Cover Photo
View of New River from Hawk's Nest State Park overlook in Ansted, West Virginia.
Photo by: Dennis Adams
October 30, 2015

MEMORANDUM FOR THE FEDERAL CO-CHAIR

Subject: Semiannual Report to Congress


This Semiannual Report to Congress summarizes the activities of our office for the 6-month period ending September 30, 2015. During this fiscal period, we issued nineteen reports, followed-up on open recommendations and monitored contractor performance.

During this period, the Inspector General continued to serve as a member of the Council of the Inspectors General on Integrity & Efficiency (CIGIE), its Audit and Inspections and Evaluations Committees and small OIG group.

The Inspector General Act of 1978, as amended by the Inspector General Act Amendments of 1988, provides that this report be forwarded to appropriate Congressional committees within 30 days and that you provide whatever additional comments you consider appropriate.

I appreciate the Commission’s cooperation with the Office of Inspector General in the conduct of our operations.

Sincerely,

Hubert Sparks
Inspector General

Enclosure
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C. Schedule of Audit, Inspection, Evaluation and Review Reports with Recommendations that Funds be put to Better Use and Summary of Management Decision
D. Definition of Terms Used
EXECUTIVE SUMMARY

ARC grant operations represent the most significant aspect of ARC programs. For this reporting period our activity included issuance of nineteen reports including eleven grant audits and eight management evaluation reports, follow-up on prior recommendations and monitoring of contractor grant audits.

Individual grant reviews disclosed that grants were generally implemented in accordance with applicable regulations and project objectives. Finding and recommendations pertained to matching funds, progress reports, financial systems, internal controls and identified questioned and un-supported costs.

Continuing agency action included grant follow-up and pro-active efforts to address recommendations, including older grants identified for follow-up and potential deobligations. Follow-up on prior recommendations disclosed de-obligations of $3.3 million with respect to grants identified for follow-up in prior reports which involved funds for better use in connection with needed projects in the Appalachian Region. This included $424,173 related to older grants administered by the Department of Housing and Urban Development (HUD) for ARC. Additional grants were recommended for follow-up.

There remains a need for closing of old grants administered by the Department of Housing and Urban Development (HUD) for the ARC and we identified grants with potential de-obligations of $612,166. ARC has repeatedly urged HUD to provide information necessary to use these funds for other needed projects.

Actions were initiated with respect to recommendations to reuse and improve monthly reports dealing with the status of grantee progress reports and address grants for which performance dates expired and grantee expenditures after expiration dates could be considered ineligible.

Continued ARC emphasis and action with respect to timely grant applications, approvals and obligations was noted.

The OIG completed and issued a modified audit peer review report of the Postal Regulatory Commission and actively participated in the Council of Inspectors General on Integrity and Efficiency and its Audit and Inspection and Evaluation Committee.

In December 2013 OMB issued an updated Designated Federal Entity (DFE) list that identified the Federal Co-Chair and the Governors of the thirteen Appalachian States as the ARC Agency Head. The applicable Dodd-Frank legislation provides that the Agency Head can terminate the Inspector General with a two thirds vote. No problems have resulted from the implementation of this provision.

Within the OIG community and the Council of Inspectors General on Integrity and Efficiency (CIGIE) the IG continues to emphasize OIG wide issues impacting efficiency, effectiveness and credibility of OIG audit operations.
PURPOSE AND REQUIREMENTS OF THE
OFFICE OF INSPECTOR GENERAL SEMIANNUAL REPORT

The Inspector General Act of 1978 requires the IG to keep the Federal Co-Chair and Congress fully and currently informed about problems and deficiencies in the Commission's operations and the necessity for corrective action. In addition, the Act specifies that semiannual reports will be provided to the Federal Co-Chair by April 30 and October 31 and to Congress 30 days later.

The Federal Co-Chair may transmit comments to Congress along with the report but may not change any part of the report. The specific requirements prescribed in the Act, as amended (Public Law 100-504), are listed below.

Reporting Requirements

<table>
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<tr>
<th>Section</th>
<th>Description</th>
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<td>5(a)(2)</td>
<td>Recommendations with respect to problems, abuses, and deficiencies</td>
<td>Pages 8</td>
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<td>5(a)(3)</td>
<td>Prior significant recommendations not yet implemented</td>
<td>*</td>
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<tr>
<td>5(a)(4)</td>
<td>Matters referred to prosecutive authorities</td>
<td>*</td>
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<td>5(a)(5)</td>
<td>Summary of instances where information was refused</td>
<td>*</td>
</tr>
<tr>
<td>6(b)(2)</td>
<td></td>
<td></td>
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<tr>
<td>5(a)(6)</td>
<td>Listing of audit reports showing number of reports and dollar</td>
<td>App A</td>
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<tr>
<td></td>
<td>value of questioned costs</td>
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<tr>
<td>5(a)(8)</td>
<td>Statistical table showing number of reports and dollar value of</td>
<td>App B</td>
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<td>questioned costs</td>
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<tr>
<td>5(a)(8)</td>
<td>Statistical table showing number of reports and dollar value of</td>
<td>App C</td>
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<tr>
<td></td>
<td>recommendations that fund be put to better use</td>
<td></td>
</tr>
</tbody>
</table>

* None.
I. INTRODUCTION - OIG

The Inspector General Act Amendments of 1988, (Pub. L. No. 100-504) provides for the establishment of an Office of Inspector General (OIG) at Designated Federal Entities (DFEs), including the ARC. The ARC OIG became operational on October 1, 1989, with the appointment of an IG and provision of budgetary authority for contracted audit and/or investigation activities.

II. BACKGROUND - ARC

A. APPALACHIAN REGIONAL COMMISSION

The Appalachian Regional Development Act of 1965, (Pub.L. No. 89-4) established the Appalachian Regional Commission. The Act authorizes a Federal/State partnership designed to promote long-term economic development on a coordinated regional basis in the 13 Appalachian States. The Commission represents a unique experiment in partnership among the Federal, State, and local levels of Government and between the public and private sectors. It is composed of the Governors of the 13 Appalachian States and a Federal representative who is appointed by the President. The Federal representative serves as the Federal Co-Chair with the Governors electing one of their numbers to serve as the States' Co-Chair.

Through joint planning and development of regional priorities, ARC funds are used to assist and encourage other public and private resources to address Appalachia's unique needs. Program direction and policy are established by the Commission (ARC Code) with the vote of a majority of the State members and the affirmative vote of the Federal Co-Chair. Emphasis has been placed on highways, Infrastructure development, business enterprise, energy, human resources, and health and education programs.

To ensure that funds are used effectively and efficiently, and to strengthen local participation, ARC works with the Appalachian states to support a network of multicounty planning and development organizations, or local development districts (LDDs), throughout the Region. The 73 LDDs cover all 420 counties in Appalachia. The LDDs’ roles include identification of priority needs of local communities and assisting with participation in ARC programs.

Administratively, the Commission has a staff of 50 persons that includes 43 Commission employees responsible for program operations, and the office of the Federal Co-Chair that includes the three person OIG staff. The Commissions’ administrative expenses, including salaries, are jointly funded by Federal and State funds.

The Commission's appropriation for FY 2015 was $90 million and is proposed for $95 million for FY 2016.

Although Congress changed the funding method for the Appalachian Development Highway System (ADHS) in July 2012, ARC continues to support and participate in completion of the ADHS including fulfilling planning and approval responsibilities.

ARC’s non-ADHS funds are distributed to state and local entities in accordance with an allocation formula intended to provide fair and reasonable distribution of available resources. ARC staff has responsibilities for program development, policy analysis and review, grant development, technical assistance to States, and management and monitoring. In order to avail itself of federal agency expertise
and administrative capability in certain areas, ARC often relies on other departments and agencies for program administration, especially with respect to highways and infrastructure projects. For example, the Appalachian Regional Development Act authorize the Secretary of Transportation to administer the Commission's highway programs, with the Commission retaining responsibility for priorities, highway locations, and fund allocations. ARC relies on Child Agencies, including the Departments of Agriculture (USDA) and Housing and Urban Development (HUD), and the Economic Development Administration (EDA). Also utilization of State agencies to administer construction related grants is being emphasized.
Appalachia, as defined in the legislation from which the Appalachian Regional Commission derives its authority, is a 205,000-square-mile region that follows the spine of the Appalachian Mountains from southern New York to northern Mississippi. It includes all of West Virginia and parts of 12 other states: Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.
B. OFFICE OF INSPECTOR GENERAL

The ARC OIG is an independent Federal audit and investigative unit that reports directly to the Agency Head.

Role and Authority

The Inspector General Act of 1978, (Pub.L. No. 95-452), as amended in 1988, states that the IG is responsible for (1) audits and investigations; (2) review of legislation; and (3) recommendation of policies for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, the program and operations of the establishment. In this regard, the IG is responsible for keeping the Agency Head and Congress fully informed about the problems and deficiencies in ARC programs and operations and the need for corrective action. The IG has authority to inquire into all ARC programs and activities that are federally funded. The inquiries may be in the form of audits, surveys, investigations, inspections, evaluations, personnel security checks, or other appropriate methods. The two primary purposes of these inquiries are (1) to assist all levels of ARC management by identifying and reporting problem areas, weaknesses, or deficiencies in procedures, policies, program implementation, and employee conduct and (2) to recommend appropriate corrective actions.

Relationship to Other Principal ARC Offices

The States’ and Federal Co-Chairs, acting together as the Commission, establish policies for ARC's programs and its administration. These policies are provided under the ARC Code and implemented by the Commission staff, which is responsible for monitoring project performance and providing technical assistance as needed. The Federal Co-Chair, as the Federal fiscal officer, is responsible for the proper use and protection of Federal funds, for ensuring compliance with applicable Federal laws and regulations, and for taking appropriate action on conditions needing improvement, including those reported by the OIG. The operation of the OIG neither replaces established lines of operating authority nor eliminates the need for the Commission offices to take reasonable measures to protect and enhance the integrity and effectiveness of their operations. All Commission offices are responsible for monitoring and evaluating the programs entrusted to them and reporting information or incidences needing further audit and/or investigation to the OIG.

Funding and Staffing

The OIG funding level for FY 2015 was $642,000. Staffing consists of the Inspector General, an Assistant Inspector General for Audit, and a Confidential Assistant. Grant review activities continue to emphasize use of contracted services (e.g., independent public accounting firms or other OIG offices) supplemented by programmatic and performance reviews conducted by OIG staff.

In order to comply with Pub.L. No. 110-409, the Inspector General Reform Act of 2008, the OIG funding for FY 2015 included reimbursement of other IGs for counsel, audit and investigative services via Memorandums of Understanding. We use Treasury OIG for Tax Administration for legal services, and the Interior OIG for investigation services.
III. **OIG ACTIVITY**

A. Audits, Inspections, Evaluations and Reviews

Grant reviews focused on grant implementation and administration in line with ARC and OMB policies and procedures. Management reviews focused on headquarters program and grant management activities. During the reporting period eleven grants audits and eight management reports were issued. Follow-up on prior reports and recommendations identified approximately $2.9 million in de-obligations pertaining to grants identified in prior reports and for which these funds became available for use on other needed Appalachia projects.

Audits of eleven grants with total ARC funding of about $4,456,999 million reported overall implementation of grants in accordance with policies, procedures and regulations. Findings and recommendations were related to financial systems and internal controls, untimely progress reports, documentation and support for matching funds and indirect costs, and identification of performance results.

ARC follow-up with the Department of Housing and Urban Development (HUD) with respect to older grants administered by HUD for ARC resulted in deobligations totaling $424,173.

Follow-up reports identified additional older open ARC grants with no or limited disbursements for which additional follow-up was recommended. ARC actions included additional follow-up based on information available in Basic Agency Monitoring Reports (BAMR) and implementation of controls that enable project coordinators to better track grant status. Deobligations in five cases totaled $1,579,293.

A need to revise and improve monthly reports of grantee progress as a management tool and to address expired end dates to better preclude grantees from incurring ineligible costs were recommended and ARC initiated action on these issues. Addressing expired end dates resulted in deobligations of $1,372,119 applicable to 29 grants.

Continued ARC emphasis and action with respect to timely grant applications, approvals was noted.

ARC and OIG coordinated on establishing improved report follow-up system that will assure attention to and resolution of recommendations on a more timely basis.

**ARC Financial Statement Audit**

The financial statement audit for FY 2015 is in process. The prior six years reports have been issued with a clean audit opinion since ARC adopted federal financial reporting rules in 2007 and it is expected the FY 2015 report will be issued on schedule.

**Peer Review**

Offices of the Inspectors General (OIGs) are required to perform (and undergo) reviews of other OIG offices every three years to ensure policies and/or procedural systems are in place that provide reasonable assurance of compliance with government auditing standards (GAS). The OIG completed and issued a modified audit peer review report of the Postal Regulatory Commission during this reporting period.
B. INVESTIGATIONS

The Inspector General Act of 1978, as amended, provides that the IG may receive and investigate complaints or information concerning the possible existence of an activity constituting a violation of law, rules, or regulations; mismanagement; gross waste of funds; or abuse of authority. The OIG does not employ criminal investigators and utilizes other OIGs to perform needed investigations. Also, the results of investigations may be referred to the appropriate Federal, State, or local prospective authorities for action.

C. OTHER

OIG Working Groups

Smaller OIG offices have some significantly different operational concerns than larger OIG offices in trying to maintain effective and efficient oversight of agency programs. One challenge involves the significant human and capital resources being allocated to the ever growing number of mandated reviews. The IG is an active member of the small working group that meets periodically to discuss such issues and recommends actions/best practices to facilitate smaller OIG operations. The IG also actively participated in OIG Working Groups considering and recommending actions with respect to oversight for entities not currently receiving independent oversight and sharing of OIG resources.

Requests for Information

Each year we receive and comply with requests for information from various governmental entities compiling statistics on OIG offices or their audited agencies. CIGIE requests information for its annual OIG profile update and compilation of OIG statistics. The yearly compilation summarizes the results of audit and inspection activities for of all federal OIG offices.

Appalachian Development Highway System (ADHS) Audits

Since Fiscal Year 1999, ADHS has been funded by the Highway Trust Fund, which is administered in part by the U.S. Department of Transportation (DOT). ARC retains certain programmatic responsibilities, but the funding source is the Highway Trust Fund. Under current legislation the ADHS is a part of a larger Surface Transportation Program grant to Appalachian states, with the states using the funding at their own discretion.

Implementation of OIG Reform Act

The OIG has implemented the requirements of Pub.L. No. 110-409 the Inspector General Reform Act of 2008. A General Counsel Services are provided by the Treasury Inspector General for Tax Administration and investigative services are provided by Interior Inspector General.

IV. REPORTING FRAUD, WASTE, AND ABUSE

A region wide toll-free hotline is maintained to enable direct and confidential contact with the ARC OIG, in line with governmental and longstanding OIG initiatives as identified in the IG Act of 1978; to afford opportunities for identification of areas subject to fraud, waste, or abuse. Also, in accordance
with the Inspector General Reform Act of 2008, the ARC OIG implemented another communication channel allowing anonymous reporting of fraud, waste or abuse via a link on our website’s home page. The web link is, http://ig.arc.gov/.

V. **LEGISLATIVE AND REGULATORY REVIEW**

The OIG reviews legislation germane to ARC, OIG and the OIG community. Our comments are provided, as appropriate to agency officials, and/or to the CIGIE for incorporation with comments from all other OIGs.

VI. **DODD-FRANK LEGISLATION – Reporting to Full Commission**

OMB issued an updated list of Designated Federal Entity (DFE) Agency Head in December 2013 that confirmed legislation identifying the 13 Appalachian Governors as part of the Appalachian Regional Commission (ARC) Agency Head (Commissioners) designations. No problems have been experienced with respect to implementation of the legislation.

VII. **OIGs Audit Community Wide Issues**

OIG audit units have provided very valuable services to the taxpayers including significant monetary benefits and major program improvements. However, as with any organization, improvements are possible and within the OIG community the IG continues to emphasize various areas where OIG audit performance and credibility can be significantly improved by addressing the following issues.

- Develop peer review guides to assess OIG audit efficiency and effectiveness that highlights key operational elements, such as planning, field work, report timeliness, staff utilization and training, supervision, audit follow-up and actual results. The required peer review of compliance with audit standards does not address these key operational elements that determine OIG efficiency and effectiveness.

- There is a significant need to broaden the core competencies with respect to the classification of “auditor”. Currently the GS-511 auditor classification requires 24 credits of accounting or an equivalent level of accounting credits or experience. However, the large majority of OIG audits performed by OIG audit staff are performance, not financial, related for which attributes such as evaluation, analysis, oral and written communications and critical thinking skills are far more important than accounting for effective performance auditing.

This issue is being considered by the Office of Personnel Management (OPM) and the IG has emphasized and recommended a “Performance Auditor” classification. Such a classification would identify broader educational and/or experience requirements that would be consistent with competencies identified as more closely related to performance auditing such as analysis, oral and written communications, interviewing, critical thinking, report writing and interpersonal skills. Such a classification would better assure the employment of professional staff that better meet the current and future OIG audit environment. Regardless of OPM action a primary need is OIG audit recognizing and accepting current audit requirements and recruiting and employing audit staff best suited to meet these requirements. An option is support and utilization of an upgraded management analysis series in line with prior GAO actions.

- Identify outcome based performance measures that, over a multi-year period, provide for
reporting of actual savings in relation to the multi billions of potential savings reported annually based primarily on questioned and undocumented costs with low actual savings potential. OIG Semi-Annual reports identify agreed with disallowances and tracking and reporting agency actions such as establishment of claims and recoveries appears practical and reasonable.

- A OIG survey of OIG metrics noted that 13 of 14 respondents to a question as to how they measured return on investment responded the basis was agreed with recommendations. A better basis for identifying the return on investment appears appropriate, such as implemented recommendations and actual rather than potential savings.

- Develop CIGIE guidance to ensure consistent identification of implemented recommendations. OIGs use different criteria regarding implemented recommendations, ranging from confirming the recommendation was implemented, obtaining implantation plans, or accepting agreement with the recommendation as sufficient to consider the recommendation implemented.
<table>
<thead>
<tr>
<th>Report No.</th>
<th>Report Title/Description</th>
<th>Program Dollars or Contract/Grant Amount*</th>
<th>Questioned/Unsupported Costs**</th>
<th>Funds to Better Use***</th>
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<tr>
<td>15-18</td>
<td>Mid-Ohio Valley Regional Planning and Development Council LDD Admin grant</td>
<td>$74,745</td>
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<td>15-19</td>
<td>Prairie Belt Power site Elevated water storage tank and water and wastewater distribution lines grant</td>
<td>$1,460,000</td>
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<td>15-20</td>
<td>ARC Administered grants</td>
<td>$1,230,542</td>
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<td>15-21</td>
<td>Older open Child (Basic) Agency grants</td>
<td>$5,173,764</td>
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<td>15-22</td>
<td>Golden Triangle Planning and Development District LDD</td>
<td>$109,445</td>
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<tr>
<td>15-23</td>
<td>ARC Visa Waiver Program</td>
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<td>15-23a</td>
<td>Upper Cumberland Entrepreneurial Foundation</td>
<td>$450,000</td>
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<td>15-24</td>
<td>Knoxville Entrepreneurial Center</td>
<td>$450,000</td>
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<td>15-25</td>
<td>University of AL Alabama International Trade Center</td>
<td>$234,260</td>
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<td>15-26</td>
<td>Al Department of Economic and Community Affairs</td>
<td>$128,539</td>
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<td>15-27</td>
<td>Management Reports Summary</td>
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<td>15-28</td>
<td>Survey Report on State Administered grants end dates</td>
<td>$4,276,871</td>
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<td>15-29</td>
<td>Tennessee Department of Economic &amp; Community Development</td>
<td>$1,000,000</td>
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<td>15-30</td>
<td>Tennessee Technology Development Corps</td>
<td>$250,010</td>
<td>$84,289</td>
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<td>15-31</td>
<td>Floyd County Airport North Terminal Expansion grant</td>
<td>$300,000</td>
<td>$201,086</td>
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<td>15-32</td>
<td>Pennsylvania Department of Community and Economic Development</td>
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<td>15-35</td>
<td>Child/Basic Agency Administered Grants</td>
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<td>$1,579,293 1/</td>
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<td>15-36</td>
<td>ARC Administered Grants</td>
<td>$848,683</td>
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<td>15-37</td>
<td>HUD Administered Grants</td>
<td>$612,166</td>
<td>$612,166</td>
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<tr>
<td>Total</td>
<td></td>
<td>$26,135,671</td>
<td>$444,997</td>
<td>$3,563,578</td>
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1. Funds deobligated with respect to grants identified for follow-up in prior reports
2. Includes $424,173 of HUD administered grants identified in prior reports.
# SCHEDULE OF AUDIT, INSPECTION AND EVALUATION REPORTS
## WITH QUESTIONED OR UNSUPPORTED COSTS (THOUSANDS)

<table>
<thead>
<tr>
<th>No. of Reports</th>
<th>Questioned Costs</th>
<th>Unsupported Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td>1</td>
<td>$223</td>
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Subtotals (A + B) 1

<table>
<thead>
<tr>
<th>C.</th>
<th></th>
<th></th>
</tr>
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<tbody>
<tr>
<td>(i)</td>
<td>dollar value of disallowed costs</td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>dollar value of costs not disallowed</td>
<td></td>
</tr>
</tbody>
</table>

| D.             | 1                | $223              | $222              |

<table>
<thead>
<tr>
<th>E.</th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Reports for which no management decision was made within 6 months of issuance</td>
<td></td>
<td></td>
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</tbody>
</table>
## SCHEDULE OF AUDIT, INSPECTION AND EVALUATION REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE AND SUMMARY OF MANAGEMENT DECISIONS (THOUSANDS)

<table>
<thead>
<tr>
<th>No. of Reports</th>
<th>Dollar Value</th>
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<tbody>
<tr>
<td><strong>A.</strong> For which no management decision was made by the commencement of the reporting period</td>
<td></td>
</tr>
<tr>
<td><strong>B.</strong> Which were issued during the reporting period</td>
<td>5</td>
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<tr>
<td>Subtotals (A + B)</td>
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<tr>
<td><strong>C.</strong> For which a management decision was made during the reporting period</td>
<td></td>
</tr>
<tr>
<td>(i) dollar value of recommendations that were agreed to by management</td>
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</tr>
<tr>
<td>--based on proposed management action</td>
<td>5</td>
</tr>
<tr>
<td>--based on proposed legislative action</td>
<td></td>
</tr>
<tr>
<td>(ii) dollar value of recommendations that were not agreed to by management</td>
<td></td>
</tr>
<tr>
<td><strong>D.</strong> For which no management decision has been made by the end of the reporting period</td>
<td></td>
</tr>
<tr>
<td><strong>E.</strong> Reports for which no final management decision was made within 6 months of issuance</td>
<td>0</td>
</tr>
</tbody>
</table>

1. Based on management decisions to follow-up on older open grants. Also $2,951,412 in deobligations resulted from grants identified for follow-up in prior SAR.
2. Value of grants recommended for follow-up. Management agreement to follow-up on identified grants including determination of closing and deobligations.
DEFINITIONS OF TERMS USED

The following definitions apply to terms used in reporting audit statistics:

**Questioned Cost**
A cost which the Office of Inspector General (OIG) questioned because of an alleged violation of a provision of a law, regulation, contract, or other agreement or document governing the expenditure of funds; such cost is not supported by adequate documentation; or the expenditure of funds for the intended purpose is unnecessary or unreasonable.

**Unsupported Cost**
A cost which the OIG questioned because the cost was not supported by adequate documentation at the time of the audit.

**Disallowed Cost**
A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Commission.

**Funds Be Put To Better Use**
A recommendation made by the OIG that funds could be used more efficiently if management took actions to implement and complete the recommendation.

**Management Decision**
Management's evaluation of the findings and recommendations included in the audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary. Interim decisions and actions are not considered final management decisions for the purpose of the tables in this report.

**Final Action**
The completion of all management actions that are described in a management decision with respect to audit findings and recommendations. If management concluded that no actions were necessary, final action occurs when a management decision is issued.
THE OFFICE OF INSPECTOR GENERAL

APPALACHIAN REGIONAL COMMISSION

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Office of Inspector General

Appalachian Regional Commission

1666 Connecticut Avenue, NW, Rm. 700

Washington, DC  20009-1068

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