



OIG HIGHLIGHTS

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What OIG Audited

The Office of Inspector General (OIG) conducted this audit to determine whether the Broadcasting Board of Governors (BBG) was in compliance with the Improper Payments Information Act (IPIA) of 2002,^a as amended. Specifically, OIG determined whether BBG conducted a risk assessment for significant programs and evaluated whether BBG reported the required improper payments information in the FY 2014 Performance and Accountability Report (PAR). OIG also evaluated BBG's controls for preventing, detecting, and recapturing improper payments.

What OIG Recommends

OIG recommended that BBG develop and implement a methodology to strengthen its controls to ensure that BBG obtains and maintains sufficient and complete supporting documentation for payments.

In its May 6, 2015, response (see Appendix B) to a draft of this report, BBG concurred with the recommendation. Based on BBG's response, OIG considers this recommendation resolved, pending further action.

^a Pub. L. No. 107-300

UNCLASSIFIED
May 2015
OFFICE OF AUDITS
Financial Management Division

Audit of Broadcasting Board of Governors FY 2014 Compliance With Improper Payments Requirements

What OIG Found

OIG found that BBG was in substantial compliance with IPIA requirements. OMB Circular A-123, Appendix C, states that to be in compliance with IPIA, an agency must have conducted a program-specific risk assessment for each program, published a Performance and Accountability Report, and reported information on its efforts to recapture improper payments.^b

OIG found that BBG performed risk assessments for each of its programs and determined that none were susceptible to significant improper payments. BBG disclosed the required improper payments information in its PAR and posted the report on its website. In accordance with OMB Circular A-136, BBG included information on its payment recapture audit program in the PAR. BBG also completed and presented recaptured overpayment and "Do Not Pay" initiative tables in accordance with OMB requirements.

OIG found that BBG performed a cost-benefit analysis on its programs and determined that it was not cost effective to perform recapture audits. In addition, BBG complied with Federal requirements by notifying OMB and OIG of its conclusion.

Although BBG was in substantial compliance with IPIA, BBG's analysis of improper payments during the quantitative risk assessment indicated that the majority of payments identified as improper occurred because of insufficient or incomplete supporting documentation. Specifically, BBG did not have complete documentation to support some payments, and the documentation that was available did not have the required signatures or dates. Incomplete or missing documentation regarding payments hinders BBG's ability to identify all overpayments. We noted a similar document retention issue in the FY 2013 IPIA report.

^b OMB Circular A-123, Appendix C, includes other requirements for an agency to be in compliance with IPIA. However, these requirements are necessary only for programs identified as susceptible to significant improper payments.



OIG

Office of Inspector General

U.S. Department of State • Broadcasting Board of Governors

AUD-FM-IB-15-30

Office of Audits

May 2015

Audit of Broadcasting Board of Governors FY 2014 Compliance With Improper Payments Requirements

FINANCIAL MANAGEMENT DIVISION

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OBJECTIVE

The Office of Inspector General (OIG) conducted this audit to determine whether the Broadcasting Board of Governors (BBG) was in compliance with the Improper Payments Information Act of 2002,¹ as amended. Specifically, OIG determined whether BBG conducted a risk assessment for significant programs and evaluated whether BBG reported the required improper payments information in the FY 2014 Performance and Accountability Report (PAR). OIG also evaluated BBG's controls for preventing, detecting, and recapturing improper payments. See Appendix A for the scope and methodology of this audit.

BACKGROUND

According to the Government Accountability Office, Federal agencies made an estimated \$124.7 billion in improper Federal payments during FY 2014. An improper payment is any payment that should not have been made or that was made in an incorrect amount. Improper payments include overpayments and underpayments that are made to eligible recipients, duplicate payments, payments made to an ineligible recipient, payments for an ineligible good or service, payments for goods or services not received (except for such payments authorized by law), payments that do not account for credit for applicable discounts, and payments for which an agency cannot determine whether the payments were proper because of insufficient or lack of supporting documentation.

Over the past decade, the Federal Government has taken steps to identify and reduce improper payments. For example, the Improper Payments Information Act (IPIA), as originally enacted in 2002, required Federal agencies to annually review programs and activities to identify programs that may be susceptible to significant improper payments, estimate the annual amount of improper payments, and report the actions taken to reduce improper payments.

In July 2010, the Improper Payments Elimination and Recovery Act (IPERA),² which amended IPIA, was enacted in an effort to further reduce improper payments. IPERA clarified the programs to be reviewed, and expanded improper payments recapture activities. IPERA also required inspectors general to determine whether an agency was in compliance and established additional requirements for agencies deemed noncompliant.

In January 2013, the Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA)³ was enacted. IPERIA further amended IPIA by requiring, among other things, that

¹ Pub. L. No. 107-300.

² Pub. L. No. 111-204.

³ Pub. L. No. 112-248.

the Office of Management and Budget (OMB) identify high-priority Federal programs for greater levels of oversight and review, provide guidance to agencies for improving estimates of improper payments, and establish a working system for prepayment and preaward review. IPERIA also amended the definition of "payment" to include payments made to employees.

OMB issued guidance for agencies implementing IPIA, as amended, as Appendix C, Revised Parts I and II, of OMB Circular A-123, *Management's Responsibility for Internal Control*.⁴ Among other things, the guidance defines the programs and payments that agencies must assess for the risk of improper payments; and it provides requirements for: determining whether the risk of improper payments is significant, developing an estimate of improper payments, performing recapture audit activities, and reporting improper payments activities.

BBG Mission and Organization

BBG, an independent Federal agency, supervises all U.S. Government-supported civilian international broadcasting. BBG's mission is to inform, engage, and connect people around the world in support of freedom and democracy. The BBG Federal broadcasting organizations include the Voice of America and the Office of Cuba Broadcasting, as well as the management and support offices in the International Broadcasting Bureau. BBG also oversees three grantee organizations: Radio Free Europe/Radio Liberty, Radio Free Asia (RFA), and the Middle East Broadcasting Networks. The three grantees receive funding from the Federal Government, but are organized and managed as private nonprofit corporations.

BBG's Chief Financial Officer serves as BBG's principal financial and budget officer. The Chief Financial Officer is responsible for, among other things, overseeing all financial management activities relating to BBG programs and operations, establishing effective financial management policies and management controls, and ensuring that BBG is in compliance with the requirements of Executive orders and OMB circulars.

Within the Office of the Chief Financial Officer (OCFO), the Office of Financial Operations is responsible for the daily financial operations, accuracy of financial management records, prompt processing of payments, collection of accounts receivable, liaison with servicing agencies, and facilitation of BBG's annual financial statement audit. The Financial Services Branch, within the OCFO, processes payments initiated by domestic offices, including payments to domestic and overseas vendors, purchase card payments, and travel reimbursements. The Department of State processes payments initiated by BBG's overseas locations on behalf of BBG. During FY 2014, BBG reported outlays⁵ amounting to approximately \$714 million with payments to grantees totaling

⁴ OMB Circular A-123, Appendix C, Revised Parts I and II, will be referred to in this report as OMB Circular A-123, Appendix C.

⁵ Outlays include the issuance of checks, the disbursement of cash, or the electronic transfer of funds made to liquidate a Federal obligation.

\$240 million, payroll of \$192 million, and the Office of Technology, Services, and Innovation (TSI), \$107 million.

AUDIT RESULTS

Finding A: BBG Was in Substantial Compliance With IPIA

OIG found that BBG was in substantial compliance with IPIA requirements. OMB Circular A-123, Appendix C, states that to be in compliance with IPIA, an agency must have conducted a program-specific risk assessment for each program, published a PAR, and reported information on its efforts to recapture improper payments.⁶ BBG conducted an improper payments risk assessment of its significant programs and reported the required improper payments information in its FY 2014 PAR.

Program Risk Assessments Were Performed

IPIA requires that agencies use a systematic method to periodically review all programs and identify those programs that may be susceptible to significant improper payments. OMB Circular A-123, Appendix C, defines significant improper payments as gross annual improper payments in a program exceeding (1) both 1.5 percent of program outlays and \$10 million of all program payments made during the fiscal year or (2) \$100 million. Agencies can use either a quantitative evaluation methodology based on a statistical sample or a qualitative assessment of risk factors likely to contribute to significant improper payments.

For programs that an agency initially determines are not risk susceptible, the agency must conduct a risk assessment at least once every 3 years thereafter. However, agencies are required annually to consider whether significant changes to either legislation or funding would affect each program's risk susceptibility. Additionally, beginning in FY 2014, IPIA requires that agencies include payments made to employees in their risk assessments.

During FY 2012, BBG contracted with an independent public accounting firm to perform an initial risk assessment for the seven programs BBG identified.⁷ Based on the results of the FY 2012 risk assessment, BBG did not identify any programs susceptible to significant improper payments as defined by OMB Circular A-123, Appendix C. Although not required,⁸ BBG elected to continue performing annual risk assessments as part of its IPIA control procedures. In

⁶ OMB Circular A-123, Appendix C, includes other requirements for an agency to be in compliance with IPIA. However, these requirements are necessary only for programs identified as susceptible to significant improper payments.

⁷ The seven programs identified in FY 2012 were Voice of America; Office of Cuban Broadcasting; Radio Free Europe/Radio Liberty; RFA; Middle East Broadcasting Networks; International Broadcasting Bureau; and the Office of Technology, Services, and Innovation.

⁸ Agencies are not required to perform an annual risk assessment for programs deemed not risk susceptible unless the programs experience a significant change in legislation or a significant increase in their funding level.

addition to the seven programs that were first identified in FY 2012 for risk assessments, BBG performed a risk assessment for payroll in FY 2014, as required by IPIA, as amended.⁹

To perform its risk assessments, BBG first performs a qualitative assessment of its programs followed by quantitative payment transaction testing. For the qualitative testing, BBG ranked each program on a scale of 1 to 5, with 1 defined as “very high risk” and 5 defined as “very low risk,” for eight risk factors: Operational Risk, Complexity, Volume of Payments, Human Capital Risk, Historical Risk, Information Technology Risk, Compliance Risk, and Total Dollar Value. BBG calculated the average of the eight factor ratings to arrive at the overall risk for the program. The overall risk for the eight programs ranged from 2.88, moderate risk, to 4.89, very low risk.

A BBG contractor then performed quantitative testing of two programs—RFA and TSI—as part of BBG’s rotational testing approach. To perform the quantitative analysis, the contractor tested a statistical sample of expenditures made during FY 2013 for RFA and TSI. As detailed in Table 1, the contractor tested 220 payments, approximately 3 percent, of the 7,255 payments made for the 2 programs. These payments amounted to approximately \$57 million, or 43 percent, of the approximately \$133 million in RFA and TSI payments.

Table 1. Results of Program Testing by BBG Contractor

Program	Total Payments	Total Value of Payments	Sample Tested	Total Value of Sample Tested	Number of Improper Payments	Value of Improper Payments
RFA	48	\$48,605,000	48	\$48,605,000	0	\$0
TSI	7,207	83,961,790	172	8,528,276	71	339,242
Totals	7,255	\$132,566,790	220	\$57,133,276	71	\$339,242

Source: OIG prepared from data provided by BBG.

Based upon improper payment estimates prepared by BBG’s contractor, BBG estimated the amount of potential improper payments by projecting the amount of improper payments that were identified (\$339,000) to the universe of TSI payments (\$84 million). Based on this process, BBG reported in its FY 2014 PAR an error rate of 7.16 percent for TSI payments that resulted in an estimated \$6 million in improper payments.

Although TSI had an error rate greater than 1.5 percent, the dollar amount of projected errors was less than \$10 million. Therefore, based on its qualitative and quantitative risk assessments for FY 2014, BBG did not identify any programs susceptible to significant improper payments as defined by OMB Circular A-123, Appendix C.

⁹ OMB Circular A-123, Appendix C, IPERIA, amended the definition of “payment” to include payments made to Federal employees. Therefore, agencies must include payments made to employees (including salary) in the risk assessments (beginning in FY 2014) and, if applicable, in improper payment estimates (the following fiscal year).

Required Improper Payments Information Was Reported

OMB Circular A-123, Appendix C, requires agencies to disclose specific information relating to improper payments in their annual PAR in the format provided in OMB Circular A-136, as revised, *Financial Reporting Requirements*.

BBG disclosed the required improper payments information in its FY 2014 PAR. Specifically, BBG published an FY 2014 PAR and posted that report on its website. In accordance with OMB Circular A-136, BBG included in its PAR a list of its programs and a description of its process to identify programs susceptible to significant improper payments. BBG also completed and presented recaptured overpayment and "Do Not Pay" initiative tables in accordance with OMB requirements.

Finding B. Improvements in BBG Efforts To Prevent, Detect, and Recapture Improper Payments Are Needed

Although BBG was in substantial compliance with IPIA, OIG identified an area in which BBG's efforts to prevent, detect, and recapture improper payments needed improvement. BBG's analysis of improper payments during the quantitative risk assessment indicated that the majority of payments identified as improper occurred because of insufficient or incomplete supporting documentation. Specifically, BBG did not have complete documentation to support some payments, and the documentation that was available did not have the required signatures or dates. Incomplete or missing documentation regarding payments hinders BBG's ability to identify all overpayments. We noted a similar document retention issue in the FY 2013 IPIA report.

High Improper Payment Error Rates Were Identified

OMB Circular A-123, Appendix C, states, "Agencies shall have a cost-effective program of internal control to prevent, detect, and recover overpayments." Prevention activities are designed to prevent improper payments from occurring. BBG's quantitative risk assessment procedures identified a high improper payment error rate for TSI—7.16 percent. Based on this error rate, BBG estimated potential improper payments for TSI of \$6 million.

BBG had designed and implemented controls to prevent improper payments. For example, BBG's Manual of Operations and Administration required, among other things, that the program office receiving the goods or services stamp the invoice to certify receipt. The program office administrative officer must then certify funds availability, the obligation document number, the obligation line number, the dollar amount, and the receiving official's signature and telephone number. BBG policies state that an audit trail for each voucher should be maintained that allows retracing of a transaction to its source. In addition, the payment office must audit the invoice prior to payment "to ensure that there is a valid obligation for the payment, it is a proper

invoice, the required invoice stamp is completed and signed, and supporting documentation is attached to the invoice.”¹⁰

Despite these controls, BBG’s analysis of improper payments during the quantitative risk assessment indicated that the majority of payments identified as improper occurred because of insufficient or incomplete supporting documentation. Specifically, BBG did not have complete documentation to support some payments, and the documentation that was available did not have the required signatures or dates. Although OIG acknowledges that BBG historically has recovered overpayments, incomplete or missing documentation regarding the payments hinders BBG’s ability to identify all overpayments. In addition, TSI’s improper payment error rate of 7.16 percent was significantly above OMB’s 1.5 percent threshold, and the projected improper payments of \$6 million, although below the \$10 million threshold, were significant enough to be of concern. OIG noted similar issues during the FY 2013 audit of improper payments.¹¹ Specifically, during that audit, OIG identified three programs¹² that exceeded the OMB threshold. If the deficiencies in payment documentation are not addressed and estimated improper payments increase, BBG will be required to identify TSI as a program susceptible to improper payments, which would trigger additional corrective actions and reporting under IPIA.

The audit report on BBG’s FY 2013 compliance with IPIA included the following recommendations relating to BBG’s recapture audit activities:

Recommendation 1 (AUD-FM-IB-14-22). OIG recommends that the Broadcasting Board of Governors (BBG) develop and implement a methodology to strengthen its controls to ensure that BBG obtains and maintains sufficient and complete supporting documentation for payments.

OIG is closing Recommendation 1 from the FY 2013 report. However, because OIG found that the same control issues continue to exist, OIG is reissuing the recommendation.

Recommendation 1: OIG recommends that the Broadcasting Board of Governors (BBG) develop and implement a methodology to strengthen its controls to ensure that BBG obtains and maintains sufficient and complete supporting documentation for payments.

¹⁰ In response to a draft of this report, BBG stated that it no longer requires an invoice stamp but now requires completion of an invoice cover sheet. BBG plans to update the Broadcasting Administrative Manual to incorporate the current process.

¹¹ *Audit of Broadcasting Board of Governors FY 2013 Compliance With Improper Payments Requirements* (AUD-FM-IB-14-22, Apr. 2014).

¹² The error rate was 15.7 percent for Voice of America, 4.3 percent for International Broadcasting Bureau, and 4.1 percent for Office of Cuba Broadcasting.

Management Response: BBG concurred with the recommendation, stating that it “continues efforts to strengthen its controls to emphasize the requirement to maintain complete supporting documentation for payments.” BBG’s efforts “include reviewing past IPIA results with management and program areas.” In addition, BBG stated that the “program areas were performing outreach awareness as appropriate.”

OIG Reply: OIG considers the recommendation resolved. This recommendation can be closed when OIG reviews and accepts documentation showing that BBG has developed and implemented a methodology to strengthen its controls to ensure that BBG obtains and maintains sufficient and complete supporting documentation for payments.

Recommendation 2 (AUD-FM-IB-14-22). OIG recommends that the Broadcasting Board of Governors notify the Office of Management and Budget and OIG of its determination that performing payment recapture audits for its programs in FY 2013 was not cost effective and provide the cost-benefit analysis supporting this determination.

Based on the actions BBG has taken, OIG considers the recommendation closed.

RECOMMENDATIONS

Recommendation 1: OIG recommends that the Broadcasting Board of Governors (BBG) develop and implement a methodology to strengthen its controls to ensure that BBG obtains and maintains sufficient and complete supporting documentation for payments.

APPENDIX A: SCOPE AND METHODOLOGY

The Improper Payments Elimination and Recovery Act of 2010¹ (IPERA), which amended the Improper Payments Information Act of 2002² (IPIA), requires the Office of Inspector General (OIG) to conduct an annual audit of the Broadcasting Board of Governors (BBG) compliance with improper payments requirements. In accordance with the IPERA requirement, OIG performed this audit to determine whether BBG was in compliance with IPIA, as amended by IPERA.

OIG's Office of Audits performed fieldwork from February to March 2015 at BBG's Office of Financial Operations in Washington, DC. OIG conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that OIG plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. OIG believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

To obtain background for the audit, OIG researched and reviewed legislative requirements related to improper payments, Office of Management and Budget (OMB) guidance, information from BBG's external financial statement auditor, and BBG policies. In addition, OIG reviewed and analyzed prior OIG audit work to identify information relating to improper payments issues that had been reported previously.

During the audit, OIG evaluated whether BBG had conducted a risk assessment for significant programs; determined whether BBG had disclosed the required improper payments information in its FY 2014 Performance and Accountability Report (PAR); and evaluated BBG's controls for preventing, detecting, and recapturing improper payments. To accomplish these objectives, OIG interviewed BBG officials to gain an understanding of BBG's processes for performing its risk assessment, identifying improper payments, and reporting improper payments information. OIG reviewed and assessed BBG's policies and procedures for making payments, performing the risk assessment, conducting payment reviews, and reporting improper payments information. OIG also obtained and reviewed the documentation supporting the risk assessment testing that was performed and reviewed the improper payments information disclosed in the FY 2014 PAR for sufficiency.

¹ Pub. L. No. 111-204.

² Pub. L. No. 107-300.

Prior Reports

In FY 2014, OIG reported³ that BBG was in substantial compliance with IPIA requirements. Specifically, BBG defined its key programs and conducted systematic improper payments risk assessments of its key programs. BBG also published required IPIA information in its FY 2013 PAR. However, OIG found that BBG was unable to provide supporting documents for payments tested during the risk assessment process, which resulted in high error rates for three programs. This limited BBG's ability to verify payments were proper. OIG recommended that BBG develop and implement better controls over supporting document retention practices. In addition, BBG did not notify OMB and OIG of its decision not to perform payment recapture audits. OIG recommended that BBG make the required notifications to OMB and OIG.

Work Related to Internal Controls

OIG performed steps to assess the adequacy of internal controls related to the areas audited. Specifically, OIG assessed the controls contained in BBG's policies and procedures for making payments, performing risk assessments, and reporting improper payments information. However, OIG did not perform testing of these controls because it was beyond the scope of this audit.

Use of Computer-Processed Data

OIG obtained computer-processed data, such as spreadsheets, to aid in determining whether BBG had complied with IPIA. More specifically, the data provided evidence that BBG had taken steps to comply with IPIA. However, OIG did not perform tests to validate the spreadsheet amounts because such testing was not necessary to accomplish the audit objectives.

³ *Audit of Broadcasting Board of Governors FY 2013 Compliance With Improper Payments Requirements* (AUD-FM-IB-14-22, April 2014).

APPENDIX B: BROADCASTING BOARD OF GOVERNORS RESPONSE

Broadcasting Board of Governors

INTERNATIONAL BROADCASTING BUREAU



May 6, 2015

Mr. Norman P. Brown
Assistant Inspector General
Office of Inspector General
U.S. Department of State

Dear Mr. Brown:

The Broadcasting Board of Governors (BBG) has reviewed the findings and recommendation contained in the draft report of the Audit of BBG FY 2014 Compliance with Improper Payments Requirements. Our response to the OIG recommendation is noted in the enclosure.

BBG concurs with the OIG draft report that we are in substantial compliance with IPIA requirements.

We would also like to note several technical issues on page 5 of the draft report. The text states that the payment office must audit the invoice prior to payment “to ensure that there is a valid obligation for the payment, it is a proper invoice, the required invoice stamp is completed and signed, and supporting documentation is attached to the invoice.” We note that the Agency no longer requires an invoice stamp, but requires completion of an invoice coversheet. BBG will update the Broadcasting Administrative Manual to fully incorporate the current process.

We also believe that the sentence on page 5 that reads: “The lack of sufficient and complete documentation prevented BBG from verifying that the payments were proper and, if the payments were overpayments, from taking appropriate actions to recover the improper payments” is inaccurate. The return of overpayments has not been hampered by a lack of invoice documentation. Our track record for recouping these overpayments is almost 100% for the past three fiscal years.

Thank you for the opportunity to respond to this draft report. We take the recommendation seriously, and will monitor the progress of remediation.

Sincerely,

A handwritten signature in blue ink, appearing to read "André Mendes".

André Mendes
Interim Chief Executive Officer and Director

Enclosure: As Stated

330 Independence Avenue, SW

Washington, DC 20237

Draft Audit of Broadcasting Board of Governors FY 2014 Compliance
with Improper Payments Requirements
BBG Response to Audit Recommendation

Recommendation 1: OIG recommends that the Broadcasting Board of Governors (BBG) develop and implement a methodology to strengthen its controls to ensure that BBG obtains and maintains sufficient and complete supporting documentation for payments.

BBG Response: The BBG concurs with this recommendation. BBG continues efforts to strengthen its controls to emphasize the requirement to maintain complete supporting documentation for payments. Our efforts include reviewing past IPIA results with management and program areas. The program areas are performing outreach awareness as appropriate.

ABBREVIATIONS

BBG	Broadcasting Board of Governors
IPERA	Improper Payments Elimination and Recovery Act
IPERIA	Improper Payments Elimination and Recovery Improvement Act
IPIA	Improper Payments Information Act
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
PAR	Performance and Accountability Report
RFA	Radio Free Asia
TSI	Office of Technology, Services, and Innovation

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