

# Office of Inspector General

**Semiannual Report to Congress**

**April 1, 2020 – September 30, 2020**



**Appalachian  
Regional  
Commission**

**Office of Inspector General**



## Office of the Federal Co-Chairman

November 25, 2020

This letter transmits the Appalachian Regional Commission's Inspector General's Semiannual Report to Congress for the period April 1, 2020, through September 30, 2020. As required by section 5(b) of the Inspector General Act of 1978, as amended, we are also submitting statistical tables as an attachment to this letter. We do not have any information to report under IG Act section 5(b)(4) or (5).

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Thomas", with a long, sweeping underline.

Tim Thomas  
Federal Co-Chairman

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Appalachian  
Regional  
Commission

## Office of Inspector General

October 30, 2020

Commissioners:

Attached is the Semiannual Report summarizing the activities of the Office of Inspector General for the period April 1, 2020 to September 30, 2020.

During this reporting period our office issued fifteen reports that included seven recommendations. The Commission has completed final action on all recommendations issued in prior reporting periods and is in the process of deciding a course of action for the seven new recommendations.

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

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

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

Philip M. Heneghan  
Inspector General

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# Appalachian Regional Commission

## Inspector General Semiannual Report

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# Appalachian Regional Commission

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# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 1: Reporting Requirements Index

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

# Appalachian Regional Commission

## Inspector General Semiannual Report

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### Office of Inspector General

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

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### Semiannual Report Requirements

The IG Act requires each Inspector General to prepare a report twice a year that summarizes the activities of the office. This Semiannual Report covers the period from April 1, 2020, through September 30, 2020. The 23 requirements shown in table 1 are specified in the IG Act and must be included in the report.

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

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

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### Inspector General Reports Issued During This Period

The Inspector General issued 15 audit reports during this reporting period. We made a total of seven recommendations in two of the reports. All 15 of the reports were audits of grant awards. The primary objectives of grant award audits were to determine whether: (1) Program funds were managed in accordance with Commission and Federal grant requirements; (2) Grant funds were expended as provided for in the approved grant budget; (3) Internal grant guidelines, including program (internal) controls, were appropriate and operating effectively; (4) Accounting and reporting requirements were implemented in accordance with generally accepted accounting principles (or other applicable accounting and reporting requirements); (5) The performance measures were met or likely to be met; and (6) Matching requirements of the grant were satisfied.

A listing of each report issued during this reporting period, by subject matter, is provided in table 2.

# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 2: Reports by Subject Matter

Reports by Subject Matter				
Subject Matter	Report Number	Report Title	Date Issued	Number of Recommendations
Grant Award	20-08	<i>Audit of City of Pikeville, Kentucky Award</i>	04/06/20	0
Grant Award	20-09	<i>Audit of Roy Collier Community Center Award</i>	04/06/20	0
Grant Award	20-10	<i>Audit of Ohio University Innovation Center Grant</i>	04/30/20	0
Grant Award	20-11	<i>Audit of Innovation Works, Inc. Grant</i>	04/30/20	0
Grant Award	20-12	<i>Audit of Northern Tier Regional and Development Commission Grant</i>	05/07/20	1
Grant Award	20-13	<i>Audit of Northern Tier Regional and Development Commission Grant</i>	05/07/20	0
Grant Award	20-14	<i>Audit of Federation of Appalachian Housing Enterprise, Inc.</i>	05/08/20	0
Grant Award	20-15	<i>Audit of City of Welch, WV</i>	07/06/20	0
Grant Award	20-16	<i>Audit of Southern Tier Central Regional Planning and Development Board</i>	07/06/20	0
Grant Award	20-17	<i>Audit of Perry County Sanitation District No.</i>	07/30/20	0
Grant Award	20-18	<i>Audit of Georgia Northwestern Technical College</i>	07/31/20	0
Grant Award	20-19	<i>Audit of City of Gary, WV</i>	08/19/20	0
Grant Award	20-20	<i>Audit of Wise County Industrial Development Authority</i>	08/28/20	6
Grant Award	20-21	<i>Audit of Hocking College Appalachia RISES Program</i>	09/28/20	0
Grant Award	20-22	<i>Audit of Gaffney City Park and Amphitheater</i>	09/28/20	0
<b>Total recommendations issued during this reporting period</b>				<b>7</b>

The summary information for the reports is provided below.



# Appalachian Regional Commission

## Inspector General Semiannual Report

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### **Grant Award – City of Pikeville, Kentucky 20-08**

The objective of the grant was to provide funding to construct the Broadband Technology Center to house the Kentucky Regional Telecommunications Installation and Maintenance Training program. The ARC expenditures of \$409,749 and the match of \$3,756,304 tested for the grant were properly supported and allowable. The grantee's administrative policies, procedures, and related internal controls were adequate to manage the funds provided under the ARC grant. The grantee's matching contribution exceeded the required match. The grantee had an adequate process in place for obtaining and recording performance data related the project.

### **Grant Award – Roy Collier Community Center 20-09**

The objective of the grant was to repurpose two areas of the Community Center to create the Dream Discovery Center with state-of-art technology and a hands-on children's science museum to support teacher training and school partnerships. The ARC expenditures of \$182,684 and the match of \$56,547 tested were properly supported and allowable. The Center exceeded its required match contributions by over \$8,000. The Center had an adequate process in place for obtaining and recording performance data related to the project.

### **Grant Award – Ohio University Innovation Center 20-10**

The grant award was to provide the funding to strengthen an Innovation Ecosystem in the Appalachian tri-state region (West Virginia, Kentucky and Ohio), leveraging existing Innovation Hubs and Emerging Gateways to replicate the capabilities of the award-winning models throughout the target region in Ohio. Overall, the grantee's administrative procedures were adequate to manage the grant funds received. Grant expenditures totaled \$3,246,430 including \$1,994,082 of ARC funding and \$1,252,348 of matching funds. The auditors found that the grantee had an adequate process in place for obtaining and recording data related to the goals of the grant. In addition, the records and reports indicated that the tasks required by the grant agreement were generally accomplished; however, the grantee did not meet the projected outcome of new jobs created. They believe a lack of access to the digital economy, and a lack of capital available to individual entrepreneurs, were challenges in creating new jobs.

### **Grant Award – Innovation Works, Inc. 20-11**

The grant was awarded to Innovation Works, Inc. for the Revitalization of Southwestern Pennsylvania Coal-Impacted Communities through Innovation and Entrepreneurship. Based on audit procedures performed, the auditor did not question any costs incurred. Total grant expenses were \$1,307,091, including \$429,027 in ARC funding and \$878,064 provided by local matching funds. The expenses tested were supported and considered reasonable. The auditors found that the grantee had an adequate process in place for obtaining and recording data related to the goals of the grant.

### **Grant Award – Northern Tier Regional and Development Commission 20-12**

The grant was awarded for the Northern Tier Partnership for Regional Economic Performance (PREP) Program. Major components of the PREP program include business development assistance and services, electronic commerce, the tourism industry, and business financing. The audit objectives were to determine whether the grantee's administrative procedures were

# Appalachian Regional Commission

## Inspector General Semiannual Report

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adequate to manage the grant funds reviewed. Total grant expenditures amounted to \$1,143,535 as a result of additional local matching expenditures. The expenses tested were supported and considered reasonable. Auditors found that the grantee had an adequate process in place for obtaining and recording data related to the goals of the grants, except for not reporting actual jobs created and jobs retained figures. In addition, the records and reports indicated that the tasks required by the grant agreement were accomplished. There was one recommendation on establishing processes and procedures to ensure that performance data submitted meets ARC guidance. The Commission has not made a management decision on how to implement the recommendation.

### **Grant Award – Northern Tier Regional Planning and Development Commission 20-13**

This grant was awarded to the Northern Tier Regional Planning and Development Commission for the Local Development Districts Administration Grant. The audit objectives were to determine whether the financial management, administrative procedures and related internal controls of the grantee were adequate to manage the grant funds received. The audit determined that the grantee's administrative procedures were adequate to manage the ARC grant funds. The expenses tested were supported and considered reasonable.

### **Grant Award – Federation of Appalachian Housing Enterprise, Inc. (FAHE) 20-14**

The purpose of the grant was to create three new community health and recovery facilities. These facilities were designed to improve opportunities for addiction recovery and health improvements in communities impacted by changes in the coal industry, and stimulate job creation by providing employment opportunities in the healthcare sector for residents of these communities. ARC awarded \$1,000,000 to FAHE and required a matching contribution of \$1,550,000 for an estimated project cost of \$2,550,000. FAHE has met or exceeded five of the seven performance measures and is on track to meet the other two performance measures.

### **Grant Award – City of Welch, WV 20-15**

The grant was awarded to the City of Welch, West Virginia for the McDowell Street and Riverside Drive Water Line Replacement project. The grant was being administered by the United State Department of Agriculture, Rural Development. The grant provided total funding of \$3,486,000 including \$1,500,000 in ARC funds and \$1,986,000 in non-ARC funds. The auditors found that the grantee had an adequate process in place for obtaining and recording data related to the goals of the grant. In addition, the records and reports indicated that the tasks required by the grant agreement were accomplished. The review of the *City of Welch Single Audit* report determined that this grant was a major program and had no findings.

### **Grant Award – Southern Tier Central Regional Planning and Development Board 20-16**

The grant was awarded to the Southern Tier Central Regional Planning and Development Board for the Local Development Districts Administrative Grant. The objective of this audit was to obtain an overall understanding of the grant activities, the accounting system, and operating procedures. The records and reports indicated that the tasks required by the grant agreement were accomplished.

# Appalachian Regional Commission

## Inspector General Semiannual Report

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### **Grant Award – Perry County, KY Sanitation District No. 1 20-17**

The purpose of the grant was to support Phase I of the Chavies Wastewater Collection System. The project was administered by the USDA. The grant provided total funding of \$680,000 including \$500,000 in ARC funds and \$180,000 in non-ARC funds. Auditors found that the grantee had adequate processes in place for obtaining and recording data related to the goals of the grant. In addition, the records and reports indicated that the tasks required by the grant were accomplished. The grantee was able to meet the projected outputs of Phase I of the Chavies Wastewater Collection System by providing new sewer service to 30 households and one elementary school through the construction of 11,245 linear feet of new sewer lines. The updated sewer service will reduce the risk that residents will be exposed to untreated wastewater.

### **Grant Award – Georgia Northwestern Technical College 20-18**

The purpose of the grant was to provide technical training for the automotive industry with a focus on residents of Chattooga and Murray counties. The grant provided a total of \$443,643 including \$310,550 in ARC funds and required a match of \$133,093 in non-ARC funds. The auditor found that the grantee had an adequate process in place for obtaining and recording data related to the goals of the grant. The grant program was designed to meet the needs of local automobile and other advanced manufacturing employers by providing technical training focused on repairing and maintaining die press equipment.

### **Grant Award – City of Gary, WV 20-19**

The purpose of the grant was to conduct an evaluation of the Gary wastewater system and treatment plant to assess the extent and location of sources of significant leakage and deteriorating conditions and to improve the city's wastewater system in the most efficient and cost-effective manner. The grant provided \$386,400 in ARC funds and required a match of \$96,600 in non-ARC funds for a total of \$483,000. The expenses tested were supported and considered reasonable. Auditors found that the grantee and the Local Development District had an adequate process in place for obtaining and recording data related to the goals of the grant.

### **Grant Award – Wise County Industrial Development Authority 20-20**

The objective of this grant was to provide ARC funding to support the Partnership for Opportunity and Workforce and Economic Revitalization (POWER) initiative. The Power initiative is an ARC and multi-agency effort to invest economic and workforce resources in regions and communities negatively impacted by changes in the coal economy. ARC provided \$2,220,000 in funding and initially identified \$880,000 (revised in January 2018 to \$1,233,750) in non-ARC matching funds. The auditor questioned about \$1.2 million of the \$1.3 million of claimed costs because the documented support for the expenditures was not adequate and many of the items of equipment and services paid for were not delivered. Also, there were serious weaknesses in the accounting and internal control systems that render the overall financial and project management systems presently inadequate for managing funds. The grant recipient did not have written policies and procedures that documented its accounting, procurement and internal control systems. In addition, the project was not being managed properly. Six recommendations were made, and \$1,216,477 of costs were questioned as unsupported. The Commission has not made management decisions on how to implement the recommendations.

# Appalachian Regional Commission

## Inspector General Semiannual Report

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### Grant Award – Hocking College Appalachia RISES Program 20-21

This grant to Hocking College was designed to support the Appalachia Revitalizing an Industry-ready Skilling Ecosystem for Sustainability (RISES) program. ARC provided \$1,422,965 in funds and required a match of \$672,000 in non-ARC funds. The grantee experienced delays related to hiring instructors, obtaining state approvals, renovating facilities, and obtaining the necessary equipment.

### Grant Award – Gaffney City Park and Amphitheater 20-22

The grant award to the City of Gaffney was to construct a 3.5-acre recreational city park and amphitheater on the site of a former mill village near downtown Gaffney to increase tourism-based economic development. ARC provided \$350,000 in ARC funds and required a match of \$1,016,171 of non-ARC funds. The City Administrator provided a listing of 50 businesses, along with their Business License Revenue for 2019. Due to the pandemic, the grantee was not able to file the final performance reports.

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## Reports with Questioned and Unsupported Costs

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

Table 3: Reports with Questioned and Unsupported Costs

Reports With Questioned and Unsupported Costs Issued This Period			
Report Number	Title	Questioned Costs	Unsupported Costs
20-20	Audit of Wise County Industrial Development Authority	\$1,216,477	\$1,216,477
Total		\$1,216,477	\$1,216,477

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## Summary of Prior Period Reports

### Reports Without Management Decisions

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

### Prior Year Unimplemented Recommendations and Cost Savings

There are no prior year reports with unimplemented recommendations and cost savings.

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# Appalachian Regional Commission

## Inspector General Semiannual Report

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### Significant Recommendations From Prior Periods

The Commission has completed final action for all recommendations described in prior semiannual reports.

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### Hotline and Investigations

#### Investigations and Inquiries: Overview

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

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

#### OIG Hotline Contacts

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

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

#### Summary of Matters Referred to Prosecuting Authorities

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

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

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

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# Appalachian Regional Commission

## Inspector General Semiannual Report

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### Summary of Reports Not Disclosed to the Public

#### Audits and Other Reports to Management

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

#### Investigations

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

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### External Reviews Completed During This Period

#### Government Accountability Office

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

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

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

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### Congressional Activities

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

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# Appalachian Regional Commission

## Inspector General Semiannual Report

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

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

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### Federal Financial Management Improvement Act Reporting

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

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### Peer Reviews

The last peer review report of our audit function was issued on March 6, 2017, and we received a “pass” rating. The one recommendation made in the peer review has been implemented. We received an extension on our peer review from the Audit Committee and they are planning to schedule our next review soon.

We conducted an audit peer review of the Equal Employment Opportunity Commission’s OIG audit program and issued a final report on September 8, 2020.

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# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 4: Summary of Reports Including Questioned and Unsupported Costs

Summary of Reports Including Questioned and Unsupported Costs			
Description	Number of Reports	Questioned Costs	Unsupported Costs
Reports for which no management decision had been made by the commencement of the reporting period.	0	\$0	\$0
Reports issued during the reporting period.	15	\$1,216,477	\$1,216,477
<b>Totals</b>	15	\$1,216,477	\$1,216,477
Reports for which a management decision was made during the reporting period.	13	\$0	\$0
• Dollar value of disallowed costs.		\$0	\$0
• Dollar value of allowed costs.		\$0	\$0
Reports for which no management decision had been made by the end of the reporting period.	2	\$1,216,477	\$1,216,477
<b>Totals</b>	15	\$1,216,477	\$1,216,477

Table 5: Summary of Reports Including Recommendations That Funds Be Put to Better Use

Summary of Reports Including Recommendations That Funds Be Put to Better Use		
Description	Number of Reports	Funds Put to Better Use
Reports for which no management decision had been made by the commencement of the reporting period.	0	\$0
Reports issued during the reporting period.	15	\$0
<b>Totals</b>	15	\$0
Reports for which a management decision was made during the reporting period.	13	
• Dollar value of recommendations agreed to by management.		\$0
• Dollar value of recommendations not agreed to by management.		\$0
Reports for which no management decision had been made by the end of the reporting period.	2	\$0
<b>Totals</b>	15	\$0



# Appalachian Regional Commission

## Inspector General Semiannual Report

Table 6: Status of Reports Issued Without Final Action

Status of Reports Issued Without Final Action						
This Reporting Period						
Report Title	# of Recs.	Mgt. Decisions	Decisions IG Disagrees With	Final Action Complete	Action Not Complete	
1 Audit of Northern Tier Regional and Development Commission Grant	1	0	0	0	1	
2 Audit of Wise County Industrial Development Authority	6	0	0	0	6	
<b>Totals</b>	7	0	0	0	7	
Prior Reporting Periods						
Report Title	# of Recs.	Mgt. Decisions	Final Action Complete Prior Periods	Final Action Complete This Period	Action Not Complete	
1 N/A						
<b>Totals</b>	0	0	0	0	0	

Table 7: Statistical Table of Investigative Reports

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

# U.S. International Trade Commission

## Appendix A: Chairman's Statistical Tables

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Table A: Reports with Disallowed Costs

<b>Total Number of Reports and the Dollar Value of Disallowed Costs</b>		
<b>Description</b>	<b>Number of Reports</b>	<b>Dollar Value of Disallowed Costs</b>
Reports issued during the period.	15	\$1,216,477
Reports for which final action had not been taken by the commencement of the reporting period.	0	\$0
Reports on which management decisions were made during the reporting period.	13	\$0
Reports for which final action was taken during the reporting period.	0	\$0
• Dollar value of disallowed costs, recovered by management.		\$0
• Dollar value of disallowed costs written off by management.		\$0
Reports for which no final action has been taken by the end of the reporting period.	2	\$1,216,477

# U.S. International Trade Commission

## Appendix A: Chairman's Statistical Tables

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

<b>Reports with Recommendations that Funds be Put to Better Use</b>		
Description	Number of Reports	Funds Put to Better Use
Reports for which final action had not been taken by the commencement of the reporting period.	0	\$0
Reports on which management decisions were made during the reporting period.	13	\$0
Reports for which final action was taken during the reporting period including:	0	\$0
<ul style="list-style-type: none"> <li>• Dollar value of recommendations that were actually completed.</li> </ul>		\$0
<ul style="list-style-type: none"> <li>• Dollar value of recommendations that management has subsequently concluded should not or could not be completed.</li> </ul>		\$0
Reports for which no final action has been taken by the end of the reporting period.	2	\$0

Table C: Prior Year Management Decisions Without Final Action

<b>Prior Year Audit Reports On Which Management Decisions Have Been Made but Final Action has Not Been Taken</b>				
Audit Report	Date Issued	Disallowed Costs	Funds Put to Better Use	Reason Final Action has Not Been Taken
N/A				