

# DEBT COLLECTION

## Improved Controls are Needed to Identify and Collect Student Loan Repayment Debt



# Office of Inspector General U.S. Government Accountability Office Report Highlights

March 1, 2016

## DEBT COLLECTION

### Improved Controls are Needed to Identify and Collect Student Loan Repayment Debt

#### Objective

This report addresses the extent to which GAO identifies and collects student loan repayment (SLR) debts from former employees who did not fulfill their 3-year service agreements.

#### What OIG Found

GAO did not ensure that it collects SLR benefits paid on behalf of employees with unfulfilled service agreements. Specifically, GAO did not have an effective process to identify separating SLR benefit recipients with unfulfilled service agreements. While GAO relied on exit clearance policies and procedures, they were ineffective in identifying SLR benefit recipients with unfulfilled SLR program service agreements and in resolving outstanding SLR debt prior to separation. When SLR debts were identified, GAO did not have written procedures for initiating and carrying out the establishment and collection of SLR debts owed the agency. Because of weaknesses in each of these areas, years of unpaid SLR debts estimated at \$874,000 were not identified or collected at the time of our review. For others that were collected, some were collected for incorrect amounts.

#### What OIG Recommends

OIG recommends that GAO take the following four actions to improve controls over SLR debt collections: (1) establish a method to maintain relevant, reliable, and timely information relating to (a) whether separating SLR benefit recipients completed all current service agreements and (b) determining the total amount of SLR debts subject to repayment by benefit recipients; (2) update and reissue the existing exit clearance policy to clearly document responsibility for notification to the SLR program designated clearance coordinator of separating employees; (3) clearly establish and document roles and responsibilities for initiating bills to collect SLR debts and monitoring their collection; and (4) establish, document, and implement SLR debt collection procedures to address how to (a) initiate and carry out the SLR debt collection process and (b) accurately establish SLR debts and effectively monitor the debt collection status. GAO agreed with our recommendations and has taken or initiated efforts to address them.





March 1, 2016

**Memorandum For:** Gene L. Dodaro  
Comptroller General of the United States

**From:** Adam R. Trzeciak  
Inspector General

**Subject:** Transmittal of Office of Inspector General (OIG) Audit Report

Attached for your information is our report, *Debt Collection: Improved Controls are Needed to Identify and Collect Student Loan Repayment Debt* (OIG-16-1). The audit objective was to evaluate the extent to which GAO identifies and collects student loan repayment (SLR) debts from former employees who did not fulfill their 3-year service agreements.

The report contains four recommendations aimed at improving controls over SLR debt collections. GAO agreed with our recommendations and has taken or initiated efforts to address them. We believe the actions outlined in GAO's response to our report are a good first step toward improving controls over SLR debt collections, but do not agree with GAO that they are complete or that they fully address our recommendations. Management comments are included in Appendix III of our report. Actions taken in response to our recommendations are expected to be reported to our office within 60 days.

We are sending copies of this report to the other members of GAO's Executive Committee, GAO's Audit Advisory Committee, and key managers who administer GAO's SLR program and provide support services. This report is also available on the GAO website at [www.gao.gov/about/workforce/ig.html](http://www.gao.gov/about/workforce/ig.html).

If you have questions about this report, please contact me at (202) 512-5748 or [trzeciaka@gao.gov](mailto:trzeciaka@gao.gov).

Attachment

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## Abbreviations

CAO/CFO	Chief Administrative Officer/Chief Financial Officer
CHCO	Chief Human Capital Officer
HCO	Human Capital Office
NFC	National Finance Center
SLR	Student Loan Repayment

## Introduction

From fiscal years 2009 through 2014, GAO provided benefits through its student loan repayment (SLR) program totaling more than \$10.8 million. Student loan repayment benefits<sup>1</sup> are paid directly to the lending institution or authorized loan servicing organization in exchange for a 3-year service agreement from the employee. If employees leave the agency before their service agreements are fulfilled, they must pay the benefits back to GAO in full. Given the cost of SLR program benefits, effective controls are essential to ensure that GAO collects debts in accordance with program policy and requirements.

## Objective, Scope, and Methodology

This report addresses the extent to which GAO identifies and collects student loan repayment debts from former employees who did not fulfill their 3-year service agreements. To achieve our objective, we identified and reviewed applicable laws, regulations, and GAO policies, procedures, and guidance related to identifying SLR debts and initiating and carrying out the SLR debt collection process. We interviewed Human Capital Office (HCO) managers and staff who administer GAO's SLR program and others who provide support services (e.g., Chief Human Capital Officer, the SLR Program Manager, and financial management staff) to obtain a better understanding of their roles and responsibilities regarding SLR debt management. To assess GAO's controls over SLR debt, we selected a simple random sample of 50 (of 161) SLR benefit recipients who received benefits from fiscal years 2009 through 2014 and who separated from GAO prior to fulfilling their 3-year service agreements.<sup>2</sup> We also reviewed documentation supporting the initiation and collection of SLR debts owed. Additional information on our scope and methodology is presented in appendix I.

We conducted this performance audit from January 2015 to March 2016 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 objective.

## Background

### Federal Student Loan Repayment Program

Federal law authorizes agencies to establish a program under which they may repay certain types of federally-made, insured, or guaranteed student loans as an incentive to recruit or retain highly qualified personnel.<sup>3</sup> Under the student loan repayment program, agencies have the authority to repay student loans up to a maximum of \$10,000 per employee in any calendar year; or a total of \$60,000 in the case of any employee.

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<sup>1</sup>5 C.F.R. § 537.102 The dollar value of the student loan repayment benefit is the gross amount credited to the employee at the time of a loan payment to the holder of the student loan, before deducting any employee tax withholdings from that gross amount.

<sup>2</sup>A SLR benefit recipient is an individual who received a benefit within a fiscal year. An individual GAO employee who separated may have received SLR benefits in multiple fiscal years under separate service agreements.

<sup>3</sup>5 U.S.C. § 5379.

In return for a loan repayment benefit, an employee must sign an agreement to remain in the service of the agency for at least 3 years. If the employee separates voluntarily, or is separated involuntarily for misconduct, unacceptable performance, or a negative suitability determination before fulfilling the service agreement, the employee must reimburse the agency the amount of any benefits received pursuant to the service agreement. If an employee fails to reimburse the agency for the amount owed, a sum equal to the amount outstanding is recoverable from the employee using a variety of means, including offsets and collection actions, as necessary.<sup>4</sup> An authorized agency official may waive all or part of an employee's debt if the official determines that recovery would be against "equity and good conscience or against the public interest."<sup>5</sup>

### GAO's Student Loan Repayment Program and Debt Collection Policy and Procedures

GAO Order 2537.1, *GAO Student Loan Repayment Program*, establishes GAO's SLR program policy and procedures and requires that before any loan repayments are made, an employee must sign a written agreement to complete a minimum service period of 3 years with GAO. For example, if an employee received a repayment in fiscal year 2015, the service agreement would be completed at the end of fiscal year 2018. For each consecutive year that an employee applies to the program and is approved to receive a repayment benefit, the agreement will extend the total length of the service period by one additional year. As a result, an employee could have overlapping service periods in effect. Unless involuntarily separated (e.g., reduction-in-force) for reasons other than performance, misconduct, or a negative suitability determination, the employee will be indebted to the federal government if the entire service period agreed to is not completed.

GAO Order 2300.3, *Exit Clearance Procedures For Personnel Separating From GAO*, establishes procedures for personnel who are separating from employment with GAO. According to the exit clearance order, separating employees are required to complete the exit clearance process to ensure that all GAO property, official records, and GAO-assigned equipment in their possession are returned or accounted for. In addition, employees are required to complete the clearance process to ensure that indebtedness to either the government or the employee is identified and resolved.

Separating employees are required to obtain clearance from various "designated units" reporting to the Chief Administrative Officer/Chief Financial Officer (CAO/CFO), including HCO. This is accomplished through GAO Form 645, *Separation Checklist*. The checklist also prompts separating employees to repay or arrange to repay all debts owed to GAO, including SLR debt. The checklist must be completed before HCO processes final paychecks and lump sum annual leave payments, if any. GAO's exit clearance policy and procedures are intended to provide management with information necessary to identify and resolve any indebtedness prior to an employee's separation. See appendix II for a copy of the checklist in effect at the time of our audit.

HCO human capital consultants, i.e., HCO staff assigned to the separating employee's respective team or unit, are required to promptly notify clearance coordinators within designated units that an employee is separating: providing, among other things, the name of

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<sup>4</sup>31 U.S.C. § 3711(g)(9)(A) – (H).

<sup>5</sup>5 U.S.C. § 5379(c)(3)(B) and 5 C.F.R. § 537.109(e). Federal regulations codify the criteria that agencies must apply in making determinations to compromise a debt. 31 C.F.R. § 902.2.

the employee; effective date of separation; and reason for separating (i.e., resignation, transfer to another agency, or retirement). As the designated clearance coordinator for student loan repayment debts, HCO is required to notify a separating employee of any indebtedness prior to separation from GAO. If HCO is unable to resolve a student loan repayment debt with the employee, HCO staff will work with the NFC to initiate and carry out administrative offset procedures or other actions, as needed, to resolve the debt.

GAO Order 0254.1, *Debt Collection*, establishes policies and procedures for GAO to use in collecting debts owed to GAO. According to the order, authority to conduct debt collection activities is delegated to the Chief Human Capital Officer (CHCO) or the CAO, or their designee. Activities include, among other things, initiating and carrying out the debt collection process on behalf of GAO; using administrative offset procedures, including salary offset<sup>6</sup> to collect debts; and taking any other action necessary to promptly and effectively collect debts owed to the United States.

Through a service-level agreement with GAO, NFC performs certain payroll processing and debt management services. For example, the service-level agreement states that NFC receives and processes manual transactions initiated by GAO, monitors and collects receivables related to current and former employee indebtedness, creates notices to current and former employees for debts owed to the federal government, and collects delinquent receivables.<sup>7</sup> In addition, NFC maintains an automated database management system that provides a method of billing and collection of outstanding debts from employees having outstanding debts with GAO.

### **GAO Lacked Effective Controls over Student Loan Repayment Debt Collection**

GAO did not ensure that it collects SLR benefits paid on behalf of employees with unfulfilled service agreements. Specifically, GAO did not have an effective process to identify separating SLR benefit recipients with unfulfilled service agreements. While GAO relied on exit clearance policies and procedures, they were ineffective in identifying SLR benefit recipients with unfulfilled SLR program service agreements and in resolving outstanding SLR debt prior to separation. When SLR debts were identified, GAO did not have written procedures for initiating and carrying out the establishment and collection of SLR debts owed the agency. Because of weaknesses in each of these areas, unpaid SLR debts estimated at \$874,000 were not identified or collected at the time of our review. For others that were collected, some were collected for incorrect amounts.

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<sup>6</sup>The administrative offset remedy allows the Government to offset certain Federal payments to satisfy delinquent nontax debt owed to the United States. The administrative offset remedy is not limited to current federal employees. When the administrative offset remedy is insufficient to satisfy a delinquent debt, the Government has another debt collection remedy available. Salary offset deductions are made at one or more officially established pay intervals from the current pay account of an employee without his or her consent. Current employees of the federal government with delinquent nontax debts may be subject to salary offset, which is a subset of the administrative offset remedy.

<sup>7</sup>United States Department of Agriculture National Finance Center *Fiscal Year 2015 Service Level Agreement Payroll/Personnel System*.



Essential Information to Identify SLR Benefit Recipient Debt Was Not Maintained and Clearance Procedures Were Generally Ineffective

**Relevant Information on Separating SLR Benefit Recipients Was Not Maintained**

The first step in collecting SLR debts is determining whether separating SLR benefit recipients completed their service agreements. GAO had generally reliable information on each separated SLR benefit recipient, such as the benefit recipient's name, amount of loan repayment benefits received under the service agreement, separation effective date, and reason for separation (e.g., resignation or transfer to another federal agency). However, GAO did not have other relevant information on each separating SLR benefit recipient, including whether the benefit recipient completed the service agreement and the total amount of SLR benefits that were subject to reimbursement.

We requested information on SLR benefit recipients from fiscal years 2009 through 2014 who did not fulfill their service agreements prior to their separation from GAO. In responding to our request, the SLR program manager, who is responsible for identifying separating benefit recipients who are obligated to repay the SLR benefits, told us that HCO did not maintain comprehensive documentation (electronic or otherwise) because there was no requirement to do so. Rather the office relies on separation notifications and checklists to identify benefit recipients whose separation triggers a SLR debt. HCO management relies on the SLR program manager to ensure compliance with the terms of the service agreements, and stated that it was the responsibility of the program manager to maintain information on changes in employees' eligibility for continued benefits (such as separation from GAO).

Standards for internal control provide that information should be recorded and communicated to management and others within the agency who need it and in a form and within a time frame that enables them to carry out their internal control and other responsibilities. For an agency to manage its operations, it must have relevant, reliable, and timely communications relating to internal events, including both operational and financial data.<sup>8</sup>

We collected relevant information on each separated SLR benefit recipient in our sample who did not fulfill their student loan repayment service agreement(s). This allowed us to determine whether the separation triggered a SLR debt, and if so, the SLR amount that GAO needed to recover from the separated employee. We determined that all 50 SLR benefit recipients in our sample separated from GAO within one to three years after receiving SLR benefits.

Federal agencies, including GAO, are required to aggressively collect all debts arising out of activities of, or referred or transferred for collection services to, that agency.<sup>9</sup> Whether to collect on a debt owed to the U.S. government is not a matter of discretion but is based on federal appropriations law principles.<sup>10</sup> Our review of a simple random sample of 50 SLR

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<sup>8</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

<sup>9</sup>31 C.F.R. § 901.1(a).

<sup>10</sup>*United States Department of Treasury Bureau of the Fiscal Service, Treatise on Federal Nontax Debt Collection Law* at Part I:3 (July 2014).



benefit recipients found SLR debts that went unidentified and uncollected. Specifically, of the 50 SLR benefit recipients in our sample, GAO did not identify and take action to collect unpaid SLR debts owed to the agency by 29 of the benefit recipients.

The following case illustrates an unidentified and uncollected SLR debt owed to the agency.

A benefit recipient received SLR benefits from GAO totaling \$14,559 (\$5,934 in 2009, \$5,525 in 2010, and \$3,100 in 2011) in exchange for a service commitment, ending in September 2014. The benefit recipient left GAO to take a job at another federal agency in December 2011. HCO was unaware of the benefit recipient's SLR debt. As a result of our inquiry, HCO took steps to establish the bill for collection.

The total debt amount owed by the 29 benefit recipients ranged from \$2,650 to \$15,975. Once we alerted GAO to this oversight, it took immediate steps to establish bills for these benefit recipients. We found that about 10 to more than 62 months elapsed between a benefit recipient's separation date and the date GAO initiated debt collection efforts in response to our audit.

Based on our sample results, OIG estimates that GAO did not take action to collect outstanding SLR debts for 58 percent of the 161 benefit recipients who did not fulfill their student loan repayment service agreements prior to their separation from GAO.<sup>11</sup> We estimate the total dollars uncollected to be \$874,000.<sup>12</sup>

Without maintaining essential information on separating benefit recipients, GAO cannot reasonably assure that it consistently identifies and resolves SLR debts owed the agency.

### **Clearance Procedures Were Ineffective in Identifying and Resolving Student Loan Repayment Debts Prior to Employee Separation**

Internal control serves as a defense in preventing and detecting, among other things, noncompliance with provisions of laws and regulations. *Standards for Internal Control in the Federal Government* require that internal control be designed to provide reasonable assurance of compliance with laws and regulations.<sup>13</sup> The internal control standards also note that management is responsible for developing detailed policies, procedures, and practices to fit agency operations and to ensure they are built into, and an integral part of, operations.

#### *Separation Notifications Were Not Received or Maintained*

GAO Order 2300.3, *Exit Clearance Procedures For Personnel Separating From GAO*, prescribes responsibilities and procedures for the clearance of all outstanding property and financial indebtedness to GAO prior to an employee's separation or retirement from GAO. The order requires human capital consultants assigned to the separating employee's respective team or unit to promptly notify designated clearance coordinators that the

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<sup>11</sup>The associated 95 percent confidence interval for the 58 percent is between 46.53 and 69.47. Because we selected a simple random sample of separated SLR benefit recipients for review who failed to fulfill their student loan repayment service agreement(s), the results from our analysis can be generalized to all 161 separated SLR benefit recipients.

<sup>12</sup>The associated 95 percent confidence interval for the cost estimate is between \$700,910, and \$1,046,470.

<sup>13</sup>[GAO/AIMD-00-21.3.1](#).

employee is separating. In turn, designated clearance coordinators are required to determine whether the employee has any indebtedness and take appropriate steps to collect owed debts.

We requested all notifications to the HCO's-designated clearance coordinator for the student loan repayment program (i.e., the program manager) for the 50 SLR benefit recipients in our sample. The program manager noted that she either did not receive or generally did not maintain such documentation. While GAO's exit clearance order requires human capital consultants to notify designated clearance coordinators that an employee is separating, HCO's Director, Human Capital Consulting Center<sup>14</sup> stated that this responsibility was reassigned in early 2012 from the consultants to the Director of HCO's Strategy, Policy, and Internal Operations Center.<sup>15</sup> However, the exit clearance order in effect at the time of our audit was not updated, reissued, or superseded to document any reassignment of the responsibility. Consequently, it is unclear where responsibility lies for the notification of separations.

The following case illustrates the outcome of the SLR debt collection process when the HCO-designated clearance coordinator did not receive a formal notification that an SLR benefit recipient was separating from GAO.

A benefit recipient was approved for SLR benefits from GAO totaling \$17,459 (\$8,934 in 2009 and \$8,525 in 2010). In return for loan repayment benefits, the benefit recipient signed two service agreements, one in 2009 and the other in 2010. The benefit recipient resigned from GAO in 2011, prior to fulfilling the service period required under either agreement. Although HCO initially took action to bill the separating benefit recipient, the HCO staff person responsible for the action told us that the benefit recipient had expressed an intention to stay with GAO. As a result, when no separation notification was received, the responsible HCO staff person assumed the benefit recipient remained with GAO and erroneously cancelled the established SLR debt four weeks after the benefit recipient resigned.

*Separation Checklists Were Completed by Most Indebted SLR Benefit Recipients, but Debts Went Unidentified*

In addition to separation notifications, the exit clearance order requires separating employees to obtain clearance from various designated CAO units, including HCO, using GAO Form 645, the *Separation Checklist*. GAO used the "Required Items" section of the checklist to document that separating employees have returned GAO property assigned to them. Separating employees must obtain signatures of responsible officials (e.g., Facilities and Property Management, Office of Security, and Records Management) on the checklist verifying that all GAO-issued property was turned over to GAO before employment separation. The "Actions That Should Be Completed" section of the checklist addresses indebtedness, among other things. This section does not require signatures of responsible officials, but instructs employees, before exiting, to repay or arrange to repay all indebtedness owed to GAO, if any, for such things as SLR debts. (See appendix II for a

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<sup>14</sup>The Human Capital Consulting Center handles most team/office-specific personnel actions processing, classification issues, and recruiting issues.

<sup>15</sup>The Strategy, Policy, and Internal Operations Center directly supports the executive leadership of HCO and is responsible for the internal administrative functions of HCO.

copy of the form). According to the exit clearance order, HCO is required to retain the completed checklist.

We found completed separation forms were not always effective in ensuring that indebted SLR benefit recipients were identified and their debts resolved prior to separation. Specifically, we found that separation checklists were completed by 17 of 24 individual employees but their SLR debts went unidentified. As a result, this control did not assure SLR debts were identified and resolved.

Without effective exit procedures, GAO has neither a complete picture of the SLR benefit recipients leaving the agency, nor an accurate idea of the SLR amounts owed.

### Clearly Defined Responsibilities and Comprehensive Procedures for Initiating and Carrying Out the SLR Debt Collection Process Have Not Been Developed

#### **SLR Debt Collection Roles and Responsibilities are Not Clearly Defined**

GAO's debt collection policy<sup>16</sup> assigns high-level roles and responsibilities for debt collection, but has left important details unclear. GAO's debt collection policy delegates authority to the CHCO or the CAO, as applicable, or their designee, including activities to initiate and carry out the debt collection process on behalf of GAO, using administrative offset procedures and any other action necessary to promptly and effectively collect debts owed. In addition, GAO's exit clearance procedures give individuals within both CAO and HCO units responsibility for ensuring that salary offset is taken if a CAO unit is unable to resolve an indebtedness issue directly with an employee prior to separation from GAO.

With these debt collection responsibilities shared between CAO and HCO units, it is unclear which GAO unit(s) is responsible and accountable for initiating bills for SLR debts and monitoring their collection. According to GAO officials responsible for GAO's accounting and financial management functions, HCO is responsible for managing the agency's SLR debts, from their establishment to collection. However, HCO officials responsible for administering GAO's SLR program stated that financial management staff are responsible for monitoring established SLR debts and tracking collections until the debts are resolved. Without clearly defined and assigned roles and responsibility for SLR debt collection and monitoring activities, GAO is hindered in its efforts to ensure that SLR debts are collected.

#### **Procedures for Initiating and Carrying Out the SLR Debt Collection Process Have Not Yet Been Developed**

Internal control activities include documented policies, procedures, and other mechanisms that help ensure that management directives, such as a requirement to identify and collect SLR debts from separating SLR benefit recipients who fail to complete their service agreements, are carried out. As discussed, GAO's debt collection policy authorizes the CHCO or the CAO to conduct certain debt collection activities on behalf of the agency. However, GAO has not yet developed procedures or guidance to govern how the agency is to initiate and carry out its collection process for SLR debts beyond the general guidance provided in the debt collection policy. In addition, no procedural guidance exists as to how

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<sup>16</sup>GAO Order 0254.1, *Debt Collection* (October 2, 2014). This order superseded GAO Order 0254.1, *Debt Collection*, dated September 22, 2006, to reflect agency restructuring, and corrected minor typographical errors throughout the order.

established SLR debts should be monitored throughout the collection process to ensure proper and timely repayment. Without such guidance or procedures, GAO lacks assurances that the agency collects all SLR debts owed to it.

Our review of the remaining 21 of 50 SLR benefit recipients sampled found that GAO identified and took actions to collect on SLR debts owed to the agency, totaling about \$193,000. However, we found that the total amount of SLR debt owed by some of the SLR benefit recipients was not collected for correct amounts.

### **Some SLR Debts Were Established but Not Collected for Correct Amounts**

During our audit, GAO officials underwent efforts to substantiate that SLR debts for the remaining 21 benefit recipients in our sample were collected. Generally GAO was unable to produce sufficient evidence from GAO's financial management system to support that it was reimbursed or recovered all debts owed to the agency.

Because GAO could not produce sufficient evidence about the SLR debt collection status for each of the 21 benefit recipients in our sample, we requested the collection status information from NFC. NFC provided debtor-account receivable records, collection and adjustment records, and bill records. Based on our review of these records and through discussions with NFC officials, we determined the collection status of the 21 benefit recipients in our sample. Specifically, we found

- SLR debts owed by 13 benefit recipients were collected for the total amount owed. For example, a SLR benefit recipient received student loan repayment benefits totaling \$9,034 (\$5,934 in 2009 and \$3,100 in 2011), but resigned from GAO in March 2012. Information we obtained from NFC showed the SLR benefit recipient repaid the full amount (\$9,034) of the loan repayment benefits provided, as of January 2015.
- SLR debt owed by 1 benefit recipient was established for more than the amount owed. Specifically, a SLR benefit recipient was approved for student loan repayment benefits totaling \$16,984 (\$5,525 in 2008, \$5,934 in 2009, and \$5,525 in 2010). The benefit recipient resigned from GAO in July 2011 prior to completing the 3-year service agreements. In August 2011, the benefit recipient's SLR debt was incorrectly established. Information we obtained from NFC showed the benefit recipient's bill amount was overstated. In October 2015, NFC reversed the debt established in 2011, resulting in a refund of more than \$3,800 to the separated SLR benefit recipient.
- SLR debts owed by 4 benefit recipients were established for less than the amount owed. For example, a SLR benefit recipient was approved for student loan repayment benefits totaling \$10,418 (\$4,893 in 2009 and \$5,525 in 2010). The benefit recipient resigned from GAO in June 2012 prior to completing the 3-year service agreements. Information we obtained from NFC in December 2015 showed the debt was incorrectly established and the benefit recipient's bill was understated by \$3,193. In January 2016, a bill was established for the understatement.

- SLR debt owed by 1 benefit recipient was being collected through the Treasury Offset Program.<sup>17</sup> In June 2015, a GAO financial management staff person told us that the debt was collected in full. However, in August 2015, an NFC official responsible for debt management services confirmed that payments were being collected through the Treasury Offset Program.
- SLR debts owed by 2 benefit recipients were being paid in installments. The SLR benefit recipient transferred to another federal agency in May 2012. The SLR manager was unaware of the installment payments before our inquiry.

*Standards for Internal Control in the Federal Government* require transactions to be promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management should design control activities so that all transactions are completely and accurately recorded.

Without clearly defined responsibilities and comprehensive procedures for initiating and carrying out the SLR debt collection process, GAO is hindered in its efforts to ensure that SLR debts are collected.

### **GAO Actions Taken**

During our review, GAO completed an internal control review of SLR debt collections. Overall, GAO found that two standards of internal control (control activities and monitoring) were not in place. GAO found control activities should be designed to ensure that (1) transactions are processed accurately; (2) the data is valid and complete; and (3) appropriate documentation is available. In addition, GAO found that periodic reviews, reconciliation and/or comparison of data should be included as part of the regular monitoring and oversight of the indebtedness part of the SLR program. Specifically, GAO recommended that HCO should

- complete a thorough review of each employee's SLR program record to confirm payments and effect billings for any balances;
- develop a tool or report to monitor the status of SLR program indebtedness;
- develop, finalize, and implement SLR program debt establishment and collection standard operating procedures, which would include monitoring and oversight; and
- develop, in collaboration with the financial management office, a monthly or quarterly reconciliation of SLR program debt owed and paid, and report to the CAO/CFO and the Controller on a quarterly basis.

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<sup>17</sup>Fiscal Service, a bureau of the U.S. Department of the Treasury, serves as the government's central debt collection agency, maintaining the government's delinquent debts. One of the ways used by Fiscal Service to collect delinquent debt is the Treasury Offset Program or TOP. Under TOP, Fiscal Service matches a database of delinquent debtors against payments issued by Treasury. With a match, recipients of federal payments who also owe delinquent debts have their payment withheld or reduced to satisfy the debt.

If effectively implemented, OIG believes the recommended control activities will help ensure that GAO has effective controls over SLR debt collection. However, we believe additional actions are needed to improve controls over SLR debt collections.

## **Conclusion**

Through its SLR program, GAO provides millions of dollars in student loan repayment benefits to its employees in exchange for a 3-year service agreement. Given the high cost of the SLR program, effective controls are essential to ensure that GAO collects SLR program debt owed by benefit recipients with unfulfilled service agreements. GAO needs relevant, reliable, and timely information on whether separating SLR benefit recipients have completed their service agreements to ensure that the agency consistently identifies and promptly takes action to collect on SLR debts owed to the agency. GAO lacks effective exit clearance procedures to help ensure that the agency has a complete picture of the benefit recipients leaving the agency who have not fulfilled their SLR agreement. Although GAO has general procedures for initiating and carrying out the debt collection process, it has not yet clearly defined roles and responsibilities or developed or implemented comprehensive procedures to help ensure SLR debts are established for and reimbursed for correct amounts.

## **Recommendations for Executive Action**

To improve controls over SLR debt collections, we recommend that the Comptroller General direct the Chief Human Capital Officer, in collaboration with the Controller, to take the following four actions:

1. Establish a method to maintain relevant, reliable, and timely information relating to (a) whether separating SLR benefit recipients completed all current service agreements and (b) determining the total amount of SLR debts subject to repayment by benefit recipients.
2. Update and reissue the existing exit clearance policy to clearly document responsibility for notification to the SLR program designated clearance coordinator of separating employees.
3. Clearly establish and document roles and responsibilities for initiating bills to collect SLR debts and monitoring their collection.
4. Establish, document, and implement SLR debt collection procedures to address how to (a) initiate and carry out the SLR debt collection process and (b) accurately establish SLR debts and effectively monitor the debt collection status.

## **Agency Comments and Our Evaluation**

The Inspector General provided GAO with a draft of this report for review and comment. In its written comments, reprinted in appendix III, GAO agreed with our recommendations and has taken or initiated efforts to address them.

We believe the actions outlined in GAO's response to our report are a good first step toward improving controls over SLR debt collections, but do not agree with GAO that they are complete or that they fully address our recommendations.

According to GAO, the centralized program file is intended to serve as an internal control to maintain relevant, reliable, and timely information on current service agreements and monitor SLR debt. As we state in our report, GAO did not maintain essential information to identify SLR debt. As a result, GAO was unable to provide us with complete and reliable status information for the program or for those individuals sampled during our audit. GAO's establishment of the file may help GAO identify and track SLR debtors, and to maintain relevant information on separating SLR benefit recipients by facilitating supervision of SLR debt collection activities. However, our review of the file at various intervals, including prior to and following our exit meeting with GAO, found that the file has not yet matured to the level to be considered "fully implemented." For example, key data fields in the file were incomplete, misleading, or contained errors, all of which will require additional effort and would need to be addressed before the file would be considered fully implemented or the data contained reliable.

Other key actions GAO noted in its response were the updates and enhancements GAO has made to the SLR program Standard Operating Procedures (SOP). Our review of the SOP found that similar to the centralized program file, the SOP does not fully reflect comprehensive debt collection activities intended to promote consistency and quality assurance in how the agency initiates and carries out its collection process for SLR debts. For example, the procedures do not describe detailed steps regarding how established SLR debts should be initiated and monitored throughout the collection process to ensure proper and timely repayment. Additionally, the SOP does not describe steps for quality control, policies applicable to this procedure, or what will happen if procedures are not followed. As a result, GAO staff may not have a clear understanding of who, what, when, where, and why specific actions and tasks are performed regarding SLR debt. Given the lack of clarity among GAO staff regarding their roles and responsibilities in support of SLR debt collection that we noted during our audit, we believe further clarifications are needed by GAO.



## Appendix I: Objective, Scope, and Methodology

This report addresses the extent to which GAO identifies and collects student loan repayment debts from former employees who do not fulfill their 3-year service agreements. To accomplish our objective, we identified and reviewed applicable laws, regulations, and GAO policies, procedures, and guidance related to (1) identifying student loan repayment (SLR) debts and (2) initiating and carrying out the student loan repayment debt collection process. We interviewed Human Capital Office (HCO) managers and staff who administer GAO's SLR program and others who provided support services (e.g., Chief Human Capital Officer, SLR Program Manager, and financial management staff) to obtain a better understanding of their roles and responsibilities regarding SLR debt management.

We obtained and analyzed separation data provided by GAO's Chief Administrative Office for all SLR benefit recipients<sup>18</sup> who received student loan repayment benefits from fiscal years 2009 through 2014, and separated from GAO.<sup>19</sup> This separation data file included

- the names of separated SLR benefit recipients,
- separation effective dates,
- reasons for separation,
- years loan repayment benefit payments were received, and
- annual and total SLR benefit amounts received.

Based on our analysis of the separation data, we identified 213 SLR benefit recipients who received SLR benefits from fiscal years 2009 through 2014, and separated from GAO. From the 213 recipients, we identified 161 SLR benefit recipients, whose separation from GAO occurred within one to three years after receiving SLR benefits, potentially triggering a SLR debt owed to GAO. All 161 SLR benefit recipients were included in our sampling population. We then selected a simple random sample of 50 (of the 161) separated SLR benefit recipients to assess GAO's controls over SLR debt. We calculated the sample size of 50 separated SLR benefit recipients assuming a hypergeometric probability distribution<sup>20</sup> for a proportion estimate, a tolerable error rate of 5 percent, and a 95 percent confidence level. In some cases, the same SLR benefit recipient received benefits in multiple fiscal years. These individuals were considered (by the program and for sampling purposes) to be separate recipients each year that they received benefits. So, in our sample of 50 recipients from a 5-year period, there were 43 discrete individuals who received SLR benefits.

Because HCO did not maintain comprehensive information for each of the 50 separated SLR benefit recipients, we collected relevant information on each separated benefit recipient

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<sup>18</sup>A SLR benefit recipient is an individual who received a benefit within a fiscal year. An individual GAO employee who separated may have received SLR benefits in multiple fiscal years under separate service agreements.

<sup>19</sup>The separation data file excluded employees who separated from GAO because of death or retirement.

<sup>20</sup>In probability theory and statistics, the hypergeometric distribution is a discrete probability distribution that describes the probability of successes in draws, without replacement, from a finite population, wherein each draw is either a success or a failure. The hypergeometric distribution is used to calculate probabilities when sampling without replacement and is commonly used with simple random samples drawn from small populations. The hypergeometric distribution is methodologically appropriate for use with the statistical sample of student loan payments and student loan separations, both in estimating the required sample size and calculating the sampling error associated with the estimates after the data have been collected.

to determine whether the separation triggered a SLR debt, and if so, the total SLR amount that GAO needed to recover from the employee. For each separated benefit recipient in our sample, we obtained and analyzed the following hardcopy documents:

- signed SLR service agreements to determine the required 3-year service agreement period, corresponding service completion dates, and the extent to which the employee completed the service agreements;
- personnel separation actions to determine whether the employee separated voluntarily, or separated involuntarily for misconduct, unacceptable performance, or a negative suitability determination; and
- NFC Special Payroll Processing System Reports for fiscal years 2009 through 2014 to determine the total amount of SLR benefits paid on behalf of the employees.

We determined that all 50 separated benefit recipients did not fulfill their SLR service agreements and were required to reimburse GAO for all SLR benefits received. We determined the payment status of each debt.<sup>21</sup>

We used GAO's *Standards for Internal Control in the Federal Government*, GAO's student loan repayment policy and procedures, exit clearance procedures, and debt collection policy and procedures, and federal laws and regulations governing the SLR program and debt collection to assess GAO's controls over SLR debt collections. In addition, we obtained and analyzed NFC Special Payroll Processing System and Administrative Billings and Collections Inquiry System information for all SLR debts that GAO identified and took action to collect. GAO uses the Special Payroll Processing System to process and request manual payments and adjustments, such as SLR. The Administrative Billings and Collections System provides an automatic method for billing and collecting debts from federal employees having outstanding debts with the government. The system records all collections through an automated system until the debt is satisfied.

To assess the completeness of the attrition data, we interviewed the CAO staff responsible for maintaining and updating the GAO separation file and obtained documentation about the steps taken by CAO to ensure the quality of the attrition data. We performed electronic testing of select attrition data elements to check for: missing data—either missing records or missing values in key data elements; duplicate records; invalid or duplicate unique identifiers; dates outside of valid time periods; values in key data elements outside a designated range; and total dollar value of benefits credited to employees at the time of a loan payment to the holders of the student loans, before deducting any employee tax withholdings. To assess the accuracy of reasons for separation, separation dates, and total amounts of the employees' SLR obligations as a result of separations, we traced the related information for the 50 SLR benefit recipients in our sample to related source documents. The results of the accuracy testing found no transactions with accuracy errors, therefore, we are able to conclude at the 95 percent confidence level that no more than 5 percent of the SLR benefit recipients in the sample frame contain accuracy errors. We determined that data was sufficiently reliable for the purposes of this report.


We conducted this performance audit from January 2015 to March 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan

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<sup>21</sup>Four of our sample of 50 benefit recipients also received SLR benefits in fiscal year 2008. The total amount of SLR benefits paid on their behalf includes their fiscal year 2008 SLR benefits.

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 objective.

## Appendix II: GAO Separation Checklist (GAO Form 645)

United States Government Accountability Office	
	<h1 style="margin: 0;">Separation Checklist</h1>
<b>1. Name</b>	<b>2. Team/Unit</b>
<b>3. Include reason for separation:</b> (i.e., retirement, resignation, or transfer to another federal agency)	<b>4. Date</b>
<p><b>Exiting Employees and Contract Staff</b> should complete the applicable following tasks prior to separating from GAO. To complete exiting requirements, headquarters employees and contract staff should work with the Records and Privacy unit and report to the Office of Security and the office of Facilities/Property Management. Field office employees and contract staff should report to their exit liaison (usually the Administrative Officer). You can also refer to the related order, <a href="#">Exit Clearance Procedures for Personnel Separating 2300.3</a> See page 2 for additional information. List missing items in the comment box.</p>	
<b>REQUIRED ITEMS</b> (Signature required)	<b>Team Designee or Administrative Officer</b>
<b>2 WEEKS PRIOR TO EXITING</b>	
<p><b>1. RECORDS MANAGEMENT</b> A member of Records and Privacy unit should contact you to set up a time to discuss your records management responsibilities. <a href="mailto:Records@gao.gov">Records@gao.gov</a> (Please see note under "DM/ERMS Files, Electronic Records, and Physical Records" on page 2 of this form).</p>	
<p><b>2. EXIT QUESTIONNAIRE</b> All exiting GAO employees are requested to complete an <a href="#">Exit Questionnaire</a>. If you have any questions please send an E-mail to <a href="mailto:Exitclearance@gao.gov">Exitclearance@gao.gov</a>.</p>	
<b>DAY OF EXITING</b>	
<p><b>3. SECURITY</b> If in headquarters, you should report to Office of Security, room 1137, between the hours of 8 a.m. and 4:30 p.m. If you are in a Field Office, please report to your exit liaison (usually the Administrative Officer). Please bring any of the following that you have to turn in: <a href="#">Office of Security</a></p> <p> <input type="checkbox"/> GAO Badge and other credentials                    <input type="checkbox"/> Government Issued badges                    <input type="checkbox"/> Parking passes  <input type="checkbox"/> <a href="#">Security clearance statement</a>                    <input type="checkbox"/> Proximity cards             </p>	
<p><b>4. PROPERTY</b> If in headquarters, you should return the following GAO property to Facilities and Property Management, <b>room 1818, between 8:00 am and 4:00 p.m.</b> If in a field office, please turn in these items to your exit liaison (usually the Administrative Officer)</p>	
<b>Action Items for Facilities and Property Management or Field Office Administrative Officer (FPM).</b> A receipt will be provided to the employee for all accountable items received. (Signature required)	<b>FPM Designee or Administrative Officer</b>
<p>– return counseling, career development, and training materials borrowed from HCO's Counseling Services;</p> <p>– return all library reference books and publications borrowed from GAO's Library, or from the relevant team or unit library;</p> <p>– turn in GovTrip Receipt Checklist for your document(s) and all applicable receipts;</p> <p>– complete GAO Form <a href="#">581W</a> to withdraw from GAO's transit benefits program;</p> <p>– other items</p> <p> <input type="checkbox"/> Return purchase card (if one has been issued)                    <input type="checkbox"/> Return travel card (if one has been issued)  <input type="checkbox"/> Return any GAO issued accountable property such as a calling card                    <input type="checkbox"/> Office key  <input type="checkbox"/> Return BlackBerry, # _____                    <input type="checkbox"/> Return Cell phone, # _____  <input type="checkbox"/> Return Laptop, # _____ ; case and accessories                    <input type="checkbox"/> SecurID token  <input type="checkbox"/> Return special loaner computer, # _____ , equipment or software             </p> <p>Computer towers, security cable and keys should remain at the workstation location with remainder of computer equipment</p>	
OPR:HCO	Page 1
GAO Form 645 (8/14) (Combination of GAO Forms 654F & 645H which are now obsolete)	

Employees and contract staff should address the applicable following actions prior to exiting GAO. Once you have completed all items, you must hand in this checklist to Facilities and Property Management in Room 1818. Field office employees and contract staff should completed this actions and must return the form to their exit liaison (usually the Administrative Officer).

**ACTIONS THAT SHOULD BE COMPLETED (EMPLOYEES AND CONTRACTORS, if applicable)**

1. **INDEBTEDNESS.** Before exiting, repay or arrange to repay all indebtedness owed to GAO, if any, for travel advances, health benefits, advance leave, recruitment bonuses, student loan repayment benefits, relocation expenses, training costs incurred prior to completion of agreements, overpaid GovTrip documents, and unearned transit benefits. All actions must be completed satisfactorily and documented via the Separation Checklist (Form 645) before GAO releases the employees' final paycheck and lump sum annual leave payment, if any. Contract staff must also document relevant sections of the Form 645 have been completed or payment of invoices may be delayed.

2. **FINANCIAL DISCLOSURE.** If, as a GAO employee, you have previously filed a Senate Public Financial Disclosure Report, federal law requires that you also file a Termination Report at the time of separation or within 30 days thereafter. If completed on the date of separation, you may deliver the Report to the financial disclosure box in the General Counsel's suite, Room 7165. If completed after the date of separation, please deliver it to the Secretary of the Senate at the address on the Report. In either case, you must provide a copy of your Termination Report to our team or unit and your Termination Report cannot be dated before the date of your separation.

3. **DM/ERMS FILES, ELECTRONIC RECORDS, and PHYSICAL RECORDS.** Turn in all GAO official records, including classified documents; give full access rights to all electronically stored documents, including completed work and work in process; and give any passwords for documents, datasets, databases, and peripheral devices to your manager. If you have a shred bin, email [RECORDS@GAO.GOV](mailto:RECORDS@GAO.GOV) to have the shred bin retrieved.

4. **REFERENCE MATERIALS.** If GAO purchased library or team items for you which are stored in your office (per the library's online catalog), either return the item(s) to your team's librarian or pass it (them) to another staff member. When the departing staffer passes these materials on to other staffer(s), notify your team librarian and provide the name of the new holder, their office number, and telephone number.

**RECOMMENDED ACTIONS (EMPLOYEES AND CONTRACTORS, if applicable)**

1. **FORWARDING INFORMATION.** Update contact information is recorded in My Locator. To access select Start > Web Applications > My Locator.

2. **BENEFITS.** Visit the benefits section under Human Capital Topics on the Human Capital Website by going to the [Managing Your Benefits](#) website.

3. **MAILBOX.** Remove the contents from your mailbox and inform your Shared Services Center so the mailbox can be removed. Send a "change of mailing address" or removal notice to each mailing list from which you currently receive mail. (HQ only)

4. **VOICE and EMAIL ACCOUNTS** Change voice and E-mail messages to reflect that you are separating from GAO. The voice mailbox will remain active for three (3) working days.

This form documents that GAO has received the equipment listed above

I have received my separation package from HCO

I have completed all required actions.

Signature: \_\_\_\_\_ Date of Separation: \_\_\_\_\_

Comments:

Note: GAO Separation Checklist in effect at the time of our audit.

## Appendix III: Comments from the U.S. Government Accountability Office



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

### Memorandum

**Date:** February 26, 2016  
**To:** Inspector General – Adam Trzeciak  
**From:** Chief Human Capital Officer – William White *William White*  
**Subject:** Draft Report on GAO's Student Loan Repayment Program (OIG-16-1)

Thank you for the opportunity to review and comment on your draft report on GAO's Student Loan Repayment (SLR) program. The SLR program is an important and effective retention tool in ensuring the agency has the expertise and talent required to fulfill its mission. From 2009 to 2014, GAO determined that attrition rates for SLR program recipients are consistently lower than for non-recipients. In fact, the five year cumulative attrition rates (excluding retirements/deaths) were over 4 percent lower for these student loan repayment program recipients than for non-recipients.

In those instances when a GAO SLR program recipient leaves the agency prior to fulfilling the terms of his/her service agreement, we are committed to collecting the full amount of debt owed to the agency in an accurate and timely manner. We recognize that some inconsistencies in our exit clearance process resulted in a less than full accounting for debt owed to GAO.

As a result, our Human Capital and Financial Management Offices worked together to identify the entire universe of former staff who separated from GAO and owed a debt to the agency because they had not completely satisfied the terms of their three-year service agreements. We have already initiated billing collection actions to recover \$639,934 from all 89 individuals for fiscal years 2009 through 2014.

Moreover, from fiscal year 2015 to present, we are current with identifying SLR program recipients who did not fulfill the three-year service agreement prior to separation and subsequently establishing bills and/or collecting payments in a timely manner in accordance with GAO's debt collection procedures.

We generally agree with the issues identified by OIG and took immediate corrective action to clarify roles and responsibilities for program administration. In addition, we

strengthened our Standard Operating Procedures (SOPs) to ensure effective oversight of GAO's SLR program and have completed corrective actions to appropriately address each of OIG's recommendations including:

- Establishing and maintaining a centralized SLR program file in the agency's Document Management system. This file includes all separated SLR program recipients who did not complete their three-year service agreements prior to separation. Comprehensive information on bill request amounts, bill request dates, and National Finance Center bill amounts/dates/bill numbers are recorded for these individuals and is accessible by both GAO's Human Capital Office and Financial Management and Business Operations, which meet on a monthly basis to track and monitor SLR program debt. The centralized file serves as an internal control to maintain relevant, reliable, and timely information on current service agreements and monitor SLR program debts subject to repayment by separated benefit recipients.
- Updating the SLR program SOP to clearly define roles and responsibilities associated with monitoring exit notices and initiating indebtedness processes. Multiple checkpoints have been built into the process to ensure exit notices are sent and reviewed timely relative to any potential indebtedness obligations. These checkpoints provide for sound internal control over the SLR program and will be further reinforced when the Separation Checklist (GAO Form 645) is updated to require separating employees to obtain indebtedness clearance/approval from the Human Capital Office prior to separating from GAO.
- Updating the SLR program SOP to clearly define roles and responsibilities for all program stakeholders at each stage in the SLR program process. This includes specific instructions and guidance for initiating bills to document, monitor, and collect outstanding SLR program debts.
- Enhancing documentation and SLR program debt collection procedures through the updated SLR program SOP. Specifically, we have identified and documented detailed roles and responsibilities for the SLR program Program Manager and Indebtedness Coordinator to accurately establish and monitor SLR program debt, as well as to serve as quality assurance cross checks for effective and efficient program oversight.

We are confident that the corrective actions taken fully address the recommendations identified by OIG and provide strong internal controls for this critical GAO program that helps the agency retain high-performing employees.



cc: Karl Maschino, Chief Administrative Officer/Chief Financial Officer  
William Anderson, Controller and Deputy Chief Financial Officer  
Paul Johnson, Deputy Chief Administrative Officer  
Renee Caputo, Deputy Human Capital Officer  
Adebiyi Adesina, FMBO  
Evelyn Logue, OIG

#### **Appendix IV: Major Contributors to This Report**

Key contributors to this report were Sandra Burrell. Legal assistance was provided by Cynthia Hogue. Technical assistance was provided by Carl Barden, Melanie Papasian Fallow, Minette Richardson, and Cynthia Taylor.

## **Appendix V: Report Distribution**

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