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OIG

Office of Inspector General

U.S. Department of State • Broadcasting Board of Governors

AUD-MERO-18-35

Office of Audits

April 2018

Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts

MIDDLE EAST REGION OPERATIONS

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OIG HIGHLIGHTS

AUD-MERO-18-35

What OIG Audited

In September 2014, the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management (A/LM/AQM), awarded two Afghanistan Life Support Services (ALiSS) contracts on behalf of the Bureau of South and Central Asian Affairs (SCA) to DynCorp International, LLC (DynCorp) and Global Development Support Services, LLC (GDSS). Both ALiSS contracts are multiple-award indefinite-delivery, indefinite-quantity contracts with a combined value of more than \$1 billion to be executed over a 5-year period (1 base year and 4 option years). The contracts are executed through a series of task orders to provide services such as food operations, logistics, fire protection, medical services, warehouse operations, and miscellaneous support services. SCA Contracting Officer's Representatives (CORs) perform oversight duties such as inspecting goods and services, reviewing invoices, and advising the Contracting Officer on occurrences of unsatisfactory contractor performance.

OIG conducted this audit to determine whether SCA properly reviewed and approved invoices submitted under the ALiSS contracts between May 11, 2015, and July 20, 2017.

What OIG Recommends

OIG made one recommendation to strengthen SCA's invoice review process and two recommendations to A/LM/AQM to address the questioned costs identified in this report. On the basis of responses received from SCA and A/LM/AQM to a draft of this report, OIG considers all three recommendations resolved pending further action. A synopsis of each response and OIG's reply follow each recommendation in the Results section of this report. SCA's and A/LM/AQM's response to a draft of this report are reprinted in their entirety in Appendices E and F, respectively.

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April 2018

OFFICE OF AUDITS

Middle East Region Operations

Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts

What OIG Found

SCA CORs for the ALiSS contracts generally reviewed and approved invoices in accordance with Federal regulations, Department of State (Department) guidance, and contract requirements. However, OIG found a small percentage of invoiced costs that either did not meet contract requirements or lacked supporting documentation. Specifically, between May 11, 2015, and July 20, 2017, SCA CORs approved 53 invoices, valued at \$74,799,525. OIG reviewed all invoices and questioned \$822,243 (about 1 percent). Of this amount, \$507,940 was not allowed under the contract terms and conditions and \$314,303 lacked supporting documentation.

A recent OIG report* stated that SCA CORs were sufficient in number, adequately trained, and properly processing invoices. This finding is affirmed in this audit, in which OIG questioned approximately 1 percent of reviewed costs. However, OIG identified some areas for improvement and noted that SCA management did not routinely monitor the results of its invoice reviews, which could explain the questioned costs. Language in 4 Foreign Affairs Handbook (FAH) 3 H-424.1 states that the "[p]ost and bureau/office personnel contracting or purchasing goods and services ... are responsible for determining that invoices or vouchers examined, approved or certified, are correct, just and proper for payment." The Contracting Officer and CORs told OIG that it would be useful if SCA established a quality assurance process to track invoice review results and periodically test invoice reviews for accuracy. Such a process would provide SCA management with information on the effectiveness of its invoice reviews and alert it to possible problems and performance issues.

* *Audit of the Bureau of South and Central Asian Affairs Invoice Review Process for the Afghanistan Life Support Services Contract (AUD-MERO-17-47, June 2017).*

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OBJECTIVE

The Office of Inspector General (OIG) conducted this audit to determine whether the Bureau of South and Central Asian Affairs (SCA) properly reviewed and approved invoices submitted under Afghanistan Life Support Services (ALiSS) Contracts SAQMMA14D0151 and SAQMMA14D0152 between May 11, 2015, and July 20, 2017.

BACKGROUND

SCA is responsible for U.S. foreign policy and diplomatic relations in Afghanistan and 12 other countries in a geographical area the Department of State (Department) defines as south and central Asia. In Afghanistan, the Department is responsible for providing life support services to U.S. Government chief of mission personnel, including embassy staff, Office of Security Cooperation personnel, and some contractor personnel.

Afghanistan Life Support Services

In September 2014, the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management (A/LM/AQM), awarded two ALiSS contracts on behalf of SCA. The ALiSS contracts were awarded to DynCorp International, LLC (DynCorp) and Global Development Support Services, LLC (GDSS). Both ALiSS contracts are multiple-award indefinite-delivery, indefinite-quantity¹ contracts and have a combined value of more than \$1 billion. The contracts have a 5-year period of performance (1 base year and 4 option years). The contracts are executed through a series of task orders to provide services such as food operations and logistics, fire protection, medical services, warehouse operations, and miscellaneous support services. In Afghanistan, these services are provided at the embassy and at embassy-operated Camp Seitz, Camp Sullivan, and Camp Eggers. OIG reviewed 53 invoices, valued at \$74,799,525, that were submitted under 6 task orders. Table 1 summarizes those invoices.

¹ Federal Acquisition Regulation (FAR) 16.501-2, "Indefinite-delivery Contracts," states that the "appropriate type of indefinite-delivery contract may be used to acquire supplies and/or services when the exact times and/or exact quantities of future deliveries are not known at the time of contract award." Indefinite-quantity contracts permit flexibility in both quantities and delivery schedules and enable the Government to order supplies as requirements are identified.

Table 1: ALiSS Task Orders and Associated Invoices OIG Reviewed

ALiSS Task Order	Contractor	Number of Invoices Reviewed	Value of Invoices Reviewed
Food Services (task order 1)	DynCorp	20	\$71,188,899
Program Executive Office Services (task order 2)	DynCorp	20	1,948,146
Medical Services (task order 3)	GDSS	3	1,267,940
Program Executive Office Services (task order 4)	GDSS	3	290,827
Waste Management (task order 6)	DynCorp	6	29,090
Fire Protection Services (task order 7)	GDSS	1	74,623
Total		53	\$74,799,525

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

ALiSS Administration and Oversight Responsibilities

A/LM/AQM is responsible for the award and administration of the ALiSS contracts. According to the Federal Acquisition Regulation (FAR), Contracting Officers are responsible for awarding, negotiating, administering, modifying, terminating, and making related contract determinations and findings on behalf of the U.S. Government.² SCA oversees ALiSS contracted services, including nominating Contracting Officer's Representatives (COR).³ CORs serve as the "eyes and ears" for the Contracting Officer to ensure that the Department receives high-quality supplies and services on time, at the agreed-upon price, and in accordance with all contract requirements.

SCA CORs at Embassy Kabul, Afghanistan, perform the various oversight duties for the ALiSS contracts. These duties include ensuring that goods and services are delivered in accordance with contractual requirements, conducting invoice reviews and approvals, and advising the Contracting Officer of contractors' unsatisfactory performance.

Federal Regulations, Department Guidance, and Contract Requirements Regarding Invoice Review and Approval

The FAR, the Department's Foreign Affairs Handbook (FAH), and the ALiSS contracts' Statements of Work provide guidance on reviewing and approving invoices and determining whether an invoiced cost is allowable.

Federal Acquisition Regulation

The FAR sets forth the elements of a proper invoice. Specifically, FAR 32.905(b) states that a proper invoice must include the contractor name, address, and phone number; the date and contract number; a description and price of the services performed; a taxpayer identification number; banking information; and any other information or document required by the contract.

² FAR 1.602-1, "Contracting Officers: Authority."

³ Under 48 CFR 642.270, Contracting Officers may designate a COR to act as an authorized representative to assist in the administration of contracts.

Foreign Affairs Handbook

According to 4 FAH-3 H-424.1, the “[p]ost and bureau/office personnel contracting or purchasing goods and services ... are responsible for determining that invoices or vouchers examined, approved or certified, are correct, just and proper for payment. They are responsible for the establishment of adequate and sufficient checks and controls to prevent improper or duplicate payments.”

ALiSS Contract Requirements

The submitted invoices that OIG reviewed were to reimburse DynCorp and GDSS for costs they incurred for supplies and materials, travel, associated costs,⁴ insurance, indirect costs,⁵ and corporate tax. The Statements of Work for the ALiSS contracts provide guidance on the type of documentation that should accompany each submitted invoice, including the following:

- **Supplies and Materials** – “Invoices claiming reimbursement for supplies ordered through vendors shall include copies of receipts showing payment to the respective vendors.” For proper payment, the invoice must detail products delivered on a line item basis. Each line item must contain: line item quantity, line item unit price, and total line item invoice amount.
- **Travel** – “Approval for authorized travel shall be granted by the [CORs] ... [if the contractor] provided a written travel estimate within ten (10) business days of the scheduled departure date of travel.” In addition, the contractor “shall include a Travel Expense Report ... by trip that includes a daily breakdown of all actual incurred travel costs. The breakdown shall consist of at least the following:” traveler name, purpose of trip, dates of travel, number of days of travel, origin, destination, airfare, lodging costs, and subtotal.
- **Associated Costs** – The contractor “shall attach” to the invoice “[i]ndividual timesheets for employees billed directly, signed by the employee and an official [Department of State] representative, to support the number of hours worked for the invoice period.” “Invoices claiming reimbursement for supplies ordered through vendors shall include copies of receipts showing payment to the respective vendors.” Additionally, the contractor “shall receive COR written approval before procuring any reimbursable.”
- **Defense Base Act (DBA) Insurance** – The contractor “shall submit a breakdown of the actual costs incurred. The breakdown shall consist of at least the following” for each covered employee: name, title/internal labor category, number of actual incurred hours, actual incurred unloaded hourly labor rate, DBA insurance rate, and subtotal.
- **Indirect Costs** – The contractor “shall submit ... [the applicable] provisional billing indirect cost rate description [and negotiated] applicable provisional billing indirect cost rate(s).”

⁴ FAR 31.201-6(a) defines a directly associated cost as any cost that is generated solely as a result of incurring another cost and that would not have been incurred had the other cost not been incurred. When an unallowable cost is incurred, its directly associated costs are also unallowable.

⁵ FAR 31.203(b) defines an indirect cost as a cost that remains to be allocated to intermediate or two or more final cost objectives, after direct costs have been determined and charged directly to the contract or other work.

- **Corporate Tax** – The contractor “shall pay all required Afghan taxes.” Corporate taxes for the ALiSS contracts are calculated as a percentage of the total value of each individual contract line item number charge. The tax rate was either 4 percent or 10 percent, depending on the services provided. Because corporate taxes are generated as a result of incurring another cost, if the questioned costs OIG identified are found to be unallowable or unsupported, the associated corporate taxes would also be unallowable and unsupported.

AUDIT RESULTS

SCA CORs Reviewed and Approved Invoices in Accordance With Federal Regulations, Department Guidance, and Contracts Requirements

SCA CORs for the ALiSS contracts generally reviewed and approved invoices in accordance with Federal regulations, Department guidance, and contract requirements. However, OIG found a percentage of invoiced costs that did not meet contract requirements or lacked supporting documentation. Specifically, OIG reviewed 53 invoices valued at \$74,799,525 that the CORs approved between May 11, 2015, and July 20, 2017, and found \$822,243, or about 1 percent, in questioned costs. Of this amount, \$507,940 was not allowed under the contract terms and conditions and \$314,303 lacked supporting documentation. Among other things, OIG found the following:

- \$196,835 in supplies and material costs that lacked supporting documentation.
- \$133,079 in travel costs that did not have COR approval or were double billed and \$761 that lacked supporting documentation.
- \$42,303 in labor hours charged on timesheets (which are considered associated costs) not signed by a Department representative.
- \$225,692 in DBA insurance costs that were incorrectly calculated and applied when no hours were worked and \$72,441 that lacked supporting documentation.
- \$1,769 in indirect costs that were incorrectly calculated and \$26,035 that lacked supporting documentation.
- \$105,097 in corporate tax costs that were incorrectly applied and \$18,231 that lacked supporting documentation.

SCA CORs Generally Reviewed and Approved Invoices in Accordance With Applicable Guidance

All 53 invoices OIG reviewed contained the elements of a proper invoice as established by FAR 32.905(b). Specifically, each invoice contained the contractor name and address; invoice date, invoice number, and contract number; description and price of the services performed; and banking information. In addition, many of the invoices included receipts supporting the costs incurred; COR authorization permitting travel; billing rates; mandatory details to support DBA insurance charges such as employee name, compensation description, and number of hours

incurred; and quality assurance compliance reports⁶—types of supporting documentation that the contracts require.

Some Invoices Reviewed and Approved Contained Questioned Costs

Despite following guidance for invoice reviews, OIG found instances in which CORs reviewed and approved invoices with questioned costs. Of the invoiced costs of \$74,799,525, OIG questioned costs of \$822,243, or about 1 percent. Of this amount, costs of \$507,940 were not allowed under the contract terms and conditions and costs of \$314,303 lacked supporting documentation. Table 2 summarizes the invoices OIG reviewed.

Table 2: Summary of OIG Invoice Review and Questioned Costs

Questioned Cost Element	Costs Failing to Meet		Total Questioned Costs
	Requirements	Costs Lacking Support	
Supply and Material	\$0	\$196,835	\$196,835
Travel	133,079	761	133,840
Associated Costs	42,303	0	42,303
DBA Insurance Costs	225,692	72,441	298,133
Indirect Costs	1,769	26,035	27,804
Corporate Tax	105,097	18,231	123,328
Total	\$507,940	\$314,303	\$822,243

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

Supply and Material Costs

Upon review of 18 invoices, OIG questioned supply and material costs of \$196,835. These 18 invoices contained supply and material costs totaling \$65,040,180. OIG questioned the costs because the invoices lacked supporting documentation, such as receipts showing payment by DynCorp and GDSS to a vendor, and details of products delivered, including quantity, unit price, and total costs. For example, in one invoice, GDSS claimed \$34,315 in supplies and materials costs but did not include details of the costs, such as quantity or unit price. In another invoice, DynCorp claimed \$25,916 for supplies and materials but did not have receipts to verify and support those costs. Table 3 shows the questioned supplies and materials costs for each invoice.

⁶ DynCorp and GDSS submitted quality assurance compliance reports with invoices. According to the contract requirements, these reports “serve as the Contractor’s certification that all services included on the invoice were rendered in accordance with contractual terms and conditions.”

Table 3: Summary of Supply and Material Questioned Costs

Task Order	Invoice Number	Dollar Value of Supply and Material Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
Food Services (task order 1)	DA-TO1-201506C	\$77	\$0	\$0	\$0
	DA-TO1-201510C	1,625,204	0	25,916	25,916
	DA-TO1-201601C	2,792,509	0	0	0
	DA-TO1-201602C	6,408,788	0	2,829	2,829
	DA-TO1-201603C	1,024,989	0	0	0
	DA-TO1-201604C	123,004	0	0	0
	DA-TO1-201605C	12,587,479	0	0	0
	DA-TO1-201606C	3,899,501	0	104	104
	DA-TO1-201607C	3,431,886	0	0	0
	DA-TO1-201608C	4,945,366	0	0	0
	DA-TO1-201610C	8,501,677	0	0	0
	DA-TO1-201611C	5,882,094	0	0	0
	DA-TO1-201702C	8,773,174	0	7,583	7,583
	DA-TO1-201704C	3,945,607	0	122,782	122,782
Medical Services (task order 3)	ALiSS-003-BY001-1-6CP	746,516	0	3,306	3,306
	ALiSS-003-BY002-7-10CP	228,602	0	0	0
	ALiSS-003-Y1001-1-3CP	81,123	0	0	0
Fire Protection Services (task order 7)	ALiSS-007-BY001-7-3-4CP	42,584	0	34,315	34,315
Total	18	\$65,040,180	\$0	\$196,835	\$196,835

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

Travel Costs

Upon review of 30 invoices, OIG questioned travel costs of \$133,079 because the costs did not comply with contract requirements and travel costs of \$761 because they lacked supporting documentation. These 30 invoices contained travel costs totaling \$164,456. For example, some of the travel costs lacked the COR's pre-approval and some costs were double billed—one flight was billed in two separate invoices. OIG also identified invoiced costs that did not fall within the chargeable categories of air and ground transportation, lodging, meals and incidental expenses, travel time, and passport and visa costs, as outlined in the Statements of Work. These costs included charges for excess baggage, internet, and laundry expenses. Lastly, some of the invoiced costs lacked receipts (some included only partial receipts) and some did not identify the traveler. Table 4 shows the questioned travel costs for each invoice.

Table 4: Summary of Questioned Travel Costs

Task Order	Invoice Number	Dollar Value of Travel Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
Food Services (task order 1)	DA-TO1-201507C	\$2,577	\$29	\$0	\$29
	DA-TO1-201508C	2,509	75	0	75
	DA-TO1-201509C	2,679	75	0	75
	DA-TO1-201510C	400	0	188	188
	DA-TO1-201511C	4,205	252	0	252
	DA-TO1-201512C	534	0	0	0
	DA-TO1-201602C	208	0	0	0
	DA-TO1-201603C	1	0	0	0
	DA-TO1-201604C	441	0	0	0
	DA-TO1-201605C	2,617	24	0	24
	DA-TO1-201606C	55	0	0	0
	DA-TO1-201607C	5,212	175	0	175
	DA-TO1-201608C	443	0	0	0
	DA-TO1-201610C	2,708	280	0	280
	DA-TO1-201611C	1,799	1,671	0	1,671
DA-TO1-201704C	537	532	0	532	
Program Executive	DA-TO2-201504C	907	907	0	907
Office Services (task order 2)	DA-TO2-201505C	4,509	991	3	994
	DA-TO2-201506C	1,590	853	0	853
	DA-TO2-201507C	487	0	0	0
	DA-TO2-201508C	2,102	1,345	570	1,915
	DA-TO2-201509C	1,559	0	0	0
	DA-TO2-201510CR	-1,136*	0	0	0
	DA-TO2-201601C	344	0	0	0
	DA-TO2-201602C	1,485	689	0	689
	DA-TO2-201603C	492	0	0	0
	DA-TO2-201606C	9	0	0	0
	DA-TO2-201701C	1	0	0	0
DA-TO2-201705C	1	0	0	0	
Medical Services (task order 3)	ALiSS-003-BY001-1-6CP	125,181	125,181	0	125,181
Total	30	\$164,456	\$133,079	\$761	\$133,840

* OIG's analysis showed DynCorp credited the Government.

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

Associated Costs

Upon review of 17 invoices, OIG questioned associated costs of \$42,303 because timesheets were not signed by a Department representative as the contract requires. These 17 invoices contained associated costs totaling \$646,556. For these invoices, DynCorp provided timesheets that were not signed by a Department representative to support the number of hours worked. Table 5 shows the questioned associated costs for each invoice.

Table 5: Summary of Questioned Associated Costs

Task Order	Invoice Number	Dollar Value of Travel Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
Food Services (task order 1)	DA-TO1-201508C	\$1,736	\$1,736	\$0	\$1,736
	DA-TO1-201509C	4,978	57	0	57
	DA-TO1-201510C	2,826	0	0	0
	DA-TO1-201511C	137,394	39	0	39
	DA-TO1-201512C	19,987	8,058	0	8,058
	DA-TO1-201601C	55,198	5,449	0	5,449
	DA-TO1-201602C	246,108	19,298	0	19,298
	DA-TO1-201603C	71,020	63	0	63
	DA-TO1-201604C	10,262	4,188	0	4,188
	DA-TO1-201605C	12,265	3,415	0	3,415
	DA-TO1-201606C	14,860	0	0	0
	DA-TO1-201607C	30	0	0	0
	DA-TO1-201608C	1,147	0	0	0
	DA-TO1-201610C	710	0	0	0
	DA-TO1-201611C	15,142	0	0	0
	DA-TO1-201702C	31,496	0	0	0
	DA-TO1-201704C	21,397	0	0	0
Total	17	\$646,556	\$42,303	0	\$42,303

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

DBA Insurance Costs

Upon review of 42 invoices, OIG questioned DBA insurance costs of \$225,692 because they did not comply with contract requirements and costs of \$72,441 because they lacked supporting documentation. These 42 invoices contained DBA insurance costs totaling \$447,224. OIG questioned the costs because DynCorp and GDSS miscalculated DBA insurance costs on the supporting documentation provided with the invoice,⁷ charged DBA insurance when no hours were worked, and charged DBA insurance on travel stipends and rest and relaxation travel. OIG also questioned costs because DynCorp and GDSS did not provide documentation that included the individuals' hourly rates. Without these rates, CORs cannot verify the accuracy of the DBA insurance charges. Appendix B provides information on the invoices with questioned DBA insurance costs.

Indirect Costs

Upon review of 43 invoices, OIG questioned indirect costs of \$1,769 (general and administrative, overhead, and material handling) because the amount was improperly calculated and costs of \$26,035 because of a lack of supporting documentation. Specifically, DynCorp and GDSS did not

⁷ In these instances, the calculated DBA costs (hours × labor rate × DBA percentage) did not match the amount charged by DynCorp or GDSS.

include indirect cost rates when they submitted the invoices. Appendix C provides information on the invoices with questioned indirect costs.

Corporate Tax Costs

OIG questioned corporate tax costs of \$105,097, in part, because GDSS improperly charged vendor or contractor withholding fees as corporate tax costs, which therefore should not be invoiced under the corporate tax line item number. Furthermore, upon review of 41 invoices, OIG questioned costs of \$18,231 because of a lack of supporting documentation. These 41 invoices contained corporate tax costs totaling \$8,501,109. If the questioned costs identified earlier in this report are found to be unallowable or unsupported, the questioned associated corporate taxes identified here would also be unallowable and unsupported because corporate taxes are generated as a result of incurring another cost. Appendix D provides information on the invoices with questioned corporate tax costs.

Improvements in COR Invoice Review

In a June 2017 report titled *Audit of the Bureau of South and Central Asian Affairs Invoice Review Process for the Afghanistan Life Support Services Contract* (AUD-MERO-17-47), OIG reported that SCA CORs were sufficient in number, adequately trained, and properly processing invoices. This finding is affirmed in this audit, in which OIG questioned approximately 1 percent of reviewed costs, which is a modest amount considering the number and value of the invoices reviewed. However, OIG noted potential areas of improvement and that SCA management did not routinely monitor the results of its invoice reviews. Language in 4 FAH-3 H-424.1 states that the “[p]ost and bureau/office personnel contracting or purchasing goods and services ... are responsible for determining that invoices or vouchers examined, approved or certified, are correct, just and proper for payment.” The Contracting Officer and CORs told OIG that it would be useful if SCA established a quality assurance process to track invoice review results and periodically test invoice reviews for accuracy. Such a process would provide SCA management with information on the effectiveness of its invoice reviews and alert it to potentially improper, unsupported, or duplicative payments.

GDSS Termination

In February 2017, SCA terminated for convenience ALiSS task orders for medical services (task order 3), program executive office services (task order 4), and fire protection services (task order 7) awarded to GDSS. Of the \$822,243 questioned, OIG determined that GDSS had charged \$340,385⁸ and DynCorp had charged the remaining \$481,858. After OIG informed SCA of the questioned costs, the CORs determined that, of the total charges attributable to GDSS, \$141,647 was unallowable. The CORs recommended that the Contracting Officer deduct that amount from the final settlement with GDSS, which should be completed by the end of 2018. A determination has not yet been made on the questioned costs attributable to DynCorp charges.

⁸ In particular, OIG identified \$207,416 in costs charged by GDSS that did not comply with contract requirements and \$132,969 in supply and material costs, travel costs, DBA insurance costs, indirect costs, and corporate tax costs that lacked supporting documentation that GDSS submitted on its invoices.

Recommendation 1: OIG recommends that the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management, determine the allowability of questioned costs of \$507,940 OIG identified in Tables 4 and 5 and Appendices B, C, and D as not being in accordance with contract requirements and recover all costs determined to be unallowable.

Management Response: A/LM/AQM concurred with the recommendation, stating that the amounts will be reviewed and a discussion of the actions to be taken will be provided in its compliance update, which is required 30 days after the final report is issued.

OIG Reply: On the basis of A/LM/AQM's concurrence with the recommendation and planned actions, OIG considers this recommendation resolved pending further action. This recommendation will be closed when OIG receives and accepts documentation demonstrating that A/LM/AQM has determined the allowability of the \$507,940 in questioned costs and recovered all costs determined to be unallowable.

Recommendation 2: OIG recommends that the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management, determine the allowability of questioned costs of \$314,303 OIG identified in Tables 3 and 4 and Appendices B, C, and D as lacking supporting documentation and recover all costs determined to be unallowable.

Management Response: A/LM/AQM concurred with the recommendation, stating that the amounts will be reviewed and a discussion of the actions to be taken will be provided in its compliance update, which is required 30 days after the final report is issued.

OIG Reply: On the basis of A/LM/AQM's concurrence with the recommendation and planned actions, OIG considers this recommendation resolved pending further action. This recommendation will be closed when OIG receives and accepts documentation demonstrating that A/LM/AQM has determined the allowability of the \$314,303 in unsupported questioned costs and recovered all costs determined to be unallowable.

Recommendation 3: OIG recommends that the Bureau of South and Central Asian Affairs develop and implement a quality assurance process to track invoice review results and periodically test invoice reviews for accuracy to further ensure the effectiveness of its invoice review process.

Management Response: SCA stated that it had "no issues with the findings outlined in the report" but expressed its belief that the recommendation to develop and implement a quality assurance process to track invoice results and periodically test invoice review for accuracy was "not well defined." Nevertheless, SCA stated it would "identify appropriate steps to be taken to meet the intent of this recommendation."

OIG Reply: On the basis of SCA's response that it will identify appropriate steps to meet the intent of the recommendation, OIG considers this recommendation resolved pending further

action. This recommendation will be closed when OIG receives and accepts documentation demonstrating that SCA has developed and implemented a process to track invoice review results and periodically test invoice reviews for accuracy.

RECOMMENDATIONS

Recommendation 1: OIG recommends that the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management, determine the allowability of questioned costs of \$507,940 OIG identified in Tables 4 and 5 and Appendices B, C, and D as not being in accordance with contract requirements and recover all costs determined to be unallowable.

Recommendation 2: OIG recommends that the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management, determine the allowability of questioned costs of \$314,303 OIG identified in Tables 3 and 4 and Appendices B, C, and D as lacking supporting documentation and recover all costs determined to be unallowable.

Recommendation 3: OIG recommends that the Bureau of South and Central Asian Affairs develop and implement a quality assurance process to track invoice review results and periodically test invoice reviews for accuracy to further ensure the effectiveness of its invoice review process.

APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

The Office of Audits within the Office of Inspector General (OIG) for the Department of State (Department) and Broadcasting Board of Governors conducted this audit to determine whether the Bureau of South and Central Asian Affairs (SCA) properly reviewed and approved invoices submitted under the Afghanistan Life Support Services (ALiSS) Contracts SAQMMA14D0151 and SAQMMA14D0152 between May 11, 2015, and July 20, 2017.

To determine whether SCA reviewed and approved invoices that contained questioned costs, OIG reviewed and analyzed the Federal Acquisition Regulation (FAR), the Foreign Affairs Handbook (FAH), and ALiSS contracts. In addition, OIG reviewed and analyzed 53 invoices with a combined value of \$74,799,525 along with supporting documentation and included invoice approval forms. OIG applied FAR¹ criteria for preparing a proper invoice to those 53 invoices, criteria found in the contracts' statements of work for reporting invoice costs, and FAH² criteria for establishing adequate and sufficient internal controls. OIG also interviewed SCA officials in Kabul, Afghanistan, and Washington, DC, as well as officials from the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management (A/LM/AQM), in Arlington, VA.

OIG conducted this audit from August 2017 to February 2018 in Washington, DC, Arlington, VA, and Kabul, Afghanistan. OIG conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that OIG plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. OIG believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

Prior Reports

In a September 2017 OIG report titled *Audit of Invoices Submitted by Torres Advanced Enterprise Solutions, LLC, for Select Local Guard Force Contracts* (AUD-CGI-17-63), OIG reported invoices were generally accurate and appropriately reviewed but also noted areas for improvement. For example, OIG found the Contracting Officer's Representatives (COR) approved \$113,614 in unsupported and unallowable costs contained in 30 of 35 invoices.

In a June 2017 OIG report titled *Audit of the Bureau of South and Central Asian Affairs Invoice Review Process for the Afghanistan Life Support Services (ALiSS) Contract* (AUD-MERO-17-47), OIG reported SCA's oversight was effective and allowed SCA to identify and resolve performance issues. However, OIG also found that even though the CORs prepared and submitted quality assurance reports as required, those reports did not address each of the 19 individual performance standards contained in the food services quality assurance plan.

¹ FAR 32.905, "Payment Documentation and Process."

² 4 FAH-3 H-424, "Other Voucher Responsibilities."

In a June 2017 OIG report titled *Audit of Baghdad Diplomatic Support Center Task Orders Awarded Under Operations and Maintenance Support Services Contract SAQMMA12D0165* (AUD-MERO-17-45), OIG reported the invoices the Bureau of Near Eastern Affairs approved were generally supported and allowable. However, OIG questioned \$2.2 million in invoiced costs because it was not adequately supported as required by contract terms.

In a May 2017 OIG report titled *Audit of FY 2011 Incurred Cost Proposals for SOC LLC's Worldwide Protective Services Task Order* (AUD-MERO-17-39), OIG reported SOC LLC was unable to provide sufficient documentation related to non-labor indirect expenses, including costs for a trade show. OIG also found FAR guidelines were not followed for completing or approving timesheets.

In an April 2016 OIG audit report titled *Improvements Needed To Strengthen Vehicle-Fueling Controls and Operations and Maintenance Contract at Embassy Kabul, Afghanistan* (AUD-MERO-16-35), OIG reported the embassy paid \$1.21 million in fuel invoices without proper supporting documentation and the contractor performed an inherently governmental function by accepting the generator fuel deliveries on behalf of the embassy.

In a March 2016 OIG report titled *Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Order 8* (AUD-MERO-16-30), OIG reported the Bureau of Diplomatic Security did not provide training to CORs on how to perform an in-depth review of invoices. OIG questioned approved invoice costs of \$10.8 million, which consisted of \$807,507 that was considered unallowable and \$10 million that was not adequately supported.

In a February 2016 OIG report titled *Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Order 3* (AUD-MERO-16-28), OIG reported that the COR approved invoices containing unsupported and unallowable costs because he relied on desk officers' reviews of invoices and supporting documentation. OIG questioned almost \$7.2 million paid on 193 invoices, which consisted of \$6.5 million in unsupported costs and \$652,060 in unallowable costs.

In a May 2015 OIG report titled *Audit of the U.S. Mission Iraq Medical Services* (AUD-MERO-15-25), OIG reported CHS Middle East, LLC, generally performed in accordance with the terms and conditions of the contract and task orders. However, OIG questioned \$6,772,881 paid to CHS Middle East, LLC. These questioned costs occurred, in part, because CHS Middle East, LLC, did not always provide sufficient documentation to support the invoiced costs and the Department lacked personnel to conduct thorough invoice reviews.

In an October 2014 OIG report titled *Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract Task Order 10* (AUD-MERO-15-03), OIG reported the COR approved invoices containing unallowable and unsupported costs without reviewing the contractor's supporting documentation. OIG questioned \$8,642,485 and made a series of recommendations to review costs, recoup any costs found to be unallowable or unsupported, and improve invoice review.

Work Related to Internal Controls

OIG performed steps to assess the adequacy of internal controls related to the management of ALiSS contracts. OIG reviewed documentation used by the Department for examining and approving invoices for payment; examined the contractor's personnel, deliverables, and reporting records for compliance with the contract; and reviewed and observed onsite monitoring of the task orders. An internal control area identified by OIG that warrants improvement is described in the Audit Results section of this report.

Use of Computer-Processed Data

OIG used computer-processed data in its review. OIG reviewed data from the Department's Global Financial Management System (GFMS) and data obtained from A/LM/AQM and the COR at SCA. The audit team verified that the lists received from SCA contained all ALiSS invoices submitted and approved by SCA between May 11, 2015, and July 20, 2017. The audit team verified the completeness of the lists by consulting another list of invoices for a similar time period provided by the SCA COR to another OIG audit team. The team also consulted GFMS to determine that the invoices had been submitted and were listed in that database. Upon review, the team found a few potential discrepancies between information on the lists received from the COR and the information on GFMS. The audit team compared the invoices obtained with the list received from the COR and obtained from GFMS. The audit team determined that no data were missing and that it had a complete list of all invoices submitted and approved within the timeframe being reviewed. On the basis of these conclusions, the audit team determined that the data were sufficiently reliable for the purposes of this audit.

Detailed Sampling Methodology

The audit universe obtained from GFMS and SCA consisted of 53 invoices submitted under the ALiSS contracts that were reviewed and approved by SCA from May 2015 through July 2017. OIG conducted a 100-percent review of the audit universe of the 53 cost-reimbursable invoices.

APPENDIX B: SUMMARY OF QUESTIONED DBA INSURANCE COSTS

Task Order	Invoice Number	Dollar Value of DBA Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
Food Services (task order 1)	DA-TO1-201505C	\$593	\$262	\$0	\$262
	DA-TO1-201506C	2,978	99	970	1,069
	DA-TO1-201507C	2,098	13	1,076	1,089
	DA-TO1-201508C	2,734	90	0	90
	DA-TO1-201509C	4,594	0	0	0
	DA-TO1-201510C	3,446	0	0	0
	DA-TO1-201511C	4,356	0	0	0
	DA-TO1-201512C	9,056	2,758	0	2,758
	DA-TO1-201601C	3,219	1	0	1
	DA-TO1-201602C	4,077	209	0	209
	DA-TO1-201603C	53,032	48,940	0	48,940
	DA-TO1-201604C	4,211	1	0	1
	DA-TO1-201605C	37,329	33,141	0	33,141
	DA-TO1-201606C	27	0	0	0
	DA-TO1-201610C	60,387	38,084	492	38,576
	DA-TO1-201611C	3,828	686	0	686
	DA-TO1-201702C	7,677	3,339	0	3,339
	DA-TO1-201704C	81,481	80,337	0	80,337
	Program Executive Office Services (task order 2)	DA-TO2-201504C	6,553	1,887	0
DA-TO2-201505C		4,125	1,217	0	1,217
DA-TO2-201506C		5,288	273	1,762	2,035
DA-TO2-201507C		2,773	132	605	737
DA-TO2-201508C		3,289	230	0	230
DA-TO2-201509C		3,595	0	0	0
DA-TO2-201510CR		3,469	169	0	169
DA-TO2-201511C		3,444	111	0	111
DA-TO2-201512C		3,993	0	0	0
DA-TO2-201601C		1,996	27	0	27
DA-TO2-201602C		2,861	0	0	0
DA-TO2-201603C		5,385	96	0	96
DA-TO2-201604C		3,102	0	0	0
DA-TO2-201605C		3,049	11	0	11
DA-TO2-201606C		3,362	5	0	5
DA-TO2-201607C		2,674	0	0	0
DA-TO2-201608C		2,318	0	0	0
DA-TO2-201701C	16,225	2,897	0	2,897	
DA-TO2-201705C	12,623	6,236	0	6,236	
Medical Services (task order 3)	ALISS-003-BY001-1-6CP	30,670	0	30,670	30,670
	ALISS-003-BY002-7-10CP	2,429	0	2,429	2,429

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Task Order	Invoice Number	Dollar Value of DBA Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
	ALiSS-003-Y1001-1-3CP	23,165	0	23,165	23,165
Program Executive Office Services (task order 4)	ALiSS-004-BY-001-9-1CP	15,012	4,441*	11,272*	15,012
	ALiSS-004-BY002-1-2CP	701			701
Total	42	\$447,224	\$225,692	\$72,441	\$298,133

* Costs not in accordance with requirements and costs lacking support are combined for invoices ALiSS-004-BY-001-9-1CP and ALiSS-004-BY002-1-2CP because the same charges were accounted for in both invoices. However, the contractor charged only a portion of the total amount in each invoice. As a result, OIG was unable to determine the costs that were not in accordance with contract requirements or costs that lacked supporting documentation per invoice.

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

APPENDIX C: SUMMARY OF QUESTIONED INDIRECT COSTS

Task Order	Invoice Number	Dollar Value of Indirect Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
Food Services (task order 1)	DA-TO1-201505C	\$36	\$0	\$0	\$0
	DA-TO1-201506C	189	0	0	0
	DA-TO1-201507C	292	0	4	4
	DA-TO1-201508C	644	0	0	0
	DA-TO1-201509C	869	0	0	0
	DA-TO1-201510C	133,564	193	0	193
	DA-TO1-201511C	11,701	3	0	3
	DA-TO1-201512C	2,905	0	0	0
	DA-TO1-201601C	233,172	5	0	5
	DA-TO1-201602C	543,823	1	0	1
	DA-TO1-201603C	104,469	26	0	26
	DA-TO1-201604C	11,789	3	0	3
	DA-TO1-201605C	1,047,339	300	278	578
	DA-TO1-201606C	326,007	93	0	93
	DA-TO1-201607C	284,805	83	0	83
	DA-TO1-201608C	410,021	117	0	117
	DA-TO1-201610C	681,124	202	0	202
	DA-TO1-201611C	470,028	140	0	140
	DA-TO1-201702C	726,078	600	0	600
	DA-TO1-201704C	277,653	3	0	3
Program Executive Office Services (task order 2)	DA-TO2-201504C	459	0	0	0
	DA-TO2-201505C	531	0	0	0
	DA-TO2-201506C	423	0	0	0
	DA-TO2-201507C	201	0	0	0
	DA-TO2-201508C	336	0	0	0
	DA-TO2-201509C	317	0	0	0
	DA-TO2-201510CR	145	0	0	0
	DA-TO2-201511C	214	0	0	0
	DA-TO2-201512C	248	0	0	0
	DA-TO2-201601C	144	0	0	0
	DA-TO2-201602C	295	0	0	0
	DA-TO2-201603C	380	0	0	0
	DA-TO2-201604C	196	0	0	0
	DA-TO2-201605C	192	0	0	0
	DA-TO2-201606C	252	0	0	0
	DA-TO2-201607C	169	0	0	0
	DA-TO2-201608C	146	0	0	0
	DA-TO2-201701C	1,044	0	0	0
	DA-TO2-201705C	752	0	0	0
	Medical Services (task order 3)	ALISS-003-BY001-1-6CP	21,139	0	17,496

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Task Order	Invoice Number	Dollar Value of Indirect Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
	ALiSS-003-BY002-7-10CP	5,358	0	5,358	5,358
	ALiSS-003-Y1001-1-3CP	1,901	0	1,901	1,901
Fire Protection Services (task order 7)	ALiSS-007-BY001-7-3-4CP	998	0	998	998
Total	43	\$5,302,348	\$1,769	\$26,035	\$27,804

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

APPENDIX D: SUMMARY OF QUESTIONED CORPORATE TAX COSTS

Task Order	Invoice Number	Dollar Value of Corporate Tax Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
Food Services (task order 1)	DA-TO1-201603C	\$165,525	\$4,903	\$0	\$4,903
	DA-TO1-201604C	95,069	419	0	419
	DA-TO1-201605C	1,345,246	3,688	28	3,716
	DA-TO1-201606C	472,722	9	10	19
	DA-TO1-201607C	416,808	26	0	26
	DA-TO1-201608C	584,155	12	0	12
	DA-TO1-201610C	1,019,103	3,857	49	3,906
	DA-TO1-201611C	659,035	250	0	250
	DA-TO1-201702C	1,043,789	394	758	1,152
	DA-TO1-201704C	487,488	8,087	12,278	20,365
Program Executive Office Services (task order 2)	DA-TO2-201503FR	31,145	0	0	0
	DA-TO2-201504C	31,891	279	0	279
	DA-TO2-201505C	32,068	247	0	247
	DA-TO2-201506C	32,139	123	273	396
	DA-TO2-201507C	44,608	17	169	186
	DA-TO2-201508C	45,052	348	57	405
	DA-TO2-201509C	55,078	13	0	13
	DA-TO2-201510CR	216,759	4	2,267	2,271
	DA-TO2-201511C	68,278	36	0	36
	DA-TO2-201512C	56,695	1,082	0	1,082
	DA-TO2-201601C	339,480	548	0	548
	DA-TO2-201602C	719,690	2,021	283	2,304
	DA-TO2-201603C	11,980	10	0	10
	DA-TO2-201604C	11,703	0	0	0
	DA-TO2-201605C	11,697	1	0	1
	DA-TO2-201606C	11,729	0	0	0
	DA-TO2-201607C	11,660	0	0	0
	DA-TO2-201608C	11,624	0	0	0
	DA-TO2-201701C	62,761	305	0	305
	DA-TO2-201705C	39,635	624	0	624
Medical Services (task order 3)	ALISS-003-BY001-1-6CP	30,254	30,254	0	30,254
Program Executive Office Services (task order 4)	ALISS-004-BY-001-9-1CP	140,928	22,764	0	22,764
	ALISS-004-YR1-001-1CP	53,461	0	0	0
	ALISS-004-BY002-1-2CP	80,725	24,776	2,059	26,835
Waste Management (task order 6)	DA-TO6-201604C	2,070	0	0	0
	DA-TO6-201606C	4,261	0	0	0
	DA-TO6-201607C	1,577	0	0	0
	DA-TO6-201608C	1,512	0	0	0
	DA-TO6-201701C	8,996	0	0	0

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Task Order	Invoice Number	Dollar Value of Corporate Tax Costs	Costs Failing to Meet Requirements	Costs Lacking Support	Total Questioned Costs
	DA-TO6-201706C	10,674	0	0	0
Fire Protection Services (task order 7)	ALiSS-007-BY001-7-3-4CP	32,039	0	0	0
Total	41	\$8,501,109	\$105,097	\$18,231	\$123,328

Source: Generated by OIG from analysis of invoices and documentation provided by SCA.

APPENDIX E: BUREAU OF SOUTH AND CENTRAL ASIAN AFFAIRS RESPONSE



United States Department of State
Washington, D.C. 20520

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March 28, 2018

Dear Mr. Brown:

(U) Thank you for giving NEA-SCA/EX and Embassy Kabul an opportunity to review the draft Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts report.

(U) While we have no issues with the findings outlined in the report, we do feel that the recommendation for the bureau to “develop and implement a quality assurance process to track invoice results and periodically test invoice review for accuracy...” is not well defined. In our formal response, we will identify appropriate steps to be taken to meet the intent of this recommendation.

(U) We do not believe any portion of the report needs to be redacted.

Regards,

A handwritten signature in black ink, appearing to read "Howard Van Vranken".

Howard Van Vranken
Senior Bureau Official
Bureau of South and Central
Asian Affairs

Mr. Norman P. Brown
Assistant Inspector General
For Audits
Office of the Inspector General
1700 North Moore Street
Arlington, VA 22209

APPENDIX F: BUREAU OF ADMINISTRATION, OFFICE OF LOGISTICS MANAGEMENT, OFFICE OF ACQUISITIONS MANAGEMENT RESPONSE



United States Department of State


Washington, D.C. 20520

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April 02, 2018

MEMORANDUM

TO: OIG/AUD – Norman Brown

FROM: A/LM – Jennifer A. McIntyre 

SUBJECT: Draft Report - *Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts*

Thank you for the opportunity to provide our comments on the subject draft OIG audit report.

Recommendation 1: OIG recommends that the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management, determine the allowability of questioned costs of \$507,940 OIG identified in Tables 4 and 5, and Appendices B, C, and D as not being in accordance with contract requirements and recover all costs determined to be unallowable.

Management Response to Draft Report (04/02/2018): The Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management (AQM) concurs with consulting with the program office about the identified questioned costs. In coordination with the Bureau of South and Central Asian Affairs (SCA) the amounts will be reviewed, and AQM will provide a discussion of actions to be taken in our next compliance update.

Recommendation 2: OIG recommends that the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management, determine the allowability of questioned costs of \$314,303 OIG identified in Tables 3 and 4, and Appendices B, C, and D as lacking supporting documentation and recover all costs determined to be unallowable.

Management Response to Draft Report (04/02/2018): AQM concurs with consulting with the program office about the identified questioned costs. In coordination with SCA the amounts will be reviewed, and AQM will provide a discussion of actions to be taken in our next compliance update.

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ABBREVIATIONS

A/LM/AQM	Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management
ALiSS	Afghanistan Life Support Services
COR	Contracting Officer's Representative
DBA	Defense Base Act
DynCorp	DynCorp International Inc.
FAH	Foreign Affairs Handbook
FAR	Federal Acquisition Regulation
GDSS	Global Development Support Services, LLC
GFMS	Global Financial Management System
SCA	Bureau of South and Central Asian Affairs

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