A. Statutory Duties


Performance Measures

- Coordinates and directs audits and investigations concerning LSC and its grantees in accordance with applicable professional standards.

- Responds to congressional and LSC Board requests for audits, investigations, and other reviews.

- Formulates and provides to the LSC Board an annual work plan setting forth the OIG's priorities and goals with respect to audits, investigations, and other reviews.

2013 Activities

- In FY 2013 the OIG:
  
  o issued a Technology Improvement Grant report and 7 audit reports concerning internal controls at selected LSC grantees ($29.9 million in LSC grant funds reviewed);

  o oversaw completion of LSC's 2012 corporate financial statement audit;

  o issued 30 Quality Control Review (QCR) reports under its QCR initiative;

  o conducted desk reviews of 132 Independent Public Accountant (IPA) reports.

- During FY 2013 OIG audits resulted in 55 audit recommendations to LSC grantees, and questioned costs of $238,601. (In addition, it should be noted that OIG auditors routinely resolve numerous OIG-surfaced audit-related issues while on-site at recipients' offices, obviating the need for formal recommendations.)

- During FY 2013 the OIG opened 30 investigative cases and closed 23. During this period the OIG's investigative activities resulted in 2 referrals to prosecutive

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authorities; one indictment; one guilty plea; the sentencing of one individual to a term of imprisonment; and investigative questioned costs of $62,976.

• During FY 2013 the U.S. Court of Appeals for the District of Columbia Circuit issued a unanimous opinion upholding a district court order granting the OIG’s petition for enforcement of a subpoena issued to California Rural Legal Assistance (CRLA), an LSC grantee. U.S. v. California Rural Legal Assistance, Inc., 722 F.3d 424 (D.C. Cir. 2013). The court’s ruling will allow the OIG to continue its investigation into allegations that CRLA has violated federal law by, inter alia, soliciting clients; working a fee-generating case; and associating CRLA with political activities.

• During FY 2013 the OIG continued with its innovative, proactive approach of attempting to preclude opportunities for fraud, waste, and abuse by:
  o conducting 20 Fraud Awareness Briefings, which cover topics such as who commits fraud; why people commit fraud; how fraud can be prevented; how fraud can be detected; and what to do if fraud is suspected.
  o conducting three Fraud Vulnerability Assessments, which consist of a focused document review in any area of a recipient’s operations that is considered weak or prone to abuse, as well as a review of the recipient’s internal control policies and the degree to which those policies are followed in practice.
  o conducting six regulatory vulnerability assessments, in which the OIG examines recipients’ compliance with LSC regulations, grant assurances, provisions of LSC’s Accounting Guide, and LSC’s case documentation and reporting requirements. (During FY 2013 the OIG received a CIGIE award for excellence in recognition of its new and innovative regulatory vulnerability assessment program.)

• In FY 2013 the OIG prepared and submitted to the LSC Board of Directors an annual work plan setting forth the OIG’s statutorily mandated responsibilities; a summary of its FY 2012 work; and its planned executive, audit, investigative, legal, management and evaluation activities.
A.2. Recommends policies for and coordinates activities carried out or financed by the LSC to promote economy and efficiency in the administration of, or prevent and detect fraud or abuse in, LSC and its grant recipients. 5 U.S.C. app. § 4(a)(3).

Performance Measures

- Provides OIG recommendations to LSC management and grantees to promote economy and efficiency and detect fraud and abuse in LSC and/or grant recipient operations.

- Reports to the LSC Board and Congress about the progress of LSC management in responding to OIG recommendations, and with respect to significant issues involving grantees.

- Effectively uses OIG resources to address critical challenges to LSC programs and operations.

2013 Activities

- During FY 2013 the OIG issued 55 audit recommendations for corrective action to grantees; 21 recommendations to grantees from this and previous periods were closed.

- During FY 2013 the Inspector General kept the LSC Board and Congress apprised of LSC management’s progress in implementing audit recommendations by means of its Semiannual Reports to Congress; through confidential briefings at quarterly LSC Board meetings; and by means of direct e-mail or telephonic communication with individual LSC Board members.

- During FY 2013 OIG the OIG continued to upgrade its systems and hardware to increase productivity and the sharing of critical information related to OIG audits and investigations. The OIG maintained stable and secure IT systems while providing more work flexibility to employees by deploying new mobile equipment and more accessible software. In particular, all of the Investigative Unit’s activities and data were migrated to a SharePoint-based Intranet platform (which is also used office-wide), and the Audit Unit now uses an audit management software, TeamMate, to better manage its audits and work papers.

- During FY 2013 the LSC Inspector General continued to strive to ensure that all OIG resources were used to the maximum extent practicable in furtherance of the IG’s “three Cs” (communication, cooperation, and coordination).

- During FY 2013 the OIG issued a fraud alert to all LSC grantees to inform them about the risks of employees improperly enrolling ineligible persons on employer-paid health care plans. The fraud alert was an outgrowth of two OIG
investigations which identified over $7,500 in improper health care premium payments made to employees from two separate programs. The fraud alert provided information about these investigations and explained steps LSC grantees can take to reduce the risk of paying health care premiums for ineligible persons.

• During FY 2013 the OIG provided comments during LSC’s formulation and drafting of its policies on whistleblowers, conflicts of interest and risk assessment.

A.3 Reviews and comments on existing and proposed legislation, regulations, and directives that affect LSC, grant recipients or the mission and functions of the OIG, in order to: (1) promote economy and efficiency in administering LSC and grant recipient operations; (2) prevent and detect fraud and abuse in such operations; and (3) protect the independence of the OIG. 5 U.S.C. app. § 4(a)(4).

Performance Measures

• Ensures that OIG reviews and comments on existing and proposed legislation, regulations, and directives that affect LSC and/or grant recipient operations, or the statutory mission and functions of the OIG.

• Meets, as appropriate, with congressional staff, LSC staff, the Council of Inspectors General on Integrity and Efficiency (CIGIE), and other stakeholders to provide OIG’s views on existing and proposed legislative, regulatory and related initiatives.

2013 Activities

• During FY 2013 the Board amended its grantee termination, enforcement, and suspension procedures to lengthen the maximum available suspension period; authorize limited reductions in funding in cases of substantial noncompliance; and make explicit LSC’s authority to impose special grant conditions during a grant term. The OIG had a longstanding recommendation that the Board act on its regulation governing enforcement mechanisms and the final rule incorporates significant OIG comments.

• During FY 2013 the Inspector General participated actively in the Council of Inspectors General on Integrity and Efficiency (CIGIE), communicating the OIG’s views on existing and proposed legislative, regulatory and other initiatives to the larger community of Federal Inspectors General.

• During FY 2013 the Inspector General received regular briefings from the CIGIE legislation committee on legislative proposals concerning the Freedom of Information Act; the Paperwork Reduction Act; the Computer Matching and Privacy Protection Act; the Inspector General Act; and other legislative initiatives likely to affect the LSC and the OIG. In addition, the Inspector General participated in cross-cutting CIGIE surveys regarding such matters as OIG
access to information in secure federal databases for the prevention of improper payments and OIG-specific issues affecting agency IT personnel.

- During FY 2013 the Inspector General met with congressional staff to keep them apprised of the OIG's activities and hear their questions and concerns regarding LSC; the work of the OIG; and the activities of LSC grantees.

- During FY 2013 the OIG responded to congressional data calls regarding access to records and privileged information, as well as unimplemented OIG recommendations. In addition, the Inspector General suggested a government-wide cross-cutting review of the adequacy of background investigations.

A.4. **Recommends policies for, conducts, and coordinates relationships between LSC and Federal agencies, State and local governmental agencies, and nongovernmental entities with respect to all matters relating to the promotion of economy and efficiency, or the prevention and detection of fraud and abuse in LSC and/or its grant recipients and the identification and prosecution of participants in such fraud or abuse.** 5 U.S.C. app. § 4(a)(2).

**Gives particular regard to the activities of the Comptroller General of the United States with a view toward avoiding duplication and insuring effective coordination and cooperation.** 5 U.S.C. app. § 4(c).

**Performance Measures**

- Ensures OIG works cooperatively with federal, state and local law enforcement agencies regarding fraud and abuse affecting LSC recipients.

- Attends meetings and participates in activities of the CIGIE.

- Meets annually and as otherwise necessary with the GAO to communicate and coordinate regarding audits and other reviews of the LSC.

**2013 Activities**

- During FY 2013 the OIG worked closely with the Office of Inspector General for the Department of Health and Human Services and the United States Attorney for the Northern District of West Virginia to secure the conviction of a recipient employee who submitted false mileage reimbursement and other claims. The former employee was sentenced to five months' imprisonment, to be followed by five months of home detention and three years of supervised probation; in addition, she was ordered to make over $85,000 in restitution payments to the program.
• As a member of the CIGIE, in FY 2013 the OIG:
  
  • shared information with colleagues regarding legislation and presidential initiatives (through the Office of Management and Budget);
  
  • responded to numerous formal and informal surveys related to OIG activities, policies, and procedures, including surveys on the refinement of the CIGIE charter and strategic plan and of CIGIE's funding mechanism.
  
  • offered assistance to a similarly-situated IG in areas of mutual concern, including but not limited to:
    
    • audit standards
    • internal controls
    • working with the Government Accountability Office
    • joint OIG training
    • peer reviews
    • providing data for the annual CIGIE progress report

• The LSC IG serves on the CIGIE's Audit Committee. In FY 2013, among other activities, the CIGIE Audit Committee:
  
  • developed a new peer review schedule
  
  • continued to administer CIGIE's audit peer review program to promote OIG compliance with Government Auditing Standards and CIGIE's Guide for Conducting External Quality Control Reviews of the Audit Operations of Offices of Inspector General.


Performance Measures

• Ensures that OIG audits, investigations, inspections and evaluations are planned, conducted, and reported in accordance with: Government Auditing Standards (the "Yellow Book" - 2007); Quality Standards for Inspectors General (2003); Quality Standards for Investigations (2011); and Quality Standards for Inspections (2005).

• Participates in the external quality assurance review programs required by the CIGIE.
2013 Activities

- During FY 2013 the OIG ensured that all its audits were carried out in accordance with Government Auditing (Yellow Book) Standards. This entailed ensuring compliance with Yellow Book standards concerning organizational and individual independence, competence, quality control, and professional judgment, as well as standards for performing audit projects (i.e., audit field work) and audit reporting. These standards require OIG auditors to prepare extensive audit documentation and require that reports undergo a comprehensive quality control review.

- All investigations conducted by the OIG in FY 2013 were carried out in accordance with Quality Standards for Investigations and applicable Department of Justice directives.

- In September 2011 the OIG successfully completed and passed without qualification its triennial quality assurance review, which was performed by the Corporation for Public Broadcasting Office of Inspector General. The OIG’s next peer review is scheduled to be performed by the Federal Housing Finance Administration, and is to be completed by September 30, 2014.

A.6. Ensures that audits of grantees are conducted in accordance with generally accepted government auditing standards and guidance established by the OIG. Pub. L. 104-134, § 509(a).

Performance Measure

- Oversees and provides guidance to independent public accounting firms that audit LSC recipients to ensure compliance with applicable auditing standards and OIG guidance.

2013 Activities

- During FY 2013 the OIG conducted desk reviews of 132 audit reports by independent public accountants (IPAs).

- During FY 2013 the OIG continued its Quality Control Review (QCR) initiative, under which all IPA firms performing grantee audits are required to undergo at least one QCR every four years. These QCRs allow the OIG to determine, inter alia, whether the IPAs’ financial statement audit work, compliance audit work, and reviews of internal controls over both compliance and financial reporting have been conducted in accordance with GAGAS and the OIG’s instructions.

- During FY 2013 the OIG issued 30 QCR reports to IPAs. The QCRs resulted in two audits being classified as not meeting applicable standards; 25 IPAs were...
required to provide additional documentation or perform additional audit work to ensure there was adequate support for the conclusions reached in the audits; and the OIG initiated a debarment proceeding against one IPA.

- The OIG also refers significant IPA findings to LSC management for follow-up, to ensure that any unresolved issues between LSC management and the OIG regarding audit findings and recommendations are appropriately resolved and audit recommendations implemented in a timely manner. During FY 2013 the OIG referred 12 such audit findings to LSC management.


Performance Measure

- Requires that, when conducting on-site reviews, OIG staff follow Government Auditing Standards (The Yellow Book – 2007); Quality Standards for Inspectors General (2003); Quality Standards for Investigations (2011); and Quality Standards for Inspections (2005).

2013 Activities

- All audits of recipients conducted by the OIG during FY 2013 adhered to Government Auditing Standards. As required by Government Auditing Standards, the OIG states in each audit report that it has adhered to Government Auditing Standards when conducting the audit and reporting its results. Unless qualified, this statement indicates that all applicable requirements of Government Auditing Standards have been followed. As such:

  - During FY 2013 the OIG ensured that all audit reports appropriately include the GAGAS requirement
  - The OIG reviewed all draft and final audit reports to ensure they meet all applicable standards.

A.8. Adheres to the highest ethical principles by conducting work with integrity, ensuring adherence to accepted codes of ethics and practice, and exercises objectivity, independence, professional judgment, and confidentiality.

Performance Measures

- Provides that OIG undergoes and successfully completes periodic peer reviews.
• Maintains the confidentiality of informants and employee whistleblowers consistent with statutory requirements.

2013 Activities

• Pursuant to guidelines promulgated by the CIGIE, the OIG undergoes a triennial peer review. As noted above, in September 2011 the OIG passed its most recent triennial quality assurance review, which was performed by the Corporation for Public Broadcasting Office of Inspector General. The next scheduled peer review, which is to be conducted by the Office of Inspector General of the Federal Housing Finance Administration, will take place in FY 2014.

• During FY 2013 the OIG investigated a number of allegations received from complainants who requested confidentiality; in each such case the OIG, in accordance with the guidelines set forth in its investigative manual, in Quality Standards for Investigations, and in the Inspector General Act of 1978, has protected the complainants’ identities from unauthorized or unwarranted disclosure.

B. Statutory Duties – Communications

B.1. Keeps the LSC Board, LSC management and the Congress fully and currently informed of appropriate aspects of OIG operations and findings. 5 U.S.C. app. §§ 2(3), 4(a)(5).

Performance Measure

• Briefs the LSC Board of Directors, LSC management, and congressional oversight staff on OIG operations and findings.

2013 Activities

• During FY 2013 the OIG briefed the LSC Board of Directors, LSC management, and congressional oversight staff of significant audit and investigative activities. These briefings took place in both open and closed meetings, as appropriate.

• The OIG kept the LSC Board apprised of its operations and findings by means of briefings at each quarterly Board meeting and, when appropriate, via e-mail and telephone (a recent example of this would be the Inspector General’s briefing of the Audit Committee on the results of LSC’s 2013 financial statement audit).

• During FY 2013 the Inspector General met bi-weekly, and often weekly, with the LSC President to provide him with timely information regarding ongoing OIG activities, findings, and recommendations.
• During FY 2013 the Inspector General has continued to provide a dedicated web site for Board members containing a wide-ranging selection of information concerning OIG operations; pertinent statutory and regulatory authorities; and orientation materials for new Board members.

B.2. Not later than April 30 and October 31 of each year, prepares semiannual reports to Congress summarizing the activities of the OIG during the immediately preceding six-month periods ending March 31 and September 30, and provides the report to the Board on a timely basis. 5 U.S.C. app. § 5.

Performance Measure

• Submits semiannual reports in a timely manner to the LSC Board of Directors and congressional oversight committees.

2013 Activities

• During FY 2013 the OIG (via Board transmittal memoranda) timely submitted two semiannual reports to Congress, one on April 30, 2013 (covering the period from October 1, 2012 through March 31, 2013), and one on October 31, 2013 (covering the period from April 1, 2013, through September 30, 2013).

B.3. Keeps the Board informed of serious problems relating to the administration of LSC and/or grant recipients. 5 U.S.C. app. §§ 2(3), 4(a)(5).

Performance Measure

• Reports immediately to the appropriate committees of the LSC Board of Directors whenever becoming aware of particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of LSC and/or grant recipient operations.

2013 Activities

• During FY 2013 the OIG briefed the LSC Board of Directors on significant audit findings and investigative activities.

• See Appendix for fiscal-year comparative analysis of OIG products reported.
B.4. Maintains a professional working relationship with the LSC Board and LSC management.

**Performance Measures**

- Informs LSC management of OIG activities and concerns being raised in the course of OIG work.
- Provides prompt and regular formal and informal feedback to LSC management.
- Keeps the Board fully and currently informed of important OIG activities.

**2013 Activities**

- During FY 2013 the LSC Inspector General kept the LSC Board currently and fully informed about the progress of the OIG’s work by delivering comprehensive briefings on the OIG’s activities at quarterly Board meetings.

- During FY 2013 the OIG kept LSC management informed by providing frequent and timely information regarding audit and investigatory findings. During FY 2013 the Inspector General continued meeting on a bi-weekly basis with the LSC President to exchange views and information and ensure that LSC management is informed of pertinent findings and recommendations developed in the course of investigations and audits. As necessary, the Inspector transmits issues of top priority to the LSC President, especially those relating to grantee fiscal health.

- During FY 2013, in furtherance of the Inspector General’s management philosophy of the “Three Cs,” OIG staff met frequently with their LSC management counterparts to coordinate field visits, and, where appropriate, to share logistical and other information regarding audits and investigations.

- During FY 2013 the Assistant Inspectors General for Audits, Investigations, and Management and Evaluation met regularly with LSC management, apprising management staff of significant findings and recommendations and exchanging views and information regarding ongoing audits, investigations, and LSC management oversight. Also, the Assistant Inspector General for Management and Evaluation met monthly with LSC’s Chief Technology Officer and Director of Human Resources to discuss their respective functions and activities.

- During FY 2013 the OIG kept the Board of Directors informed of audit and investigative developments by means of confidential briefings by the Assistant Inspectors General for Audits and Investigations.

- During FY 2013 the OIG routinely provided the LSC Board and management with web links to OIG work products as they were issued.
B.5. Establishes and follows policies and procedures for receiving and reviewing allegations and ensures that an appropriate disposition, including appropriate notification, is made for each allegation.

Performance Measures

- Ensures that the OIG is operating an OIG fraud hotline.
- Ensures that allegations received are appropriately investigated and resolved.

2013 Activities

- One of the primary means by which the OIG receives allegations of fraud and other misconduct is through the maintenance of a fraud Hotline. During FY 2013 the OIG received 125 Hotline contacts.
- The OIG continued to take steps during FY 2013 to ensure that grantee staff is aware of the Hotline, including the distribution of posters and leaflets containing information about how to contact the Hotline; mention of the Hotline during Fraud Awareness Briefings, Fraud Vulnerability Assessments, and Regulatory Vulnerability Assessments; and maintaining Hotline contact information on the OIG website.
- Once the OIG has received an allegation through the Hotline, OIG personnel are assigned to follow-up the matter as appropriate. Of the 125 Hotline contacts received during FY 2013, the OIG has referred 23 to LSC management and opened 5 as OIG investigations.
- The OIG’s policy is to return Hotline calls within 48 hours and, when appropriate, to notify the complainant of the complaint’s receipt and any action taken.

B.6. Reports expeditiously to the Attorney General whenever there are reasonable grounds to believe there has been a violation of Federal criminal law. 5 U.S.C. app. § 4(d).

Performance Measures

- Reports criminal violations to the Attorney General.
- Reports to the LSC Board of Directors about criminal referrals when appropriate.
2013 Activities

- During FY 2013 one individual was indicted, pled guilty, and was sentenced to a term of imprisonment in a case referred by the OIG to federal prosecutors. In addition, the OIG referred to LSC management three cases involving the violation of statutory and regulatory practice restrictions. The three cases involved, respectively, prohibited lobbying; work on prohibited immigration matters; and work on redistricting matters.

- The LSC Inspector General keeps the LSC Board of Directors apprised of the status of pending investigations, referrals and prosecutions during quarterly Board meetings. When appropriate, the Inspector General has communicated about such matters with the Board, or with individual Board members between regular Board meetings via e-mail or telephone.

C. Executive Functions

C.1. Prepares and updates a five-year strategic plan in consultation with LSC Board and other stakeholders.

Performance Measures

- Directs the work of the OIG to achieve the goals set forth in the strategic plan to the extent practicable.

- Periodically assesses the environment and inherent risks of the federally-funded LSC program.

2013 Activities

- In FY 2013, the OIG prepared and submitted to the LSC Board of Directors an annual work plan setting forth the OIG’s statutorily mandated responsibilities; a summary of its FY 2012 work; and its planned executive, audit, investigative, legal, management and evaluation activities.

- The OIG has made significant strides in formulating a 5-year strategic plan, which will be shared with the LSC Board of Directors during FY 2014.

- During FY 2013 the OIG continually worked to assess and mitigate the risks associated with the federally-funded legal services program, while making continuous improvements in its risk-based approach to the planning of audits and investigations.
C.2. Prepares an annual budget submission required to fulfill the IG function.

Performance Measure

• Submits an OIG annual budget proposal to the LSC Board of Directors in a timely manner.

2013 Activities

• During FY 2013 the OIG submitted its budget request for FY 2014 in a timely manner.

C.3. Complies with LSC policies and procedures that govern selections, appointments, and employment, and obtaining temporary or intermittent services of expert consultants, to the extent such policies and procedures are consistent with the Inspector General Act. 5 U.S.C. app. § 8G(g)(2).

Performance Measures

• Notifies the LSC Board of Directors when compliance with LSC policies and procedures would not be consistent with the Inspector General Act.

2013 Activities

• During FY 2013 the OIG complied with LSC policies and procedures governing the appointment and employment of temporary consultants; during this time period there were no instances in which compliance with LSC policies and procedures would have been inconsistent with the Inspector General Act (or with the OIG Code of Conduct).

C.4. Implements processes to ensure that OIG staff members collectively possess the core competencies needed to accomplish the OIG mission.

Performance Measures

• Ensures that all OIG professional staff members meet mandatory continuing professional education requirements.

• Reviews and comments on existing and proposed legislation, regulations, and directives that affect LSC, grant recipients or the mission and functions of the OIG, in order to: (1) promote economy and efficiency in administering LSC and grant recipient operations; (2) prevent and detect fraud and abuse in such operations; and (3) protect the independence of the OIG.
2013 Activities

- The GAO’s Government Auditing Standards sets forth mandatory continuing professional education (CPE) requirements for government auditors.

- Section 3.46 of the Yellow Book requires that auditors who are involved in audit planning, directing or reporting, or who devote more than 20% of their time to performing work under Generally Accepted Government Auditing Standards (GAGAS), receive at least 80 hours of CPE in each 2-year period.

- The LSC Inspector General has ensured that all OIG auditors will complete their annual CPE requirements within the relevant time frames.

- During FY 2013 OIG investigative staff members received training from the Association of Certified Fraud Examiners; the Association of Inspectors General; and the CIGIE’s Inspector General Criminal Investigator Academy.

- Moreover, the LSC Inspector General ensures that all OIG senior management staff stays abreast of best management practices through education, training opportunities and in-service briefings.

- During FY 2013 the Inspector General kept abreast of best management practices by attending trainings such as one held in December, 2013, by the Association of Inspectors General in New Orleans. A number of senior OIG staff members attended this training, which greatly enhanced attendees’ understanding of the appropriate and critical role of OIGs at all levels of government.

- As fully described in Section A.3, above, during FY 2013 the OIG reviewed and commented on proposed legislation, regulations, and directives that affect LSC, grant recipients or the mission and functions of the OIG.
### Appendix

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<tr>
<th>FY 2013</th>
<th>FY 2012</th>
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<tbody>
<tr>
<td>Seven internal control audits and one Technology Improvement Grant audit</td>
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<tr>
<td>132 desk reviews of IPA reports</td>
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<tr>
<td>55 audit recommendations to LSC grantees</td>
<td>26 audit recommendations to LSC management and grantees</td>
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<tr>
<td>Questioned costs of $301,577</td>
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<td>30 Quality Control Review (QCR) reports</td>
<td>39 Quality Control Review (QCR) reports</td>
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<td>One Fraud Alert</td>
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<td>125 Hotline contacts; 23 referred to LSC management for follow-up; five opened as OIG investigations.</td>
<td>178 Hotline contacts; 25 referred to LSC management for follow-up and 17 opened as investigations.</td>
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