

Semiannual Report
October 1, 1991 - March 31, 1992

1992



Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902

Norman A. Zigrossi
Inspector General

April 23, 1992

TO THE TVA BOARD OF DIRECTORS AND THE UNITED STATES CONGRESS:

This semiannual report to Congress highlights our activities and accomplishments from October 1, 1991 to March 31, 1992.

This has been an eventful six months for the Office of the Inspector General (OIG). During this reporting period we completed 226 investigations and issued 38 audit reports identifying over \$21.4 million in questioned costs and about \$58.2 million in funds that could be put to better use. In addition, our investigation of fraudulent workers' compensation claims revealed overpayments of more than \$777,000 and avoided an estimated \$7.5 million in long-term costs.

This is the twelfth Inspector General's letter I have written. It is the most difficult one I have had to write because it marks the end of my tenure in the OIG. As I look back on the history of this office—from its inception in 1986 until today—I am proud of the way the OIG's men and women have professionally gone about their work and contributed to TVA. Their willingness to work long hours and their skill and dedication will continue to make a difference. These men and women are the heart and soul of this office and make possible the results documented in this report.

It has been a rare privilege to serve as TVA's first Inspector General. I will never forget the support I received from the TVA Board of Directors, TVA managers and employees, and our many friends in Congress. This support is a critical contributor to the office's success, and I believe the OIG will continue to justify this trust by being a fair and objective fact finder and by following the facts wherever they may lead. This support, coupled with the dedication of our staff, will propel this office to future successes long after my departure.

Sincerely,

A handwritten signature in black ink that reads "N. A. Zigrossi". The signature is written in a cursive, flowing style.

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This semiannual report summarizes our activities and accomplishments during the six-month period which ended March 31, 1992. These activities and accomplishments are outlined below.

INVESTIGATIONS

Again this reporting period, investigations of fraud and waste, including allegations about falsification of records, theft, and contract-related misconduct, comprised a significant portion of our investigative caseload. Our investigation of these matters resulted in 7 indictments and 12 convictions. Some of our more significant investigative accomplishments are outlined below.

- We opened 197 cases and closed 226 cases, resulting in a caseload of 280 open cases as of March 31, 1992.
- We recommended TVA management take administrative or disciplinary action in 48 of the 226 cases we closed. Based on these and prior recommendations, TVA management terminated nine employees, demoted one employee, suspended ten employees, and reprimanded nine others.
- We referred 43 matters to federal prosecutors and other government officials, including 33 subjects to United States Attorneys.
- Our hotline received 207 calls—118 from current and former employees and 89 from the general public.
- We issued 35 subpoenas for documents in connection with our investigations.
- Our investigation of fraud in connection with Federal Employees' Compensation Act (FECA) benefits continues to save TVA money. More specifically, the Office of Workers' Compensation Programs (OWCP) declared overpayments of more than \$777,000 based on 17 cases we referred to them for action. These investigations and others we referred to them during this reporting period may save TVA more than \$7.5 million in estimated long term disability benefits costs.

AUDITS

We reorganized our Audit Operations in order to, among other things, better meet customer needs and allow managers to be more involved in both the technical and service aspects of audits. We also issued 38 audit reports which identified over \$21.4 million in questioned costs and about \$58.2 million in funds to be put to better use. A few of our audit activities are highlighted below.

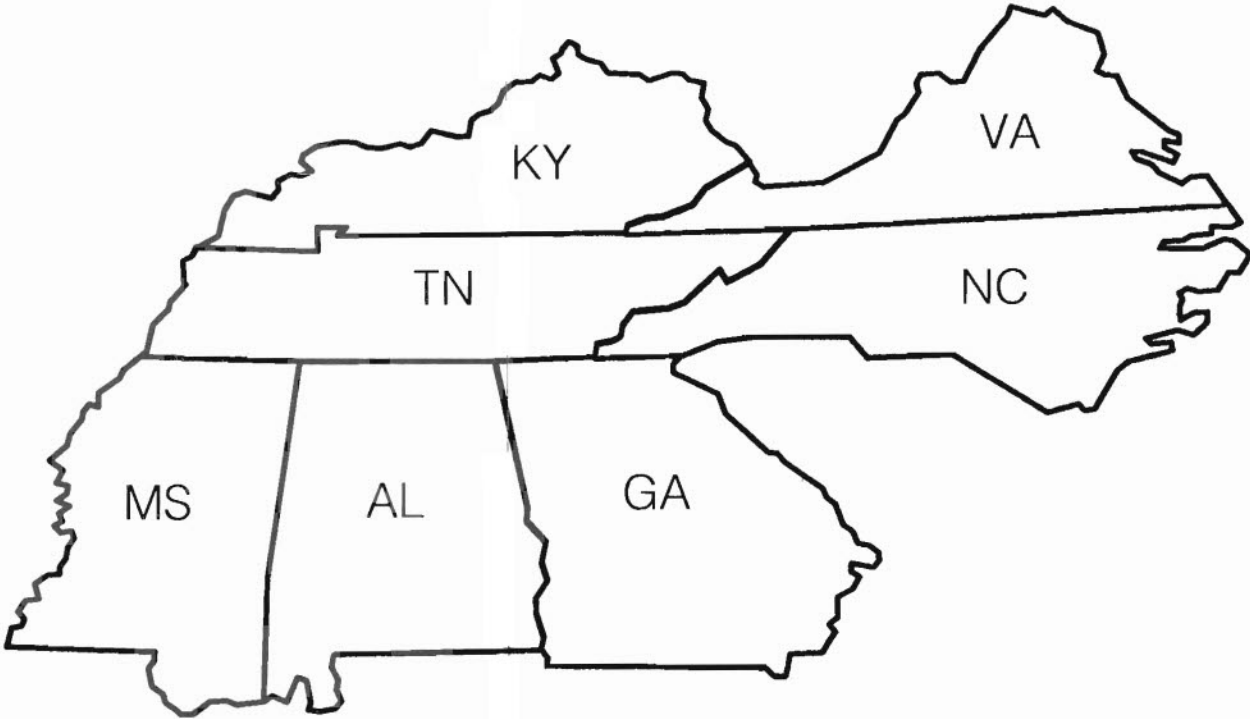
- TVA's Office of the Inspector General (OIG), along with the U.S. Postal Inspection Service and the Federal Deposit Insurance Corporation (FDIC) OIGs, participated in "round-robin" peer reviews of their audit quality control review programs. The Postal Inspection Service concluded that our office (1) is complying with applicable auditing standards and Inspector General Act requirements and (2) has an effective quality control system. We reached similar conclusions about the FDIC audit process.
- Our review of TVA's current method of calculating pension costs identified alternative methods which would more fairly report TVA's pension transactions and reduce TVA's revenue requirements. Subsequently, TVA adopted one of our alternative methods which will reduce TVA's recorded pension expense by about \$42 million annually, beginning in fiscal year 1992.
- We issued 14 preaward audit reports which (1) collectively identified almost \$14 million in funds that could be avoided or used more effectively and (2) provided TVA management with suggestions for clarifying contract provisions.
- At TVA management's request, we reviewed the basis of a city's decision to add a \$7000 minimum monthly fee to the current wastewater collection usage charge at one of its nuclear plants. We concluded the basis for the \$7000 monthly fee was unreasonable and developed several alternatives for management to consider in negotiating a lower monthly fee. TVA subsequently proposed and the city tentatively accepted a \$3000 minimum monthly fee which is estimated to save TVA \$48,000 annually over the forty-year life of the system.

TVA is an independent federal corporation which was established by Congress in 1933. TVA is responsible for developing and conserving the natural resources of the Tennessee River Valley, an 80,000 square-mile area spanning seven states—Alabama, Georgia, Kentucky, Mississippi, North Carolina, Tennessee, and Virginia.

TVA's 19,546 employees are involved in economic, natural resource, and agricultural development and in the production of low-cost electricity. The power system is funded exclusively by power sales and borrowings, and TVA's other programs are funded by congressional appropriations and other revenues.

TVA is directed by a three-member Board who are appointed by the President and confirmed by the Senate. TVA's directors are Marvin T. Runyon, Chairman; John B. Waters; and William H. Kennoy.

TENNESSEE VALLEY REGION



OFFICE AUTHORITY

The TVA Board of Directors administratively established the OIG during October 1985 to address employee concerns, increase public trust, and promote TVA's cost-effective operation. As provided in the Board resolution that created the OIG, the OIG's duties and authority were virtually the same as those of Inspectors General established under the Inspector General Act of 1978. During our initial years of operation, the OIG operated much like its statutory counterparts and exercised subpoena powers that were granted by a provision in TVA's annual appropriations bill. When Congress enacted the Inspector General Act Amendments of 1988, TVA's OIG became 1 of 33 new statutory offices whose Inspector General was appointed by the agency head. Under these amendments, the OIG's duties and authorities were, by force of law, virtually the same as offices with a presidentially appointed Inspector General.

TVA's Inspector General is independent and subject only to the general supervision of the Board of Directors. The Inspector General reports matters to Congress through semiannual reports and interim reports.

STAFFING AND BUDGET

The OIG's offices are in the TVA headquarters in Knoxville, Tennessee. The OIG functions through two operational units--Audits and Investigations. Each unit is headed by an Assistant Inspector General. Additionally, the OIG has a Legal Counsel who provides legal advice in connection with matters of particular significance to the OIG.

The OIG's fiscal year 1992 budget is about \$8.7 million and includes 145 budgeted positions.

AUDIT OPERATIONS REORGANIZED

During this reporting period, we reorganized our Audit Operations in order to, among other things, better meet customer needs and allow managers to be more involved in both the technical and service aspects of audits. Audit Operations changed from three to four departments and realigned its focus for each of the new departments.

PROSSER APPOINTED ASSISTANT INSPECTOR GENERAL FOR INVESTIGATIVE OPERATIONS



During March 1992, George T. Prosser was named Assistant Inspector General of Investigative Operations (AIGI). Before becoming AIGI, he was Manager of the OIG's Fraud Investigations Department. Prosser, a 15-year veteran of the Federal Bureau of Investigation (FBI), joined our office in April 1986. Prior to joining TVA, Prosser was a supervisory special agent in the Terrorism Section at FBI Headquarters. For four years, he was the senior supervisory special agent in the Chattanooga, Tennessee, FBI resident agency.

As AIGI, Prosser is responsible for supervising investigations of misconduct, fraud, waste, abuse, and employee concerns. He supervises employees, including 32 special agents, working in 4 investigative departments.

INVESTIGATIONS

During this reporting period, our special agents completed 226 investigations, referred 28 cases involving 33 subjects to United States Attorneys for prosecution, and obtained 7 indictments and 12 convictions.

A description of our overall investigative activities follows.

INVESTIGATIVE CASELOAD

Investigations Carried Forward as of September 30, 1991	309
Investigations Opened This Reporting Period	197
Investigations Closed This Reporting Period	<u>226</u>
Total Investigations in Progress as of March 31, 1992	280

SOURCES OF ALLEGATIONS

Source of Allegation*	Number of Cases
OIG Hotline	49
Concerns Mailed In	10
Referrals From Other TVA Offices	42
Audit Referrals	1
TVA's Employee Concern Program	5
Congressional Inquiries	9
OIG Employee Applicants	11
OIG Special Agent Developed	45
Other	<u>46</u>
TOTAL	218

* Some allegations were from more than one source.

CLASSIFICATION OF INVESTIGATIONS

Half of the cases we opened and more than 54 percent of the cases we closed related to contract-related misconduct and allegations of fraud. A more detailed description of our investigative classifications follow.

Classification of Cases	Number of Investigations			
	Carried Forward 9/30/91	Opened	Closed	In Progress 3/31/92
1 Employee Misconduct	12	9	15	6
2 Employee Concern Program Matters	21	33	33	21
3 Misuse or Abuse of Government Property	4	3	5	2
4 Vehicle Operations	9	6	10	5
5 Substance Abuse	2	0	1	1
6 Personnel Matters	11	13	15	9
7 Terrorism and Sabotage	0	0	0	0
8 Discrimination and Harassment	0	6	1	5
9 Safety	0	0	0	0
10 Trades and Labor	0	1	1	0
11 Theft	23	18	21	20
12 Falsification of Records	56	16	27	45
13 Contract-Related Misconduct	32	28	28	32
14 Fraud and Waste	119	37	45	111
15 General Criminal Activities	2	2	3	1
16 Employment Suitability	0	9	3	6
17 Public Concerns	0	3	3	0
18 Board Concerns	0	0	0	0
19 Archaeological Resources Protection	1	0	1	0
20 Special Projects	11	5	6	10
21 OIG Personnel Matters	2	0	0	2
22 Other	0	0	0	0
23 Environmental Matters	2	4	4	2
24 Destruction of Government Property – Miscellaneous	2	4	4	2
TOTAL	309	197	226	280

ALLEGATIONS IN OIG CASES

Many of the 226 cases we completed this reporting period contained multiple allegations. More specifically, these 226 cases contained 352 separate allegations. Of these allegations, 202 (about 57 percent) were not substantiated, 130 were substantiated, and 20 were not resolved or were not reportable. The following chart describes these allegations.

Classification of Allegation	Total Number	Number Substantiated	Number Not Substantiated
1 Employee Misconduct	31	10	21
2 Employee Concern			
Program Matters	101	52	42
3 Misuse or Abuse of Government Property	7	4	3
4 Vehicle Operations	11	3	2
5 Substance Abuse	2	0	2
6 Personnel Matters	19	0	19
7 Terrorism and Sabotage	0	0	0
8 Discrimination and Harassment	1	1	0
9 Safety	0	0	0
10 Trades and Labor	1	0	1
11 Theft	26	7	19
12 Falsification of Records	33	12	20
13 Contract-Related Misconduct	47	12	35
14 Fraud and Waste	46	18	28
15 General Criminal Activities	8	6	1
16 Employment Suitability	5	N/A	N/A
17 Public Concerns	3	1	2
18 Board Concerns	0	0	0
19 Archaeological Resources Protection	1	0	1
20 Special Projects	2	0	2
21 OIG Personnel Matters	0	0	0
22 Other	0	0	0
23 Environmental Matters	4	1	3
24 Destruction of Government Property – Miscellaneous	<u>4</u>	<u>3</u>	<u>1</u>
TOTAL	352	130	202*

* Twenty allegations were either resolved but not reportable as substantiated or unsubstantiated or were not substantiated but recommendations were made.

ADMINISTRATIVE AND DISCIPLINARY ACTIONS

We recommended TVA management consider taking administrative or disciplinary action in 48 of the 226 cases we closed during this 6-month reporting period.

Administrative and Disciplinary Actions Management Took

During this reporting period, TVA managers took the following administrative and disciplinary actions in response to our investigative findings.

Terminations	9
Demotions	1
Suspensions	10
Written Warnings	8
Oral Warnings	1
Reemployment Flagged	<u>21</u>
TOTAL	50

Examples of Actions Management Took

Examples of actions TVA management took in response to our investigative findings are described below.

Terminations

- A medical technologist was terminated for, among other things, staging an accident in order to receive federal workers' compensation benefits. In addition, OWCP disallowed the technologist's claim for disability resulting in potential savings to TVA of more than \$700,000 in avoided disability benefits.
- A purchasing agent was terminated for purchasing surplus electrical supplies on behalf of a bidder and participating in rigged sales of surplus property.
- A carpenter was terminated because he worked while receiving federal workers' compensation benefits and provided false information to OWCP and the OIG. In addition, OWCP determined the carpenter was overpaid more than \$24,000.
- Two Public Safety Officers were terminated for falsifying travel vouchers. The officers claimed overtime to which they were not entitled.
- A boilermaker was terminated for misusing government property after he admitted making numerous unauthorized long-distance telephone calls to area code 900 numbers.

Demotions

- A Quality Assurance and Licensing manager received a written warning and was removed from his supervisory position for making inappropriate remarks and inappropriately using a pocketknife during a meeting.

Suspensions

- A maintenance mechanic/steamfitter was suspended for 14 days for, among other things, making inappropriate and sexually suggestive remarks to TVA employees and a vendor representative.
- A fossil plant labor foreman was suspended for ten days for providing false information during an OIG investigation of the foreman's coworker.
- A program administrator was suspended for five days for (1) soliciting and obtaining free training for his wife from a TVA contractor and (2) accepting free meals for himself and his family from the TVA contractor.
- A Public Safety Officer was suspended for five days for attempting to steal a tourist's camera.
- A clerk/word processor was suspended for five days for destroying administratively confidential records without authorization.

Written Warnings

- A medical technologist received a written warning for conducting unauthorized laboratory and diagnostic tests for a coworker.
- A Public Safety Officer received a written warning for failing to report that another officer discharged a firearm.
- A Nuclear Power coordinator received a written warning for failing to report her husband's employment activities to OWCP on forms she signed and submitted on her husband's behalf.

INVESTIGATIVE REFERRALS

We referred 43 matters to federal prosecutors and other officials during this reporting period. These referrals are described below.

Investigative Referrals	Subjects	Results This Period*
Subjects referred to U.S. Attorneys	33	12 convictions 7 indictments
Cases referred to other agencies for investigative or administrative action	<u>10</u>	OWCP declared \$777,235 in over-payments and saved TVA more than \$7.5 million in estimated long-term workers' compensation costs.
TOTAL	43	

* Some results are from referrals that were made during prior reporting periods.

PROSECUTIVE ACTIVITIES

During this reporting period, we referred 28 cases involving 33 subjects to United States Attorneys for possible prosecution. The results of those referrals follow.*

Total Number of Subjects in Cases We Referred	33
Subjects Accepted	36*
Subjects Declined	29*
Indictments	7
Convictions	12
Referrals Pending	3

* These actions include the results of referrals made during previous reporting periods.

Indictments

Some of the indictments are described below. (Convictions are described in the Special Feature section of this report following this section.)

- A federal grand jury indicted a former TVA employee for submitting fraudulent travel vouchers.
- A receptionist was indicted in Alabama state court for embezzling funds from a TVA contractor.

SPECIAL FEATURE—INVESTIGATIONS LEAD TO CONVICTIONS

During this reporting period, our investigations resulted in 12 convictions of both former TVA and contractor employees. These convictions are part of our continuing effort to work with prosecutors throughout the Tennessee Valley on the wide variety of potential crimes affecting TVA. These particular convictions resulted from workers' compensation fraud, travel fraud, theft, and mail fraud. Sentences ranged from probation to imprisonment and required those convicted to make restitutions from \$3000 to more than \$58,000. Some of these convictions are described below.

- A former TVA instrument mechanic was sentenced to ten months in prison and three years' probation for making false statements to OWCP in connection with his claim for disability benefits. In addition, OWCP determined the mechanic was overpaid more than \$20,000 and he is required to reimburse the state of Georgia \$15,000 for failing to file a state income tax return for several years.
- A former Nuclear Power manager was convicted in federal court on five counts of Theft of Public Monies as a result of the part he played in a large-scale fraudulent travel voucher scheme. He was sentenced to ten months in prison, two years' probation, and was fined \$15,000.
- A former TVA laborer was convicted of making false statements to OWCP in connection with his claim for disability benefits. The laborer made false statements about his employment activities and attempted to conceal his employment by using his wife's social security number. He was sentenced to five years' probation and required to make restitution of more than \$58,000.
- Three contract employees pled guilty to making fraudulent claims for per diem. They were placed on probation and required to make restitution to TVA of between \$7000 to \$17,000.
- A former contract employee and a former TVA employee were sentenced to probation for submitting fraudulent travel vouchers to TVA. The former TVA employee was also required to make restitution of more than \$3000.
- A former TVA clerk was sentenced to five years' probation after pleading guilty to stealing a cellular telephone. In addition, she was required to make restitution of more than \$3000 for her unauthorized long-distance calls.

"These particular convictions resulted from workers' compensation fraud, travel fraud, theft, and mail fraud."

- A former TVA contractor pled guilty in federal court to a felony mail charge in connection with his contract to grow corn at Land Between The Lakes (LBL). The former contractor did not, as required by his TVA contract, apply herbicide and fertilizer to the fields he planted at LBL or plant the type of corn specified by the contract (one of the contractor's cornfields is pictured below). The former contractor also submitted fraudulent receipts to TVA and inflated his actual expenses under the contract. In addition, two of his employees entered pretrial diversion agreements to avoid being prosecuted for perjury in connection with testimony they provided a federal grand jury about this matter.

One of the convicted contractor's cornfields.



Marcus E. Cope, an LBL wildlife biologist, stands in the cornfield of another TVA contractor who was awarded a similar contract at the same time. The pictures were taken on the same day.



OTHER REPRESENTATIVE INVESTIGATIONS

Some of our other significant investigations are described below.

Intimidation and Harassment Investigations

We completed seven cases involving alleged violations under Section 210 of the Energy Reorganization Act. In each case we determined there was no misconduct on the part of TVA management. In addition, the Department of Labor (DOL), which determines whether a Section 210 violation occurred, initially ruled in favor of TVA in two of these cases. DOL has not made a decision on the remaining five cases.

Workers' Compensation Investigations

We issued five reports involving employees who failed to report their employment activities to OWCP. Because of our efforts in detecting workers' compensation fraud, OWCP declared overpayments of more than \$777,000 in 17 cases we referred to them. Further, our efforts may have saved TVA more than \$7.5 million over the long term in estimated avoided disability benefits. (Some of OWCP's decisions were on cases we referred to them during previous reporting periods.)

Fraudulent Travel Vouchers

Our investigations identified several instances of travel voucher fraud, including the following.

- A TVA supervisor submitted 27 fraudulent travel vouchers falsely claiming more than \$12,000 in lodging expenses.
- Two TVA employees engaged in a scheme to defraud TVA. In one case, an electrician claimed lodging expenses for staying in a travel trailer he bought and allegedly gave to his son. However, the electrician's son stated the loan on the trailer was in his father's name. Further, according to the son, when his father paid him the rent for the trailer, he returned the money to his father so he could make the monthly bank payment on the trailer. In the other case, a maintenance supervisor claimed lodging expenses for staying in a travel trailer he bought and allegedly gave to his son-in-law. However, our investigation revealed the trailer is registered in the supervisor's name and there is no evidence the trailer's ownership was transferred to his son-in-law.
- A TVA turbine crew trainee submitted false travel vouchers and failed to pay some of his lodging bills while traveling on TVA business. Subsequently, the employee resigned.

Falsification of Records

As alleged, a former TVA boilermaker falsified TVA employment records by claiming he never had (1) back problems, (2) filed workers' compensation claims, or (3) any criminal convictions. We determined the employee—who filed a workers' compensation claim after working for TVA for three weeks—(1) has an extensive history of work-related back injuries and workers' compensation claims, (2) provided false information to OWCP, (3) falsified his TVA medical examination record by denying he had back problems, and (4) falsified his TVA employment application and data on convictions form by denying he had ever been convicted of a crime.

Sexual Harassment

Our investigation revealed that a nuclear plant Public Safety Officer (1) read nude magazines while on duty and (2) made sexually offensive remarks and advances to female employees. We determined the employee's actions created an intimidating, hostile, and offensive work environment.

Conflict of Interest

A former employee violated TVA conduct regulations when his wife's company obtained a TVA contract while he was still a TVA employee. The employee benefited from the contract, represented the company in meetings with TVA purchasing agents, and was actively involved in the company's affairs.

During this reporting period, we issued 38 audit reports which collectively identified over \$21.4 million in questioned costs and about \$58.2 million in funds that could be put to better use (see Appendix 1 for listings). We are continuing our focus on various phases of TVA's contracting process. In addition, we are identifying ways to assist TVA in accomplishing its long-range strategic plans. A more detailed description of our audit activities follows.

AUDIT STATISTICS

Status of Audit Projects

Audit Projects Carried Forward 10/1/91	31
Audit Projects Started	42
Less: Audits Postponed or Cancelled	<u>(4)</u>
Total Active Audit Projects	69
Less: Audit Projects Completed	<u>(38)</u>
Audit Projects in Progress 3/31/92	31

Audit Results

The specific terms used to describe our audit results are defined in Appendix 2 of this report

Audit Reports Issued: 38

Questioned Costs:

Unsupported Costs	\$ 2,645,479
Other Questioned Costs	<u>18,768,806*</u>
Total Questioned Costs	\$21,414,285
Funds to Be Put to Better Use	<u>58,157,137**</u>
TOTAL	\$79,571,422

* Of this figure, \$15,078,776 is not recoverable.

** This figure includes \$560,000 identified in preaward audits of proposals for contracts that were not subsequently awarded.

SPECIAL FEATURE—OIG PARTICIPATES IN EXTERNAL PEER REVIEWS

"An external peer review is an effective method of assuring quality in an audit program."

The TVA OIG, along with the U.S. Postal Inspection Service and the FDIC OIG, participated in "round-robin" peer reviews of their audit quality control review programs. An external peer review is an effective method of assuring quality in an audit program. Such reviews are required by the Comptroller General of the United States in the Government Auditing Standards which all Inspectors General follow. This system provides a check to ensure quality audits in TVA and other government agencies. The U.S. Postal Inspection Service reviewed our audit activities; we reviewed the FDIC OIG; and the FDIC OIG reviewed the U.S. Postal Inspection Service.

The Postal Inspection Service concluded that our office (1) is complying with applicable auditing standards and Inspector General Act requirements and (2) has an effective quality control system. We reached similar conclusions about the FDIC OIG audit process.



A team of TVA OIG auditors (pictured above), led by the Inspector General, reviewed the FDIC's OIG audit activities. The team reviewed several audit projects in the most recent FDIC semiannual report from planning through final report issuance. They also looked at FDIC's system for follow-up and resolution of audit recommendations. Further, the team interviewed personnel from all levels of FDIC-OIG, as well as a member of FDIC's Audit Committee.

The TVA OIG is committed to performing quality audits which address issues that will help TVA operate efficiently and effectively. Peer reviews provide not only an effective review of audit quality control but also good training of TVA OIG auditors.

SUMMARY OF SIGNIFICANT AUDITS

Audit Identifies Opportunity to Put \$42 Million to Better Use

We reviewed TVA's current method of calculating pension costs and identified alternative methods which, in our opinion, would (1) more fairly report TVA's pension transactions and (2) reduce TVA's revenue requirements. Subsequently, TVA adopted one of our alternative methods which will reduce its recorded pension expense by about \$42 million annually, beginning in fiscal year 1992. These pension expense reductions lower TVA's revenue requirements and help TVA to (1) maintain low power rates in future years and/or (2) invest all or part of these expense reductions for improvements in customer service and quality.

Preaward Audits Continue to Reduce Costs

During this reporting period, we issued 14 preaward audit reports which (1) collectively identified almost \$14 million in funds that could be used more effectively and (2) provided TVA management with suggestions for clarifying contract provisions and additional information for use in negotiating and administering the contracts. Descriptions of some of the more significant audits follow.

- We audited a proposal totaling \$14,573,944 to provide various engineering services at TVA's Browns Ferry and Watts Bar Nuclear Plants. We questioned \$1,068,337 of the proposed costs because of overstated labor rates, escalated overhead, general and administrative and project indirect rates, and additional fees above the rate stipulated in the request for proposal. The negotiated contract clarified the questionable items and saved TVA \$842,885.
- We reviewed two subcontractor proposals submitted to the contractor responsible for assessing the feasibility of completing the Bellefonte Nuclear Plant. The proposed labor mark ups for one subcontractor were fairly stated. However, we found that the salary burden rates proposed by the other subcontractor were overstated and, as a result, projected labor costs were inflated about \$192,600. The subcontractor agreed to reduce its proposed rates.

- We reviewed a contractor's proposal to provide modification and supplemental maintenance services for the Sequoyah Nuclear Plant. TVA estimated the contract will require the use of approximately 800,000 craft labor hours per year for the three-year contract term. The proposal was fairly stated except for net questioned labor costs of \$1,039,000. In addition, the proposed fee provisions could potentially cost TVA about \$2,680,700 more than the contractor recently proposed for another TVA contract. During our audit, the contractor submitted a revised proposal which lowered the potential fee costs by \$1,281,000. During negotiations, \$255,000 of the questioned labor costs were reduced.

Program Weaknesses Contribute to Unauthorized Interagency Orders

At TVA management's request, we conducted a program review of the TVA Technology Brokering Program (TBP). The TBP was created to promote economic development in the Tennessee Valley Region by brokering research and development projects for other federal agencies through interagency agreements. Although the funding agencies certified their compliance with their agency procurement regulations, many of the orders were not properly authorized.

We identified program weaknesses that may have contributed to TVA's acceptance of these orders. TVA relied on the performing contractors to market the TBP to funding agencies which may have led to the agencies' misunderstanding of TVA's contract administration responsibilities. We also found that TVA accepted orders that did not meet the TBP objectives. Many of these orders included procurements of computer hardware and software and were not research and development projects. Additionally, TVA inappropriately used cooperative agreements to procure these goods and services. TVA management agreed with our recommendations to provide additional controls on the TBP.

Advance Review and Cooperative Effort Save TVA Money

TVA management requested a review of TVA retirees' medical plan rebates for October 1 through December 31, 1991, before the rebate checks were issued. We questioned rebate costs of \$69,490 due to systematic and computer programming errors. We resolved \$69,198 of the questioned amount through a cooperative effort with TVA management before the checks were issued during March 1992.

\$4 Million Questioned on Engineering Contract

We audited costs incurred for a contract providing engineering-related services to TVA's Nuclear Power program. We questioned \$4 million in payments to the contractor (\$2.6 million in unsupported costs, \$1.1 million in costs not in compliance with contract terms, and \$0.3 million in unreasonable and unnecessary costs). The total included \$0.5 million in travel costs previously questioned in an OIG investigation which has not been resolved. TVA management generally agreed with our findings and is working to negotiate a settlement with the contractor.

Potential Savings of \$48,000 Annually for Wastewater Services

TVA management asked for our assistance in resolving a problem the Sequoyah Nuclear Plant had concerning its wastewater collection services contract with a Tennessee city. We reviewed the basis of the city's decision to add a \$7000 minimum monthly fee, retroactive to May 1989, to the Sequoyah Nuclear Plant's current wastewater collection usage charge. We concluded the basis for the \$7000 monthly fee was unreasonable and developed several alternatives for management to consider in negotiating a lower monthly fee. TVA subsequently proposed and the city tentatively accepted a \$3000 minimum monthly fee which is estimated to save TVA \$48,000 annually over the 40-year life of the system.

OWCP Not Effectively Pursuing Recoveries From Third Parties

We reviewed workers' compensation claims where third parties were responsible for damages to the beneficiary. We found claims where (1) beneficiaries did not, as required by the FECA, pursue recovery from third parties; or (2) TVA did not receive credit even though third parties settled with beneficiaries. (One such claim included a recovery made by a beneficiary in 1987 for more than \$500,000. OWCP was unaware this claim was settled until notified by TVA. TVA's share of the recovery amounted to about \$70,000.) We estimated the value to TVA for proper disposition of these claims to be as much as \$1.1 million. We recommended that TVA follow up with OWCP to ensure the third-party claims are properly pursued.

Audit Identifies Improvements in Contract Terms

We audited a \$350,000 contract which provides for assistance to TVA in implementing the Maintenance Planning and Control system at TVA's fossil plants. We determined that the costs which the contractor invoiced to TVA were reasonable and in accordance with the contract. To better protect TVA, we recommended contract language to address the use of subcontractors. We also recommended

clauses to assure compliance with certain laws and regulations. TVA management agreed to implement our recommendations.

Audits Establish A Foundation for Communication and Trust

We completed three audits pertaining to a contractor's services. In one audit, we affirmed that \$85,538,364 in billings for employee services at the Watts Bar Nuclear Plant were supported and accurate. In another, we found that TVA and the contractor effectively administered tasks under the contract. For example, we found that task performance was regularly evaluated and that price was considered in negotiations, task estimates, and fee determinations. In the third audit, a preaward audit for maintenance services at the Sequoyah Nuclear Plant, we used prior records and communications to help determine the competitiveness of the contractor's proposal. Even though the contractor did not win the bid, their prior performance and pricing was a positive assurance that the price was reasonable and that the company could perform dependably.

Audit Helps Identify Cost Reporting Problems and Solutions

At management's request, we reviewed the operations relative to cost accounting and reporting for a large nuclear restart project. Our review disclosed that managers who used the cost engineering reports were not convinced that these reports contain reliable data. The root cause of the problem was the lack of agreement in the project history of how to identify, estimate, and account for work products, schedule, and cost. However, we observed recent improvements in the cost reporting process. We offered six recommendations for further improvement. Management responded with action plans for five of our recommendations.

TVA Complies With Lobbying Restrictions

As required by law, we audited TVA's compliance with the Byrd Amendment (Public Law No. 101-121, Section 319), the restrictions on lobbying effective in 1989. Our second annual report was submitted to Congress in January 1992 for the period October 1, 1990 through September 30, 1991. We concluded that TVA is in substantial compliance with the law and implementing regulations.

TVA's Commercial and Industrial Energy Services Loan Program

We reviewed TVA's Commercial and Industrial Energy Services (C&I) loan program, which as of February 28, 1991, had 561 loans outstanding totaling about \$8 million. Of the 561 loans, 101 loans totaling about \$1.7 million were delinquent. We found TVA should (1) evaluate the need for continuing the C&I loan program and (2) improve the loan

approval and collection processes to reduce loan losses. TVA management concurred with our recommendations and initiated organizational changes to improve collection processes.

Review of Automated Accounts Payable System

We reviewed TVA's new accounts payable system to determine if adequate controls were in place over the system before it was implemented. We found that the system contained adequate controls to ensure accurate payments are made but that additional testing was needed on the system before it is fully implemented to ensure these controls function properly. We are awaiting management's decision on performance of additional testing.

AUDIT RESOLUTION AND FOLLOW-UP

Since the OIG's inception, we have made 1100 recommendations in 333 final audit reports to TVA management. The status of those reports for which management decisions were not made before this reporting period is shown in the charts in this section. TVA management has made decisions on all the recommendations in reports which were issued over six months ago, except as described below.

UNRESOLVED AUDIT REPORTS WHICH WERE ISSUED PRIOR TO OCTOBER 1, 1991

Listed below are four audit reports which we issued before this reporting period began and for which no management decisions were made by March 31, 1992.

DATE ISSUED	REPORT TITLE	WHY MANAGEMENT DECISION HAS NOT BEEN MADE
11/09/90	Dames & Moore – Preaward –	Issuance of this contract is uncertain.
02/28/91	Polychlorinated Biphenyls	TVA management is considering various options to resolve the outstanding issues.
07/29/91	Opportunities for Reducing Transportation Costs in Tennessee Valley Authority Contracts	TVA management is preparing a response to the issues.
08/16/91	Retirees Contributions to TVA Medical Plan	TVA management is reviewing information to determine the financial impact of finding.

**INSPECTOR GENERAL ISSUED REPORTS WITH
QUESTIONED COSTS FOR THE SIX-MONTH PERIOD
ENDING MARCH 31, 1992**

	Number of Reports	Dollar Value	
		Questioned Costs	Unsup- ported Costs
A. For which no management decision has been made by the commencement of the period	10*	1,409,118*	85,336*
B. Which were issued during the reporting period	6	21,414,285	2,645,479
Subtotals (A + B)	16	22,823,403	2,730,815
C. For which a management decision was made during the reporting period	13**	4,423,792	85,336
(i) Dollar value of disallowed costs	11	2,491,031	67,340
(ii) Dollar value of costs not disallowed	4	1,932,761	17,996
D. For which no management decision has been made by the end of the reporting period	3	18,399,611	2,645,479
Reports for which no management decision was made within six months of issuance	1	84,000	0

* These numbers differ from the prior report's ending totals because of a misclassification or omission of funds in the prior report.

** The total number of reports differs from the sum of C.(i) and C.(ii) when the same reports contain both recommendations agreed to and not agreed to by management.

**INSPECTOR GENERAL ISSUED REPORTS WITH
RECOMMENDATIONS THAT FUNDS BE PUT TO
BETTER USE FOR THE SIX-MONTH PERIOD
ENDING MARCH 31, 1992**

	Number of Reports	Dollar Value
A. For which no management decision has been made by the commencement of the period	9*	16,956,906*
B. Which were issued during the reporting period	10	58,157,137
Subtotals (A + B)	19	75,114,043
C. For which a management decision was made during the reporting period	15**	70,090,657
(i) Dollar value of recommendations that were agreed to by management	11	56,089,733
(ii) Dollar value of recommendations that were not agreed to by management	10	14,000,924
D. For which no management decision has been made by the end of the reporting period	4	5,023,386
Reports for which no management decision was made within six months of issuance	3	4,929,886

* These numbers differ from the prior report's ending totals because of a misclassification of funds in the prior report.

** The total number of reports differs from the sum of C.(i) and C.(ii) when the same reports contain both recommendations agreed to and not agreed to by management.

Management Actions

During this reporting period, we received management decisions on 56 audit reports and notification of final actions on 53 audit reports. Some of the more important actions are listed below.

- We questioned \$6.7 million of a \$117 million contract proposal to provide construction management and labor for the restart of the Browns Ferry Nuclear Plant Unit 3. (This amount included \$4 million of unsupported costs.) We also identified the need for a defective pricing clause to be included with the contract terms. TVA management subsequently avoided \$2.5 million of the questioned costs but did not include a defective pricing clause in the contract. Management stated the defective pricing clause was excluded because overhead rates were established based on competition and negotiations. Although we disagreed that adequate competition existed to preclude the need for a defective pricing clause, we are reviewing the need for the clause in future contracts in an ongoing review of TVA's contracting process.
- Our preaward audit of a projected \$112 million contract identified opportunities for TVA to avoid almost \$1.4 million. (This amount included about \$0.8 million in interest cost over a 33-year depreciation period.) Through negotiations based on our recommendations, TVA management avoided the full amount identified. In addition, management used our recommendations in negotiating a collateral agreement with the contractor. If the contractor uses the contingent engineering support provided for in the collateral agreement, TVA will avoid another \$0.9 million.
- We reviewed TVA's retirement system retirees' contribution to the TVA medical plan. Based on our recommendations, TVA management (1) contacted each identified ineligible retiree advising them of their ineligible status, the reason for being ineligible and how eligibility status can be regained; (2) developed a new enrollment form which collects vital personal data on retiree plan participants; and (3) created an electronic data base to compile eligibility information.
- TVA management reported the recovery of \$75,774 of the \$122,465 which the OIG questioned in audits of two contracts for engineering services provided to the Generating Group.

THE OIG HOTLINE

We received 207 Hotline calls, and about 57 percent of those calls were from current and former TVA employees. Of those calls, 53 were about personnel matters—a category which constituted over 26 percent of all calls we received. Our greatest increase in calls related to contract-related misconduct, public concerns, and environmental matters. Our Hotline activities are further described below.

OTHER OIG ACTIVITIES

Classifications	October 1, 1991 - March 31, 1992	
	Number	Percentage
1 Employee Misconduct	13	6.3
2 Employee Concern		
Program Matters	3	1.4
3 Misuse or Abuse of		
Government Property	5	2.4
4 Vehicle Operations	22	10.6
5 Substance Abuse	1	0.5
6 Personnel Matters	53	25.6
7 Terrorism and Sabotage		
8 Discrimination and		
Harassment	13	6.3
9 Safety	0	
10 Trades and Labor	1	0.5
11 Theft	7	3.4
12 Falsification of Records	3	1.4
13 Contract-Related		
Misconduct	26	12.6
14 Fraud and Waste	21	10.1
16 Employment Suitability		
17 Public Concerns	29	14.0
20Z Special Projects	2	1.0
23 Environmental Matters	7	3.4
24A Destruction of Government		
Property	<u>1</u>	<u>.5</u>
TOTAL	207	100.0
Who Called		
Employees	85	41.1
Former Employees	33	15.9
Public	<u>89</u>	<u>43.0</u>
TOTAL	207	100.0

THE OIG'S USE OF SUBPOENAS

During this reporting period, we issued 35 subpoenas seeking documents in connection with OIG investigations. The subpoenas we issued sought information related to the following topics:

Contract-Related Misconduct	7
Travel, Per Diem, or Other Fraud	6
TVA Employees' Acceptance Of Gifts and Gratuities From Contractors	6
Workers' Compensation Fraud	4
TVA's Commercial and Industrial Loan Program	4
TVA's Health Benefits	3
TVA's Tuition Reimbursements	3
Conflict of Interest	1
Intimidation and Harassment	1

Several representative investigations in which subpoenas played an important role are described below. Several of these investigations are ongoing.

- We issued six subpoenas to five companies seeking documents in connection with our investigation of allegations TVA employees, among other things, received bribes and gratuities in connection with several multi-million dollar contracts for the construction of TVA nuclear visitor centers and employee cafeterias.
- Three of the subpoenas we issued were to three educational institutions. These subpoenas sought fee receipts and transcripts to verify TVA employees made tuition payments and attended classes for which TVA reimbursed them.
- We issued four subpoenas seeking documents in connection with our investigation of allegations a TVA contractor (1) received payments from TVA for computer equipment he failed to deliver and (2) failed to return TVA computer equipment he took for the purpose of providing maintenance.

APPENDICES

**INSPECTOR GENERAL AUDIT REPORTS ISSUED DURING
THE SIX-MONTH PERIOD ENDING MARCH 31, 1992**

DATE ISSUED	REPORT NUMBER	REPORT TITLE	QUESTIONED COSTS (DOLLARS)	UNSUPPORTED COSTS (DOLLARS)	FUNDS TO BE PUT TO BETTER USE (DOLLARS)
10/08/91	91-067G	Singleton Laboratories-Proposal			
10/18/91	91-079P	Review of Personal Services Contract Language Bellefonte Nuclear Plant			
10/31/91	91-021N	Ebasco Services, Inc. TV-72101A, Contracted Labor Billing and Payment			
11/05/91	92-009N	Ebasco Services, Inc. - Proposal to provide Modification and Supplemental Maintenance Services RFP LA-86916B			\$ 560,000
11/07/91	91-078N	PRC Engineering Systems, Inc. Preaward			1,068,337
11/15/91	91-045G	Accounts Payable Portion of the New Integrated TVA Materials System			
11/15/91	91-061G	Medical Claims for TVA's Employee Benefits Staff			
11/15/91	92-001G	The System Works, Inc. Contract TV-81509VREQ			
11/21/91	91-057N	Employee List in Vol. 2 of TVA Annual Report			
11/21/91	92-004P	Bechtel Corporation - Preaward			3,719,700
11/26/91	91-049P	Workers' Compensation-Third-Party Claims	\$1,142,051		
12/10/91	91-038P	TVA's Commercial & Industrial Energy Services Loan Program			
12/10/91	92-007P	EGS Corp - Contract Extension TV-72165A			30,000
12/13/91	89-058N-01	Combustion Engineering, Inc Contract TV-73031A, Review of Contractor Services	4,015,611	\$2,645,479	
12/16/91	91-034P	MPR Associates, Inc.	1,108,357		
12/19/91	92-013G	Gilbert/Commonwealth, Inc. - Preaward			
12/19/91	92-014G	Stone & Webster Engineering Corporation - Preaward			192,600
12/24/91	92-003P	FD Engineering & Constructors (Fluor) - Preaward			7,000,000
12/24/91	91-066P	City of Soddy-Daisy Contract TV-73574A			2,400,000
01/13/92	92-010G	Titan Tactical Applications - Preaward			
01/14/92	91-071G	TVA's Check Reconciliation Process			

**INSPECTOR GENERAL AUDIT REPORTS ISSUED DURING
THE SIX-MONTH PERIOD ENDING MARCH 31, 1992**

DATE ISSUED	REPORT NUMBER	REPORT TITLE	QUESTIONED COSTS (DOLLARS)	UNSUPPORTED COSTS (DOLLARS)	FUNDS TO BE PUT TO BETTER USE (DOLLARS)
01/14/92	90-002N	UEC - Contracted Labor Billing and Payment - Contract TV-72992A			
01/24/92	92-011G	ENSR Consulting and Engineering Preaward			1,493,000
01/28/92	92-015G	TVA Compliance with Byrd Amendment			
01/31/92	92-017P	TVA Engineering Laboratory Preaward			
02/05/92	90-045N	Review of Alternative Tennessee Valley Authority Pension Accounting Methods			41,600,000
02/26/92	91-033G	Tellico Reservoir Development Agency - Contract TV-60000A			
02/07/92	89-058N-02	Combustion Engineering, Inc. Review of Contractor Services TV-73031A	14,300,000		
02/19/92	92-005P	Gilbert/Commonwealth, Inc. Union Boiler Company - Morrison Knudsen, Inc. - Preaward			
02/21/92	91-068N	Ebasco Services, Inc. - Watts Bar Nuclear Plant Task Assignment Orders - Contract TV-72101A			
03/20/92	92-019N	Bechtel - Contract TV - 83425V			
11/26/91	92-002G	Fish and Wildlife Assoc., Inc.			
03/31/92	89-007P	Quality Review of Distributors' Financial Statements			
03/30/92	91-015P	Coal Freight	778,776		
03/20/92	92-022S	Williams Power Corporation Preaward			93,500
03/31/92	91-076G	Technology Brokering Program			
03/31/92	92-028F	Review of Retirees' Medical Plan Rebate	69,490		
03/31/92	92-037F	Tellico Reservoir Development Agency - Contract TV-60000A			
TOTAL	38		\$21,414,285*	\$2,645,479	\$58,157,137**

* Of this figure, \$15,078,776 is not recoverable.

** This figure includes \$560,000 identified in preaward audits of proposals for contracts that were not subsequently awarded.

GLOSSARY OF AUDIT TERMS

The terms we use in reporting our audit statistics are defined below.

Questioned Cost. A cost we have questioned because of an alleged violation of law, regulation, contract, or other agreement governing the expenditure of funds; such cost is not supported by adequate documentation; or the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Unsupported Cost. A cost we have questioned because of a lack of adequate documentation at the time of the audit.

Other Questioned Costs. A cost we have questioned for reasons other than lack of adequate documentation.

Funds to Be Put to Better Use. Funds we have identified in an audit recommendation that could be used more efficiently by reducing outlays; improving TVA, contractor, or grantee operations; avoiding unnecessary expenditures noted in preaward contract audits; deobligating program or operational funds; or taking other efficiency measures.

Management Decision. Management's evaluation of our audit findings and recommendations and issuance of a final decision concerning management's response to such findings and recommendations.

Disallowed Cost. A questioned cost that management, in a management decision, has sustained or agreed should not be charged to TVA.

Final Action. The completion of all management actions that are described in a management decision with respect to our audit findings and recommendations. If management concluded no actions were necessary, final action occurs when a management decision is issued.



Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902

Marvin Runyon
Chairman, Board of Directors

May 6, 1992

TO THE UNITED STATES CONGRESS:

We are providing TVA's Report on Final Actions on Inspector General audit recommendations, in keeping with Section 5(b) of the Inspector General Act of 1978, as amended.

We remain steadfast in TVA's commitment to customer satisfaction and to constant improvement in the quality and efficiency of our services. We welcome the efforts of the Inspector General's office as we pursue these goals.

Best regards,

A handwritten signature in black ink that reads "Marvin Runyon". The signature is written in a cursive style with a large, prominent initial "M".

Enclosure

**TVA MANAGEMENT'S REPORT ON FINAL ACTIONS FOR THE
SIX-MONTH PERIOD ENDING MARCH 31, 1992**

The following Tables I and II summarize final action taken by management on Inspector General (IG) audit reports. The tables reflect amounts which were agreed to by management and track the disposition of these amounts through final action. Table III lists audit reports which final action has not been taken one year from the date a management decision was made.

**TABLE I
DISALLOWED COSTS
(In Thousands)**

	No. of Reports	Amounts Agreed by Management
IG audit reports for which final action by management had not been taken by 10/1/91	12	\$3,466
IG audit reports on which management decisions were made from 10/1/91 through 3/31/92	15	10,435
Subtotal	27	13,901
Less:		
IG audit reports for which final action was taken by management from 10/1/91 through 3/31/92		
(a) Amounts that were recovered by management	6*	1,179
(b) Amounts that were not recovered by management	3*	303
(c) Amounts classified by the IG as unrecoverable	6*	7,848
IG audit reports for which management has taken no final action by 3/31/92	18*	4,571

* The number of reports will differ from the arithmetic total when final action for an audit includes both recovery and nonrecovery of amounts.

TABLE II
RECOMMENDATIONS THAT FUNDS BE
PUT TO BETTER USE
(In Thousands)

	No. of Reports	Amounts Agreed by Management
IG audit reports for which final action by management had not been taken by 10/1/91	7	\$10,032
IG audit reports on which management decisions were made from 10/1/91 through 3/31/92	15	56,090
Subtotal	22	66,122
Less:		
IG audit reports for which final action was taken by management from 10/1/91 through 3/31/92		
(a) Dollar value of recommendations completed by management	12*	54,748
(b) Dollar value of recommendations that management decided should not or could not be implemented	11*	3,188
IG audit reports for which management has taken no final action by 3/31/92	3*	8,186

* The number of reports will differ from the arithmetic total when final action for an audit includes both recommendations which were implemented and recommendations which were not implemented.

**TABLE III
DOLLAR VALUE
(In Thousands)**

Audit Report Number	Date Issued	Disallowed Costs	Funds Put to Better Use	Explanation Final Action Not Taken
Revenue from Energy Sales 87-030N 10	9/23/88	N/A	6,700	TVA is in the process of redesigning its power billing system. Implementation of the new system should address outstanding audit issues.
Coal Inventory 89-054P	12/12/89	N/A	N/A	The final outstanding item involves a reclassification of certain coal from inventory to a capital asset. The amounts to reclassify have been determined and steps are being taken to capitalize this coal.
Gilbert Commonwealth 89-049G	5/17/90	71	N/A	TVA has negotiated a settlement with the contractor. Final closeout pending Board approval.
Cancelled Nuclear Capital Projects 89-034N	7/19/90	N/A	N/A	Planned action for resolution completed. Closeout pending automation upgrade to ensure continuing enforcement of actions taken.

**TABLE III
DOLLAR VALUE
(In Thousands)**

Audit Report Number	Date Issued	Disallowed Costs	Funds Put to Better Use	Explanation Final Action Not Taken
Eligibility - TVA Health Benefits Program 90-047G	12/19/90	N/A	N/A	Negotiated date for implementing changes in dependent eligibility is October 1, 1992. Final resolution will take place at this time.
Department of Energy 88-182N 10	2/28/91	1,384	N/A	Resolution is pending settlement of a counter-claim by DOE against TVA.
Materials Management System 89-010P	6/27/90	N/A	N/A	Direct charge material will be disposed of or placed on the material control system during FYs 1992-1993. All other issues have been resolved.
Confirmation of Receipt by Payee 89-026N 10	11/30/90	46	46	The implementation of TVA's new accounts payable system scheduled during FY 1992 should close all remaining issues with this audit.

**TABLE III
DOLLAR VALUE
(In Thousands)**

Audit Report Number	Date Issued	Disallowed Costs	Funds Put to Better Use	Explanation Final Action Not Taken
Subrogation, COB, and Work Related Claims 90-025G	12/11/90	N/A	N/A	This audit remains unresolved due to time associated with developing a means for computer matching OWCP and medical plan claims. Final resolution expected during FY 1992.
Associated Project Analysts 90-029P	9/28/90	130	N/A	A tentative resolution with the contractor has been reached.
TOTALS		\$1,631	\$6,746	

N/A - Not Applicable

NOTES

**TENNESSEE VALLEY AUTHORITY
OFFICE OF THE INSPECTOR GENERAL
400 West Summit Hill Drive
Knoxville, Tennessee 37902**

H O T L I N E

The Office of the Inspector General (OIG) is an independent organization charged with reporting to the Tennessee Valley Authority (TVA) Board of Directors and Congress on the overall efficiency, effectiveness, and economy of all TVA programs and operations. The OIG meets this responsibility by conducting audits, investigations, and related projects.

The OIG focuses on the prevention, identification, and elimination of (1) waste, fraud, and abuse; (2) violations of laws, rules, or regulations; and (3) inefficiencies in TVA programs and operations.

If you want to report any matter involving TVA programs or employees, you should write the Inspector General's office or call the OIG Hotline.

OIG TELEPHONE HOTLINE

Knoxville: (615) 632-3550

Toll-free: 1-800-323-3835



Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902