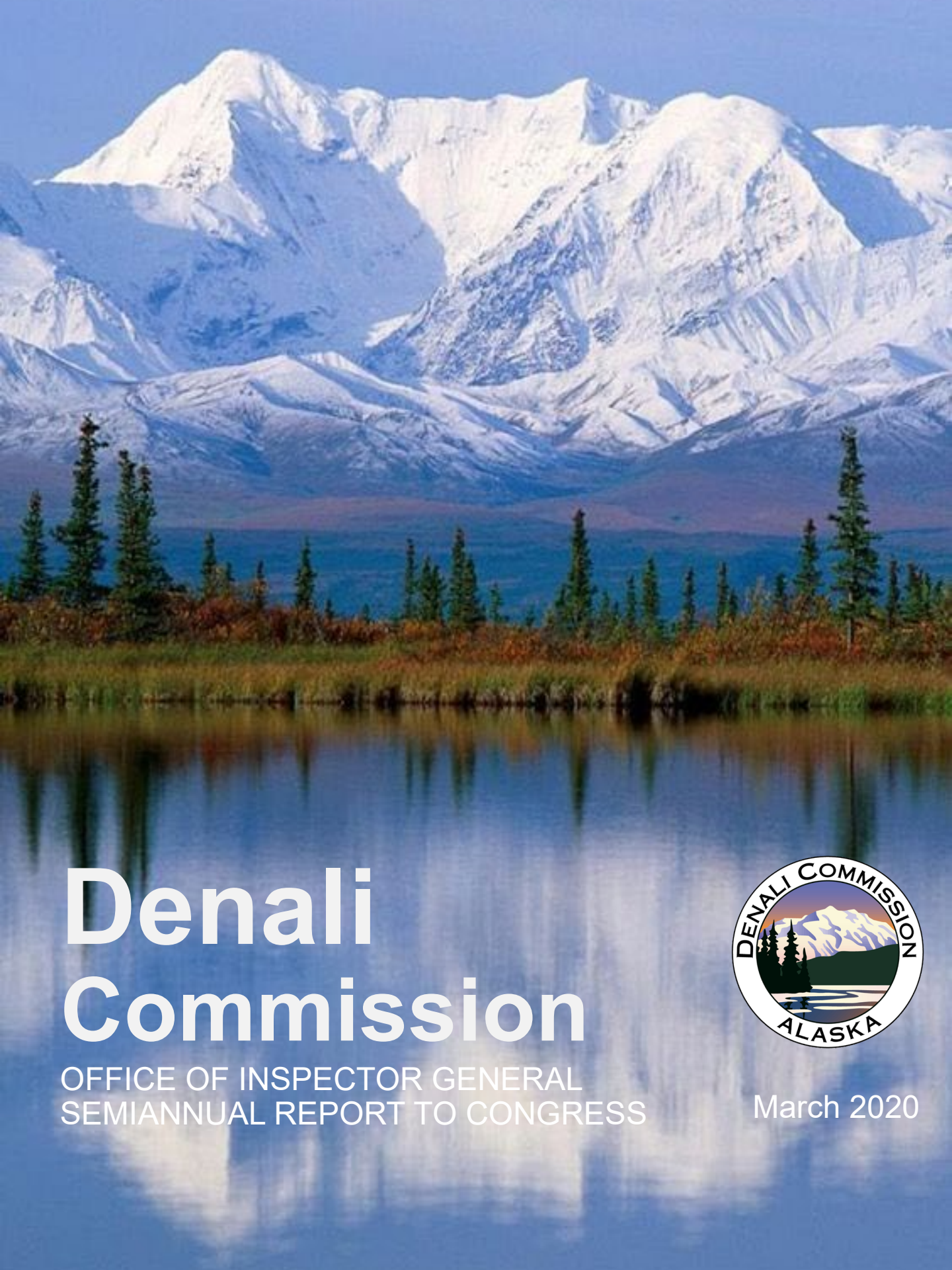

Denali Commission

OFFICE OF INSPECTOR GENERAL
SEMIANNUAL REPORT TO CONGRESS

March 2020

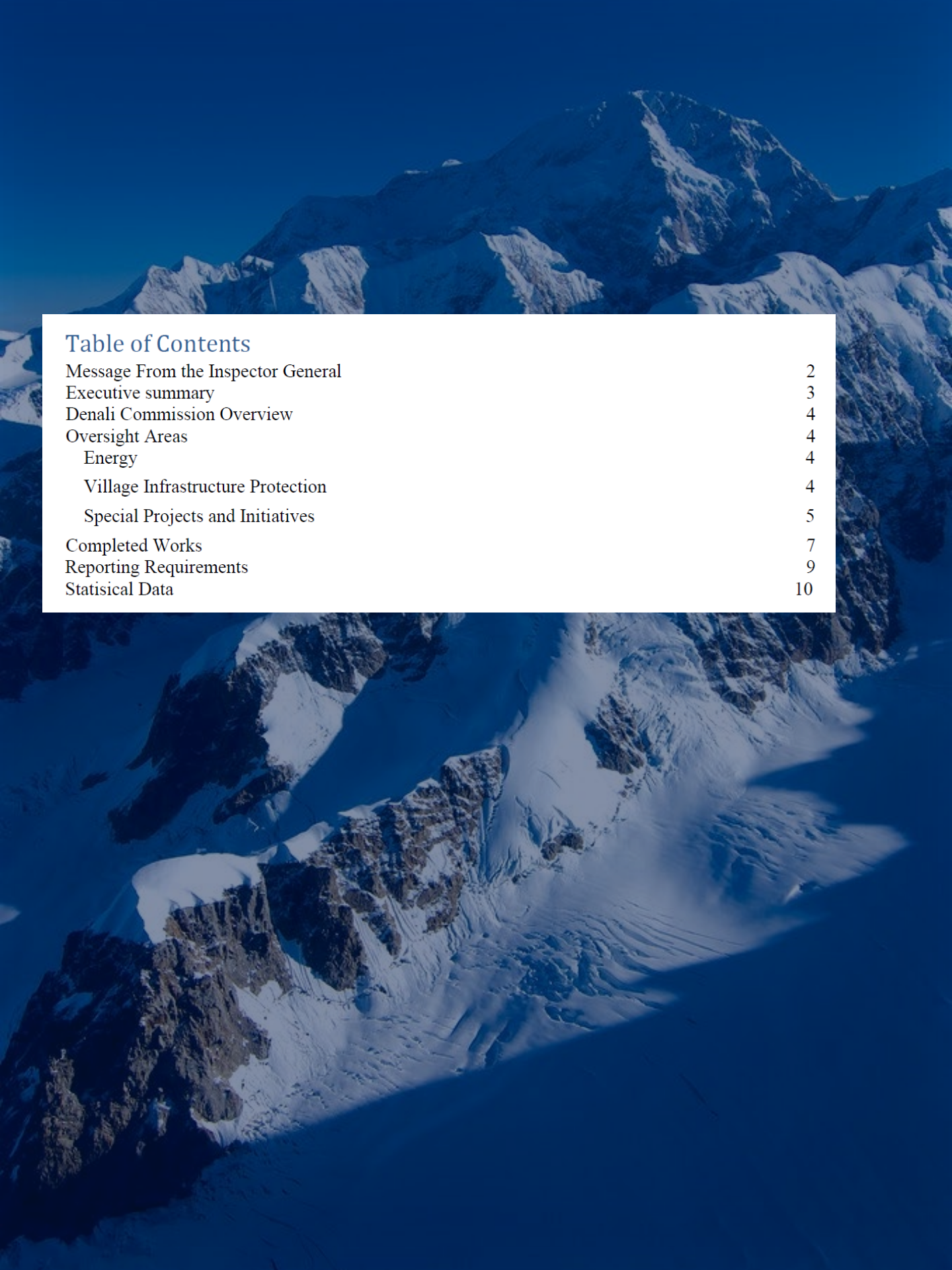

Table of Contents

Message From the Inspector General 2
Executive summary 3
Denali Commission Overview 4
Oversight Areas 4
Energy 4
Village Infrastructure Protection 4
Special Projects and Initiatives 5
Completed Works 7
Reporting Requirements 9
Statisical Data 10

Denali Commission

OFFICE OF INSPECTOR GENERAL
SEMIANNUAL REPORT TO CONGRESS

March 2020

FROM THE INSPECTOR GENERAL

I am pleased to present the Denali Commission Office of Inspector General's (OIG's) *Semiannual Report to Congress* for the period of October 1, 2019, through March 31, 2020.

This is the first semiannual report issued by my office covering a period of time since my appointment as Inspector General on January 19, 2020. In the short time since then I have met or spoken with the Federal Co-Chair and several of the other Commissioners, senior officials of the Denali Commission, the staffs of the Alaskan Congressional Delegation, members of the Alaska Federation of Natives, as well as employees of the Denali Commission. I have been impressed by the diversity of individuals with a singular focus on strengthening our nation and the state of Alaska through improving the infrastructure and services for the citizens of Alaska.

This report summarizes work that was initiated or completed during this semiannual period on critical Commission activities. There have been some unique challenges in assuming the responsibilities of my position as the first permanent inspector general since December 28, 2013, even before the challenges presented by the COVID-19 pandemic. Although well-served by a series of interim inspectors general, those interims were serving the Commission as a collateral duty assignment. As a permanent inspector general, I look forward to providing consistency and focus in this oversight role. Efforts to update policies and re-engage the work in progress that was suspended upon the prior interim's departure at the end of September 2019 have necessarily shared a focus with providing oversight and guidance as the nation navigates its response to the global pandemic brought about by COVID-19.

I am firmly committed to executing the OIG's mission of promoting the integrity, efficiency and effectiveness of the Commission's programs and operations and to reporting my findings and recommendations to Congress and the Commission. I look forward to collaborating with Commission management to assist the Commission in addressing the challenges it faces in its unique and important mission of providing job training and other economic development services in rural communities with a specific focus on promoting rural development, and providing power generation, transition facilities, modern communication systems, water and sewer systems and other infrastructure needs in rural Alaska. I appreciate the significant support that I have received from the Commissioners and staff, as well as Congress. I look forward to continuing to work closely with all the Commission's stakeholders to accomplish this mission.

Roderick H. Fillinger

RODERICK H. FILLINGER
Inspector General

EXECUTIVE SUMMARY

This Semiannual Report, submitted pursuant to Section 5 of the Inspector General Act of 1978, as amended, summarizes the major activities and accomplishments of the Denali Commission Office of Inspector General (OIG) for the period October 1, 2019 to March 31, 2020.

On January 19, 2020, Roderick H. Fillinger was appointed as Inspector General for the Denali Commission (Commission). The prior interim inspector general for the Commission resigned effective September 30, 2019.

During the semiannual reporting period, the most significant activities of the OIG are noted below. Additional details pertaining to each activity can be found in subsequent sections of this report.

Audits and Reviews Highlights

During this reporting period, the OIG issued one audit, Denali Commission Compliance with Data Acta Requirements.

SB & Company, LLC (SBC), under contract with the OIG, continues to work through the audit of the Commission's FY 2019 financial statements and the Commission's compliance with FISMA in accordance with applicable standards.

Looking Ahead

The OIG plans to complete and initiate the following audits and reviews during the second half of FY 2020:

1. Audit of the Commission's FY 2019 financial statements;
2. Audit of the Commission's FY 2019 compliance with FISMA;
3. Audit of the Commission's FY 2020 financial statements;
4. Audit of the Commission's FY2020 compliance with FISMA;
5. Charge card program risk assessment; and
6. Review of FY2019 improper payment reporting.

DENALI COMMISSION OVERVIEW

The Denali Commission Act of 1998 (Denali Commission Act) established the Denali Commission (Commission) to deliver a wide range of services to Alaska in the most cost-effective manner by reducing administrative and overhead costs. As part of the Denali Commission Act, the Commission provides job training and other economic development services in rural communities, with a focus on promoting development in rural Alaska and on providing key infrastructure, such as power generation and transition facilities, modern communication systems, and water and sewer systems.

Since its enactment, the Denali Commission Act has been updated several times, expanding the Commission's mission to include the planning and construction of health care facilities and the establishment of the Denali Access System Program to support surface transportation infrastructure and waterfront transportation projects.

The Commission oversees three program areas: Energy, Village Infrastructure Protection, and Special Projects and Initiatives.

OVERSIGHT AREAS

Energy

Recognizing the critical role energy plays in the quality of life and economic development of Alaska's rural communities, the Commission has made energy its primary infrastructure theme since it was created in 1998.

The Energy Program funds the design and construction of replacement bulk fuel storage facilities, upgrades to community power-generation and distribution systems (including interties), and energy efficiency related initiatives. The Commission primarily works with the Alaska Energy Authority, Alaska Village Electric Cooperative, and Alaska Native Tribal Health Consortium to prioritize projects based on need. Other key partners include the U.S. Department of Energy – Office of Indian Energy, U.S. Department of Agriculture – Rural Utilities Service, State of Alaska Department of Commerce, Community and Economic Development, and Rural Alaska Fuel Services.

Village Infrastructure Protection

In 2015, the White House directed the Commission to establish a Village Infrastructure Protection (VIP) Program to assist rural Alaskan communities that are threatened by erosion, flooding, and permafrost degradation. The goal of the VIP program is to mitigate the impact of these threats with respect to safety, health, and the protection of infrastructure.

The basis for the program is Government Accountability Office (GAO) Report 09-551 that was published in 2009. The report identified 31 rural Alaska communities that face significant damage to infrastructure, and/or relocation due to these threats. The state of Alaska has also done significant research on this problem through an Immediate Action Workgroup established by Governor Sarah Palin in 2007.

One of the villages imminently threated is Newtok, where permafrost degradation acting in combination with Ninglick River currents has resulted in a river bank erosion rate of 70 feet per year. Numerous homes, the school, and the airport will be destroyed within the next 2 to 4 years. Relocating the community to safer ground is the only alternative.

The Commission's primary program partners are the following:

- Alaska Native Tribal Health Consortium, which is providing overall project management services for the Newtok Relocation Program;
- U.S. Army Corp of Engineers and University of Alaska Fairbanks, which are developing an overall Statewide Threat Assessment; and
- Several agencies within the state of Alaska, such as the Alaska Energy Authority and the Division of Community and Regional Affairs.

Special Projects and Initiatives

In 2012, a provision was added to the Commission's authorizing statute that allows other federal agencies to transfer funds to the Commission whereupon the funds, regardless of source, become no-year funds available until expended. In recent years, the Commission has used this tool to assist other agencies to implement projects and initiatives in rural Alaska that are complementary to the Commission's mission. Examples include funds from the Centers for Disease Control and Prevention for rural Alaska health and drinking water related studies.

The Commission's approved FY 2019 work plan included up to $250,000 of discretionary funds for health care, housing, and/or work force development projects. In 2019, $224,000 was awarded for a medical center in Petersburg. The Commission's FY2020 work plan did not include this funding.

Organization

The Commission is organized into three direct components and a fourth program: Programs, General Counsel, and Financial Operations. The fourth, Grant Solutions, is based on agreements entered into under Programs and Financial Operations with other Federal agencies.

OFFICE OF THE INSPECTOR GENERAL

The Office of Inspector General (OIG) is an independent office established under the provisions of the Inspector General Act of 1978, as amended (hereafter referred to as the IG Act). Mr. Roderick Fillinger was appointed as Inspector General effective January 19, 2020. The previous interim Inspector General resigned effective September 30, 2019.

The IG Act, as amended by the Inspector General Empowerment Act of 2016, safeguards OIG access to agency information and mandates additional reporting to increase transparent in government operations.

The IG Act gives the Inspector General the authority and responsibility to:

1. Conduct and supervise audits and investigations of the Commission's programs and operations

2. Provide leadership, coordination, and recommend policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the Commission's programs and operations; and prevent and detect fraud, waste, and abuse of the Commission's programs and operations; and

3. Keep the Federal Co-Chair, Commissioners, and Congress fully and currently informed about problems and deficiencies, as well as the necessity for corrective actions.

Office of Inspector General Activities

During the semi-annual period, the OIG completed one audit.

COMPLETED WORKS

Audit of the Denali Commission's Compliance with DATA Act requirements (DCOIG-2020.02)

SB & Company, LLC (SBC), an independent public accounting firm, performed a review of the Commission's compliance with the Digital Accountability and Transparency Act (DATA Act). SBC planned and performed the examination to obtain reasonable assurance about (1) completeness, timeliness, quality, and accuracy of the FY 2019 first quarter financial and award data submitted for publication on USASpending.gov and (2) the Commission's implementation and use of the government-wide financial data standards established by OMB and U.S. Department of the Treasury. In SBC's opinion, the Denali Commission's first quarter submission for FY 2019 was complete and submitted timely. However, while the data submitted was accurate, the Commission did not consistently report grant information on File D2. As a result, SBC determined that the quality of the Commission's data is considered "Lower" because of the missing financial assistance award information in file D2.

PLANNED AUDITS AND MANAGEMENT REVIEWS

Audit of the Denali Commission's Fiscal Year (FY) 2019 Financial Statements

SBC is currently performing an audit of the Commission's FY 2019 financial statements in accordance with the Government Accountability Office's Government Auditing Standards and Office of Management and Budget (OMB) Bulletin 17-03, *Audit Requirements for Federal Financial Statements.*

Audit of the Denali Commission's Fiscal Year (FY) 2020 Financial Statements

The OIG plans to engage a firm to perform an audit of the Commission's FY 2020 financial statements in accordance with the Government Accountability Office's Government Auditing Standards and Office of Management and Budget (OMB) Bulletin 17-03, *Audit Requirements for Federal Financial Statements.*

Audit of the Denali Commission's FY 2019 Compliance with FISMA

SBC is currently performing an audit of the Commission's FY 2019 compliance with the Federal Information Security Modernization Act (FISMA) in accordance with OMB Memorandum 18-02, *Fiscal Year 2018-2019 Guidance on Federal Information Security and Privacy Management Requirements*.

Audit of the Denali Commission's FY 2020 Compliance with FISMA

The OIG plans to engage a firm to perform an audit of the Commission's FY 2020 compliance with the Federal Information Security Modernization Act (FISMA) in accordance with OMB Memorandum 20-04, *Fiscal Year 2019-2020 Guidance on Federal Information Security and Privacy Management Requirements*.

Risk assessment of the Denali Commission's Charge Card Program

The OIG plans to engage a firm to perform the risk assessment of the Commission's charge card program in accordance with the *Government Charge Card Abuse and Prevention Act of 2012*.

Review of the Denali Commission's Compliance with FY 2019 Improper Payments Requirements

The OIG plans to engage a firm to perform the review of the Commission's compliance with FY2019 improper payments requirements in accordance with the requirements of the Improper Payments Information Act of 2002 as amended by the Improper Payments Elimination and Recovery Act of 2010 and the Improper Payments Elimination and Recovery Improvement Act of 2012 and the Office of Management and Budget Circular A-123, Appendix C, "Requirements for Effective Estimation and Remediation of Improper Payments," as amended.

INVESTIGATIONS

The Commission OIG receives and investigates allegations of fraud, waste, abuse and misconduct within Commission programs and operations. The Commission OIG investigations can give rise to administrative, civil and criminal penalties. Based on investigations conducted, the Commission OIG issues reports that sets forth the allegations and an objective description of the facts to Commission management regarding administrative and civil matters. Investigations which uncover potential criminal activity are referred to the Department of Justice. As of the end of the semiannual reporting period, the OIG has one ongoing investigation.

OIG Hotline

In order to facilitate reporting of allegations, the Commission OIG maintains a hotline (see "Contacting the Office of Inspector General"). Callers who have general questions or concerns that do not fall within the OIG's jurisdiction are referred to other entities, such as other Commission offices, Federal agencies and local or state governments.

During the semiannual reporting period, we received 0 hotline inquiries.

REPORT ON INSTANCES OF WHISTLEBLOWER RETALIATION

For this semiannual reporting period, the OIG found no instances of whistleblower retaliation to report.

LIAISON ACTIVITIES

The IG is a member of the CIGIE, which was established on October 14, 2008, pursuant to the Inspector General Reform Act of 2008. The IG attended regular meetings of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), and served as an adjunct instructor for the CIGIE Training Institute's Audit, Inspection & Evaluation Academy.

Reporting Requirements of the Inspector General Act of 1978, as Amended

The reporting requirements of the Inspector General Act of 1978, as amended, are listed in the following table along with the location of the required information. The work "None" appears where this is no data to report under a particular requirement.

Reference	Reporting Requirements	Page
Section 4(a)(2)	Review of legislation and regulations	13
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations	None
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, or deficiencies	None
Section 5(a)(3)	Significant recommendations included in previous reports on which corrective action has not been taken (Table 1)	11
Section 5(a)(4)	Matters referred to prosecutive authorities	None
Section 5(a)(5)	Summary of instances where information was refused	None
Section 5(a)(6)	Listing of reports by subject matter (Table 2)	11
Section 5(a)(7)	Summary of significant reports	7
Section 5(a)(8)	Statistical table – Reports with questioned costs (Table 3)	11
Section 5(a)(9)	Statistical table – Recommendations that funds be put to better use (Table 4)	12
Section 5(a)(10)	Summary of each audit, inspection, and evaluation report issued before this reporting period for which no management decision was made by end of the reporting period, no establishment comment was returned within 60 days; or for those with any outstanding unimplemented recommendations, including the potential aggregate cost savings (Table 5)	12
Section 5(a)(11)	Description and explanation of significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	None
Section 5(a)(13)	Information under section 804(b) of the Federal Financial Management Improvement Act of 1996	None
Section 5(a)(14)(15)(16)	Peer review activity on Denali OIG and Peer review activity by Denali OIG on another OIG	15
Section 5(a)(17)	Statistical Table – Investigative Reports (Table 6)	12
Section 5(a)(18)	Description of metrics used for developing the data for the statistical table under Section 5(a)(17)	None
Section 5(a)(19)	Report on each investigation involving a senior Government employee where allegations of misconduct were substantiated	16
Section 5(a)(20)	Description of whistleblower retaliation	None
Section 5(a)(21)	Description of any attempt by establishment to interfere with the independence including budget constraints, resisted to or objected to oversight, delayed access to information	None
Section 5(a)(22)	Description of particular circumstances of each inspection, evaluation, and audit conducted that is closed and was not disclosed to the public; and investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public	16

First Half of FY 2020 Freedom of Information Act Requests

Activity	Total
Number of Freedom of Information Act (FOIA) Requests Received	1
Number of FOIA Requests Processed	1
Number Granted	
Number Partially Granted	
Number Not Granted	
Reasons for Denial	
No Records Available	1
Referred to Other Agencies	
Requests Denied in Full Exemption 3	
Requests Denied in Full Exemption 5	
Requests Denied in Full Exemption 7(A)	
Requests Denied in Full Exemption 7(C)	
Request Withdrawn	
Not a Proper FOIA Request	
Not an Agency Record	
Duplicate Request	
Other	
Requests for OIG Reports from Congress and Other Government Agencies	
Received	
Processed	
Number of OIG Reports/Documents Released in Response to Requests	

Investigations Statistical Highlights for this Period

Table 1. Reports from Previous Periods with Unimplemented Recommendations

Report Title	Unimplemented Recommendations
None	None

Table 2. Listing of Reported Issued

Report Number	Subject Matter	Issue Date	Report Title	Questioned Cost	Unsupported Cost	Funds Put to Better Use
2020.02	Audit	2/28/2020	Review of the Denali Commission Compliance with the Data First Quarter Fiscal Year 2019 Submission	$0	$0	$0

Table 3. Reports with Questioned Costs

Description	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period.	0	$0	$0
B. Which were issued during the reporting period.	0	$0	$0
Subtotals (A + B)	**0**	**$0**	**$0**
C. For which a management decision was made during the reporting period.	0	$0	$0
i. Dollar value of disallowed costs; and	0	$0	$0
ii. Dollar value of costs not disallowed.	0	$0	$0
D. For which no management decision was made by the end of the reporting period.	0	$0	$0

Table 4. Recommendations That Funds Be Put to Better Use

Description	Number of Reports	Unsupported Cost
A. For which no management decision has been made by the commencement of the reporting period.	0	$0
B. Which were issued during the reporting period.	0	$0
Subtotals (A + B)	**0**	**$0**
C. For which a management decision was made during the reporting period.	0	$0
i. Dollar value of recommendations that were agreed to by management; and	0	$0
ii. Dollar value of recommendations that were not agreed to by management.	0	$0
D. For which no management decision has been made by the end of the reporting period.	0	$0

Table 5. Summary of Reports for Which No Establishment Comment Was Returned within 60 Days of Providing the Report

Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
0	0	0	$0

Table 6. Listing of Investigative Reports

Number of Investigative Reports	Number of Persons Referred to Department of Justice	Number of Persons Referred to State & Local Prosecuting Authorities	Number of Indictments and Criminal Information's that Resulted from Prior Referral
0	0	0	0

The following section includes information that is required under the Inspector General Act that is not otherwise addressed in this report, along with supplemental information on select reporting topics.

Section 4(a)(2): Review of Legislation and Regulations

This section requires the Inspector General of each agency to review existing and proposed legislation and regulations relating to that agency's programs and operations. Based on this review, the Inspector General is required to make recommendations in the semiannual report concerning the impact of such legislation or regulations on (1) the economy and efficiency of the management of programs and operations administered or financed by the agency or (2) the prevention and detection of fraud and abuse in those programs and operations. During this reporting period, the following legislation was monitored and reviewed for potential effect on future audit work conducted in oversight of the Commission:

S. 375 – Payment Integrity Information Act of 2019 (Pub. L. 116-117)

On March 2, 2020, the President signed S. 375, the Payment Integrity Information Act of 2019 into law. This law amends improper payment reporting requirements. IGs are now required to review Agency assessments of high-risk improper payment programs and submit to Congress any recommendation to improve improper payment determinations or estimation methodologies.

"Section 3353" requires IGs to determine whether agencies are complying with improper payment assessment and reporting requirements each fiscal year. The IG must report this compliance status to the head of the Agency, HSGAC, COR, and the Comptroller General.

There are provisions allowing IGs to keep and use some funds recovered through agency recovery audits, as well as facilitating IG matching programs with the Do Not Pay Business Center data.

H.R. 748 – Coronavirus Aid, Relief, and Economic Security Act or the CARES Act (Pub. L. 116-136)

On March 27, 2020, the President signed H.R. 748, the CARES Act, into law. This law responds to the COVID-19 (i.e., coronavirus disease 2019) outbreak and its impact on the economy, public health, state and local governments, individuals and businesses. The Act provides economic stimulus to individuals, businesses and hospitals. The Act does this through expanding access to retirement funds and suspends required minimum distributions from retirement plans and IRAs in 2020. It also authorizes the Treasury Department to make emergency loans or guarantee loans to eligible businesses up to an aggregate of $500 billion. Further, the Act loosens select rules applicable to health plans so that employees can access treatment and testing for COVID-19 without concern for deductibles and cost sharing. There are also provisions that defer employer payroll taxes, provide an employee retention tax credit for employers subject to COVID-19 related hardships, and limit compensation and severance payments to executives of companies that receive emergency loans and loan guarantees under the Act. The Act includes labor provisions that amend the Families First Coronavirus Response Act (FFCRA).

The Act also created a Pandemic Response Accountability Committee within CIGIE, comprised of IGs and an Executive Director, a Deputy Executive Director, and staff. The Committee has several responsibilities, including creating a webpage to keep the public informed of pandemic response

funds being spent by agencies, and the IG community's and GAO's oversight of that spending. In that regard, the statute references Oversight.gov and encourages the Committee to leverage that existing technology. It also provides the Committee with auditing and review authority, including testimonial subpoena authority. Finally, the Act appropriates $80 million in no year money for the Committee to carry out its responsibilities. The Act allows the Committee to use its funds to support individual IGs conducting pandemic response oversight. The Pandemic Response Accountability Committee sunsets under the legislation in 2025.

Section 5(a)(1) and 5(a)(2): Significant Problems, Abuses, and Deficiencies, and Resulting Recommendations for Corrective Action

These sections require a description of significant problems, abuses, and deficiencies relating to the administration of programs and operations disclosed during the reporting period and the resulting recommendations for corrective action. There were no significant problems, abuses, or deficiencies found during the reporting period, and no resulting recommendations for corrective action were issued.

Section 5(a)(3): Prior Significant Recommendations Unimplemented

This section requires identification of each significant recommendation described in previous semiannual reports for which corrective action has not been completed. Section 5(b) requires that the Commission transmit to Congress statistical tables showing the number and value of audit reports for which no final action has been taken, as well as an explanation of why recommended action has not occurred, except when the management decision was made within the preceding year. We have no prior significant unimplemented recommendations.

Section 5(a)(4): Matters Referred to Prosecutorial Authorities

This section requires a summary of matters referred to prosecutorial authorities and the resulting prosecutions and convictions. No new matters were referred to prosecutorial authorities. There is one pending matter under investigation that was previously referred to the Department of Justice. There are no declinations, prosecutions or convictions to report.

Sections 5(a)(5) and 6(c)(2): Information or Assistance Refused

These sections require a summary of each report to the Commissioners when access, information, or assistance has been unreasonably refused or not provided. We were not refused access, information, or assistance.

Section 5(a)(10): Prior Audit Reports Unresolved

This section requires: a summary of each audit report, inspection report, and evaluation report issued before commencement of the reporting period (A) for which no management decision has been made by the end of the reporting period, an explanation of why a decision has not been made, and a statement concerning the desired timetable for delivering a decision on each such report; (B) for which no establishment comment was returned within 60 days of providing the report to the establishment; and (C) for which there are any outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations. There are no reports for

which no management decision was made by the end of the reporting period or for which no establishment comment was returned within 60 days of providing the report to the establishment.

Section 5(a)(11): Significant Revised Management Decisions

This section requires an explanation of the reasons for any significant revision to a management decision made during the reporting period. There were no significant revised management decisions during this period.

Section 5(a)(12): Significant Management Decisions with Which OIG Disagreed

This section requires information concerning any significant management decision with which the inspector general disagrees. There were no significant management decisions with which the previous or current inspector general disagreed.

Section 5(a)(13): Noncompliance with Federal Financial Management Systems

Agencies are required to implement and maintain financial management systems that comply substantially with federal financial management systems requirements, applicable federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level. If an agency does not comply with federal financial systems, it is required to establish a remediation plan. This section requires the reporting of instances and reasons when an agency has not met target dates established in the remediation plan. There were no instances of noncompliance with federal financial management systems.

Section 5(a)(14) and 5(a)(15): Results of Peer Review Received by OIG

These sections require an appendix containing the results of any peer review conducted by another inspector general during the reporting period and a list of outstanding recommendations. As of this reporting period, the Denali Commission OIG has not been peer reviewed, and there are no outstanding recommendations. The previous interim Inspector General had a peer review complete as part of their overall Office of Inspector General operations. For more information on the peer review of the previous interim Inspector General, please see the Office of Inspector General of the Department of Commerce website at www.oig.doc.gov. The next planned peer review of the Denali Commission OIG is during fiscal year 2021.

Section 5(a)(16) Results of Peer Review Conducted by OIG

This section requires a list of any peer reviews conducted of another inspector general during the reporting period, including a list of any outstanding recommendations made from any previous peer reviews. As of this reporting period, the Denali Commission OIG has not conducted a peer review, and there are no outstanding recommendations.

Sections 5(a)(17) and 5(a)(18): Investigations, Criminal Prosecutions, and Criminal Indictments and Metrics Used to Develop Statistical Data of Investigations, Criminal Prosecutions, and Criminal Indictments

These sections require a statistical table and a description of the metrics used to develop the data related to (1) the number of investigative reports issued, (2) number of persons referred to the Department of Justice for criminal prosecution, (3) number of persons referred to state and local authorities for criminal prosecution, and (4) number of criminal indictments and criminal information resulting from any prior referrals to prospective authorities. There were no investigations, criminal prosecutions, or criminal indictments.

Section 5(a)(19): Substantiated Investigations of Senior Government Employees

This section requires a detailed description of each investigation involving a senior government employee where allegations of misconduct were substantiated, including a detailed description of (1) the facts and circumstances of the investigations and (2) the status and disposition of the matter—including, if referred to or declined by the Department of Justice, the date of referral or declination. There are no substantiated allegations of misconduct involving a senior government employee.

Section 5(a)(20): Instances of Whistleblower Retaliation

This section requires a detailed description of any instance of whistleblower retaliation, including (1) information about the official found to have engaged in retaliation and (2) the consequences the agency imposed to hold the official accountable. There were no instances of whistleblower retaliation.

Section 5(a)(21): Interference with Inspector General Independence

This section requires a detailed description of any attempt by the Commission to interfere with the independence of the inspector general, including (1) budget constraints designed to limit OIG capabilities and (2) incidents where the establishment has resisted OIG oversight or delayed OIG access to information, including the justification of the establishment for such action. There were no instances of the Commission attempting to interfere with the independence of the OIG.

Section 5(a)(22): Closed Inspector General Matters Not Publicly Disclosed

This section requires a detailed description of the particular circumstances of each (1) inspection, evaluation, and audit conducted by OIG that is closed and was not publicly disclosed and (2) investigation conducted by OIG involving a senior government employee that is closed and was not disclosed to the public. There are no closed inspections, audits, evaluations or investigations involving a senior government employee that were closed and not disclosed to the public.

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