



U.S. Department of Education
Office of Inspector General

Semiannual Report to Congress, No. 63

Office of Inspector General
Kathleen S. Tighe
Inspector General

November 2011

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Message to Congress

On behalf of the U.S. Department of Education (Department) Office of Inspector General (OIG), I am pleased to provide this Semiannual Report on the activities and accomplishments of this office from April 1, 2011, through September 30, 2011. The audits, inspections, investigations, and related work highlighted in the report are products of our continuing commitment to promoting accountability, efficiency, and effectiveness in Department programs and operations.

The clarion call for accountability in education programs and operations at all levels of government has perhaps never been louder. No individual or entity is above scrutiny. Accountability by Department employees, consultants, contractors, grantees, and program participants has long been a focus of OIG work and a tenet of the OIG mission. Over the last 6 months, this focus has led to significant actions, including:

- A \$63.6 million settlement with Accenture LLP, a contractor for the Department and other Federal agencies, stemming from allegations that the contractor violated the *Anti-Kickback Act* and the *False Claims Act* by receiving payments from subcontractors in exchange for influencing Government agencies to award contracts.
- An audit that identified weaknesses in the Department's processes for validating the EDUCATE contractor's performance.
- A \$1.6 million settlement with Kaplan Higher Education Corporation, the parent company of the CHI Institute, resulting from allegations that CHI knowingly enrolled students in a program that did not offer externships required for graduation.
- Nine *American Recovery and Reinvestment Act* (Recovery Act) audits involving States and their subrecipients' use of funds and data quality that collectively made a number of recommendations for improvement to better ensure compliance with all necessary requirements.
- The conviction of a former City University of New York employee for trying to scam more than \$1.5 million in Recovery Act grant funds.
- A \$1.4 million settlement with Educational Testing Service to resolve allegations that it improperly billed the Department for contracted services. This amount was in addition to the more

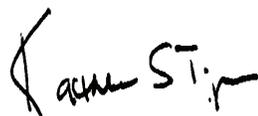
than \$3 million it had previously returned to the Department for the improper charges.

In the pages of this report, you will find more information on these actions, as well as summaries of the 19 reports issued over the last 6 months, which identified more than \$8.2 million financial recommendations. Also during this period, we issued our FY 2012 Management Challenges report detailing the most serious management challenges the Department faces. In these tough economic times, every Federal dollar matters; therefore, the Department must have the mechanisms in place to effectively ensure that its programs and operations are running efficiently and in accordance with Federal laws and regulations. We also issued our Annual Plan for FY 2012 that presents the major initiatives and priorities my office intends to undertake to assist the Department in fulfilling its responsibilities to America's taxpayers, families, and students. In FY 2012, we intend to closely examine Department programs at all levels—Federal, State, and local—with a focus on results in order to better ensure that Federal funds are reaching the intended recipients and achieving the desired outcomes. We will also assess the Department's progress in addressing weaknesses and vulnerabilities already identified in its programs and operations, as well as uncover any potential new risks to fraud, waste, and abuse.

In this Semiannual Report, we once again present our most significant activities completed over the past 6 months by goals set forth in our FY 2011–FY 2015 Strategic Plan to best show the contribution of these individual efforts. These goals are:

- Improve the Department's ability to effectively and efficiently implement its programs to promote educational excellence and opportunity for all students;
- Strengthen the Department's efforts to improve the delivery of student financial assistance;
- Protect the integrity of the Department's programs and operations by detecting and preventing vulnerabilities to fraud, waste, and abuse; and
- Contribute to improvements in Department business operations.

My staff and I are committed to identifying misspent tax dollars, addressing weaknesses, and improving the Department's stewardship of taxpayer dollars. We greatly appreciate the interest and support of Secretary Duncan, Deputy Secretary Miller, and this Congress, and we look forward to working with you in meeting the challenges and opportunities that lie ahead.



Kathleen S. Tighe
Inspector General

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Goal 1: Improve the Department's ability to effectively and efficiently implement its programs to promote educational excellence and opportunity for all students.

Work conducted by the U.S. Department of Education (Department) Office of Inspector General (OIG) over the past 6 months in the area of promoting educational excellence and opportunity includes specific efforts pursuant to the *American Recovery and Reinvestment Act of 2009* (Recovery Act) as well as the *Elementary and Secondary Education Act of 1965*, as amended (ESEA). Although our work involving the Federal student aid programs also contributes to this goal, we discuss those efforts under Goal 2.

Recovery Act

During this reporting period, we completed a number of audits in the second phase of our Recovery Act audit work. In this phase, we sought to determine whether the States and their subrecipients used and reported Recovery Act funds in accordance with applicable laws, regulations, and guidance. The results of these audits are below. We also continued with the third phase of our Recovery Act work in which we are reviewing a number of local educational agencies (LEAs) in 22 States in order to provide a national perspective on how LEAs are using Recovery Act and Education Jobs funds. Specifically, our nationwide review is identifying and categorizing whether LEAs are using Recovery Act and Education Jobs funds to stabilize budgets and minimize job losses; provide new or expanded services to eligible students; or pursue new and innovative methods to improve schools, raise achievement, and implement reforms. As part of this effort, we are also assessing whether the funds can or will be spent by the end of the respective grant periods, determining whether actual or planned uses of the funds could result in unsustainable continuing commitments after the funding expires, and identifying the factors impacting an LEA's ability to strategically invest the funding versus simply using the funds to maintain the status quo. We will report the findings of this effort once it is completed.

The OIG continued to participate in an advisory capacity on the Department's internal Recovery Act teams and as a member of the Recovery Accountability and Transparency Board. During this reporting period, OIG staff participated in the board's Work Group projects focused on data quality issues and in assessing the extent to which random and statistical sampling methods were used in audits of Recovery Act programs. Finally, OIG investigators continued to examine allegations of waste, fraud, and abuse involving Recovery Act funds. You will find summaries of several of these investigative cases below.

Recovery Act Internal Reports

States' Treasury-State Agreements Might Need to Include Recovery Act, Education Jobs Fund, and Other Similarly Funded Programs

We recommended that the Department work with the U.S. Department of the Treasury (Treasury) to encourage Treasury and the States to include Recovery Act and other programs funded under large, one-time appropriations in the Treasury-State Agreements in order to better protect State and Federal interests. As

stated in our report, Treasury regulations currently provide that “unless specified otherwise, major Federal assistance programs must be determined from the most recent Single Audit data available.” Although single audits reflect a State’s expenditure of funds, they are not finalized until 9 months after the end of the fiscal year that they cover. As a result, major Federal assistance programs funded with large, one-time appropriations might not appear in a State’s Treasury-State Agreements until after all or most of the funds have been expended. Our work found this to be the case with Recovery Act funds. Of the 12 State Treasury-State Agreements we reviewed, Single Audit data for 10 of those States did not include any Recovery Act monies even though those States received significant Recovery Act funding during the time period. Including Recovery Act and other programs funded under large, one-time appropriations in the Treasury-State Agreements would protect State and Federal interests by either specifying interest-neutral funding techniques or by requiring one party to compensate the other for the early or late transfer of Federal funds. The Department agreed with our recommendation and stated that it would work with Treasury to determine whether Treasury-State Agreements should be amended.

Effectiveness of the Department’s Data Quality Review Processes

Although we found that the Department’s processes to ensure the accuracy and completeness of recipient-reported data were generally effective, we also identified instances of recipient-reported data that were inconsistent with data in the Grants Administration and Payment System, contract file documentation, or other data elements within the recipient reports. These anomalies still existed after the Department had completed its formal data quality review processes and after the related recipient correction period. Overall, we identified 2,043 anomalies (4 percent) out of the 49,150 data quality tests we performed for grant awards and 1 anomaly (1 percent) out of the 110 tests we performed for contract awards. We also noted that the Department had not established a formal process to identify and remediate instances in which Recovery Act recipients demonstrated systemic or chronic reporting problems and/or otherwise failed to correct such problems. Recipient reports are subject to public scrutiny and are intended in part to help drive accountability for the spending of Recovery Act dollars. As such, agencies must have an effective review process to ensure that recipient reports contain accurate and complete data. Incorrect data may lead to mistaken conclusions about Recovery Act funding and may obscure the transparency that these reports were designed to provide. To address these findings, we made several recommendations, all of which the Department agreed with.

Recovery Act External Reports

States Use of Recovery Act Funds and Data Quality

We completed nine audits of State organizations and LEAs to determine whether States and their subrecipients used and reported Recovery Act funds in accordance with applicable laws, regulations, and guidance. Although all but one State and most of the LEAs reviewed generally used Recovery Act funds accordingly, we did identify specific areas of noncompliance and areas that could be improved.

California. Although the three LEAs we reviewed generally used Recovery Act funds in accordance with applicable laws, regulations, and guidance, we did identify instances of noncompliance with applicable Federal requirements by the

Fresno Unified School District and the San Diego Unified School District that resulted in improper charges of approximately \$23,000 to the Title I Recovery Act grant. We also found that the California Department of Education reported jobs data that were not reliable for the reporting period ending December 31, 2009. Control weaknesses in its processes for compiling, processing, and reviewing the jobs data could affect the reliability of future reports. To address the weaknesses identified, we made a number of recommendations, including that the California Department of Education implement appropriate data quality controls to ensure that future jobs data are accurate, complete, and consistent with applicable guidance. The California Department of Education did not state whether it agreed with our findings and recommendations.

Illinois. We found that Illinois took proactive measures to provide reasonable assurance that it and its subrecipients complied with Recovery Act requirements, and the subrecipients we reviewed generally expended Recovery Act funds in accordance with applicable laws, regulations, and guidance. However, we also determined that the State could do more to ensure the appropriate use of Recovery Act funds and the quality of data reported to the Federal Government. Specifically, we found that the Illinois State Board of Education and its subrecipients did not always follow Federal cash management requirements; did not always ensure that data reported to the Federal Government were accurate, reliable, and complete; and three of the subrecipients reviewed (Waukegan Public Schools, East Saint Louis Public Schools, and Chicago Public Schools) charged a small amount of unallowable or inadequately documented costs to Recovery Act grants. We recommended that Illinois and its subrecipients strengthen their systems of internal control to provide reasonable assurance that the time elapsing is minimized between the transfer of funds by the Illinois State Board of Education and disbursement by the subrecipients; and that Illinois collects and reports complete, reliable, and accurate Recovery Act data. The Illinois State Board of Education did not fully agree with our recommendations.

Louisiana. Although the four LEAs we reviewed—Jefferson School District, East Baton Rouge School District, Calcasieu School District, and Recovery School District—generally used Recovery Act funds in accordance with applicable laws, regulations, and guidance, we identified more \$179,700 in unsupported payroll expenses. We also found that the Louisiana Department of Education and the LEAs reviewed did not ensure that data reported were accurate, reliable, and complete. The Louisiana Department of Education and the Jefferson, East Baton Rouge, and Calcasieu School Districts all had data quality errors in the expenditure data that were reported by the Louisiana Department of Education to FederalReporting.gov for the first four Recovery Act reporting periods, and they incorrectly reported jobs saved or created to Louisiana Department of Education. In addition, the Louisiana Department of Education did not have internal controls to ensure that policies or procedures were followed to verify and report required Recovery Act data elements or for reporting errors identified after submission of reports. We made a number of recommendations to address these issues, including that the Louisiana Department of Education provide documentation to adequately support more than \$179,700 in Recovery Act payroll expenditures or return those funds to the Department. The Louisiana Department of Education generally agreed with our recommendations.

Missouri. We found that the subrecipients reviewed—the Kansas City School District, the St. Louis Public Schools, and the University of Missouri—might not have used Recovery Act funds for authorized activities and did not always report accurate, reliable, and complete data. Specifically, they did not properly account for \$59.8 million in Recovery Act State Fiscal Stabilization Fund (SFSF) monies; did not always follow Federal cash management requirements; and data that Missouri reported to the Federal Government were not always accurate, reliable, and complete. To reduce the likelihood of such problems occurring in the future, we recommended that Missouri and its subrecipients improve their systems of internal control to provide reasonable assurance that SFSF funds are accounted for properly; cash management procedures are aligned with Federal regulations; and data reported to the Federal Government are accurate, reliable, and complete. Missouri officials generally concurred with our recommendation.

South Carolina. We issued two reports concerning this State. One focused on the State educational agency and LEAs, and one focused on the Governor’s Office.

- *State Educational Agency and LEAs.* We found that Recovery Act funds were generally used in accordance with applicable laws, regulations, and guidance at the entities reviewed; however, we did identify internal control weaknesses related to cash management and contract procurement at the South Carolina Department of Education and at two of the LEAs reviewed—Charleston County School District and Spartanburg County School District. Specifically, the South Carolina Department of Education did not assess cash needs of subgrantees before it advanced Recovery Act funds, did not monitor spending to determine whether the advanced funds were spent in a timely manner, did not have policies and procedures to remit interest earned on Federal cash advances to the Department, and had insufficient policies and procedures over the Recovery Act claims reimbursement process. We also found that Charleston and Spartanburg did not have documentation available to support that Recovery Act funded contracts were awarded and administered in accordance with district, State, and/or Federal procurement requirements. Based on these findings, we made recommendations to improve these practices, all of which the South Carolina Department of Education concurred with.
- *Governor’s Office.* Our review of the use of Recovery Act funds by the South Carolina Governor’s Office, the University of South Carolina, and the South Carolina Department of Corrections identified a minor issue of noncompliance: the South Carolina Department of Corrections used approximately \$8,300 of the Recovery Act funds to pay for unallowable expenditures. We recommended that the Governor’s Office reobligate those funds to allowable costs. We also found that the Governor’s Office reported inaccurate job data. Specifically, the four State agencies reviewed reported a total of 28.17 full-time equivalent jobs created or retained in the March 31, 2010, quarterly report to the Governor’s Office. However, the Governor’s Office reported four full-time equivalent jobs for the same reporting period to FederalReporting.gov. In addition, for the quarter ending June 30, 2010, the Governor’s Office reported 14 jobs

as created or retained; however, the State agencies reviewed did not report any jobs created or retained for the same period. We did not recommend correcting the reported number of jobs; per the Office of Management and Budget (OMB), changes to prior reports cannot be initiated for the “number of jobs” field.

Utah. We found that the State and local recipients and subrecipients reviewed did not consistently use Recovery Act funds in accordance with applicable laws, regulations, and guidance. Specifically, we found that the University of Utah and the Utah Housing Corporation made improper charges to the SFSF Government Services grant totaling more than \$65,000, and the Utah Housing Corporation also did not remit interest earned on Recovery Act funds that were received before the funds were needed to cover program costs. We identified more than \$1.3 million in improper charges and internal control weaknesses at the Nebo School District and found that neither Nebo nor the Granite School District maintained sufficient documentation to support personnel costs. We also found significant data quality deficiencies at all entities reviewed, and as a result, the data for the number of jobs, vendor information, and amount of funds spent that were reported to Recovery.gov for the reporting period ending December 31, 2009, were not reliable. The Utah State Office of Education also improperly included Federal expenditures and certain inappropriate State and local expenditures in its Title I school-by-school per-pupil expenditures report submitted to the Department. As a result, the report does not accurately portray State and local expenditures at the school level and cannot be relied on. To address the weaknesses identified, we made 15 recommendations. A number of the entities reviewed stated they had corrected the deficiencies or were in the process of implementing corrective actions.

Virginia. We found that Virginia’s Recovery Act expenditures were generally expended and accounted for in accordance with recipient plans and applications and with applicable laws, regulations, and guidance. We also concluded that Recovery Act data reported by the Virginia Department of Education were accurate and complete and in compliance with reporting requirements. However, we determined that the Virginia Department of Education needed to improve its fiscal monitoring of its LEAs. Specifically, of the three LEAs reviewed, we found that Fairfax Public Schools improperly spent Recovery Act IDEA Maintenance of Effort flexibility option funds and Norfolk Public Schools incorrectly included capital outlay expenditures in its indirect cost calculations. In addition, we found that the Virginia Department of Education approved reimbursement requests submitted by the LEAs that included unallowable and incorrectly coded expenditures. We made several recommendations aimed at addressing the weaknesses identified. The Virginia Department of Education did not concur with all of our findings or recommendations.

Wisconsin. We determined that Milwaukee Public Schools generally used Recovery Act funds in accordance with applicable laws, regulations, and guidance, and that its reported jobs and subaward data were also accurate. However, we also found that Milwaukee Public Schools did not properly track SFSF program funds as required, as it did not adjust its records to account for some \$75.8 million of SFSF program funds. Milwaukee Public Schools also needed to improve its internal

controls over Federal funds, including Recovery Act funds, because we found that it did not follow its own procedures for obtaining semiannual employee certifications, preapproving journal entries, and tracking its computer equipment. Based on our findings, we made a number of recommendations to the Wisconsin Department of Public Instruction and the Department of Administration, neither of which concurred with all of our recommendations.

Recovery Act Investigations

The following are summaries of OIG Recovery Act investigations. Two of these cases involve Federal student aid funding, a portion of which was either applied for or obtained after passage of the Recovery Act. The Recovery Act increased funding for the Pell Grant program.

New York—City University of New York Employee Convicted for Fraud

A former employee at the City University of New York Research Foundation who was hired to work as an instructor in the In School Youth, Prep for Success Program at Medgar Evers College in Brooklyn was convicted by a trial jury for attempting to defraud the school and the Department of Recovery Act funds. The man presented and attempted to have processed two fraudulent Grant Award Notifications totaling more than \$1.5 million. The employee provided the first notification to the Foundation to claim the award, and during its award process, the Foundation learned from the Department that the notification was fraudulent. He provided the second directly to a school official, but it was not processed. This case resulted from a referral received from an alert Department employee who had recently attended a Recovery Act grant fraud awareness training provided by the OIG.

New Jersey—Former Beauty School Official Pled Guilty to Fraud

A former admissions representative with the Empire Beauty School pled guilty to using fraudulent high school diplomas and General Educational Development (GED) tests to enroll ineligible students for classes at the school and receive Federal student aid. As a result of his fraudulent actions, the students received more than \$247,000 in Federal student aid to which they were not entitled.

New York—Actions Taken Against Owner, Six Employees of USA Beauty School

The owner, financial aid director, and another employee of USA Beauty School International were indicted and four others were charged for their roles in a Federal student aid fraud scheme. The officials allegedly falsified student aid applications and supporting documentation, including attendance records and high school diplomas, in order to enroll ineligible students into the school for the purposes of obtaining Federal student aid. Since June 2006, the school had received more than \$4 million in Pell Grant funds.

ESEA Program Participants

During this reporting period, we issued two reports involving the Camden City Public Schools (Camden), which identified significant weaknesses in its supplemental educational services programs and in certain ESEA contract expenditures. A summary of these findings follows.

Local Educational Agency

New Jersey—Camden City Public Schools

Supplemental Educational Services. We found that Camden’s expenditures for supplemental educational services were not always spent in accordance with applicable laws and regulations. Specifically, we determined that Camden overpaid seven supplemental educational services providers more than \$392,300 in excess of rates approved by the New Jersey Department of Education. Camden paid the erroneous rates because it did not have proper controls to ensure that supplemental educational services providers were paid using rates approved by the New Jersey Department of Education. We also found that the New Jersey Department of Education did not have adequate procedures for informing school districts that supplemental educational services providers had been removed from its approved provider list. As a result, Camden paid one provider more than \$21,300 after it had been removed from the approved provider list. Further, the New Jersey Department of Education’s monitoring process was ineffective to ensure that payments to supplemental educational services providers were allowable. In view of these issues, LEAs throughout New Jersey may be overpaying supplemental educational services providers or receiving services from ineligible providers. Based on these findings, we made a number of recommendations, including that the Department require the New Jersey Department of Education to direct Camden to return to the Department more than \$413,000 for unallowable expenditures. The New Jersey Department of Education did not concur with all of our recommendations.

ESEA Contract Expenditures. We reviewed 50 of Camden’s ESEA contracts totaling more than \$11.7 million and determined that some of the expenditures were not allowable and were not spent in accordance with applicable laws and regulations. We found that Camden did not have a system to maintain and track contracts and, therefore, could not provide a universe of contracts funded with ESEA funds, could not support more than \$4.5 million for contracts that were missing or improperly executed, had inadequate documentation to support expenditures of more than \$1 million for some of these contracts, and had inadequate documentation to support expenditures of more than \$3 million. In addition, Camden did not perform cost or price analysis for competitive and noncompetitive contracts, did not comply with Federal requirements for competitive or sealed bids, and did not comply with State statutes. To address these weaknesses, we made 15 recommendations, including that the Department require the New Jersey Department of Education to direct Camden to develop and implement a contract administration system to properly track the administration of contracts, provide support to show that contracts were properly executed, and provide adequate supporting documentation for unsupported ESEA expenditures. The New Jersey Department of Education concurred with 12 of our 15 recommendations.

OTHER ACTIVITIES

Participation in Committees, Work Groups, and Task Forces

Departmental Groups

- *Department Recovery Act Metrics and Monitoring Team.* OIG participates in an advisory capacity on this team that meets regularly to coordinate Recovery Act funds oversight efforts and develop reports for posting on the Recovery.gov Web site.

Inspector General Community

- *Recovery Accountability and Transparency Board.* Inspector General Tighe is a member of the Recovery Accountability and Transparency Board and is Chair of the Accountability Committee of the Board, which provides advice and recommendations to the Board regarding preventing and detecting fraud, waste, abuse, and mismanagement, and the Recovery Operations Center. OIG staff also participate in a work group composed of all of the Offices of Inspectors General that provide Recovery Act oversight and a subgroup focused on Recovery Act grant funds.

Federal and State Law Enforcement-Related Groups

- *The Recovery Act Fraud Working Group of the U.S. Department of Justice's Financial Fraud Enforcement Task Force.* OIG participates in this work group focused on improving efforts across the Government to investigate and prosecute significant financial crimes involving Recovery Act funds.

Federal and State Audit-Related Groups

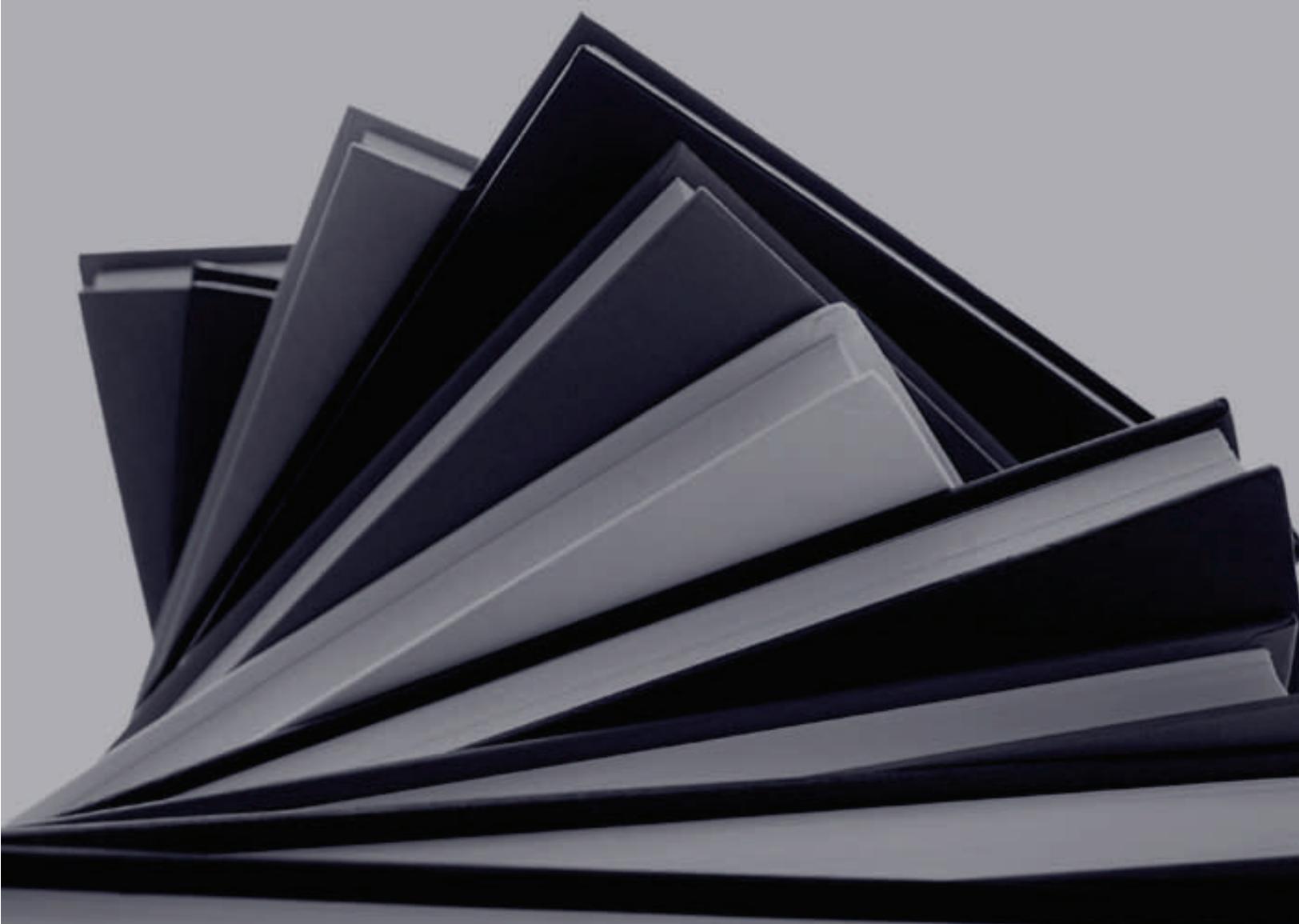
- *Association of Government Accountants Intergovernmental Partnerships for Management and Accountability.* OIG participates in this partnership that works to open lines of communication among Federal, State, and local governmental organizations with the goal of improving performance and accountability.
- *Interagency Coordination Group of Inspectors General for Guam Realignment.* OIG participates in this group to provide input on education-related issues impacting the realignment of approximately 8,000 Marines and their approximately 9,000 dependents from Okinawa to Guam.
- *OMB Workgroup on Administrative Flexibility for Cost Allocation and Audits.* OIG participated in this group that developed 16 recommendations to OMB on how to reduce the burden associated with administering Federal programs, specifically focused on cost allocation and audit issues.

Review of Legislation, Regulations, Directives, and Memoranda

- *American Jobs Act of 2011.* We provided two suggestions to OMB, specifically that the legislation include a requirement that funding recipients/subrecipients promptly refer instances of suspected fraud, waste, or abuse to the appropriate OIG, and that it require that reports submitted by States be certified by a senior State official that they are accurate, reliable, and complete and that any known deficiencies in the data are disclosed with the report.
- *Dear Colleague Letter to Chief State School Officers on Integrity of the Data Used to Measure Student Achievement.* We provided a suggestion to the Department to include information on reporting allegations of waste, fraud, and abuse to the OIG via its hotline.
- *Administrative Memorandum on Administrative Flexibility, Lower Costs, and Better Results for State, Local, and Tribal Governments.* We provided technical suggestions related to the OMB Circular A-87 pilot program.

OTHER ACTIVITIES (continued)

- *U.S. Department of Justice/OMB Grant Fraud Proposal.* We provided a suggestion that grantees should report overpayments that are not fraudulent to the grant program officer and copy the OIG but should report knowing retention of overpayments directly to the OIG.
- *ED Final Plan for Retrospective Analysis of Existing Regulations.* We provided technical comments to the Department as well as suggesting that the Department include a review of OIG and Single Audit work related to any regulations that it is reviewing in order to determine whether the regulation has been a challenge for recipients to implement appropriately.



Goal 2: Strengthen the Department's efforts to improve the delivery of student financial assistance.

This goal addresses an area that has long been a major focus of our audit, inspection, and investigative work—the Federal student financial aid programs. These programs are inherently risky because of their complexity, the amount of funds involved, the number of program participants, and the characteristics of student populations. During this reporting period, our work included examining the Department’s Federal Student Aid office (FSA)’s information technology (IT) contracts and agreements and a program participant’s compliance with certain provisions of the *Ensuring Continued Access to Student Loans Act of 2008* (ECASLA). We also issued a special report on our investigative work involving distance education fraud rings. Summaries of these reports are provided below, along with information on our more significant investigations involving student aid fraud.

Federal Student Aid

Internal Operations

Survey of FSA Contracts and Guaranty Agency Agreements that Provide IT Support or Services

We found that improvements were needed in FSA’s IT-related contracting process and management. Specifically, of the 38 IT support or service contracts that we received, 7 did not contain any language to address IT security and 29 of the 38 contracts reviewed that were subject to the certification and accreditation process did not contain all of the documents required to support system certification and accreditation. In addition, none of the agreements between FSA and the 32 guaranty agencies participating in the Federal student aid programs contained any language that addressed IT security. By not addressing IT security requirements in all IT support and service contracts and agreements, FSA may have insufficient assurances that systems and data, such as personally identifiable information, are protected from unauthorized access, use, disclosure, modifications, or destruction. Based on these findings, we made a number of suggestions, including that FSA ensure that existing and future guaranty agency agreements account for IT security. FSA agreed with our suggestions.

Program Participants

Sallie Mae

Using authority provided by ECASLA, the Department established a Loan Participation Purchase Program to ensure that lenders had reliable sources of funds to originate new Federal Family Education Loan Program (FFELP) loans. Sallie Mae serviced FFELP loans in which the Department purchased participation interests from eligible FFELP lenders or holders of FFELP loans. Our audit of Sallie Mae’s compliance with selected requirements of the Loan Participation Purchase Program found that it complied with its Eligible Servicing Agreements, except for its noncompliance with a specific section in one agreement. We found that Sallie Mae (as Servicer) was not in compliance with one section of its Eligible Servicing Agreements with Wells Fargo (as Custodian) and SLM Education Credit Finance Corporation (as Sponsor) for the 2009–2010 Loan Participation Purchase Program because it serviced ineligible loans as if they were eligible loans. Under the provisions of the 2009–2010 Program, loans are ineligible if the Department had

previously purchased a participation interest in the loans. We identified more than 28,900 loans, with a total outstanding principal balance of more than \$96 million as of August 3, 2010, that participated in both the Fiscal Year (FY) 2008–2009 and FY 2009–2010 Loan Participation Purchase Programs. Based on our findings, we recommended that the Department hold SLM Education Credit Finance Corporation (as Sponsor) responsible for any liabilities arising from the participation of the ineligible loans and ensure that Sallie Mae complies with the terms and conditions of its agreements with the Department. Sallie Mae officials did not agree with our finding or recommendations.

Investigations

Special Report

Investigative Program Report on Distance Education Fraud Rings

This report brought to the Department’s attention a serious fraud vulnerability in distance education programs. The information presented was based on our work involving “fraud rings”—large, loosely affiliated groups of criminals that seek to exploit distance education programs in order to fraudulently obtain Federal student aid. In the report, we point out that the number of complaints we receive regarding potential fraud rings has grown: in 2005, the OIG had opened 16 distance education fraud ring investigations; as of August 1, 2011, the OIG had opened 100. Fraud ring investigations currently constitute about 17 percent of all open OIG investigations. As stated in the report, all aspects of distance education—admission, student financial aid, and course instruction—take place through the Internet, so students are not required to present themselves in person at any point. Institutions offering distance education (like all institutions that participate in the Federal student aid programs) are not required to verify prospective and enrolled students’ identities, so fraud ringleaders use the identities of others (with or without their consent) to target distance education programs. This enables fraud ringleaders and participants to avoid setting foot on campus and exploit institutions outside their geographic area. These fraud rings mainly target lower-cost institutions because the Federal student aid awards are sufficient to satisfy institutional charges (such as tuition) and result in disbursement of the balance of an award to the student for other educational expenses (such as books, room and board, and commuting). The report provided information on how fraud rings operate and offered nine recommendations that, if implemented, would help mitigate the risks inherent to distance education programs.

Schools and School Officials

New Jersey—Four Sentenced for Stealing Funds from a Student Government Organization

A former office manager for the New Jersey City University Student Government Organization, her husband, and two associates were sentenced for embezzling more than \$500,000 from the organization. Between 2007 and 2010, the former employee issued more than 200 checks from a Student Government Organization bank account made payable to her husband and to the other scheme participants, which they used to purchase goods and services for their own benefit. The former office manager and her husband were sentenced to prison and were ordered to pay more than \$516,000 in restitution. The associates were each sentenced to probation and were ordered to pay restitution ranging from \$34,300 to \$59,000.

New York—Former Anthem Institute Employee Pled Guilty

A former Anthem Institute admissions representative pled guilty to the charge that she forged high school diplomas and GED certificates in order to enroll students who did not meet standard eligibility requirements. As a result of her fraudulent actions, 11 students received at least \$73,000 in Federal student aid to which they were not entitled.

Pennsylvania—\$1.6 Million Settlement Reached with Kaplan/CHI Institute

Kaplan Inc., the parent company of the CHI Institute, a proprietary school that is a part of the Kaplan Higher Education Corporation, agreed to pay \$1.6 million to resolve allegations that CHI Institute enrolled students in its surgical technician program knowing that it did not have sufficient surgical externships for all the students, which was a requirement for graduation. The majority of students who enrolled in the program received some form of Federal student aid.

Washington State—Actions Taken Against Crown College Officials

In our last Semiannual Report to Congress, we noted that the former vice president of the now-defunct Crown College was sentenced to prison for her role in a Federal student aid fraud scheme. During this reporting period, the former financial aid director was sentenced for participating in the scheme, while the admissions director and former fiscal manager/book keeper were convicted. These former officials falsely represented themselves and others as students in order to receive Federal student aid. They did so believing that the school would be closed shortly after they received the aid and planned to apply for loan discharges once the school officially closed. When the school remained open, they attempted to conceal their activity by making it appear as though they were attending classes. As a result of their fraudulent efforts, the officials and others received more than \$65,000 in Federal student aid to which they were not entitled. The former financial aid director was sentenced to serve 2 years of probation, 80 hours of community service, and was ordered to pay \$10,500 in restitution.

Civil Fraud Complaint Filed Against Education Management Corporation

The U.S. Department of Justice, along with 12 States, filed a complaint in a whistleblower suit pending under the False Claims Act against the Education Management Corporation and several affiliated entities. The complaint alleges that the Education Management Corporation falsely certified compliance with provisions of Federal law that prohibit a university from paying incentive-based compensation to its admissions representatives that is tied to the number of students they recruit. The complaint seeks to recover a portion of the \$11 billion in Federal student aid that the Education Management Corporation allegedly obtained through such illegal practices. The suit was originally filed by a former admissions recruiter who later filed an amended complaint jointly with a former director of training for Education Management Corporation's Online Higher Education Division.

Fraud Rings

California—More Actions Taken Against Participants in Fraud Scheme at Los Rios Community College District

In our last Semiannual Report, we reported on actions taken against individuals for participating in a fraud scheme at the Los Rios Community College District, an accredited higher education district with campuses that include American River College, Cosumnes River College, and Sacramento City College. The scam involved individuals who had no intention of attending any of the Los Rios schools applying for admission to the schools in order to fraudulently obtain Federal student aid. During this reporting period, the ringleader of the scam was sentenced to serve 70 months in prison, 36 months of supervised release, and was ordered to pay more than \$234,000 in restitution. Two additional co-conspirators pled guilty for the roles they played.

Iowa—Another Man Sentenced for Fraud Scam at Kirkwood Community College

The man who helped orchestrate a fraud scheme at Kirkwood Community College was sentenced to serve 51 months in prison, 3 years of supervised release, and was ordered to pay nearly \$271,000 in restitution. Along with his co-conspirators, the man fraudulently enrolled students in the school for the purposes of obtaining Federal student aid and arranging for the Federal loan proceeds to be directed to post office boxes under their control.

Missouri—Woman Pled Guilty for Role in GED Fraud Scam

In our last Semiannual Report, we gave information on actions taken against 10 individuals for their roles in a GED fraud scam. During this reporting period, a woman pled guilty to assisting the ringleader in recruiting individuals to participate in the scam, selling the fake GEDs, and helping other scheme participants in applying for Federal student aid. The ringleader, a former admissions representative at the Vatterott College—St. Ann, Missouri, was previously sentenced to prison and was ordered to pay more than \$653,000 in restitution for orchestrating this scam. In addition to these actions, 23 individuals, who purchased the phony certificates and received student aid signed pre-trial diversions, agreed to pay more than \$104,000 in restitution.

Pennsylvania—Leader of Identity Theft Ring, Four Others Pled Guilty

The ringleader of an identity theft scheme and four of her co-conspirators pled guilty for their roles in a \$600,000 fraud scheme. The individuals submitted false certifications of employment, educational enrollments, and stolen identities to financial institutions and student loan lenders in order to obtain Federal student aid funds to which they were not entitled.

Other Individuals

South Carolina—Former Inmate Sentenced

A former inmate of the Leath Correctional Institution was sentenced to 51 months in prison and was ordered to pay more than \$128,000 in restitution for student aid fraud. The woman, who worked in the education department while in prison and had access to other inmates' personal information, used the identities of 23 of the inmates without their knowledge to apply for admission and receive student aid through Webster University's distance education program. She completed the necessary paperwork to apply for the aid in the individuals' names, used different residences located in the State to which she had access to, and cashed the checks once received.

OTHER ACTIVITIES

Participation in Committees, Work Groups, and Task Forces

- *OIG-FSA Risk Project.* OIG staff work with FSA staff to identify risks and reduce fraud and abuse in Federal student aid programs.

Review of Legislation, Regulations, Directives, and Memoranda

- *College Scholarship Fraud Prevention Act of 2000 Annual Report to Congress.* We provided technical suggestions to the Department on this draft report.
 - *H.R. 2117 Protecting Academic Freedom in Higher Education Act.* We noted to the Department and OMB that Federal student aid is dispensed by credit hour and that our work has shown that not having a credit hour definition can lead to fraud and abuse, including the over-awarding of Federal student aid funds and excessive borrowing by students.
 - *Dear Colleague Letter 2012–2013 Award Year Free Application for Federal Student Aid Information to be Verified and Acceptable Documentation.* We made a specific recommendation to the Department related to eliminating opportunities for Free Application for Federal Student Aid fraud.
-



Goal 3: Protect the integrity of the Department's programs and operations by detecting and preventing vulnerabilities to fraud, waste, and abuse.



Our third strategic goal focuses on our commitment to aggressively root out waste, fraud, and abuse involving Department programs and operations. Through investigative work, proactive data analyses, and other reviews, we assess fraud risk, evaluate fraud indicators, and perform testing to detect waste, fraud, and abuse. This work can result in criminal and civil investigations of fraud in the Department's programs and operations. Below are summaries of our more significant investigative efforts involving programs other than Federal student aid and the Recovery Act previously discussed in this Semiannual Report.

Investigations

Schools and School Officials

Louisiana—Four Former School Board Employees Pled Guilty

Four former employees of Jefferson Parish Public School System pled guilty to charges related to a \$132,000 fraud scheme. For more than 2 years, two of the individuals submitted fraudulent documents for themselves and the other co-conspirators in order to receive supplemental pay and stipends for various tutoring, testing, and remediation programs funded by Jefferson Parish Public School System, although none of them were certified teachers or qualified to perform those activities.

Missouri—Former Charter School Chairman Indicted

The former chairman of the board of trustees of the Paideia Academy, a charter school in St. Louis, was indicted on charges that he allegedly diverted more than \$257,000 of Paideia Academy funds for the purpose of developing and operating a daycare center in which he had ownership and financial interest. His partner in the proposed daycare center was a bartender and friend who had no background, experience, or training in early childhood education or the operations of a daycare center. The former chairman failed to disclose his ownership and financial interest in the proposed center to the Paideia Academy board of trustees and did not advise any cognizant agency that he had directed, authorized, and approved the payments.

Pennsylvania—Charter School Founders/Operators Indicted

The president and the Chief Executive Officer of the New Media Technology Charter School in Philadelphia were indicted on a total of 27 charges of fraud. The two allegedly diverted more than \$522,000 of New Media funds to other projects in order to enrich themselves and to advance their personal business interests, including a nonprofit private school they controlled and operated and other personal business ventures.

Pennsylvania—Former School District Superintendent Pled Guilty to Theft

The former superintendent of the Glendale School District pled guilty to theft involving Department and E-Rate funds. The former official misapplied approximately \$49,600 from the Fund for the Improvement of Education grant and conspired with others to obtain and misapply more than \$414,400 in E-Rate funding.

Puerto Rico—13 Individuals Indicted on Conspiracy Charges

Six Puerto Rico Department of Education officials, including the chief procurement officer and seven contractor personnel, were indicted for conspiracy to commit bribery and money laundering. The indictment alleges that the contractors would give money and other goods to the Puerto Rico Department of Education officials in exchange for contracts worth more than \$7.4 million and the expeditious payment of invoices. In addition, the former chief procurement officer of the Puerto Rico Department of Education allegedly received a 2-percent kickback of all contract monies awarded to one of the companies that participated in the scheme.

Other Individuals

Alabama—Company Owner Pled Guilty to Fraud

The owner/president of E-Rate Consulting Services pled guilty to embezzling nearly \$892,000 in funds intended for IT services in school districts in Arkansas, Florida, Idaho, Massachusetts, Minnesota, Nebraska, New Hampshire, North Carolina, Ohio, Pennsylvania, Tennessee, and Texas. The company was in the business of assisting schools and libraries in qualifying for E-Rate program funding. As part of his arrangements with his clients, the owner would receive E-Rate checks from the Government and then was supposed to forward them to the clients. The owner instead had the checks deposited to his personal account and used the funds largely for personal expenses.

California—Grant Writer Convicted in \$35 Million Fraud Case

The owner of Cross Resources, Inc., a grant writing company that assisted businesses in securing Federal and State grants, was convicted by a Federal grand jury for fraud. Contracted by the Indio Youth Task Force, a nonprofit organization, for grant writing services, the woman entered into an agreement with the former Indio Youth Task Force executive director whereby she agreed to prepare and submit grant applications, often with forged and altered information, on behalf of Indio Youth Task Force in exchange for 15 percent of the total amount received. As a result of her fraudulent actions, the Indio Youth Task Force received more than \$35 million in State and Federal grant funds, of which she would have received more than \$5.3 million.

Louisiana—Former Congressman’s Sister Sentenced

The sister of former U.S. Representative William Jefferson was sentenced to serve 15 months of home confinement, 5 years of supervised release, and was ordered to pay more than \$604,000 in restitution for her role in a criminal scheme involving identity theft, money laundering, mail fraud, and tax evasion. Together with another brother, her daughter, and a former New Orleans City Councilmember and State Representative, the woman diverted Federal and State grant monies received by nonprofit and for-profit companies they controlled to their personal bank accounts and used the funds for personal expenses.

New Jersey—Two Former Executives of Athletic Equipment Company Charged with Extensive Fraud

The former Chief Executive Officer and Chief Financial Officer of Circle System Group were charged with perpetrating a long-running fraud scheme against schools in New Jersey and other States. Circle System Group was a sports

equipment and reconditioning company that provides services to school districts, colleges, universities, and professional sports teams nationwide. The two officials allegedly submitted hundreds of fraudulent invoices and other paperwork to schools, sometimes with the knowledge of school purchasing officials, and routinely double-billed schools in an effort to increase Circle System Group sales and revenue. As a result of the double-billing, Circle System Group allegedly received more than \$970,000.

North Dakota—Vocational Rehabilitation Program Officials and Volunteers Indicted

Eight family members who were also employees and volunteers of the Spirit Lake Vocational Rehabilitation Program were indicted for conspiring to embezzle and defraud the program of Federal funds. The participants, including the director, allegedly used program funds for personal expenditures, including household appliances and goods, groceries, car repairs, and utilities.

Utah—Former Administrative Assistant for Nonprofit Entity Indicted

The former administrative assistant to the executive director of the English Skills Learning Center was indicted for allegedly stealing more than \$100,000 from the program. The staffer allegedly used company credit card accounts for personal shopping, meals, airfare, hotel rooms, rental cars, and expenses related to her son's wedding at a California resort. To conceal her unauthorized use of the credit card accounts, the staffer allegedly made payments to the credit card companies using funds from the Learning Center's checking account and then provided falsified and/or altered bank and credit card statements to the executive director.

OTHER ACTIVITIES

Participation in Committees, Work Groups, and Task Forces

- *Northern Virginia Cyber Crime Working Group.* OIG participates in a work group of various Federal, State, and local law enforcement agencies conducting cyber crime investigations in Northern Virginia. The purpose is to share intelligence and collaborate on matters that may impact multiple agencies.



Goal 4: Contribute to improvements in
Department business operations.

Effective and efficient business operations are critical to ensuring that the Department effectively manages its programs and protects its assets. Our fourth strategic goal speaks to that effort. The OIG conducts annual reviews of the Department's IT security and conducts other reviews of Departmental operations. These reviews seek to help the Department accomplish its objectives by ensuring the reliability, integrity, and security of its data; its compliance with applicable policies and regulations; and that it is effectively, efficiently, and fairly using the taxpayer dollars with which it has been entrusted. Below are summaries of our efforts in this area over the last 6 months, as well as information on two civil fraud settlements reached with two Department contractors.

IT Security and Management

Special Report

Incident Response and Reporting Procedures

During OIG investigations of potential computer crimes over the past 2 years, the OIG identified problems with how the Department and its contractor handled computer security incidents. Specifically, the Department did not detect, report, or respond to incidents consistent with Federal guidelines and industry best practices. These failures have prevented the collection of information that could aid the Department in identifying all compromised computers, the actions or vulnerability that enabled the incident, the objective of the incident, and the source. It also leaves the Department's systems and data vulnerable to unauthorized access and susceptible to malicious attack. In July, the OIG issued a special report that highlighted specific incidents and issues and made recommendations to help ensure that the Department's systems and networks are protected.

Audits

System Security Controls Over EDUCATE

An audit to determine whether the Department had developed and implemented adequate information system security controls to properly secure and safeguard EDUCATE and the Department's data in accordance with Federal regulations and standards found that improvements were needed. EDUCATE is the Education Department Utility for Communications, Applications, and Technology Environment—a 10-year, \$500 million contract that was awarded to Perot Systems in 2007 for IT network services. Overall, the audit identified 14 operational, managerial, and technical security control weaknesses that resulted from Departmental monitoring and oversight controls that were not sufficiently designed or implemented to ensure contractor compliance with Federal requirements. Also, the Department did not develop its policies, procedures, and processes to obtain assurance of the contractor's performance under the current contractual arrangement, and its internal control procedures were not sufficient to ensure that system owners and other responsible parties perform their assigned duties in a timely manner. To address the weaknesses identified, the report made 42 recommendations designed to ensure that the Department's sensitive and financial data and systems processed and maintained by the contractor are

properly secured and safeguarded from unauthorized system access and fraudulent activities. The Department concurred with most of these recommendations.

Department's Processes for Validating the EDUCATE Contractor's Performance

We found that the Department does not have adequate controls in place for validating the EDUCATE contractor performance. The Department's processes do not provide independent assurance of contractor performance or assurance of the quality of the data being relied on to assess performance. The Department has not always assigned personnel with the appropriate qualifications to validate contractor-submitted Service Level Agreement performance data and it does not always use independent, accurate, or complete data to validate contractor-prepared chargeback reports. Also, the Department provides limited time for review of these reports by affected parties and duplicates effort during the chargeback report validation process. We also found that the current Service Level Agreement framework is ineffective in encouraging the EDUCATE contractor to improve performance. As a result, the Department does not have assurance that the EDUCATE contractor is performing as required, will improve performance when necessary, and is being paid appropriately for the level of service provided. To correct the weaknesses identified, we made a number of recommendations, including that the Department review all Service Level Agreements and identify possible sources of independent supporting data to be used to validate Service Level Agreement performance and to implement procedures to periodically test underlying performance data in the contractor's systems for accuracy, especially data that the Department is relying on for Service Level Agreement validation. The Department concurred with 12 of our 14 recommendations.

Investigations

Settlements

Arkansas—Accenture Pays \$63.6 Million to Settle *False Claims Act* Allegations

Accenture, LLP, agreed to pay more than \$63.6 million to resolve a whistleblower lawsuit. The lawsuit alleged that the contractor submitted or caused to be submitted false claims for payment under numerous contracts with Federal Government agencies for IT services, received kickbacks for its recommendations of hardware and software to the Government, that it fraudulently inflated prices, and that it rigged bids in connection with Federal IT contractors. The settlement includes \$3 million in payments made to Accenture by the Department as a result of the contractor's alleged false claims.

New Jersey—Educational Testing Services Agrees to \$1.4 Million Settlement

Educational Testing Service agreed to pay a \$1.4 million settlement to resolve allegations that it improperly billed the Department for unfunded post-retirement medical benefits on contracts that Educational Testing Service had with the Department. The settlement is in addition to the nearly \$3.2 million that Educational Testing Service already reimbursed the Department resulting from a 2009 OIG audit that identified the improper billings.

Non-Federal Audit Activities

Quality Control Reviews

OMB Circular A-133 requires entities, such as State and local governments, universities, and nonprofit organizations that expend \$500,000 or more in Federal funds in 1 year to obtain an audit, referred to as a single audit. Additionally, for-profit institutions and their servicers that participate in the Federal student aid programs and for-profit lenders and their servicers that participate in the FFEL program are required to undergo annual audits performed by independent public accountants in accordance with audit guides issued by the OIG. These audits assure the Federal Government that recipients of Federal funds comply with laws, regulations, and other requirements that are material to Federal awards. To help assess the quality of the thousands of single audits performed each year, the OIG conducts quality control reviews of a sample of audits. During this reporting period, we completed 23 quality control reviews of audits conducted by 22 different independent public accountants, or offices of firms with multiple offices. We concluded that 11 (48 percent) were acceptable or acceptable with minor issues, 9 (39 percent) were technically deficient, and 3 (13 percent) were unacceptable.

OTHER ACTIVITIES

Participation in Committees, Work Groups, and Task Forces

Departmental Groups

- *Department of Education Senior Assessment Team.* OIG participates in an advisory capacity on this team, which provides oversight of the Department's assessment and reports on internal controls and provides input to the Senior Management Council concerning the overall assessment of the Department's internal control structure, as required by the Federal Managers' Financial Integrity Act of 1982, and OMB Circular A-123, Management's Responsibility for Internal Control.
- *Department of Education Investment Review Board and Planning and Investment Review Working Group.* OIG participates in an advisory capacity in these groups that review IT investments and the strategic direction of the IT portfolio.
- *Department Human Capital Policy Working Group.* OIG participates in this work group, which meets monthly to discuss issues, proposals, and plans related to human capital management.

Federal Government

- *Government Accountability and Transparency Board.* Inspector General Tighe was appointed to serve on the Government Accountability and Transparency Board. The Board will focus on rooting out misspent tax dollars and making Government spending more accessible and transparent. The Board will recommend strategies to make spending data more reliable and accessible to the American people.

Inspector General Community

- *Council of Inspectors General on Integrity and Efficiency (CIGIE).* OIG staff play an active role in CIGIE efforts. Inspector General Tighe is a member of CIGIE's Audit Committee, Investigations Committee, Information Technology IT Committee, and the Interagency Coordination Group for Guam Realignment. In addition, Inspector General Tighe is a member of the Suspension and Debarment Working Group, which is a Subcommittee of the Investigations Committee. OIG staff also chair the Assistant Inspector General for Investigations Subcommittee,

OTHER ACTIVITIES (continued)

the IT Subcommittee for Investigations, the CIGIE Cyber Security Work Group, CIGIE's Federal Audit Executive Council's Professional Development Committee, and co-chair the Federal Audit Executive Council's Financial Statement Committee. OIG also participates in the Federal Audit Executive Council's Financial Statement Audit Committee, the Council of Counsels to the Inspectors General, the Cloud Computing Working Group, and the newly formed CIGIE New Media Working Group.

- *New Auditor Training.* During this reporting period, the OIG led coordination of four sessions of CIGIE-sponsored Introductory Auditor Training. The training provides entry-level IG auditors with the concepts, practices, skills, and standards that Federal Government auditors apply in their work.
- *Suspension and Debarment Working Group.* OIG staff contributed to the Working Group's report, "Don't Let the Toolbox Rust: Observations on Suspension and Debarment, Debunking Myths, and Suggested Practices for Offices of Inspectors General."

Federal and State Audit-Related Groups and Entities

- *Chief Financial Officers Council Federal Reporting Model Work Group.* OIG staff participate in this work group, which focuses on developing and implementing revisions to the Federal financial reporting model in order to better deliver financial information needed by taxpayers and decision makers.
- *Comptroller General's Advisory Council on Government Auditing Standards.* OIG staff serve on this Council, which provides advice and guidance to the Comptroller General on government auditing standards.
- *Department of Defense OIG Financial Statement Audit Advisory Committee.* OIG staff participate in this Committee, which makes recommendations to help resolve accounting and auditing issues related to the U.S. Department of Defense OIG financial reporting and the financial statement audit, the system of internal controls, and compliance with laws and regulations that could have a material effect on the Department of Defense OIG financial statements.
- *Intergovernmental Audit Forums.* OIG staff chair and serve as officers of a number of intergovernmental audit forums, which bring together Federal, State, and local government audit executives who work to improve audit education and training and exchange information and ideas regarding the full range of professional activities undertaken by government audit officials. OIG staff chair the Midwestern Forum, the Southeastern Forum, and serve as officers on the Southwestern Forum and the New Jersey-New York Forum.
- *Cloud Computing Working Group.* OIG participated in this IG-community group that was tasked with developing contract clauses to provide OIGs adequate access for the purposes of audits and criminal investigations for inclusion in cloud computing contracts.
- *Interagency Working Group for Certification and Accreditation.* OIG participates in this working group, which exchanges information relating to Federal forensic science programs that share intergovernmental responsibilities to support the mission of the National Science and Technology Council's Subcommittee on Forensic Science.
- *Financial Statement Audit Network.* OIG staff chair this government-wide working group which identifies and resolves key issues concerning the audit of agency financial statements, and provides a forum for coordination with the Government Accountability Office and the Treasury on the annual audit of the government's financial statements.
- *CIGIE/Government Accountability Office Annual Financial Statement Audit Conference.* OIG staff chair the Planning Committee for the government's annual conference that covers current issues related to the annual governmental financial statement audits and related standards.



Office of Inspector General
Performance Measures



Performance measurement is one of the cornerstones of a successful organization. It helps ensure that the organization is working effectively to meet its goals and achieve its mission. Performance measurements allow OIG leadership to track progress and identify opportunities for improvement. Below are the OIG FY 2011 performance measures and the results of our efforts, as well as the OIG's performance measures for FY 2012.

Performance Measure		FY 2011 Target ¹	FY 2011 Actual	FY 2012 Target
1.	Audits, inspections, and investigations initiated each year that focus on areas of high risk or significant importance.	70% ITACCI (<i>Audit</i>) - 85%	87.2% ITACCI (<i>Audit</i>) - 100%	AS/ITACCI (<i>Audit</i>) - 85% EIMS - 70% IS/ITACCI (<i>Inv</i>) - 75%
2.	Recommendations accepted by the Department during the fiscal year.	85%	93.2%	AS - 90% EIMS/ITACCI - 85%
3.	Audit and inspection initial results determined by the agreed-upon date.	AS - 70% EIMS - 80% ITACCI - 70%	AS - 100% EIMS - 100% ITACCI - 87.5%	AS - 75% EIMS - 80% ITACCI - 70%
4.	Audit and inspection field work completed and draft report submitted for review by the agreed-upon date.	AS - 70% EIMS - 80% ITACCI - 70%	AS - 92.6% EIMS - 0% ITACCI - 75%	AS/EIMS - 80% ITACCI - 70%
5.	Draft and final audit and inspection reports issued by the agreed-upon date.	70%	74.6%	AS/EIMS - 70% ITACCI - 65%
6.	Case closing Reports of Investigations submitted within 90 days of last reportable investigative action. ²	75%	54.4%	70%
7.	Complaints of fraud, waste, and abuse evaluated and closed with a final disposition within 90 days.	70%	78%	70%
8.	Closed investigations that resulted in a criminal, civil or administrative action, or monetary result.	65%	71.4%	68%
9.	Proactive analytical projects that resulted in a criminal or other referral or identification of a vulnerability.	65%	100%	N/A
10.	Development milestones met by agreed-upon dates for proactive analytical projects developed to identify adverse trends and/or possible fraud, waste, and abuse in Department programs or operations. ³	N/A	N/A	70%
11.	Comments that resulted in changes in legislation, regulations, or other policies.	60%	72.2%	60%
12.	Counsel work products meeting required or agreed-upon deadlines.	80%	91.1%	80%
13.	Freedom of Information Act responses meeting required deadlines.	97%	97.6%	97%

Performance Measure		FY 2011 Target	FY 2011 Actual	FY 2012 Target
14.	Requests for forensic or analytical assistance completed within 75 days.	65%	86.9%	65%
15.	Computer-assisted assessment technology products delivered to the requestor within agreed-upon dates.	90%	98.2%	90%
16.	Budget products developed and delivered to OMB, Department, and OIG leadership, and other applicable stakeholders within agreed-upon timeframes.	80%	100%	80%
17.	Report to appropriate stakeholders on Recovery Act activities and funding within established timeframes.	90%	100%	90%
18.	Quality Assurance Review and Internal Control Review recommendations accepted by the OIG. ⁴	N/A	N/A	70%
19.	OIG Data Analytics Systems are operational during normal work hours.	95%	91.4%	90%
20.	Operational staff take at least one work-related training.	70%	100%	70%
21.	Increase professional certifications/ advanced degrees held by staff. ⁵	5%	5.9%	60% of staff with professional designations

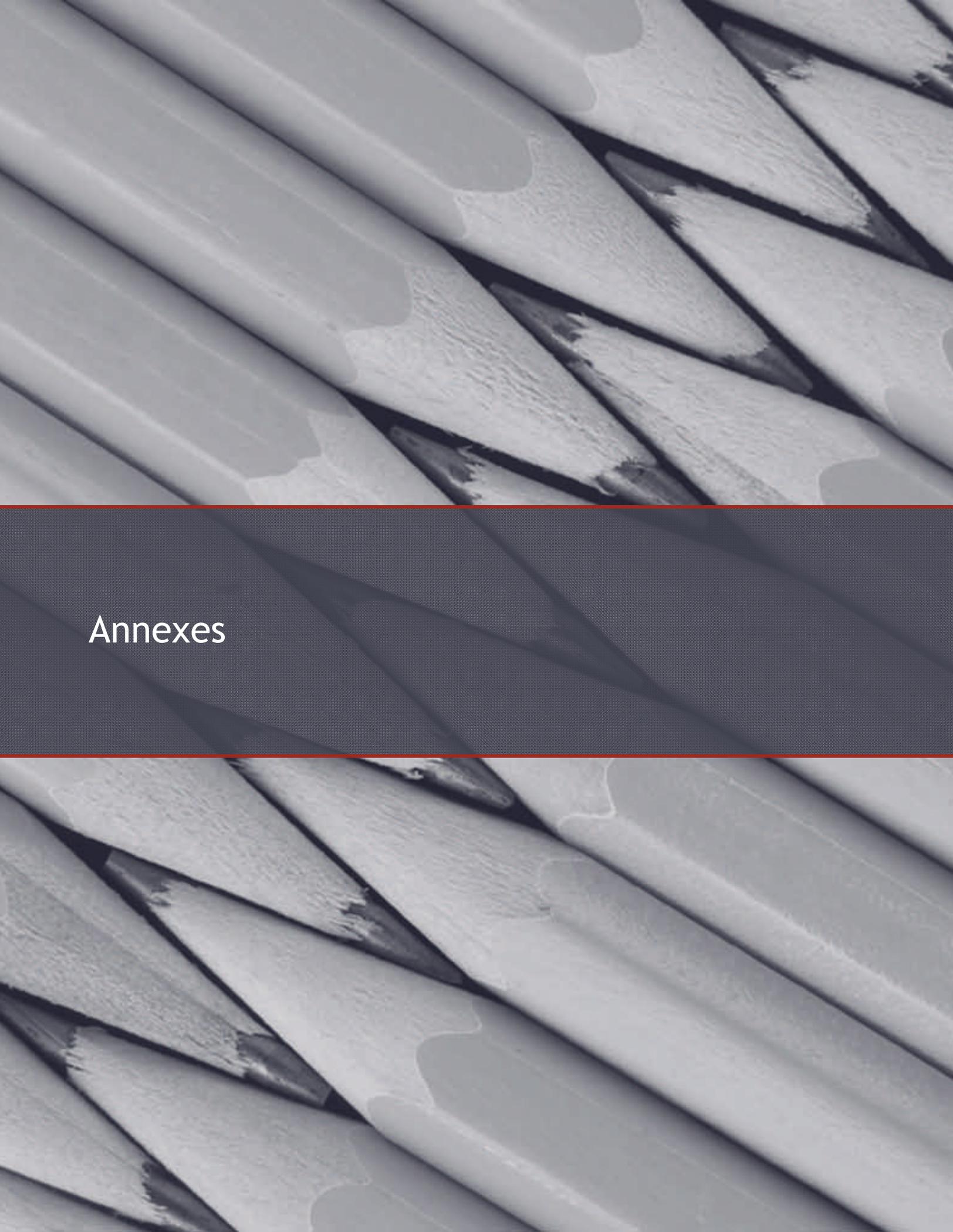
¹ Measures have been separately established for Audit Services (AS), Investigation Services (IS), Evaluation, Inspection and Management Services (EIMS), and Information Technology Audits and Computer Crime Investigations (ITACCI) as indicated.

² Modified for FY 2012 to measure case closing Reports of Investigation submitted within 150 days of last reportable investigative action.

³ New performance measure for FY 2012.

⁴ New performance measure for FY 2012.

⁵ Modified for FY 2012 to measure percent of staff that have at least one professional certification or advanced degree.



Annexes

Annex A. Contract-Related Audit Products with Significant Findings

The following is provided in accordance with Section 845 of the National Defense Authorization Act for Fiscal Year 2008, which requires each Inspector General to include information in its Semiannual Reports to Congress on final contract-related audit reports that contain significant findings.

Report Number: ED-OIG/A91K0007

Date Issued: 5/3/2011

Subject: Department's Processes for Validating the EDUCATE Contractor's Performance

Finding: The Department did not have adequate controls in place for validating contractor performance. Specifically, the Department's validation processes did not provide independent assurance of contractor performance or assurance of the quality of the data being relied upon to assess performance. In addition, the Department had not always assigned personnel with the appropriate qualifications to validate contractor-submitted performance data. The Department did not always use independent, accurate, or complete data to validate contractor-prepared chargeback reports; provided limited time for review of these reports by affected parties; and duplicated effort during the chargeback report validation process. Finally, the service-level agreement framework was not effective in encouraging the EDUCATE contractor to improve performance.

Report Number: ED-OIG/A11L0001

Date Issued: 9/30/2011

Subject: EDUCATE Information Security Audit

Finding: Improvements were needed in the Department's information system security controls in order to properly secure and safeguard EDUCATE and the Department's data in accordance with Federal regulations and standards. The audit identified 14 operational, managerial, and technical security control weaknesses that resulted from Departmental monitoring and oversight controls that were not sufficiently designed or implemented to ensure contractor compliance with Federal requirements. Also, the Department did not develop its policies, procedures, and processes to obtain assurance of the contractor's performance under the current contractual arrangement; and its internal control procedures were not sufficient to ensure that system owners and other responsible parties perform their assigned duties in a timely manner.

Annex B. Peer Review Result

Title IX, Subtitle I, Sec. 989C of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law No. 111-203) requires the Inspectors General to disclose the results of their peer reviews in their Semiannual Reports to Congress.

No peer reviews were conducted during this reporting period.

Required Tables



Reporting Requirements of the Inspector General Act (IG Act), as amended

Section	Requirement (Table Title)	Table Number
5(a)(1) and 5(a)(2)	<i>Significant Problems, Abuses, and Deficiencies</i>	N/A
5(a)(3)	<i>Uncompleted Corrective Actions</i> Recommendations Described in Previous Semiannual Reports to Congress on which Corrective Action Has Not Been Completed	1
5(a)(4)	<i>Matters Referred to Prosecutive Authorities</i> Statistical Profile Fiscal Year 2011 (October 1, 2010, through September 30, 2011)	6
5(a)(5) and 6(b)(2)	<i>Summary of Instances where Information was Refused or Not Provided</i>	N/A
5(a)(6)	<i>Listing of Reports</i> Audit, Inspection, Evaluation, and Other Reports and Products on Department Programs and Activities (April 1, 2011, through September 30, 2011)	2
5(a)(7)	<i>Summary of Significant Audits</i>	N/A
5(a)(8)	<i>Questioned Costs</i> Audit, Inspection, and Evaluation Reports with Questioned Costs	3
5(a)(9)	<i>Better Use of Funds</i> Audit, Inspection, and Evaluation Reports with Recommendations for Better Use of Funds	4
5(a)(10)	<i>Unresolved Reports</i> Unresolved Audit, Inspection, and Evaluation Reports Issued Prior to April 1, 2011 Summary of Audit, Inspection, and Evaluation Reports Issued During the Previous Reporting Period Where Management Decision Has Not Yet Been Made	5-A 5-B
5(a)(11)	<i>Significant Revised Management Decisions</i>	N/A
5(a)(12)	<i>Significant Management Decisions with which OIG Disagreed</i>	N/A
5(a)(13)	<i>Unmet Intermediate Target Dates Established by the Department Under the Federal Financial Management Improvement Act of 1996</i>	N/A

Table 1: Recommendations Described in Previous Semiannual Reports to Congress on which Corrective Action Has Not Been Completed

Section 5(a)(3) of the IG Act, as amended, requires identification of significant recommendations described in previous Semiannual Reports on which management has not completed corrective action.

Report Number	Report Title (Prior Semiannual Report (SAR) Number and Page)	Date Issued	Date of Management Decision	Number of Significant Recommendations		Projected Action Date
				Open	Completed	
AUDIT REPORTS						
Federal Student Aid (FSA)						
A11J0001	Security over Certification and Accreditation for Information Systems (Report is also addressed to the Office of the Deputy Secretary (ODS), and some recommendations are made jointly to FSA and the Office of the Chief Information Officer (OCIO)) (SAR 60, page 38)	10/13/2009	11/18/2009	1	21	10/31/2011
INSPECTION REPORTS						
Office of Postsecondary Education (OPE)						
I13I0001	Review of OPE's Awarding of Prior Experience Points in the 2006 Educational Opportunity Centers and Talent Search Grant Competitions (SAR 57, page 27)	9/8/2008	3/3/2009	2	4	12/31/2011

OIG Product Web Site Availability Policy. OIG final issued products are generally considered to be public documents accessible on OIG's Web site unless sensitive in nature or otherwise subject to *Freedom of Information Act* exemption. Consistent with the *Freedom of Information Act*, and to the extent practical, OIG redacts exempt information from the product so that nonexempt information contained in the product may be made available on the OIG Web site.

Table 2: Audit, Inspection, Evaluation, and Other Reports and Products on Department Programs and Activities (April 1, 2011, through September 30, 2011)

Section 5(a)(6) of the IG Act, as amended, requires a listing of each report completed by OIG during the reporting period.

Report Number	Report Title	Date Issued	Questioned Costs ¹ (Includes Unsupported Costs)	Unsupported Costs ²	Number of Recommendations
AUDIT REPORTS					
FSA					
A02K0002	Sallie Mae, Inc.'s Compliance with Selected Requirements of the Loan Participation Purchase Program Authorized by ECASLA	5/13/11			2
Office of the Chief Financial Officer (OCFO)					
A05K0005	Illinois: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(The Implementation and Support Unit of ODS, the Office of Elementary and Secondary Education (OESE) and the Office of Special Education and Rehabilitative Services (OSERS) are also designated as action officials)</i>	6/9/11	\$16,770 ³	\$5,728	8
OCIO					
A11L0001	EDUCATE Information Security Audit	9/30/11			42
A19K0007	Department's Processes for Validating the EDUCATE Contractor's Performance <i>(Report is also addressed to OCFO)</i>	5/31/11			13
ODS					
A02K0009	Milwaukee Public Schools: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(OESE and OSERS are also designated as action officials)</i>	4/21/11			4
A04K0006	South Carolina Governor's Office: Use of Funds and Data Quality for Selected American Recovery and Reinvestment Act Programs <i>(OESE is also designated as an action official)</i>	8/23/11	\$8,287 ⁴		2
A07K0002	Missouri: Use of and Reporting on Selected Recovery Act Program Funds <i>(OCFO and OESE are also designated as action officials)</i>	6/7/11			4

Report Number	Report Title	Date Issued	Questioned Costs ¹ (Includes Unsupported Costs)	Unsupported Costs ²	Number of Recommendations
A09K0001	Utah: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(OESE and OSERS are also designated as action officials)</i>	5/13/11	\$62,111		16
A09K0002	California: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(OESE and OSERS are also designated as action officials)</i>	4/28/11	\$23,407		9
A19K0010	The Effectiveness of the Department's Data Quality Review Processes	8/22/11			4
OESE					
A02J0002	Camden City Public School District's Administration of Federal Education Funds <i>(OSERS is also designated as an action official)</i>	6/6/11	\$7,534,509	\$7,523,056	15
A02K0011	Camden City Public School District's Administration of its Supplemental Educational Services Program <i>(The Office of Innovation and Improvement is also designated as an action official)</i>	5/4/11	\$413,716		6
A03K0008	Virginia: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(ODS and OSERS are also designated as action officials)</i>	6/9/11	\$2,905 ⁵		4
A04K0005	South Carolina: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(OSERS is also designated as an action official)</i>	4/20/11			9
OSERS					
A06K0003	Louisiana: Use of Funds and Data Quality for Selected Recovery Act Programs <i>(OESE and ODS are also designated as action officials)</i>	4/11/11	\$209,058	\$179,757	5
INSPECTION REPORTS					
No inspection reports issued during this reporting period.					
OTHER REPORTS AND PRODUCTS					
FSA					
L42L0001	Distance Education Fraud Rings <i>(Investigative Program Advisory Report. Report is also addressed to OPE)</i>	9/26/11			9

Report Number	Report Title	Date Issued	Questioned Costs ¹ (Includes Unsupported Costs)	Unsupported Costs ²	Number of Recommendations
X11L0002	Survey of FSA Contracts and Guaranty Agency Agreements that Provide Information Technology Support or Services (<i>Management Information Report</i>)	9/12/11			None ⁶
OCFO					
L05L0004	States' Treasury-State Agreements Might Need to Include American Recovery and Reinvestment Act, Education Jobs Fund, and Other Similarly Funded Program (<i>Alert Memorandum</i>)	6/20/11			1
OCIO					
L21L0001	Incident Response and Reporting Procedures (10-110283) (<i>Investigative Program Advisory Report</i>)	7/19/11			1
TOTALS			\$8,270,763	\$7,708,541	154

¹ As defined by the IG Act, as amended, questioned costs are identified during an audit, inspection, or evaluation because of: (1) an alleged violation of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) such cost not being supported by adequate documentation; or (3) the expenditure of funds for the intended purpose being unnecessary or unreasonable. OIG considers that category (3) of this definition would include other recommended recoveries of funds, i.e., recovery of outstanding funds and/or revenue earned on Federal funds, or interest due the Department. During this reporting period, no OIG report was issued identifying a better use of funds.

² As defined by the IG Act, as amended, unsupported costs are costs that, at the time of the audit, inspection, or evaluation, were not supported by adequate documentation. These amounts are also included as questioned costs.

³ Figure includes \$10,000 monetary recovery made during the audit and \$5,728 of unsupported costs (A05K0005).

⁴ The entire \$8,287 is other recommended recovery (A04K0006).

⁵ The entire \$2,905 is monetary recovery made during the audit (A03K0008).

⁶ Management Information Report X11L0002 contained one suggestion that is not tracked in the Department's Audit Accountability and Resolution Tracking System (AARTS).

Description of Non-Audit Report Products

Alert Memoranda are used to communicate to the Department significant matters identified that require the attention of the Department when the identified matters are not related to the objectives of an ongoing assignment or are otherwise outside the scope of the ongoing assignment. The matter may have been identified during an audit, attestation, inspection, data analysis, or other activity.

Investigative Program Advisory Reports are used to report any systemic program or regulatory weaknesses, abuses, or deficiencies in the administration of Department programs or operations that are identified at any time during an investigation.

Management Information Reports are used to provide the Department with information and suggestions when a process other than an audit, attestation, or inspection is used to develop the report. For example, OIG staff may compile information from previous OIG audits and other activities to identify overarching issues related to a program or operational area and use a management information report to communicate the issues and suggested actions to the Department.

Table 3: Audit, Inspection, and Evaluation Reports with Questioned or Unsupported Costs¹

Section 5(a)(8) of the IG Act, as amended, requires for each reporting period a statistical table showing the total number of audit and inspection reports, the total dollar value of questioned and unsupported costs, and responding management decision.

		Number	Questioned Costs ² (Includes Unsupported Costs)	Unsupported ³ Costs
A.	For which no management decision has been made before the commencement of the reporting period	42	\$582,370,648	\$357,372,551 ⁴
B.	Which were issued during the reporting period	8	\$8,270,763	\$7,708,541
	Subtotals (A + B)	50	\$590,641,411	\$365,081,092
C.	For which a management decision was made during the reporting period.	3	\$7,077,197	\$762,593
	(i) Dollar value of disallowed costs		\$6,428,080	\$762,593
	(ii) Dollar value of costs not disallowed		\$649,117	\$0
D.	For which no management decision was made by the end of the reporting period	47	\$583,564,214	\$364,318,499

¹ None of the products reported in this table were performed by the Defense Contract Audit Agency.

² "Questioned costs" is defined in Table 2.

³ "Unsupported costs" is defined in Table 1. These amounts are also included in questioned costs.

⁴ Cost is revised to reflect correction of rounding error relating to A04J0005, issued during SAR 62.

Table 4: Audit, Inspection, and Evaluation Reports with Recommendations for Better Use of Funds¹

Section 5(a)(9) of the IG Act, as amended, requires for each reporting period a statistical table showing the total number of audit, inspection, and evaluation reports and the total dollar value of recommendations that funds be put to better use by management.

		Number	Dollar Value
A.	For which no management decision has been made before the commencement of the reporting period	2	\$18,200,000
B.	Which were issued during the reporting period	0	\$0
	Subtotals (A + B)	2	\$18,200,000
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;	0	\$0
	(ii) Dollar value of recommendations that were not agreed to by management		
D.	For which no management decision was made by the end of the reporting period	2	\$18,200,000

¹ None of the products reported in this table were performed by the Defense Contract Audit Agency and no inspection or evaluation reports identifying better use of funds were issued during this reporting period.

Table 5-A: Unresolved Audit, Inspection, and Evaluation Reports Issued Prior to April 1, 2011

Section 5(a)(10) of the IG Act, as amended, requires a listing of each report issued before the commencement of the reporting period for which no management decision had been made by the end of the reporting period. Summaries of the audit and inspection reports issued during the previous SAR period follow in Table 5-B.

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
NEW SINCE LAST REPORTING PERIOD				
AUDIT REPORTS				
FSA				
A05I0014	Ashford University's Administration of the Title IV HEA Programs	1/21/11	\$29,036	13
	<i>Current Status: AARTS shows that FSA's administrative stay was approved by OCFO on 9/29/2011. FSA informed us that it is currently working on this audit.</i>			
A05K0001	Educational Credit Management Corporation's 2006 Agreement with the U.S. Department of Education	3/3/11	\$225,542 ¹	10
	<i>Current Status: FSA informed us that the final audit determination letter/program determination letter (PDL) is in progress.</i>			
ODS				
A04K0001	Systems of Internal Controls over Selected Recovery Act Funds in Puerto Rico (OCFO, OESE, and OSERS are also designated as action officials)	12/16/10	\$2,051,000	16
	<i>Current Status: ODS/Implementation and Support Unit (ODS/ISU) informed us that it is currently working with the Office of Special Education Programs (OSEP) and OESE to resolve this audit.</i>			
A06K0002	Oklahoma: Use of Funds and Data Quality for Selected Recovery Act Programs (OESE and OSERS are also designated as action officials)	2/18/11	\$16,150,803	10
	<i>Current Status: ODS/ISU informed us that program staff are currently working on resolution activities.</i>			
OESE				
A02K0003	Kiryas Joel Union Free School District Title I, Part A of the ESEA and IDEA Part B Expenditures	2/2/11	\$467,567 ²	5
	<i>Current Status: AARTS shows that OESE's administrative stay was approved by OCFO on 8/2/2011. OESE informed us the draft PDL is in the review process.</i>			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A03K0003	Commonwealth of Pennsylvania's Local Educational Agencies' Systems of Internal Controls over Recovery Act Funds (OCFO, OESE, OSERS, and Risk Management Service (RMS) are also designated as action officials)	12/21/10	\$443,403 ³	11
	Current Status: ODS/ISU informed us that a PDL is currently in the review process.			
A04J0005	Puerto Rico Department of Education's Award and Administration of Personal Services Contracts (OVAE, OSDFS, and RMS are also designated as action officials)	1/24/11	\$15,194,468	10
	Current Status: AARTS shows that OESE's administrative stay was approved by OCFO on 8/2/2011. OESE informed us resolution activities are in process.			
REPORTED IN PREVIOUS SARs				
AUDIT REPORTS				
FSA				
A02H0007	Technical Career Institutes, Inc.'s Administration of the Federal Pell Grant and FFELP (SAR 57, page 25)	5/19/08	\$6,458	13
	Current Status: AARTS shows that FSA's administrative stay was approved by OCFO on 9/29/2011. FSA informed us that it is currently working on this audit.			
A03I0006	Special Allowance Payments to Sallie Mae's Subsidiary, Nellie Mae, for Loans Funded by Tax-Exempt Obligations (SAR 59, page 41)	08/03/09	\$22,378,905	3
	Current Status: AARTS shows that FSA's administrative stay was approved by OCFO on 9/22/2011.			
A04B0019	Advanced Career Training Institute's Administration of the Title IV HEA Programs (SAR 47, page 13)	9/25/03	\$7,472,583	14
	Current Status: FSA informed us that it is working on resolving this audit.			
A04E0001	Review of Student Enrollment and Professional Judgment Actions at Tennessee Technology Center at Morristown (SAR 49, page 14)	9/23/04	\$2,458,347	7
	Current Status: FSA informed us that the draft PDL is in the review process.			
A05G0017	Capella University's Compliance with Selected Provisions of the HEA and Corresponding Regulations (SAR 56, page 25)	3/7/08	\$589,892	9
	Current Status: FSA informed us that the draft PDL is in the review process.			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A05H0018	Walden University's Compliance with Selected Regulations and Department Guidance (SAR 58, page 31)	1/21/09	\$1,185,473 ⁴	10
	Current Status: FSA informed us it will work to resolve this audit by December 31, 2011.			
A05I0011	Special Allowance Payments to the Kentucky Higher Education Student Loan Corporation for Loans Made or Acquired with the Proceeds of Tax-Exempt Obligations (SAR 59, page 41)	05/28/09	\$9,018,400	4
	Current Status: AARTS shows that FSA's administrative stay was approved by OCFO on 9/21/2011.			
A0670005	Professional Judgment at Yale University (SAR 36, page 18)	3/13/98	\$5,469	3
	Current Status: FSA informed us that resolution of this audit is pending the outcome of an appeal of a professional judgment finding for Saint Louis University.			
A0670009	Professional Judgment at University of Colorado (SAR 37, page 17)	7/17/98	\$15,082	4
	Current Status: FSA informed us that resolution of this audit is pending the outcome of an appeal of a professional judgment finding for Saint Louis University.			
A06D0018	Audit of Saint Louis University's Use of Professional Judgment from July 2000 through June 2002 (SAR 50, page 21)	2/10/05	\$1,458,584	6
	Current Status: FSA informed us that resolution is pending the outcome of the school's appeal of this audit's professional judgment finding.			
N0690010	Inspection of Parks College's Compliance with Student Financial Assistance Requirements (SAR 40, page 18)	2/9/00	\$169,390	1
	Current Status: FSA informed us that resolution activities are in progress.			
OCFO				
A09H0020	California Department of Education Advances of Federal Funding to LEAs (SAR 58, page 31)	3/9/09	\$728,651 ⁵	10
	Current Status: OCFO informed us that resolution activities continue to be in process.			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A09I0010	Center for Civic Education’s Administration of the We the People Program and Cooperative Civic Education and Economic Education Exchange Program (OSDFS also designated as an action official) (SAR 60, page 38)	11/20/09	\$5,938,537	30
	Current Status: OCFO informed us that resolution activities continue to be in process.			
ODS				
A02K0005	Use of Recovery Act Funds and Reporting in Wisconsin (OSERS also designated as an action official) (SAR 61, page 33)	9/29/10		7
	Current Status: ODS/ISU informed us that a draft PDL is in the review process.			
A03J0010	Commonwealth of Pennsylvania Recovery Act Audit of Internal Controls over Selected Funds (OSERS, OS/RMS, and OCFO also designated as action officials) (SAR 60, page 39)	3/15/10		8
	Current Status: ODS/ISU informed us it is working to complete resolution activities.			
A04J0010	Tennessee Recovery Act Audit Internal Controls over Selected Funds (Recommendations were made to OESE in conjunction with OSERS) (SAR 60, page 39)	12/15/09		2
	Current Status: ODS/ISU informed us that a draft PDL is in the review process.			
A05J0011	Systems of Internal Control Over Selected Recovery Act Funds in the State of Indiana (OSERS also designated as an action official) (SAR 60, page 40)	1/14/10		7
	Current Status: ODS/ISU informed us that it is working with OSEP to complete resolution activities.			
A05J0012	Systems of Internal Control Over Selected Recovery Act Funds in the State of Illinois (OSERS also designated as an action official) (SAR 60, page 40)	2/23/10		4
	Current Status: ODS/ISU informed us that that a draft PDL is in the review process.			
A06J0013	Systems of Internal Control Over Selected Recovery Act Funds in the State of Texas (SAR 60, page 40)	1/27/10		5
	Current Status: ODS/ISU informed us that a PDL was drafted for one audit finding and it is working with OSEP to revolve the remaining findings.			
A06K0001	Systems of Internal Control Over Selected Recovery Act Funds in Louisiana (OSERS also designated as an action official) (SAR 61, page 34)	9/29/10		8
	Current Status: ODS/ISU informed us that it is working with OSEP to complete resolution activities.			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A09J0006	State and Local Controls over Recovery Act Funds in California (OCFO and OSERS also designated as action officials) (SAR 60, page 40)	1/15/10		7
	Current Status: ODS/ISU informed us that a draft PDL is in the review process.			
A19J0001	Department's Implementation of the State Fiscal Stabilization Fund Program (SAR 61, page 34)	9/24/10		4
	Current Status: ODS/ISU informed us that resolution activities are in progress.			
A19K0006	Department's Process for Screening and Selecting Peer Reviewers for the Race to the Top Grant Program (SAR 61, page 34)	8/16/10		1
	Current Status: ODS/ISU informed us that resolution activities are in progress.			
OESE				
A02G0002	Audit of New York State Education Department's Reading First Program (SAR 54, page 31)	11/3/06	\$215,832,254	8
	Current Status: OESE informed us that resolution is in process.			
A02J0009	New York State LEAs Systems of Internal Control Over Recovery Act Funds (SAR 60, page 39)	2/17/10		16
	Current Status: ODS/ISU informed us that it is working with OSEP and OESE to complete resolution activities.			
A03G0006	The Department's Administration of Selected Aspects of the Reading First Program (OCFO also designated as an action official) (SAR 54, page 31)	2/22/07		3
	Current Status: OESE informed us that resolution activities are in process.			
A03H0010	Philadelphia School District's Controls Over Federal Expenditures (OSERS, OSDFS, and OPE also designated as action officials) (SAR 60, page 39)	1/15/10	\$138,769,898	27
	Current Status: OESE issued the second PDL on September 29, 2011, for findings 1 and 3. However, the required documents needed for resolution of this audit must be certified through AARTS.			
A04G0012	Audit of Mississippi Department of Education's Emergency Impact Aid Program Controls and Compliance (SAR 55, page 28)	8/8/07	\$3,192,395	4
	Current Status: OESE informed us that resolution activities are in progress.			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A04G0015	Audit of Georgia Department of Education's Emergency Impact Aid Program Controls and Compliance (SAR 56, page 26)	10/30/07	\$9,977,242	9
	Current Status: OESE informed us that resolution activities are in progress.			
A04H0011	Puerto Rico Department of Education's Administration of Contracts Awarded to Excellence in Education, Inc. and the University of Puerto Rico's Cayey Campus (SAR 57, page 26)	5/20/08	\$189,011	10
	Current Status: OESE informed us that the PDL is currently in the review process.			
A04H0017	Puerto Rico Department of Education's Administration of Title I Services Provided to Private School Students (SAR 58, page 31)	10/9/08	\$821,714	15
	Current Status: OESE informed us that resolution activities are in process.			
A04I0041	Puerto Rico Department of Education's Compliance with Title I - Supplemental Educational Services (SAR 59, page 42)	04/21/09	\$16,092	8
	Current Status: OESE issued the PDL on September 30, 2011. However, the required documents needed for resolution of this audit must be certified through AARTS.			
A04I0042	Virgin Islands Department of Education's Administration of Property Purchased with Federal Funds (SAR 59, page 42)	08/17/09	\$4,304	10
	Current Status: OESE informed us that the PDL is currently in the review process.			
A04J0004	Virgin Islands Department of Education's Current Efforts to Address Prior Audit Findings (SAR 60, page 39)	11/13/09		3
	Current Status: OESE informed us that the PDL is currently in the review process.			
A05G0020	Audit of the Alabama State Department of Education's and Two Selected LEAs' Compliance with Temporary Emergency Impact Aid Program Requirements (SAR 55, page 28)	9/27/07	\$4,579,375	5
	Current Status: OESE informed us that resolution activities are in progress.			
A05H0010	The School District of the City of Detroit's Use of Title I, Part A Funds Under the ESEA (SAR 57, page 26)	7/18/08	\$53,618,859	21
	Current Status: OESE informed us that the PDL is currently in the review process.			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A05H0025	Harvey Public Schools District's Use of Selected Department Grant Funds (OSERS and OCFO also designated as action officials) (SAR 58, page 31)	11/25/08	\$317,093 ⁶	9
	Current Status: OESE issued the PDL on September 28, 2011. However, the required documents needed for resolution of this audit must be certified through AARTS.			
A05I0016	Illinois State Board of Education's Oversight of Subrecipients (OSERS also designated as an action official) (SAR 59, page 42)	09/23/09	\$667,876	9
	Current Status: OESE informed us that the PDL is currently in the review process.			
A06F0016	Arkansas Department of Education's Migrant Education Program (SAR 53, page 25)	8/22/06	\$877,000	2
	Current Status: OESE informed us that resolution activities are in process.			
A06G0009	Audit of the Temporary Emergency Impact Aid for Displaced Students Requirements at the Texas Education Agency and Applicable LEAs (SAR 55, page 29)	9/18/07	\$10,270,000	4
	Current Status: OESE informed us that resolution activities are in progress.			
A06G0010	Louisiana Department of Education's Compliance with Temporary Emergency Impact Aid for Displaced Students Requirements (SAR 55, page 29)	9/21/07	\$6,303,000	4
	Current Status: OESE informed us that resolution activities are in progress.			
A06H0011	Adequacy of Fiscal Controls Over the Use of Title I, Part A Funds at Dallas Independent School District (SAR 59, page 42)	04/14/09	\$3,524,636	6
	Current Status: OESE informed us that the PDL is currently in the review process.			
A09I0012	Wyoming Department of Education Controls Over State Assessment Scoring (SAR 59, page 42)	07/10/09		2
	Current Status: OESE informed us that the PDL is clearing the internal review process.			

Report Number	Report Title (Prior SAR Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations
A09J0004	Colorado Department of Education's Use of Federal Funds for State Employee Personnel Costs (OSERS, Office of Vocational and Adult Education (OVAE), Office of English Language Acquisition, Office of Innovation and Improvement, OSDFS, and National Center for Educational Statistics also designated as action officials) (SAR 60, page 40)	2/26/10	\$23,961,710	5
	Current Status: OESE issued the PDL on September 30, 2011. However, the required documents needed for resolution of this audit must be certified through AARTS.			
Office of Planning, Evaluation & Policy Development (OPEPD)				
A04J0003	Georgia Department of Education's Controls Over Performance Data Entered in EDFacts (OSDFS, OESE, and OSERS also designated as action officials) (SAR 61, page 34)	4/7/10		9
	Current Status: We did not receive a response from OPEPD on this audit during this report period.			
OSERS				
A02B0014	Audit of the Puerto Rico Vocational Rehabilitation Administration (SAR 45, page 18)	6/26/02	\$15,800,000	5
	Current Status: OSERS/Rehabilitation Services Administration informed us that the PDL is in the review process.			
OVAE				
A06J0001	Arkansas' Adult Education and Family Literacy Act Program (SAR 61, page 33)	5/28/10	\$583,403	7
	Current Status: AARTS shows that OVAE's administrative stay was approved by OCFO on 8/30/2011. OVAE informed us the draft PDL is currently in the internal review process.			
REPORTED IN PREVIOUS SARs				
INSPECTION REPORTS				
OGC				
I13I0004	Inspection to Evaluate the Adequacy of the Department's Procedures in Response to Section 306 of the FY 2008 Appropriations Act - Maintenance of Integrity and Ethical Values Within the Department (OGC was designated as the action official by OS) (SAR 57, page 27)	4/21/08		2
	Current Status: We did not receive a response from OGC on this inspection during this reporting period.			
Totals			\$575,293,452	445

Footnotes for Table 5-A begin on the next page.

¹ Audit report A05K0001 identified the amount of \$225,542 was “monetary recoveries” made during the audit.

² Audit report A02K0003 identified an annual better use of funds in the amount of \$5.2 million.

³ Audit report A03K0003 identified the amount of \$4,568 was “monetary recoveries” made during the audit.

⁴ Audit Report A05H0018 identified a total of \$1,185,473 (\$1,129,970 in questioned costs and \$55,503 in unsupported costs). As \$912,430 of the \$1,185,473 was recovered from the auditee during the audit, \$273,043 remains to be recovered.

⁵ Audit Report A09H0020 identified \$728,651 in other recommended recoveries, \$13,000,000 in annual better use of funds, and no questioned costs.

⁶ Audit Report A05H0025 identified \$33,726 in other recommended recoveries and no questioned costs.

Table 5-B: Summaries of Audit, Inspection, and Evaluation Reports Issued During the Previous Reporting Where Management Decision Has Not Yet Been Made

Section 5(a)(10) of the IG Act, as amended, requires a summary of each audit, inspection, or evaluation report issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period. These are the narratives for new entries. Details on previously issued reports can be found in Table 5-A of this Semiannual Report.

Report Title, Number, and Date Issued	Summary
Federal Student Aid-Related	
<p>Ashford University’s Administration of the Title IV HEA Programs.</p> <p>ED-OIG: A05I0014</p> <p>Issued: 1/21/2011</p>	<p>The audit determined that, for its distance education programs, Ashford University (Ashford), designed a compensation plan for enrollment advisors that provided incentive payments based on success in securing enrollment and did not establish that its plan and practices qualified for the regulatory safe harbors from the incentive compensation prohibition; did not properly perform return of Federal student aid calculations, resulting in the improper retention of more than \$29,000 of Federal student aid program funds for 38 of the 85 students in our samples (we estimated that Ashford improperly retained at least \$1.1 million of 2006-2007 Federal student aid program funds); did not return Federal student aid program funds timely; retained student credit balances without proper authorizations; did not always disburse Federal student aid program funds in accordance with Federal regulations or its own policy (we estimated that Ashford made between \$3.7 and \$8.9 million in ineligible disbursements); and did not maintain supporting documentation for students’ leaves of absence. We recommended a number of actions, including that FSA require Ashford to return student aid funds that it was not entitled to retain and that it cease drawing, disbursing, and holding credit balances for which there are no currently assessed institutional charges. Because of the seriousness of our findings, we also recommended that FSA consider taking appropriate administrative action to fine Ashford or to limit, suspend, or terminate its participation in the SFA programs. Ashford officials disagreed with our findings and recommendations.</p> <p>Current Status: AARTS shows that FSA’s administrative stay was approved by OCFO on 9/29/2011. FSA informed us that it is currently working on this audit.</p>
<p>Educational Credit Management Corporation’s 2006 Agreement with the U.S. Department of Education.</p> <p>ED-OIG: A05K0001</p> <p>Issued: 3/3/2011</p>	<p>We determined that Educational Credit Management Corporation (ECMC), a guaranty agency participating in the Federal Family Education Loan Program, generally complied with provisions of its agreement with the Department that pertained to ECMC’s Federal Services Bureau’s return of funds to the Department and ECMC’s deposit of interest accrued on accounts repurchased by lenders (“repurchase interest allocation”) into its Federal fund. However, we identified two instances of noncompliance related to Federal Services Bureau’s revenues and expenses: (1) ECMC used Federal Services Bureau revenue to support activities that the agreement did not allow and (2) ECMC’s cost allocation plan did not fully explain allocation of costs and ECMC did not provide an annual cost allocation report to the Department. ECMC agreed to implement all our recommendations but disagreed with some of the statements that we made in one of our findings.</p> <p>Current Status: FSA informed us a final audit determination/PDL is in process.</p>

Report Title, Number, and Date Issued	Summary
Elementary, Secondary, and Special Education Program-Related	
<p>Kiryas Joel Union Free School District Title I, Part A of the ESEA and IDEA Part B Expenditures.</p> <p>ED/OIG: A02K0003</p> <p>Issued: 2/2/2011</p>	<p>We found that Kiryas Joel used more than \$276,000 in ESEA Title I funds to supplant non-Federal funds in lease payments related to its public school building and estimated that an additional \$5.2 million in potential charges to the Title I grant over the remaining life of the lease could be better used to serve the students of Kiryas Joel. We noted conflicts of interest related to this lease as well as another lease agreement for which Kiryas Joel made payments using Title I funds. A 2009 report by the Office of the New York State Comptroller indicated that Kiryas Joel’s Board President and Vice President did not properly disclose their affiliations with the groups leasing the building. As a result, there was no assurance that the decisions made relating to the leases were in the best interests of the students of Kiryas Joel. Based on our findings, we recommended that the Department instruct the New York State Department of Education to require Kiryas Joel to return more than \$276,000 in unallowable Title I funds that it used for leasing the building and implement and adhere to policies and procedures to ensure compliance with Federal requirements related to conflicts of interest. We also recommended that Kiryas Joel provide adequate documentation to support more than \$191,000 in unsupported Title I salary expenditures or return the funds. The New York State Department of Education generally concurred with our findings and recommendations.</p> <p>Current Status: <i>AARTS shows that OESE’s administrative stay was approved by OCFO on 8/2/2011. OESE informed us the draft PDL is currently in the review process.</i></p>
<p>Puerto Rico Department of Education’s Award and Administration of Personal Services Contracts.</p> <p>ED-OIG: A04J0005</p> <p>Issued: 1/24/2011</p>	<p>The audit found that the Puerto Rico Department of Education lacked sufficient controls to ensure compliance with State and Federal laws in awarding personal service contracts and in ensuring that those services were allowable and adequately supported. The Puerto Rico Department of Education did not maintain adequate information to reconcile data in its financial accounting and payment systems. The total expenditures recorded in the Puerto Rico Department of Education’s financial accounting system for personal service contracts paid with Department funds were about \$15 million less than the total payments recorded in its paper-based and other payment systems. Also, the Puerto Rico Department of Education did not provide adequate support for more than \$147,600 of the more than \$459,000 it expended for services under the personal service contracts reviewed. Without adequate and reliable documentation in support of payments, the Puerto Rico Department of Education cannot ensure that the services were allowable. Based on the results of our review, we consider personal service contracts a high-risk contracting vehicle, and made a number of recommendations, including that the Department require the Puerto Rico Department of Education to reconcile the \$15 million discrepancy. The Puerto Rico Department of Education did not agree with all of our findings or recommendations.</p> <p>Current Status: <i>AARTS shows that OESE’s administrative stay was approved by OCFO on 8/2/2011. OESE informed us resolution activities are in process.</i></p>
Recovery Act-Related	
<p>Commonwealth of Pennsylvania’s Local Educational Agencies’ Systems of Internal Controls over Recovery Act Funds.</p> <p>ED/OIG: A03K0003</p> <p>Issued: 12/21/2010</p>	<p>We examined internal controls of education-related Recovery Act funds in the Commonwealth of Pennsylvania and found that the agencies reviewed had systems of internal control in place to provide for the proper administration and use of those funds. We did, however, identify areas in which controls needed to be strengthened or established in order to provide reasonable assurance of subrecipient compliance with applicable laws, regulations, and guidance. Specifically, we found that the Pennsylvania Department of Education and the Comptroller’s Office needed to provide clearer guidance to LEAs regarding excess cash and excess interest earned on Federal funds, as well as with Recovery Act job creation and retention data to ensure that such data are accurate and complete. Pennsylvania Department of Education also needed to conduct additional monitoring and provide LEAs with additional guidance to help ensure fiscal controls are adequate and to ensure that LEA policies and procedures in this area are adequate, as we found that two of the three LEAs reviewed did not have written policies and procedures for several fiscal areas. Based on these findings, we made a number of recommendations to enhance controls over Recovery Act funds. State officials did not agree with all of our findings or recommendations.</p> <p>Current Status: <i>ODS/ISU informed us that a PDL is currently in the review process.</i></p>

Report Title, Number, and Date Issued	Summary
<p>System of Internal Controls over Selected Recovery Act Funds in Puerto Rico.</p> <p>ED-OIG: A04K0001</p> <p>Issued: 12/16/2010</p>	<p>The results of our audit of internal controls over education-related Recovery Act funds in Puerto Rico found that although the Governor’s Office and its subgrantees, including the PRDE worked to ensure proper administration of Recovery Act funds, there were areas that needed to be strengthened. Specifically, the Governor’s Office had insufficient controls over cash management; PRDE and the Governor’s Office did not sufficiently monitor their use of Recovery Act funds and subgrantees to ensure adequate oversight and had insufficient internal controls for safeguarding information. Further, PRDE was not effectively monitoring the procurement process, and it lacked documentation to support payments made with Recovery Act funds for programs under IDEA and compliance with the contract awarding requirements included in the Recovery Act. We made a number of recommendations to address the weaknesses identified. Puerto Rico officials did not agree with all of our findings or recommendations.</p> <p>Current Status: <i>ODS/ISU informed us that it is currently working with OSEP and OESE to resolve this audit.</i></p>
<p>Oklahoma: Use of Funds and Data Quality for Selected Recovery Act Programs.</p> <p>ED-OIG: A06K0002</p> <p>Issued: 2/18/2011</p>	<p>The results of our audit of Oklahoma’s use of Recovery Act funds found that the Governor’s Office, the Oklahoma Office of State Finance (OSF), and the Oklahoma State Department of Education (OSDE) did not demonstrate that all Recovery Act funds were expended in accordance with applicable laws, regulations, and guidance. We identified \$16 million in State Fiscal Stabilization Fund (SFSF) Government Services Funds (GSF) for which OSF was unable to account. We also identified more than \$68,000 in unallowable expenses and more than \$81,000 in unsupported costs at two of the three Oklahoma LEAs we examined. OSDE and OSF had also not followed applicable cash management regulations to ensure that subrecipients did not receive funds in advance of need. OSDE advanced \$124 million available under the Recovery Act to two LEAs without regard to their immediate funding needs; and OSF drew down approximately \$19.2 million in SFSF Education Stabilization Funds in excess of the LEAs’ needs. OSDE and OSF did not ensure that data reported were accurate, reliable, and complete. We made several recommendations to address these issues, including that OSF provide sufficient documentation and/or accounting transactions to support that SFSF GSF funds were expended appropriately or return \$16 million in SFSF GSF funds. Oklahoma officials did not concur with all of our findings.</p> <p>Current Status: <i>ODS/ISU informed us that program staff are working on resolution activities.</i></p>

**Table 6: Statistical Profile: Fiscal Year 2011
(October 1, 2010, through September 30, 2011)**

Audits, Inspections, Other Products	October 1, 2010- March 31, 2011	April 1, 2011- September 30, 2011	Fiscal Year 2011
Audit Reports Issued	12	15	27
Inspection Reports Issued	2	0	2
Questioned Costs (Including Unsupported Costs)	\$34,561,818 ¹	\$8,270,763	\$42,832,581
Recommendations for Better Use of Funds	\$5,200,000	\$0	\$5,200,000
Other Products Issued	5	4	9
Reports Resolved By Program Managers	18	9	27
Questioned Costs Sustained	\$145,354,842	\$6,428,080	\$151,782,922
Unsupported Costs Sustained	\$104,521,933	\$762,593	\$105,284,526
Additional Disallowances Identified by Program Managers	\$1,204	\$4,112,082	\$4,113,286
Management Commitment to the Better Use of Funds	\$327,577	\$0	\$327,577
Investigative Cases Opened	77	65	142
Investigative Cases Closed	88	59	147
Cases Active at the End of the Reporting Period	427	437	437
Prosecutorial Decisions Accepted	73	48	159 ²
Declined	90	105	218 ³
Indictments/Informations	55	68	123
Convictions/Pleas	46	58	106 ⁴
Fines Ordered	\$124,525	\$27,360	\$147,660 ⁵
Restitution Payments Ordered	\$4,900,534	\$3,481,764	\$8,382,298
Civil Settlements/Judgments (number)	3	5	8
Civil Settlements/Judgments (amount)	\$57,896,082	\$66,745,092	\$124,787,174 ⁶
Recoveries	\$3,589,082	\$2,670,519	\$6,259,601
Forfeitures/Seizures	\$54,910	\$0	\$54,910
Estimated Savings	\$2,572,727	\$3,412,683	\$5,985,410
Suspensions Referred to Department	21	29	50
Debarments Referred to Department	38	3	41

¹ Cost is revised to reflect correction of rounding error relating to A04J0005, issued during SAR 62.

² Includes 36 cases that were not reflected in SAR 62 which covered the period from 10/1/10 through 3/31/11.

³ Includes 23 cases that were not reflected in SAR 62.

⁴ Includes 2 cases that were not reflected in SAR 62.

⁵ Includes \$4,225 reduction from amount listed in SAR 62.

⁶ Includes 2 settlements totaling \$146,000 that were not reflected in SAR 62.

Abbreviations and Acronyms Used in this Report

AARTS	Audit Accountability and Resolution Tracking System
CIGIE	Council of Inspectors General for Integrity and Efficiency
Department	U.S. Department of Education
ECASLA	Ensuring Continued Access to Student Loans Act
EDUCATE	Education Department Utility for Communications, Applications, and Technology Environment
ESEA	Elementary and Secondary Education Act of 1965
FFELP	Federal Family Education Loan Program
FSA	Federal Student Aid
GED	General Educational Development
HEA	Higher Education Act of 1965, as Amended
IDEA	Individuals with Disabilities Education Act
IG Act	Inspector General Act of 1978
IT	Information Technology
LEA	Local Educational Agency
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
ODS	Office of the Deputy Secretary
OESE	Office of Elementary and Secondary Education
ODS/ISU	Office of the Deputy Secretary Implementation and Support Unit
OESE	Office of Elementary and Secondary Education
OGC	Office of General Counsel
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPE	Office of Postsecondary Education
OPEPD	Office of Planning, Evaluation and Policy Development
OS	Office of the Secretary
OSDFS	Office of Safe and Drug Free Schools
OSEP	Office of Special Education Programs
OSERS	Office of Special Education and Rehabilitative Services
PDL	Program Determination Letter
Recovery Act	American Recovery and Reinvestment Act of 2009
RMS	Risk Management Services
SFSF	State Fiscal Stabilization Fund
Title IV	Title IV Higher Education Act of 1965
Treasury	U.S. Department of the Treasury

FY 2012 Management Challenges

The Reports Consolidation Act of 2000 requires the OIG to identify and summarize the most significant management challenges facing the Department each year. Below are the management challenges OIG identified for FY 2012.

- 1. Improper Payments, meeting all new requirements and intensifying efforts to prevent, identify, and recapture improper payments.**
- 2. Information Technology Security, including management, operational, and technical security controls to adequately protect the confidentiality, integrity, and availability of its systems and data.**
- 3. Oversight and Monitoring, including Federal student aid program participants, distance education, Recovery Act, grantees, and contractors.**
- 4. Data Quality and Reporting, including program data and Recovery Act reporting requirements.**

For a copy of our FY 2012 Management Challenges report, visit our Web site at www.ed.gov/oig.



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Office of Inspector General
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Electronic Submission (internet):
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