

OIG-16-A-05

June 29, 2016

Results in Brief

Why We Did This Review

In January 2015, a Government Accountability Office (GAO) audit highlighted that the Defense Nuclear Facilities Safety Board (DNFSB) had few written policies. Subsequently in June 2015, DNFSB updated its directives program, including assigning roles and responsibilities for the drafting, issuance, and implementation of directives and supplementary documents. DNFSB has particularly increased its effort to establish directives and supplementary documents to support policies and procedures.

The audit objectives were to (1) determine if DNFSB has an established process for developing, implementing, and updating policy guidance for staff; (2) determine if DNFSB implemented the recently issued operating procedures at the Board member level; and (3) identify any opportunities to improve these processes.

Audit of DNFSB's Process for Developing, Implementing, and Updating Policy Guidance

What We Found

DNFSB has an established process for developing, implementing, and updating directives and supplementary documents for staff. DNFSB has also recently issued and implemented Board Procedures to guide Board Member processes. However, opportunities remain to further improve the management of DNFSB's directives program.

Specifically, the audit revealed that there is not a uniform awareness or understanding among involved staff of directive program guidance including that which addresses timeliness and prioritization expectations for document creation and review. Furthermore, guidance does not address the role of the Office of the Inspector General (OIG) in the draft directive review process.

What We Recommend

This report makes recommendations to improve the processes for developing, implementing, and updating policy guidance.

DNFSB stated their general agreement with the finding and recommendations in this report. Therefore, DNFSB elected not to provide formal comments to this report.

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ABBREVIATIONS AND ACRONYMS

D	Directive
DNFSB	Defense Nuclear Facilities Safety Board
ECIC	Executive Committee on Internal Control
GAO	Government Accountability Office
OGC	Office of the General Counsel
OGM	Office of the General Manager
OIG	Office of the Inspector General
OMB	Office of Management and Budget
OTD	Office of the Technical Director
OP	Operating Procedure

I. BACKGROUND

Establishment of DNFSB Policy and Supplementary Document Responsibilities

In June 2015, Defense Nuclear Facilities Safety Board (DNFSB) approved and issued Directive (D) D-21.1, *Directives Program*, and Operating Procedure (OP) OP-21.1-1, *Directive and Supplementary Document Procedures*. These documents provide the framework for the directives¹ and supplementary documents² that support DNFSB activities subject to strategic plans, applicable laws, regulations, Executive Orders, and agency policies.

The General Manager has overall responsibility for the directives program, with legal review of these directives and supplementary documents by the General Counsel. The Chairman signs the directives after approval by the Board members³ (see Figure 1). As of January 28, 2016, there were a total of 37⁴ approved directives and 67 approved supplementary documents at DNFSB. The process for developing and updating directives and supplementary documents can be seen in the following figure.

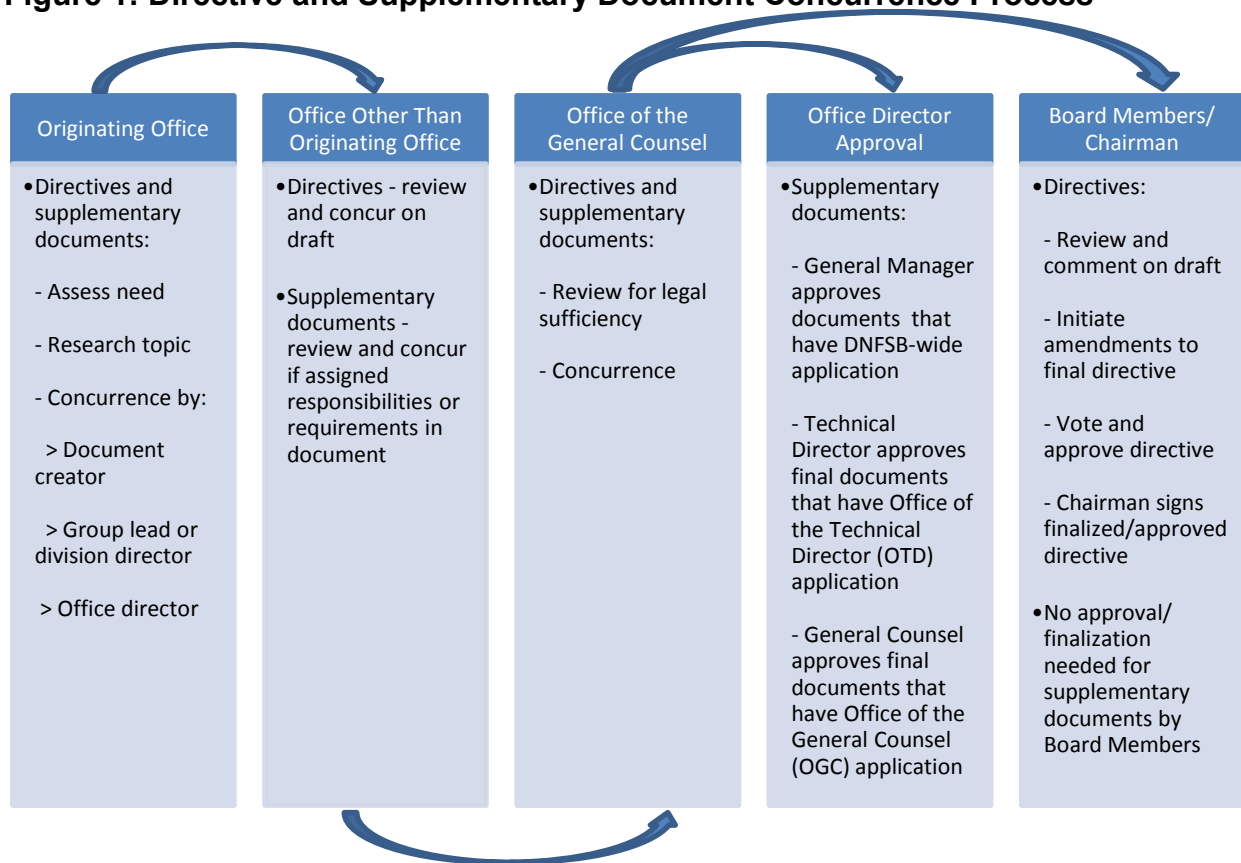
¹ "Directive" is a term used to establish and describe policies, programs, and major activities, define requirements, delegate authority, and assign responsibilities.

² "Supplementary document" is a document developed at the office level or below to provide detailed requirements, responsibilities, processes, procedures, guidelines and assistance for conducting the Board's or its staff's activities. Supplementary documents include operating procedures, instructions, work practices, and notices.

³ In this audit report, the term "Board members" is referring to the DNFSB Chairman, Vice Chairman, and remaining three Board members.

⁴ To more directly align with D-21.1/OP-21.1-1, OIG categorized and reviewed administrative policy as a supplementary document, however, DNFSB acknowledged that although administrative policy is an archaic terminology that does not follow D-21.1/OP-21.1-1, it does consider it to be a directive.

Figure 1: Directive and Supplementary Document Concurrence Process



Source: OIG analysis of D-21.1; OP 21.1-1; OP-542.1-5, *Developing Board Letters*; DNFSB's Cycle Folder Process; and interviews

GAO Audit of DNFSB

A January 2015 Government Accountability Office (GAO) audit⁵ of DNFSB found that there were few written policies and procedures for Board Members and technical staff work. The audit report also stated that some policies and procedures recently developed for DNFSB were not consistently followed by staff and Board members. Since 2013, DNFSB and its technical staff in particular, has increased its effort toward establishing processes through directives and documenting the processes in supplementary documents.

⁵ GAO-15-181, *Defense Nuclear Facilities Safety Board: Improvements Needed to Strengthen Internal Control and Promote Transparency* (January 2015).

II. OBJECTIVES

The audit objectives were to (1) determine if DNFSB has an established process for developing, implementing, and updating policy guidance for staff; (2) determine if DNFSB implemented the recently issued operating procedures at the Board member level;⁶ and (3) identify any opportunities to improve these processes.

III. FINDING

DNFSB has an established process for developing, implementing, and updating directives and supplementary documents for staff, and has implemented the recently issued Board Procedures at the Board Member level. However, opportunities exist to improve the management of DNFSB's directives program. Specifically, DNFSB's process for developing, implementing, and updating policy guidance lacks cohesiveness.

DNFSB Internal Policy Guidance Process Lacks Cohesiveness

DNFSB's process for developing, implementing, and updating directives and supplementary documents lacks cohesiveness. Federal guidance requires agencies to have consistent, clear, and well communicated policies that support the agency's internal controls. DNFSB management needs to incorporate additional internal controls and develop staff expertise to improve its directives⁷ program. If corrective actions are not implemented, it may lead to organizational knowledge drain, miscommunication, and possible adverse effects on the agency's ability to meet its mission.

⁶ DNFSB: *Board Procedures* (August 2015)

⁷ Per D-21.1, the directives program encompasses both directives and supplementary documents.

What Is Required

DNFSB mandates that directives and supplementary documents be periodically reviewed for accuracy and relevance. In addition, internal controls should be integrated, implemented, and regularly updated according to Federal standards. Lastly, procedures need to be developed that enable OIG to review proposed legislation, regulations, policy and implementing directives for their impact on the prevention and detection of fraud, waste, and abuse.

Directives Program

DNFSB's D-21.1⁸ provides the framework for directives and supplementary documents that support DNFSB and staff activities. OP-21.1-1⁹ defines the requirements, responsibilities, and procedures for implementing the directives program, and sets forth the process for developing, approving, implementing, and updating directives and supplementary documents. These documents specify that directives and supplementary documents undergo a certification review,¹⁰ as follows (see Figure 2):

- If the directive or supplementary document is determined to remain accurate and relevant, it may be certified for use for another 5 or 3 years, respectively.
- If the directive or supplementary document is determined to be inaccurate, it shall be revised.
- If the directive or supplementary document is determined to no longer be necessary, it should be cancelled.

Notices, a type of supplementary document, are issued in response to a DNFSB matter requiring prompt action to establish short-term management objectives. Notices must be converted to or incorporated into

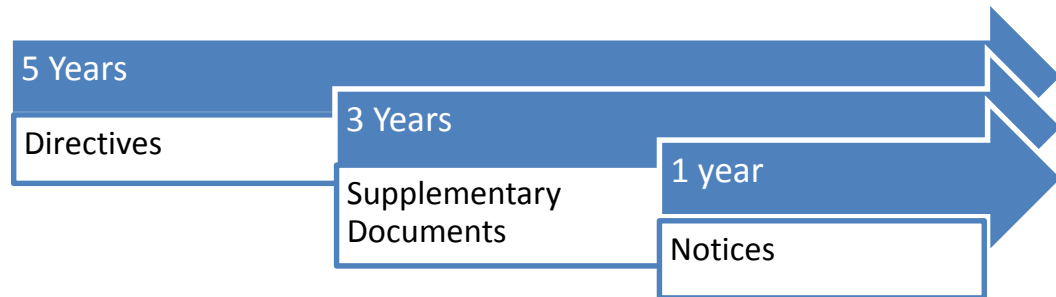
⁸ D-21.1 was approved on June 18, 2015.

⁹ OP-21.1-1 was approved on June 19, 2015.

¹⁰ Certification review is the process for reviewing approved directives for accuracy and continued relevance. Approved directives are to be reviewed after a period of use not to exceed 5 years, and approved supplementary documents are to be reviewed after a period of use not to exceed 3 years.

another directive program document within 1 year¹¹ of the effective date of the notice unless an extension is granted or the notice is allowed to expire (see Figure 2).

Figure 2: Directive and Supplementary Document Expiration Cycle



Source: OIG analysis of D-21.1 and OP 21.1-1

Integration of Internal Controls with Policies and Procedures

GAO's *Standards for Internal Control in the Federal Government* (Green Book)¹² provides the overall framework for designing, implementing, and operating an effective internal control system. According to the Green Book, management is responsible for designing the policies and procedures¹³ to fit an entity's circumstances. Management also has responsibility for incorporating the standards for internal control in the Federal government in the organization's operations. The Green Book also states that monitoring of the internal control system is essential in helping internal control remain aligned with changing objectives, environment, laws, resources, and risks.

¹¹ Since notices expire after a maximum of 1 year, they are not subject to the 3 year certification review cycle. In the timeliness analysis, notices were the only supplementary document that did not have a 3 year review for certification. If the notice had expired, OIG reviewed to see if the document had been incorporated into the directive or supplementary document referenced.

¹² [GAO-14-704G](#), issued September 2014.

¹³ GAO-14-704G indicates that internal controls include policies and procedures describing control activities.

DNFSB approved D-22.1, *Internal Control Program*,¹⁴ and OP-22.1-1, *Internal Control Program Operating Procedures*.¹⁵ These documents state that control activities include policies, procedures, and techniques that help ensure directives are carried out and that effective results are achieved. For example, documentation of internal controls should appear in management directives, administrative policies, or operating manuals. Directives and supplementary documents should be properly managed and maintained by the applicable office director.

D-22.1 and OP-22.1-1 also state that significant work processes shall be formally assessed on an annual basis against the controls and measures of the individual directives and supplementary documents. Other work processes may also be assessed as determined by the DNFSB Executive Committee on Internal Control (ECIC)¹⁶ based on the cumulative significance of the following factors: risk assessment, frequency, results of previous internal control assessments, results of external audits, and cost versus benefits. Finally, OP-22.1-1 states that control measures are “effective with minor exceptions” when directives, operating procedures, or flowcharts need to be updated or recertified to reflect current work practices and procedures.

Inspector General Oversight

The Inspector General Act of 1978, as amended, (IG Act) states that the IG’s duties and responsibilities are, in part, “to review existing and proposed legislation and regulations relating to programs and operations of such establishment and make recommendations in the semiannual reports required by section 5(a) concerning the impact of such legislation or regulations on the economy and efficiency in the administration of programs and operations administered or financed by such establishment or the prevention and detection of fraud and abuse in such programs and operations.” OIG oversight responsibilities include the review¹⁷ of processes as documented in an organization’s directives.

¹⁴ D-22.1 was approved on October 3, 2013.

¹⁵ OP-22.1-1 was approved on October 19, 2015. DNFSB has since approved a new updated version of OP-22.1-1 on April 14, 2016.

¹⁶ ECIC is the executive body that advises the Chairman on whether there are any internal control deficiencies that are serious enough to report as material weaknesses to the President and Congress. It is chaired by the General Manager and comprised of two Board members, the Technical Director, the General Counsel, and OIG, which serves only in an advisory capacity.

¹⁷ OIG’s review and comment on a policy document would be limited to the detection of fraud, waste, and abuse, and not the enhancement of program efficiency. To remain independent and objective, OIG would not otherwise comment on the substantive content of the document, nor would it be permitted to concur nor object to the document.

What We Found

DNFSB's directives program management lacks cohesiveness.

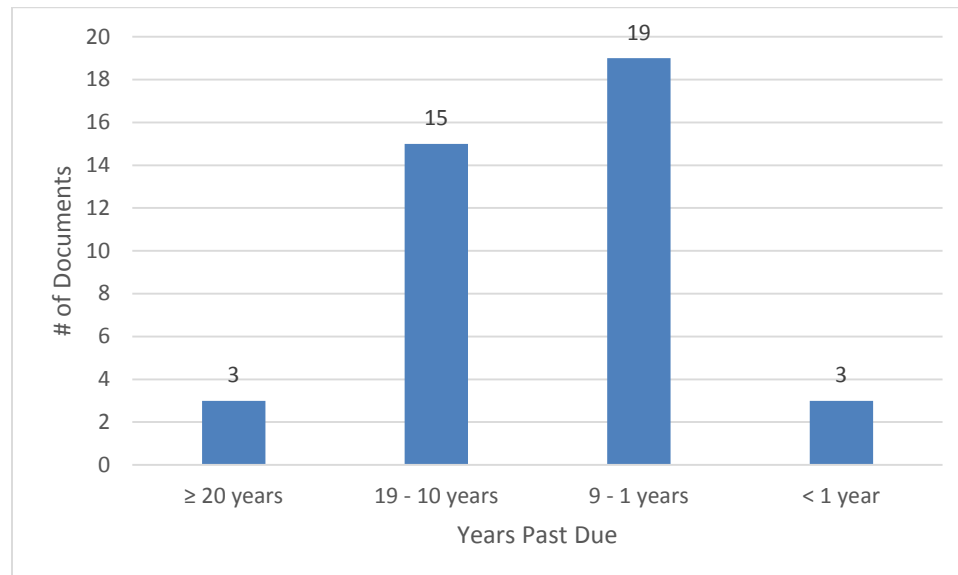
Specifically

- Certification reviews are not performed within mandated timeframes.
- Staff highlighted administrative areas where additional guidance was needed.
- Prioritization of documentation creation and certification review is haphazard.
- OIG is not given the opportunity to review draft directives.

Directives and Supplementary Documents are Past Due

Many DNFSB directives and supplementary documents are outdated. As of January 2016, 40 of 104 directives and supplementary documents (38 percent) had not gone through a certification review (see Chart 1) to evaluate accuracy and continued relevance within the mandated timeframes or were expired.

Chart 1: Documents Past Due



Source: OIG analysis of directives and supplementary documents

Staff Requesting Additional Guidance

DNFSB staff need additional guidance. In response to an OIG-issued questionnaire, staff identified several areas where additional guidance is needed. Specifically, staff stated additional guidance was needed in the following areas:

- Time reporting.
- Travel reimbursement.
- Records management.
- Document security such as handling unclassified controlled information.
- Physical security.
- Human Capital Management.
- Green Folder Process.¹⁸
- Interactions and transparency with the OIG.

At the exit conference, agency officials stated that they have guidance for some of the areas stated above.

Haphazard Prioritization of Document Creation and Certification Review

DNFSB has not fully implemented a consistent methodology for prioritizing document creation and certification review. Senior DNFSB officials identified several different methods of prioritizing the creation or review of DNFSB directives and supplementary documents. Prioritization is based, in part, on GAO and OIG audit reports, Board member input, and information technology updates. However, officials could not identify a consistent, methodical, systematic prioritization approach towards the creation and certification of DNFSB directives and supplementary documents.

OIG Excluded From Draft Directive Review

OIG does not have a specified role or responsibility in DNFSB's directive program. Additionally, OIG is not involved in DNFSB's document concurrence (Green Folder) process.

¹⁸ The Green Folder process is the DNFSB document concurrence process. This process is used for directives prior to being sent to Board members. It is also used to route supplementary documents to the relevant office directors.

Why This Occurred

DNFSB management needs to incorporate additional controls and develop staff expertise to improve the directives program.

Directives Program is Not Effectively Managed

No Periodic Monitoring of Directives and Supplementary Documents

Although D-21.1 and OP-21.1-1 require a periodic certification review to keep directives and supplementary documents accurate and relevant, DNFSB did not follow its own policy due to staffing resource limitations.

Additionally, GAO previously confirmed that DNFSB had not performed some steps of the internal control process, including the periodic monitoring of the internal control assessment, which encompasses the reevaluation of policies and procedures. Further, the certification review requirement of the directives program and internal control assessments are not in alignment, creating two separate efforts that are not fully integrated.

No Timeliness Metric for the Document Concurrence Process

Management has not implemented a timeliness requirement or metric for documents included in the directives program that go through the document concurrence process prior to approval. Several senior officials commented that the document concurrence process does not have timeliness metrics specific to each phase of the review process. For example, an evaluation of the document concurrence process conducted by the OTD showed that the interval for the time between a group lead's concurrence and concurrence by the technical director was, at most, 34 days. In contrast, the amount of time from the identification of a need for the creation of a document to final concurrence by the Technical Director was 84 days.

Additionally, there is no DNFSB-wide policy or supplementary document specifically addressing the document concurrence process. At the Board member level of concurrence, a formal timeline is outlined in the *Board*

Procedures. The timeline is adjusted if significant input is provided by Board members, thereby prolonging or extending the period of concurrence and finalization of the document.

Inconsistent Prioritization Plan

DNFSB management has not developed a formal methodology for prioritizing the creation and review of directives and supplementary documents. Both the OTD and the Office of the General Manager (OGM) have described different prioritization approaches toward the creation and revision of directives and supplementary documents. The Office of the General Counsel (OGC) indicated that it does not own directives¹⁹ and that its roles and responsibilities are integrated into other offices' directives and supplementary documents.

OTD Prioritization

Recently, OTD created several directives and supplementary documents and prioritized their creation based on the following criteria, with phase 1 being the highest priority:

- Phase 1: Directives or supplementary documents that describe the process for accomplishing the technical staff's day-to-day work.
- Phase 2: Directives or supplementary documents that focus on the identification of future work and are used to support annual planning.
- Phase 3: Directives or supplementary documents that define a process for ensuring that the right talent is available to support the DNFSB's oversight mission.

Through the internal control assessment requirement, OTD²⁰ aligned the subject areas covered in their directives and supplementary documents to guide the internal control assessment of their work processes. This allows management to review documents with regular periodicity.

OTD policies have yet to reach the periodicity requiring certification review. However, management has already taken the position that the

¹⁹ Though OGC does not own directives, it does own an operating handbook, instruction, administrative policy, and operating procedures, all considered by OIG to be supplementary documents.

²⁰ Through the ECIC meeting conducted on July 30, 2015, priorities of work processes were adjusted in accordance with D-22.1.

document approval date will drive the prioritization of the certification review.

OGM Prioritization

Senior officials stated that certain directives have been prioritized, in part, based on subject matter or Board member interest. For example, directives resulting from or addressed in OIG and GAO audit reports, pertaining to information technology updates, or of particular interest to Board Members, are given the highest priority for review.

OGC Prioritization

An OGC Senior official noted that OGC does not have any OGC-specific directives, but rather “a binder of legal requirements,” thereby avoiding any prioritization of the creation or updating of directives.

Lack of Expertise

Policy Writing Expertise Lacking

DNFSB staff lack policy writing expertise. Senior officials in OGM have confirmed that staff were not formally trained on policy writing prior to writing a bulk of the directives and supplementary documents. Through an OIG-administered questionnaire, staff commented that some of the most recent policy documents are too cumbersome and too detailed, which lead to additional revisions of the document. This lack of expertise increases the total time a document takes to get finalized.

At the conclusion of this audit, DNFSB management provided evidence that they have started addressing this issue. Recently, DNFSB provided a training session on policy writing to staff.

Overview of Process Necessary

Both senior officials and staff have noticed the need for DNFSB to “step-back” and identify inefficiencies in the work processes by reviewing the DNFSB-wide directives and supplementary documents. To date, a comprehensive review has not been conducted. OIG has suggested that

DNFSB flowchart work processes to identify gap areas and inefficiencies in their directives and supplementary documents.

DNFSB Inexperience with an OIG

DNFSB management has not taken steps to include OIG in their draft guidance review. A senior DNFSB official attributed this to the fact that DNFSB only integrated with OIG in 2014, and lacks a broad familiarity with the requirements of the IG Act.

Why This Is Important

A less than optimal directives program may lead to possible knowledge drain, miscommunication, and possible adverse effects on DNFSB's ability to achieve its mission.

Inadequate Documentation Impaired Knowledge Transfer

Without documenting procedures, DNFSB is at risk of losing valuable information through attrition of experienced staff. In fact, a senior official confirmed loss of organizational knowledge due to staff attrition. This resulted in staff having to recreate the library of processes. Senior officials and management have confirmed that DNFSB previously did not place priority on documenting work processes via directives and supplementary documents. Management and senior officials also acknowledged that the culture is slowly changing and more emphasis is being placed on documenting processes and procedures.

Ineffective Directives and Supplementary Documents Lead to Miscommunication

Without a comprehensive review process, DNFSB management cannot properly assess inefficiencies in the directives and supplementary guidance process. In addition, out-of-date directives and supplementary documents may lead to inconsistent communication and work products. One staff member commented, "Other technical staff or my group lead will tell me the way thing(s) worked as I encountered them. It took months before I understood what the provisions and regulations were." Staff

added that there is a desire for procedures that document how to perform daily tasks.

Possible Adverse Effect on DNFSB's Mission

Without up-to-date directives and supplementary documents, DNFSB is at risk for adverse impacts to its mission. Enhancing DNFSB's process for developing, implementing and updating policy guidance will enhance staff's ability to carry out the agency's mission efficiently and effectively.

Recommendations

OIG recommends that DNFSB

1. Periodically monitor actual performance against the established metric for updating directives and supplementary documents that are due for revision. Based on the monitoring of this metric, take appropriate corrective actions as warranted.
2. Establish a directive or supplementary document standardizing the document concurrence (Green Folder) process and include a maximum timeframe metric for individuals included in the document concurrence process.
3. Develop and implement a formal, consistent plan for prioritizing the creation and certification review of directives and supplementary documents.
4. Provide periodic formal training on policy writing.
5. Review and document targeted work processes to identify areas where additional directives or supplementary documents are needed or can be consolidated.
6. Revise D-21.1 and OP-21.1-1 to incorporate OIG roles and responsibilities in the review of draft directives.

IV. BOARD COMMENTS

An exit conference was held with DNFSB on June 17, 2016. Prior to and following this meeting, DNFSB management have reviewed a discussion draft and provided comments that have been incorporated into this report as appropriate. As a result, agency management opted not to provide formal comments for inclusion in this report.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The audit objectives were to (1) determine if DNFSB has an established process for developing, implementing, and updating policy guidance for staff; (2) determine if DNFSB implemented the recently issued operating procedures at the Board Member level; and (3) identify any opportunities to improve these processes.

Scope

OIG reviewed DNFSB staff and Board Member directives and supplementary documents. Our review included a timeliness analysis of the directive and supplementary documents certification process as of January 28, 2016, which included 37 directives and 67 supplementary documents.

We conducted this performance audit from November 2015 through April 2016 at DNFSB headquarters. Internal controls related to the audit objective were reviewed and analyzed. Throughout the audit, auditors were aware of the possibility of fraud, waste, and abuse in the program.

Methodology

To accomplish the audit objectives, the audit team reviewed relevant laws, regulations, and guidance including:

- 42 United States Code (U.S.C.) Section 2286 et. seq.
- GAO, *Policy and Procedure Manual for Guidance of Federal Agencies*.
- GAO, *Standards for Internal Control in the Federal Government* (GAO-14-704G).
- Office of Management and Budget (OMB) Circular A-123, *Management's Responsibility for Internal Controls*.

- OMB *Final Bulletin for Agency Good Guidance Practices*.
- OMB Memorandum M-07-13, *Implementation of Executive Order 13422 and OMB Bulletin on Good Guidance Practices*.
- Inspector General Act of 1978 (as amended).

The audit team reviewed DNFSB guidance including:

- DNFSB, *Board Procedures* (August 2015).
- D-21.1, *Directives Program*.
- OP-21.1-1, *Directive and Supplementary Document Procedures*.
- D-22.1, *Internal Control Program*.
- OP-22.1-1, *Internal Control Program Operating Procedures*.
- Management Directive 1.1, *Responsibility and Obligations for Reporting Wrongdoing and Processing Office of the Inspector General Referrals*.

Based on the periodicity of the certification review outlined in D-21.1 and OP-21.1-1, the audit team performed a timeliness analysis of the items that are past due for certification review. The analysis was performed based on the approved dates of the documents available through the DNFSB intranet site on January 28, 2016, and determined whether the document was a directive or supplementary document.

The audit team assisted by DNFSB information technology administrators, administered a DNFSB-wide questionnaire (excluding the Board members) to assess the staff view of usefulness and practicality of the directives and supplementary documents. Fifty-four of 103 employees (52 percent) responded.

OIG also conducted interviews with all Board Members and office directors, as well as some DNFSB staff with roles and responsibilities associated with the directives program. Additionally, OIG benchmarked with two Federal agencies, the Chemical Safety Board, and National Transportation Safety Board, to determine the practices pertaining to Board member procedures and internal directives and supplementary documents.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to

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

The audit was conducted by Eric Rivera, Team Leader; Tincy Thomas, Senior Auditor; and Gail Butler, Senior Auditor.

TO REPORT FRAUD, WASTE, OR ABUSE

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COMMENTS AND SUGGESTIONS

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

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