



INSPECTOR GENERAL'S SEMIANNUAL REPORT TO CONGRESS

Appalachian Regional Commission

April 1, 2012–September 30, 2012





December 18, 2012

MEMORANDUM FOR THE FEDERAL CO-CHAIR and STATES' CO-CHAIR

SUBJECT: Semiannual Report to Congress

In accordance with the requirements of the Inspector General Act Amendments of 1988, Public Law 100-504, the Inspector General Reform Act of 2008, Public Law 110-409, and the Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203. I am pleased to submit the Office of Inspector General's Semiannual Report to Congress.

This Semiannual Report to Congress summarizes the activities of our office for the 6-month period ending September 30, 2012. During this fiscal period, we issued seventeen reports, followed-up on open recommendations and monitored contractor performance.

Also during this period, the Inspector General and staff continued to serve as representatives on the Council of the Inspectors General on Integrity & Efficiency (CIGIE), the Federal Audit Executive Committee (FAEC), and the various Intergovernmental Audit Forums covering our jurisdictional region. The Inspector General continues to chair a smaller OIG group in order to address issues directly impacting these offices and is an active member of the CIGIE Audit Committee.

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

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

A handwritten signature in black ink, appearing to read "Hubert W. Sparks". The signature is written in a cursive, flowing style.

Inspector General

Enclosure

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EXECUTIVE SUMMARY

ARC grant operations represent the most significant part of ARC's programs. For this reporting period our activities included the issuance of seventeen reports, follow-up on significant recommendations in prior reports, addressing two hotline complaints, and monitoring contractor performance of grant reviews and Financial Statement audit. This included fifteen grant audits issued during the reporting period and two reports dealing with grant management.

Grant management reviews emphasized ARC follow-up on older open Child Agency grants and applicable policies and procedures. Continued ARC actions, including follow-up on basic agency grants identified in prior reports as needing follow-up resulted in approximately six million dollars in actual or intended recoveries during the past year that can be put to better use. Also, over 670 grants were closed between July 1, 2011 and September 30, 2012. Actions were also initiated on 122 of 161 grants identified in prior OIG reports that needed follow-up due to limited activity.

Our follow-up review of older open grants administered by Child Agencies identified the need for continued emphasis on timely follow-up on grants with limited activity. Seventy six grants (open for over 21 months) were identified without any disbursement activity since grant approval with the longest being 115 months. ARC funds of \$29,831,574 were approved for these grants, including \$8,435,200 for grants identified in our prior report of July 2011.

Our review of ARC administered grants identified substantial progress with respect to inactive older grants. The ARC grant management system identified only 12 grants totaling \$843,345 for which no disbursements were noted during the 21 months since approval.

Other issues relating to timely follow-up of open grants status included identifying grants with expired end dates, closing of grants with zero balances, increased use of controls available to initiate action on inactive grants, and strengthened Memorandum of Understandings with Child Agencies that better assure notification to ARC of grants and projects with startup problems.

Individual grant reviews identified a lack of support for required matching funds, a budget request that exceeded grantee needs and limited questioned costs. The FY 2012 financial statement audit is on schedule for issuance in November.

Decisions and/or OMB guidance with respect to implementing certain sections of Dodd-Frank Legislation have not been issued. The primary issues are the designation of full Commissions/ Boards as Agency Heads at designated Federal Entities (DFEs), such as ARC, who's Commission, consists of primarily Non-Federal Officials and the status of Federal OIG staff, including the IG.

The IG continues to chair a group of smaller OIGs to address issues that have particular impact on these offices. The IG is also an active member of the Council of Inspectors General Audit Committee.

**PURPOSE AND REQUIREMENTS OF THE
OFFICE OF INSPECTOR GENERAL SEMIANNUAL REPORT**

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

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

Reporting Requirements

Section 4(a)(2)	Review of legislation and regulations	Page 9
Section 5(a)(1)	Problems, abuses, and deficiencies	Pages 6-7
Section 5(a)(2)	Recommendations with respect to problems, abuses, and deficiencies	Pages 6-7
Section 5(a)(3)	Prior significant recommendations not yet implemented	**
Section 5(a)(4)	Matters referred to prosecutive authorities	*
Section 5(a)(5) and 6(b)(2)	Summary of instances where information was refused	*
Section 5(a)(6)	Listing of audit reports showing number of reports and dollar value of questioned costs	App A
Section 5(a)(7)	Summary of each particularly significant report	**
Section 5(a)(8)	Statistical table showing number of reports and dollar value of questioned costs	App B
		App C

* None.

** See references to Sections 5(a)(1) and 5(a)(2) for discussion of significant reports (including recommendations).

I. INTRODUCTION

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

II. BACKGROUND

A. APPALACHIAN REGIONAL COMMISSION

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

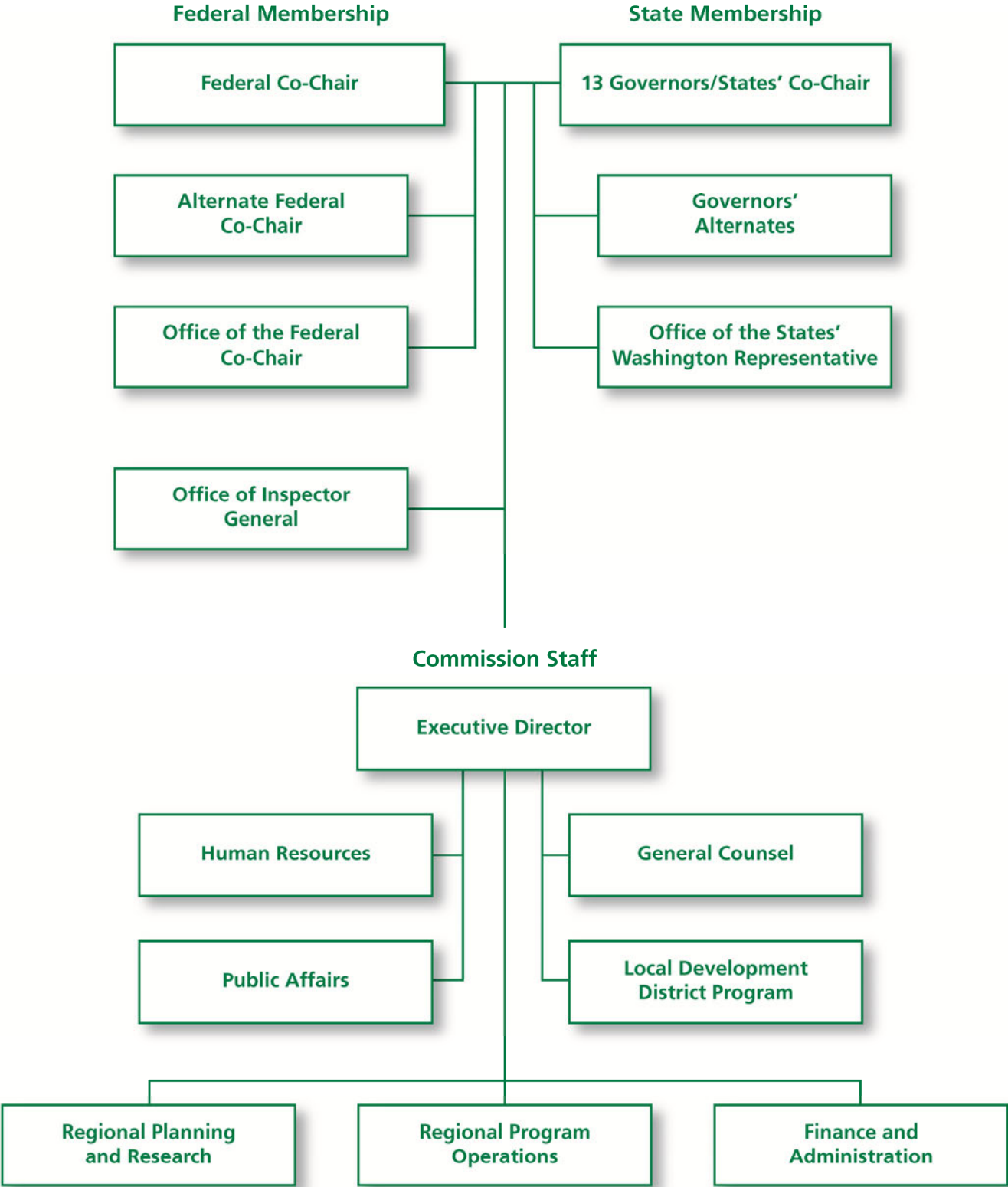
- Through joint planning and development of regional priorities, ARC funds are used to assist and encourage other public and private resources to address Appalachia's unique needs. Program direction and policy are established by the Commission (ARC Code) with the vote of a majority of the State members and the affirmative vote of the Federal Co-Chair. Emphasis has been placed on highways, infrastructure development, business enterprise, energy, and human resources programs.
- To ensure that funds are used effectively and efficiently, and to strengthen local participation, ARC works with the Appalachian states to support a network of multicounty planning and development organizations, or local development districts (LDDs), throughout the Region. The 73 LDDs cover all 420 counties in Appalachia. The LDDs' most important role is to identify priority needs of local communities.
- Administratively, the Commission has a staff of 53 persons that includes 47 Commission employees responsible for program operations, and the office of the Federal Co-Chair that includes the three person OIG staff. The Commissions' staff administrative expenses, including salaries, are jointly funded by Federal and State funds.
- The Commission's appropriation for FY 2012 was \$68.3 million. For FY 2013 ARC is operating under a continuing resolution through March 27, 2013 with a funding level of \$68,681,000. In addition, for FY 2012 ARC received funding of \$438,776,680 under the Highway Trust Fund, under Section 1101 of the Safe, Accountable, Flexible, and Efficient Transportation

Equity Act: A Legacy for Users (SAFETEA-LU). This funding provides for construction of the Appalachian Development Highway System which is under ARC's programmatic jurisdiction; provided for under Section 201 of the 1965 Appalachian Regional Development Act

- ARC's non-ADHS funds are distributed to state and local entities in accordance with an allocation formula intended to provide fair and reasonable distribution of available resources. ARC staff has responsibilities for program development, policy analysis and review, grant development, technical assistance to States, and management and monitoring.

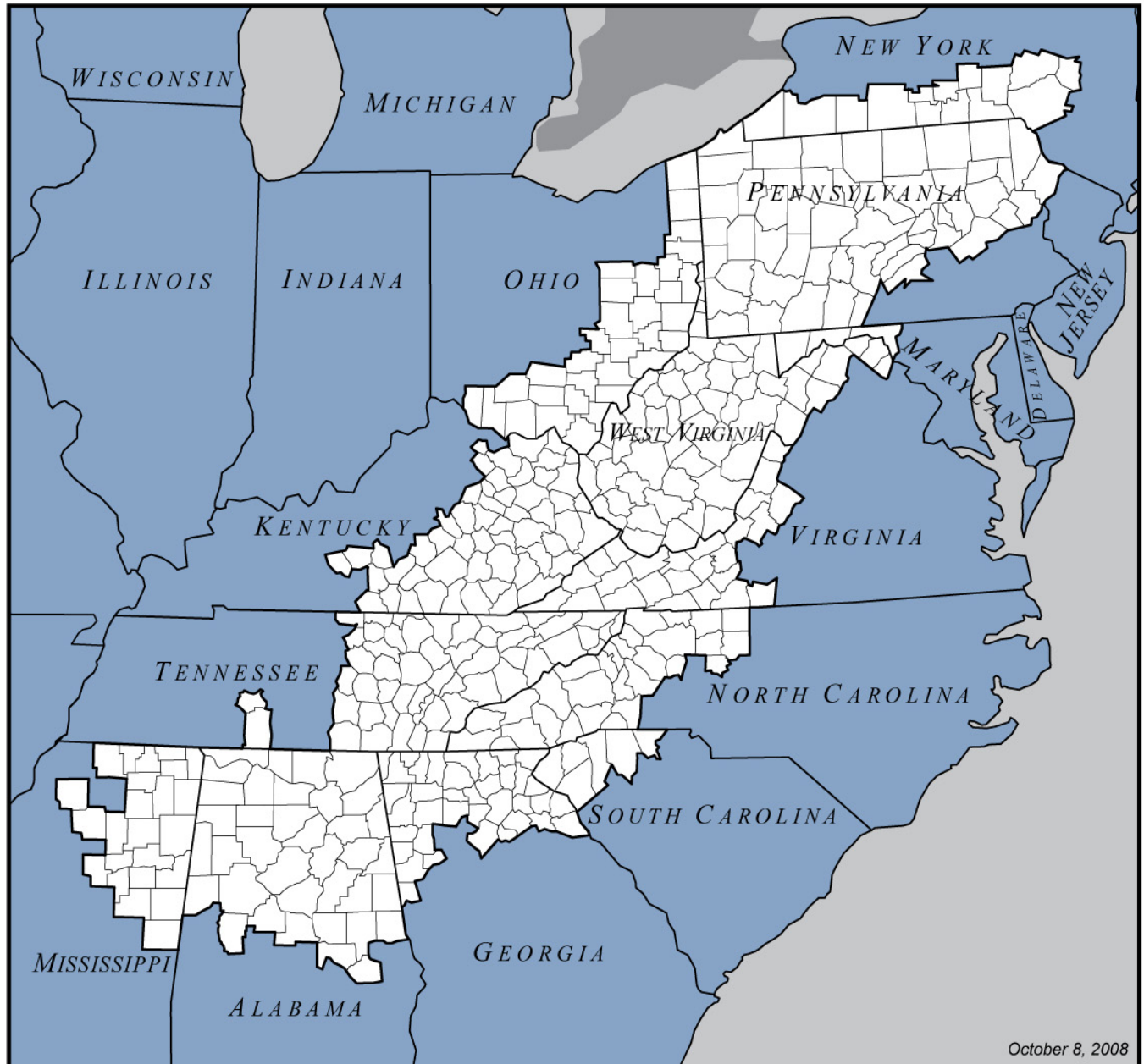
- In order to avail itself of federal agency expertise and administrative capability in certain areas, ARC often relies on other departments and agencies for program administration, especially with respect to highways and infrastructure projects. For example, the Appalachian Regional Development Act authorizes the Secretary of Transportation to administer the Commission's highway programs, with the Commission retaining responsibility for priorities, highway locations, and fund allocations. ARC relies on Child Agencies including the Departments of Agriculture, Commerce and Economic Development Administration and the Tennessee Valley Authority to administer and monitor construction related grants.

ARC Organization Chart





APPALACHIAN REGION



Appalachia, as defined in the legislation from which the Appalachian Regional Commission derives its authority, is a 205,000-square-mile region that follows the spine of the Appalachian Mountains from southern New York to northern Mississippi. It includes all of West Virginia and parts of 12 other states: Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.

B. OFFICE OF INSPECTOR GENERAL

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

Role and Authority

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

Relationship to Other Principal ARC Offices

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

Funding and Staffing

The OIG funding level for FY 2012 was \$658,000. The FY 2013 budget request was for \$642,000 and is subject to continuing resolutions. Staffing consists of the Inspector General, an Assistant Inspector General for Audit, and a confidential assistant. Grant review activities continue to emphasize use of contracted services (e.g., independent public accounting firms or other OIG offices) supplemented by programmatic and performance reviews directed by OIG staff.

In order to comply with Pub.L. No. 110-409, the Inspector General Reform Act of 2008, the OIG funding for FY 2013 includes reimbursement of other IGs for counsel, audit and investigative services via Memorandums of Understanding. Currently, we use the Department of Commerce OIG legal counsel to supplement our activities. We also use other OIG offices to provide investigative services. This approach is deemed the most appropriate to date in view of the nature of ARC operations and limited resources.

In line with legislation enacted to form more regional commissions, the IG supports consolidating small regional commission OIG offices into one OIG organization to better assure sufficient OIG resources to operate more efficiently and effectively.

III. OIG ACTIVITY

A. Audits, Inspections, Evaluations and Reviews

During the reporting period seventeen reports were issued, including 15 grant audit reports and two grant management reports.

The grant management reviews focused on follow-up actions to determine the status of older grants with limited activity and applicable grant management policies, procedures and controls. These reviews were consistent with GAO and OMB emphasis and a management challenge previously noted by ARC-OIG.

A follow-up review of older grants approved and partially or fully funded by ARC, but administered by other agencies (Child Agencies) with construction project expertise as required by legislation, disclosed continuing progress with respect to timely follow-up and initiation of actions, including cancellations and de-obligations.

For example, over 670 grants were reported closed between July 1, 2011 and September 30, 2012, and approximately \$6 million in actual or potential recoveries pertaining to grants included in prior reports was reported. Also, actions were initiated on 122 of 161 grants noted in prior reports as subject to follow-up.

Overall, we identified 88 open grants with ARC funding approximating \$30.7 million for which there were no disbursements in the 21 months subsequent to ARC approval, with the period since approval ranging from 21 to 115 months.

This included 76 Child Agency grants for which no disbursements were reported for grants approved prior to 2011. Funds approved for these grants approximated \$29.8 million and included 33 grants with ARC funds approximating \$13 million for which the period of no disbursements since approval ranged from 35-113 months. In 21 cases grants with 100% balances totaling approximately \$8.4 were included in a prior report issued in July 2011.

Overall, approximately one percent of ARC grants that were approved three or more years prior to September 30, 2012 have had no disbursements, although the Child Agency grants have a higher percentage of these grants.

We recognize that Child Agencies administer construction projects and that various factors contribute to delayed startup of the related projects. However, periodic follow-up and documented decisions with respect to older open projects and grants for which no disbursements have been made is considered

appropriate. ARC is continuing actions to address these grants, including emphasizing controls to assure timely follow-up, project status and potential de-obligations for use on other needed Appalachia projects.

With respect to ARC administered grants we identified 12 open grants with funding of \$843,345 for which no disbursements were reported within 21 months of approval. This included 6 of 21 grants in our prior report with ARC funds of \$252,785 that remained open without any further disbursements. Also, 13 of 21 grants noted in the prior report as having disbursements, but no disbursements for at least 21 months, had no further disbursements.

Other grant management issues and recommendations included (a) continued emphasis on follow-up on older open grants, (b) addressing grants with expired end dates, (c) closing older grants with zero balances, (d) increasing emphasis on ARC policy that provides that the Commission may revoke or revise its approval of any project if work intended to be assisted is not underway in 18 months and (e) review of Memorandums of Understanding (MOU) with Child Agencies to include reporting of grants where project status are substantially delayed and addition of controls to facilitate identification of dormant grant accounts.

Grant reviews highlighted the need for grantee documentation of required matching funds which resulted in lack of documentation for approximately \$800,000 in matching funds. Other recommendations include revised budget actions to preclude requests for funds that will not be used, documentation of the status of performance measures, and approximately \$15,000 in question costs, and timely grantee progress reports.

During the reporting period, contract monitoring with respect to grant and financial statement audits was performed as required.

ARC Financial Statement Audit

The financial statement audit for FY 2012 is progressing on schedule. The prior four reports have been issued with a clean audit opinion since ARC adopted federal financial reporting rules in 2007.

Peer Review

Offices of the Inspectors General (OIGs) are required to perform (and undergo) reviews of other OIG offices every three years to ensure policies and/or procedural systems are in place that provide reasonable assurance of compliance with government auditing standards (GAS). The next audit peer review of ARC OIG is scheduled for FY 2013.

The current audit peer review process, as legislatively mandated, assesses compliance with auditing standards but does not address issues impacting the efficiency and effectiveness of audit operations which comprises the largest segment of OIG offices.

The IG continues to recommend to the Council of Inspector General and Legislative Staff that OIG peer reviews be revised to incorporate assessments of key OIG operational elements such as: planning; timely reporting; staff development, including training, utilization and supervision; audit follow-up and inclusion of actual results in Semi-Annual and Annual OIG reports based on implementation of recommendations

B. INVESTIGATIONS

The Inspector General Act of 1978, as amended, provides that the IG may receive and investigate complaints or information concerning the possible existence of an activity constituting a violation of law, rules, or regulations; mismanagement; gross waste of funds; or abuse of authority. The OIG does not employ criminal investigators. When the need has arisen, the matter has been referred to the Federal Bureau of Investigation or assistance was contracted with another Federal OIG. Also, the results of investigations may be referred to the appropriate Federal, State, or local prospective authorities for action.

C. OTHER

Smaller OIG Groups

Smaller OIG offices have some significantly different operational concerns than larger OIG offices in trying to maintain effective and efficient oversight of agency programs. One challenge involves the significant human and capital resources being allocated to the ever growing number of mandated reviews.

The IG is the current coordinator/chair of this group that meets periodically to discuss such issues and recommends actions/best practices to facilitate smaller OIG operations.

Requests for Information

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

Information provided concerns the dollar value of management decisions related to questioned costs and funds put to better use and OIG recommendations related to questioned costs. The House Committee on Oversight and Government Reform requests information concerning the number and type or status of our recommendations. We also comply with information requests from other government regulatory bodies.

Appalachian Development Highway System (ADHS) Audits

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

Implementation of OIG Reform Act

The OIG has implemented all of the requirements of Pub.L. No. 110-409 the Inspector General Reform Act of 2008. A Memorandum of Agreement for Counsel Services is in place with the Department of Commerce OIG.

Going Green

ARC management has implemented green measures within the organization's internal operations. Examples include a document scanning system that has been linked to ARC's e-mail system and an expansion of ARC net to include operational elements. ARC continues to encourage state partners to move to a paperless application process. Reduction in paper utilization can reduce cost, improve the timeliness of management decisions through better document storage and retrieval, and helps to reduce demands on our earth's ecological systems. Our office, in alignment with management's initiative, is committed to "going green" and we continue to work toward that end.

IV. REPORTING FRAUD, WASTE, AND ABUSE

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

V. LEGISLATIVE AND REGULATORY REVIEW

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

VI. DODD-FRANK LEGISLATION – Reporting to Full Commission

The Dodd-Frank Wall Street Reform and Consumer Protection Act (Pub. L. No.111-203) amended the Inspector General Act changing the entity head of ARC from the Federal Co-Chair to the Commission. The Office of Management & Budget (OMB) has not yet provided guidance on these changes through the required notice and publication of the List of Designated Federal Entities (DFEs) which are to be published annually under the IG Act. This Act provides that the Inspector General report to the full Commission that includes the Federal Co-Chair and 13 Appalachian Governors.

We believe ARC and other economic development Commissions are among the few DFEs that have a majority of non-Presidentially (or non-federal) appointed Commission members. Although the Dodd-Frank legislation provides tenure protection to DFE IG's, a question remains as to whether some of the provisions were intended to apply to Commission's composed primarily of non-Federal, non-Presidentially appointed members. In addition to surfacing the issue of non-Federal appointees authority to employ IG's, whose primary responsibility is to oversight the use of Federal funds, the related issue of the federal versus the non-federal status of the OIG Office, needs Congressional or OMB resolution.

We have recommended that DFE's having a majority of non-Presidential appointees as Commission or Board members be exempt from the OIG provisions in the Dodd-Frank Act, or if the Agency Head remains the full Commission that the OIG Office, including the IG and current Federal OIG Staff, remain Federal.

Pending additional OMB guidance or direction on Dodd-Frank issues that impact the ARC OIG the Commission considers the legislated requirement for the entire Commission to be the Agency Head as applicable. Decisions with respect to the Federal/non-Federal status of the OIG have been delayed until the final effect of the Dodd-Frank legislation has been settled.

APPENDIX A

SCHEDULE OF AUDIT, INSPECTION, EVALUATION & REVIEW REPORTS
ISSUED APRIL 1, 2012 TO SEPTEMBER 30, 2012

Report No.	Report Title/Description	Program Dollars or Contract/Grant Amount*	Questioned/Unsupported Costs**	Funds to Better Use***
12-11	Norton VA Sewer Rehabilitation	\$500,000		
12-12	Hale County AL Electronic Records System	\$218,664		
12-13	AL Shakespeare Festival	\$400,000		
12-14	Appalachian State University	\$300,000		
12-15	North Georgia College & State University Appalachian Higher Education	\$886,000	\$770,000	
12-16	SC Technology and Aviation Center	\$1,000,000		
12-17	Goodwill Three Month Training	\$250,000		
12-18	Southeast Education Inc.	\$308,000	\$40,000	
12-19	Brushy Fork KY Institute	\$1,058,000	\$12,000	
12-20	KY Rural Literacy Save The Children	\$500,000		
12-21	Marshall University Research Corp. Diabetes Control	\$238,000		
12-22	Ohio Technical Assistance	\$302,000	\$9,000	

12-23	West Virginia Technical Assistance	\$700,000		
12-24	PA Energy Project	\$880,000		
12-25	Appalachian Training Investment Partnership	\$450,000		
12-26	Older Child Agency Administered	\$29,000,000		\$1,000,000
12-27	Older ARC Administered Grants	\$1,400,000		\$80,000
Total		\$38,390,664 ¹	\$831,000 ²	\$1,080,000 ³

¹ Includes \$7,990,664 applicable to 15 grant reviews and \$30,400,000 applicable to older grants recommended for follow-up to determine grant status and potential for closing and recoveries and use of funds for other needed projects in Appalachia.

² Involves primarily unsupported matching funds.

³ Additional grants and values included in prior reports for which recovery actions were initiated or completed.

**SCHEDULE OF AUDIT, INSPECTION, EVALUATION & REVIEW REPORTS
OF QUESTIONED OR UNSUPPORTED COSTS**

	<u>No. of Reports</u>	<u>Questioned Costs</u>	<u>Unsupported Costs</u>
A. For which no management decision was made by the commencement of the reporting period	0	\$ 0	\$ 0
B. Which were issued during the reporting period	1	\$ 21,000	\$ 810,000 ¹
Subtotals (A + B)	1	\$ 21,000	\$ 810,000 ¹
C. For which a management decision was made during the reporting period			
(i) dollar value of disallowed costs	1	\$ 9,000	\$ 0
(ii) dollar value of costs not disallowed	1	\$ 12,000	\$ 0
D. For which no management decision has been made by the end of the reporting period	2	\$ 0	\$ 810,000 ¹
E. Reports for which no management decision was made within 6 months of issuance	0	\$ 0	\$ 0

1. Awaiting necessary documentation from grantees.

DEFINITIONS OF TERMS USED

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

Questioned Cost	A cost which the Office of Inspector General (OIG) questioned because of an alleged violation of a provision of a law, regulation, contract, or other agreement or document governing the expenditure of funds; such cost is not supported by adequate documentation; or the expenditure of funds for the intended purpose is unnecessary or unreasonable.
Unsupported Cost	A cost which the OIG questioned because the cost was not supported by adequate documentation at the time of the audit.
Disallowed Cost	A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Commission.
Funds Be Put To Better Use	A recommendation made by the OIG that funds could be used more efficiently if management took actions to implement and complete the recommendation.
Management Decision	Management's evaluation of the findings and recommendations included in the audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary. Interim decisions and actions are not considered final management decisions for the purpose of the tables in this report.
Final Action	The completion of all management actions that are described in a management decision with respect to audit findings and recommendations. If management concluded that no actions were necessary, final action occurs when a management decision is issued.

**THE OFFICE OF INSPECTOR GENERAL
APPALACHIAN REGIONAL COMMISSION**

serves American taxpayers

**by investigating reports of waste, fraud, or abuse
involving Federal funds.**

**If you believe an activity is
wasteful, fraudulent, or abusive of Federal funds,**

please call

toll free 1-800-532-4611

or (202) 884-7667 in the Washington metropolitan area

or write to:

Office of Inspector General

Appalachian Regional Commission

1666 Connecticut Avenue, NW, Suite 700

Washington, DC 20009-1068

Information can be provided anonymously.

**Federal Government employees are protected from reprisal,
and anyone may have his or her identity held in confidence.**

Cover photo:

Blue Ridge Parkway National Park

Photo courtesy of the U.S. National Park Service

Appalachian Regional Commission

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