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# Audit of Controls over Government Calling Cards

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## FINAL AUDIT REPORT



**ED-OIG/A19-B0011**  
**October 2002**

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Our mission is to promote the efficiency, effectiveness, and integrity of the Department's programs and operations.



U.S. Department of Education  
Office of Inspector General  
Operations Internal Audit Team  
Washington, DC

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Statements that managerial practices need improvements, as well as other conclusions and recommendations in this report represent the opinions of the Office of Inspector General. Determinations of corrective action to be taken will be made by the appropriate Department of Education officials.

In accordance with the Freedom of Information Act (5 U.S.C. § 552), reports issued by the Office of Inspector General are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

OCT 24 2002

MEMORANDUM

TO: Craig B. Luigart  
Chief Information Officer

FROM: Helen Lew *Helen Lew*  
Acting Assistant Inspector General for Audit Services

SUBJECT: FINAL AUDIT REPORT  
Audit of Controls over Government Calling Cards  
Control No. ED-OIG/A19-B0011

Attached is our subject final report that covers the results of our review of the Department's controls over Government calling cards. We received your comments concurring with the findings and recommendations in our draft audit report.

In accordance with the Freedom of Information Act (5 U.S.C § 552), reports issued by the Office of Inspector General are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

We appreciate the cooperation given us in the review. Should you have any questions concerning this report, please call Michele Weaver-Dugan, Director, Operations Internal Audit Team, at (202) 863-9526.

Attachment

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## EXECUTIVE SUMMARY

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The Government telephone calling card program is part of the General Services Administration (GSA) Federal Technology Service (FTS) 2001 contract. GSA awarded the FTS2001 contract to Sprint and MCI WorldCom in December 1998 and January 1999 respectively. The Department of Education (Department) has contracted with Sprint for FTS, including telephone calling card services.

Department policy states calling cards will be issued if necessary for employees to effectively perform their duties. Principal Offices (POs) can also apply for conference calling cards to use when setting up conference calls.

The objectives of our audit were to (1) assess the Department's controls over the telephone calling card program, (2) determine the accuracy of amounts billed, and (3) assess the appropriateness of selected charges.

We found improvements were needed in the Department's management of the calling card program. Our audit did not reveal any inaccurate billings, however, we did find that calling cards were not always used or safeguarded appropriately, and calling cards were not canceled timely when staff separated from the Department or no longer needed the card. Inappropriate use of calling cards represents abuse of a Government-provided resource, and compromises the integrity of the Department. To correct the weaknesses we identified, we recommend that the Chief Information Officer:

- Establish clear, consistent policies and procedures for the calling card program, including authorization, use, billing, monitoring, and cancellation.
- Ensure all Department employees are aware of and held accountable for following the policies.
- Update the calling card application form to include a section for supervisory approval.
- Utilize call-blocking features to limit calling privileges to only those that are deemed necessary.
- Remove the Personal Identification Number (PIN) from the calling card.
- Establish a procedure for detailed billings to be distributed timely and reviewed and approved by the applicable PO, as well as the individual cardholder.
- Establish a procedure to request periodic certification from POs for all open accounts.
- Establish a procedure to receive timely notice from the Human Resources Group (HRG) for all staff that have separated from the Department or transferred to another PO so that accounts can be canceled or reallocated to the appropriate PO.
- Provide appropriate training on the calling card program.
- Ensure cardholders are informed of their responsibilities and the disciplinary actions that may be taken for calling card misuse.
- Establish a policy prohibiting the sharing of card numbers and ensure each employee or contractor in need of a calling card applies for one.
- Encourage employees to use their calling card for authorized personal calls while on travel as opposed to claiming them on their travel vouchers.

The Department concurred with our findings and recommendations and the Other Matter presented. The full text of the Department's response is included as Attachment 1 to this audit report. The Department's response does not warrant any changes to the draft report.

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## AUDIT RESULTS

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Overall, we found improvements were needed in the management of the Department's calling card program. Our audit revealed calling cards were not always used or safeguarded appropriately, and calling cards were not canceled timely when staff separated from the Department or no longer needed the card. Inappropriate use of calling cards represents abuse of a Government-provided resource and compromises the integrity of the Department.

The Department concurred with our findings and recommendations and the Other Matter presented. The full text of the Department's response is included as Attachment 1 to this audit report. The Department's response does not warrant any changes to the draft report.

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### **Finding No. 1 – Improvements Were Needed in the Management of the Department's Calling Card Program**

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Our review of controls over the Department's telephone calling card program identified management control weaknesses in need of improvement. Specifically, we found:

- Department policies and procedures on the calling card program were limited and were not followed;
- The calling card application form did not have a place for supervisory approval to be noted;
- Calling card features were not limited to only those necessary;
- Calling cards were issued with the 4-digit PIN shown on the front of the card after the 10-digit card number.

We also noted:

- Department policies were inconsistent with regard to allowable uses of the card (See Finding No. 2);
- Neither the POs nor the individual cardholders received data by which to assess the appropriateness of calls made or determine the accuracy of amounts billed (See Finding No. 2);
- Calling cards were not canceled timely. (See Finding No. 3)

## General Accounting Office Internal Control Standards and Department Policy Guidelines for Calling Cards

General Accounting Office *Standards for Internal Control in the Federal Government*, dated November 1999, states:

Internal control and all transactions and other significant events need to be clearly documented, and the documentation should be readily available for examination. The documentation should appear in management directives, administrative policies, or operating manuals and may be in paper or electronic form.

Internal control serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud... Internal control should be designed to provide reasonable assurance regarding prevention of or prompt detection of unauthorized acquisition, use, or disposition of an agency's assets.

The Department's *Wireless Telecommunications Services Directive* (Directive), dated August 23, 2001, Section V, Calling Cards, states, "Typically, calling cards require a discreet Personal Identification Number (PIN) for security purposes." Section VI, Responsibilities, states Department supervisors are to certify the requirement of wireless telecommunications services for employees under their supervision.

Until the issuance of the Directive noted above, the Department had very limited guidance available on calling cards. Available guidance consisted of a general statement on telephone usage in the *Personal Use of Department Equipment* policy, dated January 31, 2000. Guidance on calling card usage was also provided within the Department's *Desk Reference Guide—Travel Management*, dated 1998, and the *Federal Student Aid (FSA) Travel Handbook*, dated October 20, 2000. There was no guidance available on calling card billing, monitoring, or cancellation.

While the new Directive offers some additional guidance, we noted that the Department is not always following the guidance. For example, the Directive refers to discreet PINs for calling cards and supervisory certification. However, calling cards are issued with the four-digit PIN on the face of the card after the account number, and the application form provides no place for supervisory certification. Office of the Chief Information Officer (OCIO) staff indicated they plan to expand the Directive to better address calling cards.

We also found inconsistent policies regarding calling card usage. The Department's policy on personal use of equipment and the current calling card application form state that calls for other than official business are unauthorized. The Department's Desk Reference Guide on Travel Management includes personal calls as authorized calls for employees on official travel for one or more nights, and encourages the use of the FTS system to the maximum extent possible. The FSA Travel Handbook prohibits making personal calls with the calling card. (See Finding No. 2 for specific citations.)

OCIO staff received training on the Sprint Interactive Desktop Reporting (SPIDR) system in September 2001, even though the Sprint FTS contract had been in place since December 1998. The lack of training prevented OCIO from providing call detail reports to a PO if requested, and utilizing the 10 call-blocking features offered by Sprint. Our review noted that all calling cards had been issued with both domestic and international calling privileges regardless of need.

At the exit conference, OCIO staff indicated that they would be utilizing a new system in fiscal year (FY) 2003 called the Telecommunications Automated Tracking System (TATS). This system will facilitate the use of call-blocking features. A supervisory approval section on the application form will also be provided under TATS in 2003.

The lack of clear, consistent policies and procedures has hindered efficient calling card administration and management throughout the Department and increased the risk of misuse.

### ***Recommendations:***

We recommend the Chief Information Officer:

- 1.1 Establish clear, consistent policies and procedures on the calling card program, including authorization, use, billing, monitoring, and cancellation.
- 1.2 Ensure all Department employees are aware of and held accountable for following the policies.
- 1.3 Update the calling card application form to include a section for supervisory approval.
- 1.4 Utilize call-blocking features to limit calling privileges to only those that are deemed necessary.
- 1.5 Remove the PIN from the calling card. Employees could receive the PIN under separate cover from Sprint and memorize it the same way as with other credit or debit cards.

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## **Finding No. 2 – Calling Cards Were Not Always Used or Safeguarded Appropriately**

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Cardholders did not always use or safeguard their calling cards appropriately. We reviewed FY 2001 activity for 20 individual calling cards and 1 conference calling card and found that 769 of the 1,771 individual calls reviewed (43 percent) were inappropriate and 67 of the 1,771 individual calls reviewed (4 percent) were unaccounted for. For the conference card, we found that 18 of the calls reviewed (100 percent) were unaccounted for. Specifically, we found that:<sup>1</sup>

- Five cardholders charged inappropriate personal calls to their card.
  - Two of these individuals indicated a family member used the card for personal calls.
  - One cardholder made personal calls via the calling card while on official travel and also claimed \$7.00 per day for personal calls on their travel vouchers.
- Four cardholders were sharing their cards with other employees or contractors. One of these cardholders was unable to account for 61 of the calls made.
- Two cardholders were unable to account for calls charged to their cards.
- One PO was unable to account for any of the calls charged to a conference calling card or identify the user(s) of the card. The PO has subsequently asked to have the card canceled.

Due to the low per minute rate for calling card calls, the total cost of the inappropriate calls noted was not material. However, the issues identified indicate the need for improvements in controls over the program.

The risk for misuse is heightened and accountability is lessened when calling cards are shared. Allowing individuals to use calling cards for authorized personal calls or claim authorized personal calls on their travel vouchers increases the risk that employees may do both and could exceed their maximum daily limit. Inappropriate use of the calling cards by individuals represents abuse of a Government-provided resource, and compromises the integrity of the Department.

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<sup>1</sup> Some cardholders are represented in more than one category. In addition, since our audit results are based on high-risk samples, the outcome should not be projected to the universe of Department cardholders or charges. See the Objectives, Scope, and Methodology section of this audit report for more details on the samples reviewed.

## General Accounting Office Internal Control Standards and Department Policy Guidelines for Calling Card Usage and Safeguarding Assets

General Accounting Office *Standards for Internal Control in the Federal Government*, dated November 1999, Examples of Control Activities, Physical Control over Vulnerable Assets, states:

An agency must establish physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment which might be vulnerable to risk of loss or unauthorized use.

The Department's *Wireless Telecommunications Services Directive*, Section VI, Responsibilities, Part D, states, "Department employees are to provide reasonable care and security of wireless devices, calling and conference cards."

The *Telephone Credit Card Request Form*, located on the Department's intranet site, states, "This credit card is to be used only for official government business."

The *Personal Use of Department Equipment* policy issued on January 31, 2000, states:

Unauthorized uses include incurring government charges for long distance telephone calls for other than official business...and using the telephone to make or receive private business calls. Employees are responsible for ensuring that Department equipment is utilized in an efficient manner with an emphasis at all times towards conserving Government property and resources.

The Department's *Desk Reference Guide – Travel Management*, Chapter VII, Miscellaneous Expenses, states that authorized telephone calls include calls made to conduct official ED business. Personal calls are allowable under certain conditions, including calls made while on temporary duty travel.

The *FSA Travel Handbook*, Allowable Expenses, states, "If you need a telephone calling card to perform your official duties, you will be issued one. No personal calls may be made on the card."

The Department did not have a procedure in place to review and monitor calling card usage or to provide appropriate safeguards. OCIO staff did not receive training on the SPIDR system, a database that includes detailed calling card charges for Department employees, until September 2001, 33 months after the contract started. OCIO also noted that due to limited staffing resources, it did not have the staff to review calling card billings. As of April 2002, OCIO telecommunications staff began providing a monthly report of total calling card charges made by PO cardholders to the applicable Executive Officers to facilitate a review for inappropriate card usage. Detailed information on calling card charges was sent only if requested by PO management.

The Department does not have a calling card training program for new cardholders or refresher training for existing cardholders. Cardholders may not be aware of all of their responsibilities under the program, the prohibitions on card usage, and the disciplinary actions that may be taken for inappropriate use of the card. During our review, we asked PO Executive Officers whether they provide training for new cardholders. We found that although some initial materials may be provided and discussions held, no formal PO-level training is being provided when employees receive their calling cards. At the exit conference, OCIO officials indicated they would consider incorporating calling card issues into the annual security training for Department staff.

***Recommendations:***

We recommend the Chief Information Officer:

- 2.1 Ensure cardholders are informed of their responsibilities and the disciplinary actions that may be taken for calling card misuse.
- 2.2 Establish a policy prohibiting the sharing of card numbers and ensure each employee or contractor in need of a calling card applies for one.
- 2.3 Encourage employees to use their calling cards for authorized personal calls while on travel as opposed to claiming them on their travel vouchers.
- 2.4 Establish a procedure for detailed billings to be distributed timely and reviewed and approved by the applicable PO and cardholder. Reports, at a minimum, should include cardholder name, calling to/from location and phone numbers, length of call, and cost.
- 2.5 Provide appropriate training on the calling card program. Include calling card issues in annual ethics training.

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**Finding No. 3 – Calling Cards Were Not Always Canceled Timely**

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Calling cards were not always canceled timely for staff that separated from the Department or no longer needed the card. In October 2001, telecommunications staff provided an active calling card account listing to each PO and requested Executive Officers to review the report and identify any cardholder account numbers that should be discontinued. A follow-up verification was performed in December 2001. OCIO's review identified 597 of 1,509 active accounts (40 percent) in need of cancellation for Department staff that separated or no longer needed the card. We identified one employee who retired from the Department in September 1999, but whose card was not discontinued until October 2001. [We did not note any use of the card during this time period.]

The Department's *Wireless Telecommunications Services Directive*, Terminating Wireless Services, states:

For routine terminations, the Executive Officer shall complete and submit to the Telecommunications Manager a Wireless Services Request Form, identifying the services and equipment to be terminated. The Telecommunications Manager will distribute a Final Closeout Report for each terminated device after the final billing cycle is complete.

OCIO telecommunications staff relied on Executive Officers to inform them when employees separated from the Department, transferred to another PO, or no longer needed the card. They did not receive any information directly from HRG to ensure they had received notice of all staff leaving or transferring within the Department. The Department is at risk for inappropriate charges after the employees separate from the agency. In addition, POs may be paying charges for employees that have transferred to another PO, as calling card charges are allocated to POs based on employees' designated organizational codes in the GSA system.

### ***Recommendations:***

We recommend the Chief Information Officer:

- 3.1 Establish a procedure to receive timely notice from HRG for all staff that have separated from the Department or transferred to another PO so that accounts can be canceled or reallocated to the appropriate PO.
- 3.2 Establish a procedure to request periodic certification from the POs for all open accounts.

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## OTHER MATTERS

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### Allowance for Authorized Personal Calls While on Official Travel

During our review, we noted the use of calling cards for personal calls by employees who were on official travel. The Department's *Desk Reference Guide-Travel Management*, states authorized calls include personal calls, limited to \$7.00 per lodging night, for employees who are on temporary duty travel, on house-hunting trips, or traveling in conjunction with a permanent change of station. Authorized calls are to be made using the FTS network or Government credit cards to the maximum extent possible.

During our review, concerns were raised with regard to the current policy. While the calling card presents the most economical way to make calls due to the low cost per minute, employees have no way of knowing when they have exceeded the \$7.00 personal call limit until after the fact, if at all. Since individuals and their supervisors did not receive detailed calling card billing statements for review, they had no way of knowing whether the limit was exceeded and reimbursement to the Department was necessary.

We suggest the Department consider revising the policy for authorized personal calls for staff on official travel from dollars per day to minutes per day. This would provide an easier way for employees to track their personal calls while on travel to ensure they do not exceed the established maximum limit.

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## BACKGROUND

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The Government telephone calling card program is part of the GSA FTS 2001 contract. GSA awarded the FTS2001 contract to Sprint and MCI WorldCom in December 1998 and January 1999 respectively. The term of each FTS2001 contract is 96 months, consisting of a 48-month basic contract period with four 12-month option periods. The FTS2001 contract has an expected ceiling of \$11.5 billion over the next eight years. Under FTS2001, prices will continue to drop to less than 1 cent per minute by the end of the contract.

The Department's OCIO, Telecommunications Group, is responsible for telecommunications administration, management, and wireless services support for all Department staff. The Department's FTS2001 Voice Service includes domestic, international, calling card, and toll-free service. GSA bills the Department directly and the Department then allocates these local and long distance service costs to each PO's designated organization code. Unlike travel cards, the Department, not individual users, is responsible for paying all calling card bills.

Department policy states calling cards will be issued if necessary for employees to effectively perform their duties. POs can also apply for conference calling cards to use when setting up conference calls. Department calling card activity for FY 2001 consisted of 98,289 individual calls valued at \$28,124 and 4,239 conference calling card calls totaling \$182,831.

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## OBJECTIVES, SCOPE, AND METHODOLOGY

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The objectives of our audit were to:

1. Assess the Department's controls over the telephone calling card program.
2. Determine the accuracy of amounts billed.
3. Assess the appropriateness of selected charges.

To accomplish our objectives, we obtained an understanding of the controls in place at the Department over the telephone calling card program. We conducted interviews with Department management and staff responsible for administering the program. We also met with GSA and Sprint representatives to obtain an understanding of the services provided under the FTS2001 contract. We reviewed applicable sections of the FTS2001 contract, Departmental policies and procedures, and General Accounting Office *Standards for Internal Control in the Federal Government*. We also reviewed Department monthly billing statements from GSA, individual and conference calling card data and reports from Sprint, and other documentation available at the Department to evaluate the accuracy and appropriateness of calling card charges made.

To perform our audit, we obtained access to the SPIDR system for all Department activity. This system is a reporting package provided by Sprint as part of the GSA FTS2001 contract. It includes all calling card activity for both individual and conference card accounts. We downloaded all calling card transactions for FY 2001 and determined the following activity occurred during the year:

<u>Account Type</u>	<u># of Calls</u>	<u>Value of Transactions</u>
Individual	98,289	\$28,124
Conference	4,239	\$182,831

In order to assure ourselves of the reliability of the data downloaded, we tested the accuracy and authenticity of the Sprint database by comparing detailed report totals to monthly billing totals and record counts. Based on these tests and assessments, we concluded the data were sufficiently reliable to be used in meeting the audit's objectives.

Details on the sampling methodology used in the audit are as follows:

### **Individual Calling Cards Reviewed:**

We selected our individual calling cards to review based on the categories noted below. Eliminating accounts that occurred in more than one of the categories, we reviewed the accounts of 20 cardholders.

- **Annual Charges** -- We reviewed calls for the 10 cardholders with the highest calling card charges for FY 2001.
- **Monthly Charges** -- We reviewed calls for four cardholders with the highest monthly charges during FY 2001.
- **Travel Card Audit Referrals** -- We reviewed the charges for cardholders who were identified as having inappropriate charges or Automated Teller Machine withdrawals under the Audit of Controls over Government Travel Cards [A19-B0010]. We selected the top six individuals with annual calling card charges greater than \$50.00.

We limited our review to high-risk charges, identified as:

- 1) Calls made on a weekend;
- 2) Calls made on a Federal holiday; and
- 3) Calls made to or from an international location.

For FY 2001, individual cardholders charged 98,289 calls valued at \$28,124. For the 20 cardholders in our sample, there were 11,784 FY 2001 calls valued at \$4,428. This represented 12 percent of the total number of calls and 16 percent of the total value of the calls charged by individual cardholders during the fiscal year. We reviewed 1,771 of the calls in our sample, based on the high-risk criteria above.

To determine whether charges were appropriate, we used an Internet phone number search tool and Department phone directories. When there was evidence that inappropriate calling card usage may have occurred, or if we could not obtain any information about the calls, we referred the matter back to the applicable PO Executive Officer for further clarification. The results presented in this report are based on the responses from the Executive Officers.

The distribution of individual calling card accounts sampled appears on the next page.

### **Conference Calling Cards Reviewed:**

For FY 2001, Department POs charged 4,239 conference calls valued at \$182,831 on conference calling cards. We judgmentally selected the conference calling card with the highest number and dollar value of calls made during the FY. This account, from FSA, had 1,742 conference calls valued at \$52,655, representing 41 percent of the total number of conference calls and 29 percent of the total value of the calls charged during the fiscal year. We reviewed 18 of the calls in our sample, based on the high-risk criteria above. As there was no data available that would enable us to identify international calls on conference calling cards, we limited our review to calls made on weekends and holidays.

We referred all high-risk charges to the PO Executive Officer for determination as to whether the charges were appropriate. The results presented in this report are based on the response from the PO Executive Officer.

**Distribution of Individual Calling Cards Sampled by PO:**

Federal Student Aid	11
Office of Educational Research and Improvement	2
Office of the Secretary	2
Office of Vocational & Adult Education	1
Office of Special Education/Rehabilitation Services	<u>4</u>
Total Individual Calling Cards (5 POs)	20

We performed our fieldwork at applicable Department of Education offices in Washington, DC, during the period October 2001 through June 2002. We held an exit conference with Department management on July 1, 2002. Our audit was performed in accordance with Government Auditing Standards appropriate to the scope of the review described above.

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## STATEMENT ON MANAGEMENT CONTROLS

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We made a study and evaluation of the Department's management control structure related to the Government telephone calling card program. Our study and evaluation was conducted in accordance with Government Auditing Standards. For the purpose of this report, we assessed and classified the significant management control structure into the following categories:

- Authorization
- Use
- Payment
- Cancellation

The Department's management is responsible for establishing and maintaining a management control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of the system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that the transactions are executed in accordance with management's authorization and recorded properly, so as to permit effective and efficient operations.

Because of inherent limitations in any management control structure, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

Our assessment disclosed the following conditions in the Department's management control structure over Government calling cards, which, in our opinion, results in more than a relatively low risk that errors, irregularities and other inefficiencies may occur resulting in inefficient and/or ineffective performance.

- Improvements were needed in the management of the Department's calling card program.
- Calling cards were not always used or safeguarded appropriately. Cardholders and their family members made unallowable personal phone calls with their calling cards, and cardholders shared their card with other Department staff or contractors. Some cardholders were unable to account for all calls charged to their card.
- Individual calling cards were not always canceled timely when employees separated from the Department or no longer needed the card.

Nonmaterial weaknesses, which in the auditors' judgment are reportable conditions, are included under the OTHER MATTERS section.



ATTACHMENT 1

UNITED STATES DEPARTMENT OF EDUCATION

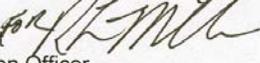
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THE CHIEF INFORMATION OFFICER

SEP 26 2002

MEMORANDUM

TO: Michele Weaver-Dugan  
Director, Operations Internal Audit Team

FROM: Craig B. Luigart   
Chief Information Officer

SUBJECT: Draft Audit Report  
Audit of Controls over Government Calling Cards  
Control Number ED-OIG/A19-B0011

We have reviewed this draft audit report and concur with all of the findings and recommendations.

We have taken and are taking corrective actions for all of the recommendations, which we will set forth in our corrective action plan once the final audit report is issued.

We look forward to receiving the final audit report and towards a speedy resolution process.

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Under Secretary, Office of the Under Secretary	1
Chief Financial Officer	1
Deputy Assistant Secretary, Legislation and Congressional Affairs	1
Assistant Secretary, Intergovernmental and Interagency Affairs	1
Deputy General Counsel, Office of General Counsel	1
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