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**To:** Carol Spahn, Acting Director  
Andrew Pierce, Acting Chief Financial Officer  
Emily Haimowitz, Chief Compliance Officer

**From:** Kathy A. Buller, Inspector General *Kathy A. Buller*

**Date:** November 8, 2021

**Subject:** Final Audit Report: The Peace Corps' Compliance with the Digital Accountability and Transparency Act (IG-22-01-A)

Transmitted for your information is our final report on the agency's compliance with the Digital Accountability and Transparency Act.

Management concurred with all three recommendations, which remain open. In its response, management described actions it is taking or intends to take to address the issues that prompted each of our recommendations. The recommendations will remain open pending confirmation from the chief compliance officer that the documentation identified in management's response has been received. We wish to note that in closing recommendations, we are not certifying that the agency has taken these actions or that we have reviewed their effect. Certifying compliance and verifying effectiveness are management's responsibilities.

You may address questions regarding follow-up or documentation to Assistant Inspector General for Audit Judy Leonhardt at 202.692.2914 or to Lead Auditor Rebecca Underhill at 202.692.2941.

Please accept our thanks for your cooperation and assistance in our review.

cc: Dave Noble, Chief of Staff  
Jackie Dinneen, Deputy Chief of Staff  
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Peace Corps Office of

**INSPECTOR GENERAL**

## **Final Audit Report**

The Peace Corps' Compliance  
with the Digital Accountability  
and Transparency Act

IG-22-01-A

November 2021

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## EXECUTIVE SUMMARY

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The Digital Accountability and Transparency Act of 2014<sup>1</sup> (DATA Act) requires the Office of Inspector General (OIG) of each Federal agency to periodically review a sample of the spending data submitted to USASpending.gov by its Federal agency. The OIGs must submit a report to Congress that assesses the completeness, timeliness, accuracy, and quality of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency.

OIG has previously reported on the Peace Corps' DATA Act submissions in November 2017 and 2019. The agency made substantial improvements in its data submissions from one audit to the next. However, both audits illustrated that the agency lacked a comprehensive quality control program over the DATA Act process.

### *OBJECTIVES*

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The objectives of this audit were to assess (1) the completeness, accuracy, timeliness, and quality of the Fiscal Year 2021, Quarter 1 financial and award data submitted for publication on USASpending.gov; and (2) implementation and use of the Government-wide financial data standards established by the Office of Management and Budget and the Department of the Treasury.

### *WHAT WE FOUND*

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The Peace Corps' DATA Act submission was not accurate or timely. While the majority of the data submitted was of high quality, the agency failed to include required information in their submission, submitted inappropriate data, and misrepresented the level of budgetary resources used. These errors occurred because the agency continues to lack a comprehensive quality control program over the DATA Act submissions, including source systems and data. Providing untimely and inaccurate information to USASpending.gov does not provide Treasury, the public, and other stakeholders with an accurate understanding of how the Peace Corps spends money on Federal contracts and programs.

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<sup>1</sup> Public Law No. 113-101, 128 Stat. 1146.

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## BACKGROUND

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The Digital Accountability and Transparency Act of 2014<sup>2</sup> (DATA Act) requires Federal agencies to report financial and spending information to the public through USASpending.gov in accordance with Government-wide financial data standards developed and issued by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).

The DATA Act also requires the Office of Inspector General (OIG) of each Federal agency to periodically review a statistically valid sample of the spending data submitted by its Federal agency. The OIGs are required to submit to Congress a publicly available report assessing the completeness, timeliness, accuracy, and quality of the data sampled and the implementation and use of the Government-wide financial data standards by the Federal agency.

### *PREVIOUS AUDITS*

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In accordance with DATA Act requirements, our office has conducted two previous audits.

#### *November 2017 Audit*

In November 2017, our office issued the first audit report,<sup>3</sup> which reviewed the agency's data submission for Fiscal Year (FY) 2017, Quarter 2 (Q2), January 1, 2017 through March 31, 2017.

Our audit found that the Peace Corps lacked a quality control process for submitting its FY 2017, Q2 DATA Act submission. Without this process, the information submitted did not completely represent the Peace Corps' true population of procurement activity. Additionally, the entire sample population contained inaccuracies and over half of the sample did not provide all of the elements required by the law. We concluded that the Peace Corps' FY 2017, Q2 DATA Act submission did not provide quality information.

We made four recommendations to the agency intended to improve internal control and business processes. See Appendix B for a listing of the previous recommendations.

#### *November 2019 Audit*

In November 2019, our office issued its second audit report,<sup>4</sup> which reviewed the agency's data submission of FY 2019, Quarter 1 (Q1), October 1, 2018 through December 31, 2018.

Our audit found that while the Peace Corps' DATA Act submission was of high quality, the agency lacked a comprehensive data quality plan (DQP) outlining the risks and what mitigating controls it has in place to demonstrate that data submitted is of high quality. Without a comprehensive quality control program, the Peace Corps risks not having appropriate and proper controls for all aspects of the financial and procurement data.

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<sup>2</sup> Public Law No. 113-101, 128 Stat. 1146.

<sup>3</sup> [Audit of the Peace Corps' Implementation of the Digital Accountability and Transparency Act, FY 2017](#)

<sup>4</sup> [Audit of the Peace Corps' Compliance with the Digital Accountability and Transparency Act, FY 2019](#)

We made four recommendations to the agency intended to strengthen the agency's data quality. See Appendix C for a listing of the previous recommendations.

### ***CONTRACT AWARD PROCESS***

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The Peace Corps' Office of the Chief Financial Officer (OCFO) is responsible for the agency's overall budgetary, financial, and procurement activities. The Acquisition and Contract Management sub-office (ACM) is responsible for awarding and administering contracts for the agency. ACM uses a system called PRISM to generate and manage all procurement activities. This system interfaces with the agency's larger financial system, Odyssey, to collect funding information and make payments to vendors.

PRISM also interfaces with other Federal government-wide systems to ensure consistent and accurate information is used. Specifically, PRISM gets contractor identifier information from the General Services Administration (GSA) owned System for Award Management (SAM). All companies are required to register with SAM in order to do business with the U.S. Government. Additionally, during the contract award process, ACM is responsible for submitting data on all procurements above the micro-purchase threshold of \$10,000 to the GSA owned Federal Procurement Data System – Next Generation (FPDS-NG). ACM uses PRISM to transmit this data to FPDS-NG.

### ***THE PEACE CORPS' DATA ACT SUBMISSION PROCESS***

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The Deputy Chief Financial Officer is delegated as the Peace Corps Senior Accountable Officer (SAO) and provides oversight over the DATA Act process. The SAO is responsible for: (1) overseeing the development and implementation of the DQP; (2) reviewing risk assessments and testing summaries; and (3) approving and monitoring corrective action plans.

On a monthly basis, Accounting and Financial Reporting (AFR), a sub-office within OCFO, completes monthly tasks to close the books and accounting period in Odyssey and submit the Governmentwide Treasury Symbol Adjusted Trial Balance (GTAS) to Treasury. Once this process is completed, AFR works to generate and submit data to USASpending.gov using a Treasury developed system, the DATA Act Broker (the Broker).

#### ***Files A, B, C***

Each month, the AFR Director generates three files (A, B, and C) from Odyssey to upload into the Broker.

- File A – reports appropriations account detail for each Treasury Account Symbol (TAS). The data presented aligns with the balances listed on the SF-133 Report on Budget Execution and Budgetary Resources (SF-133). File A does not include non-budgetary accounts and balances.
- File B – reports object class and program activity detail, which includes obligations and outlays that occurred during the reporting period. Each TAS listed on File A must also be reported on File B.

- File C – reports award financial detail, which includes obligations and disbursements related to Peace Corps procurement awards. The following data elements are reported: TAS, budget object class, program activity, procurement instrument ID (PIID), transaction obligated amount, general ledger account information and amounts.

### ***File D1 and D2***

Then, using the Broker, the AFR Director generates two files (D1 and D2) using data from Government-wide award reporting systems. Although the files are not populated using the agency's internal systems, agency SAOs must still provide assurance over the quality of the data. File D1 contains detailed information for record-level transactions related to procurement activity. File D2 contains detailed information for record-level transactions related to financial assistance. File D2 does not apply to the Peace Corps because the agency does not provide Federal financial assistance that meets the reporting requirements.

### ***File E and F***

The Broker also generates two additional files (E and F), which are generated from data that the awardee has entered into the Government-wide award reporting systems and the quality of this data is the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of this data. File E contains additional awardee attributes, and File F contains information on sub-award attributes.

### ***Validation and Publishing***

The Broker uses a set of validation rules on agency monthly submissions to promote data quality, consistency, and conformance to existing Federal policy. Validation rules are applied to Files A, B, and C because these are the files that agencies submit directly to the Broker. The remaining files, D1, D2, E, and F, and the data elements in them are not validated in the Broker because they are extracted from other systems. Additionally, the Broker performs cross-file validations. Specific elements within Files A, B, C, D1 and D2 are compared to see if the data elements align across these different files.

The validation rules have two levels of severity: fatal error and warning. Fatal errors indicate incorrect values for fundamental data elements and must be corrected before moving on to the next step in the submission process. In contrast, warnings will not prevent continuing submissions because they may not indicate inaccuracies in the data. The warning messages were created to alert the agency to possible data quality issues worth further review.

The agency must submit, validate, and publish the submission monthly.

***Quarterly Certification***

Each quarter of the fiscal year, the SAO is required to certify the agency's DATA Act submission. The Peace Corps uses a series of steps to achieve this certification.

- The Director of AFR works with the Financial Systems team to clear all errors noted by the Broker. This step ensures that the DATA Act information agrees with the SF-133.
- The Director of AFR analyses the differences between the files and notes differences via email to the Director of ACM between Files C and D1 on the cross-file validation report. Files C and D1 are downloaded, saved and forwarded to the Director of ACM for analysis and review, along with the cross file validation report.
- The Director of AFR briefs the SAO on the errors and warnings noted during the submission process. Upon completion of the briefing, the SAO approves the DATA Act files to be published in the Broker.
- The Director of AFR publishes the files and confirms publication via email to the SAO.



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## AUDIT OBJECTIVES

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The objectives of this audit are to assess:

- (1) the completeness, accuracy, timeliness, and quality of the FY 2021, Q1 financial and award data submitted for publication on USASpending.gov; and
- (2) implementation and use of the Government-wide financial data standards established by the Office of Management and Budget and the Department of the Treasury.

See Appendix A for detailed information on the scope and methodology used.

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## AUDIT RESULTS

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The Peace Corps' DATA Act submission was not accurate or timely. While the majority of the data submitted was of high quality, the agency failed to include required information in their submission, submitted inappropriate data, and misrepresented the level of budgetary resources used. These errors occurred because the agency continues to lack a comprehensive quality control program over the DATA Act submissions, including source systems and data. Providing untimely and inaccurate information to USASpending.gov does not provide Treasury, the public, and other stakeholders with an accurate understanding of how the Peace Corps spends money on Federal contracts and programs.

### ***DATA QUALITY REQUIREMENTS***

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#### Government Internal Control Standards

The Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, establishes an overall framework for establishing and maintaining an effective internal control system for the Federal government. This document outlines 17 principles necessary for managers to design, implement, and operate an effective internal control system.

Principle 13, "The Use of Quality Information" outlines that management should obtain relevant data for reliable internal and external sources and evaluate and determine that these sources provide data that is reasonably free from error. This allows the agency to rely on this data when making decisions and communicating to external stakeholders.

#### DATA Act File Requirements

One of the purposes of the DATA Act was to provide consistent, reliable, and searchable Government-wide spending data accurately for taxpayers and policy makers on USASpending.gov. The law requires Federal agencies to report financial and spending information through the Broker on a quarterly basis. The DATA Act files are a compilation of financial accounting, budgetary, and procurement information generated from the agency's financial system. The format of submissions is based on a standardized reporting structure issued by Treasury, called the DATA Act Information Model Schema (DAIMS).

#### Changes to Data Submission Requirements

In 2020,<sup>5</sup> the required frequency of DATA Act reporting changed. Specifically, agencies that received COVID-19 supplemental relief funding, like the Peace Corps, must submit DATA Act Files A, B, and C on a monthly basis starting with the June 2020 reporting period. Additionally, this monthly submission must include a running total of outlays for each award in File C funded with COVID-19 supplemental relief funds.

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<sup>5</sup> OMB Memorandum 20-21, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19), issued April 10, 2020.

***THE PEACE CORPS’ SUBMISSION WAS NOT ACCURATE OR TIMELY***

**File C Did Not Contain Required Outlay Information**

While the agency made the required adjustment to monthly submissions, the agency did not start submitting outlay information until May 2021, after a Treasury notification of non-compliance in February 2021. This required the FY 2021, Q1 data to be re-certified in May 2021, 3 months after initial certification was made. In reviewing Peace Corps documentation around this issue, it appears that the agency determined how to correctly generate the File C data by March 5, 2021, with new File C data being created at that point. However, the agency did not re-submit or re-certify this corrected data in the Broker for another 2 months. According to the Peace Corps, “Treasury provided a flexible timeline for re-certification. OCFO prioritized and completed the Q1 re-certification along with the Q2 certification in May 2021.”

**File C Contained Wrong Data**

File C should contain contract award activity for all contracts above the micro-purchase threshold of \$10,000, excluding inter-agency agreements. However, the FY 2021, Q1 File C inappropriately contained 119 lines related to activity on inter-agency agreements. This occurred because at the start of FY 2019, the agency began using a new naming convention to identify each contract. In changing this naming system, the rules that Odyssey had been using to pull the specific required types of contracts into File C were disrupted. After this naming change, inter-agency agreements, which should be excluded from the File C submission were now included. While conducting this audit, OIG was the first to discover and report this issue, but once the agency was aware, a change to resolve this issue with Odyssey was implemented within 2 weeks. However, these inter-agency agreements have been incorrectly included in the File C submission since October 1, 2018. Including inter-agency agreements in the File C submission does not provide the public with accurate information on how the Peace Corps spends its money, since these lines are funds transferring to another agency and not provided externally to a non-Federal government entity.

**File B Does Not Accurately Report Information**

File B reports fiscal year cumulative activity by Federal object class and program activity codes. When totaled the data in File B should match the data presented in File A, which reports fiscal year cumulative activity at the higher summary level, by Federal appropriations account code. However, for FY 2021, Q1 the information in these files did not match. Table 1 outlines the breakdown of these differences.

Table 1: Differences Between File A and B		
Source File	Gross Outlays	Obligations Incurred
File A	\$(84,513,574.20)	\$111,779,305.62
File B	\$(1,039,822,631.42)	\$1,077,940,410.22
Difference	\$955,309,057.22	\$1,189,719,715.84

The reason for this discrepancy is because the FY 2020 DATA Act accounts were not properly closed out in Odyssey. This led to File B reporting the incorrect amounts for FY 2021 in File B. The agency is working to correct the FY 2020 accounts and may need to repeat these manual steps when FY 2021 is closed out. According to documentation from the financial system vendor, DATA Act File A and File B in future will be produced from the GTAS submission which will eliminate the above issue. This enhancement will occur sometime in FY 2022.

#### Assessment of a Statistical Sample of Records

For our audit, we selected a statistically valid sample of the agency's FY 2021, Q1 File D1 submission, 45 records. We were not able to select our sample from the agency's File C records, as preferred, since File C was unsuitable for testing due to the issue of containing inter-agency agreements. For 22 of the 45 D1 records selected, we reviewed 48 data elements, across both the File D1 and File C reports. For 23 of the 45 D1 records selected, we reviewed 41 data elements, since these were non-monetary contracting actions and therefore did not have a corresponding record to review on the File C report. For all 45 D1 records selected, we reviewed each data element applicable using 3 attributes:

- Completeness – the data element was reported in the appropriate file
- Accuracy – the data element was presented in accordance with the DAIMS, data dictionary, and agreed with the original award document/contract file
- Timeliness – the data element was reported in accordance with the reporting schedule as defined by Federal requirements

We reviewed 1,999 data elements and identified accuracy errors related to 29 of those data elements, or approximately 1.44% of the elements reviewed. Specifically, of the 29 errors:

- 11 errors related to the vendor making a formal change to their information in SAM. The Peace Corps financial system, Odyssey syncs with SAM to receive this updated vendor information and sends it to PRISM; however, this information is not automatically reflected in FPDS-NG because the contract specialist must request that FPDS-NG retrieve the updated vendor information (e.g., address) from Odyssey.
- 9 errors related to FPDS-NG automatically populating data in the system with the contract award date. The contract specialist is required to manually change these fields, which did not occur for these errors.
- 6 errors related to the Congressional Code being reflected as “0” instead of the proper “98” for the District of Columbia. FPDS-NG automatically populates this field in the system when the contract specialist enters the place of performance zip code. The congressional code appears correct in FPDS-NG but is not displaying correctly within the Broker or on USASpending.gov. This appears to be a system problem outside of Peace Corps control.
- 2 errors related to the current and potential value of one contract. ACM is working to align the funding data between PRISM and FPS-NG for this contract.

- 1 error related to an incorrect contract action date. There was no supporting contract documentation from the previous contracting officer to support this error.

See Appendix D for more detailed information on testing and errors identified.

#### Assessment of COVID-19 Outlays

For our audit, we reviewed all four of the COVID-19 related outlays for the third month of the agency's FY 2021, Q1 File C submission. For each of the 4 File C outlay records, we reviewed 7 data elements and looked at the same three attributes for each of those elements.

We reviewed 84 data elements and identified errors related to 42 of those data elements, or 50% of the elements reviewed. Specifically:

- All four outlays were not submitted timely, as they were not uploaded into the Broker or onto USASpending.gov until May 2021, 3 months after the required submission date. This resulted in 28 elements being identified as an error.
- Two of the four outlays were related to inter-agency agreements and should have been excluded from the submission; therefore, per guidance these elements are deemed inaccurate. This resulted in 14 elements identified as an error.

#### ***LACK OF A COMPREHENSIVE QUALITY CONTROL PROGRAM***

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The issues with the FY 2021, Q1 DATA Act submission occurred because the Peace Corps lacks a comprehensive quality control program over the DATA Act program. Despite there being OMB requirements to have a data quality plan, and this noncompliance issue being highlighted in the two previous OIG DATA Act audit reports, the agency still has not been responsive to this requirement. The lack of a comprehensive quality control program is further illustrated by the agency not utilizing the warning reports generated by the Broker to assess and validate the agency's monthly and quarterly submissions. Lastly, changes to the agency financial system are not being fully evaluated for the impact on the DATA Act submissions.

#### Data Quality Plan Requirement

One purpose of the DATA Act was to improve the quality of data submitted to USASpending.gov by holding Federal agencies accountable for completeness and accuracy of the data submitted. On June 6, 2018, OMB published memorandum 18-16 (OMB M-18-16), "Appendix A to OMB Circular A-123, Management of Reporting and Data Integrity Risk." This memorandum required agencies to develop and maintain a DQP that outlines risks to Federal spending data and any controls that would manage such risks. The memo requires the plan to be reviewed and assessed annually for three years or until the agency determines that sufficient controls are in place to achieve the reporting objective. OMB M-18-16 states that the quality of the information published in compliance with the DATA Act depends on agencies having effective controls for the input and validation of agency data submitted to USASpending.gov. It states that when the agency's SAO makes the quarterly certification of the DATA Act submission, this certification should be based on consideration of the DQP and agency internal controls in place.

### The Peace Corps' Data Quality Plan

The Peace Corps has issued two documents that together represent their data quality plan: “DATA Act Data Quality Plan (DQP)” and “Cycle Memo – DATA Act Reporting.” On September 30, 2019, the Peace Corps issued a memo from the SAO called “DATA Act Data Quality Plan (DQP)” and which was then approved by the CFO. This document did not provide any Peace Corps specific information, but instead talked about plans to establish a framework around quality control. Then in July 2021, the agency issued the “Cycle Memo – DATA Act Reporting.” This document provided more Peace Corps specific details, including the steps taken to generate the DATA Act files and names key information systems used.

However, these documents do not meet the requirements of OMB M-18-16. Specifically, the Peace Corps documents developed do not describe the full scope of the DATA Act process. These documents describe the agency’s actions to extract data from Odyssey to generate File A, B, and C and then report these files into the Broker. However, this is only one portion of the process. These documents do not outline the risk over how the data was initially created in the financial system and risks to the underlying source systems that the data was created from, such as system updates and changes. OMB M 18-16 specifically states that the agencies should develop a test plan and identification of high-risk data; however, the Peace Corps documents do not outline how the agency has met this requirement.

Furthermore, the Cycle Memo contains a section called “Determine and Understand the Scope of Internal Control over DATA Act Reporting;” however, this section does not consider all aspects of internal control as defined by the GAO *Standards for Internal Control in the Federal Government*. This Federal government internal control framework divides internal control into five components with 17 principles necessary for managers to design, implement, and operate an effective internal control system. The controls outlined in the Cycle Memo only go to address one portion of this framework, outlining some controls on how the File A, B, and C are created and validated. This document does not cover the full scope of how data is created and extracted from Odyssey and how it is validated and reported to the Broker and it does not address all five components of internal control.

Lastly, OMB M-18-16 requires agencies to review and assess the DQP annually; however, the Peace Corps did not meet this requirement. After the initial creation of the DQP memo, it has not been updated in almost 2 years and does not accurately represent the current Peace Corps organizational structure regarding DATA Act. This original September 2019 memo lists the Director of Accounting and Financial Reporting as the agency’s SAO. However, in response to Recommendation 1 from the November 2019 audit, the agency appointed the Deputy Chief Financial Officer as the new SAO in November 2019. The Cycle Memo correctly outlines the SAO as the Deputy Chief Financial Officer, but this document was not issued until July 2021, one month after the start of this audit, and almost 2 years after the initial DQP memo was signed.

### Previous OIG Audits

GAO’s *Standards for Internal Control in the Federal Government*, Principle 17 requires management to remediate identified internal control deficiencies on a timely basis. However, in addition to this audit identifying issues with the agency’s DQP, both our November 2017 and November 2019 audit reports identified that the Peace Corps lacked a comprehensive program to ensure its DATA Act submission contained quality information.

In the 2017 audit, we found that the agency did not review the Odyssey generated files to ensure that all of the data fields were populated prior to submission. Further, the Peace Corps did not perform reconciliations between File C and Files D1, D2, E, and F to ensure that all transactions reported in File C were included in the supporting combined D1, D2, E, and F files. The agency also did not review supporting documentation to ensure the accuracy of the data elements in Files C, D1, D2, E, and F. Recommendations 1 and 2 from the November 2017 audit remained open when we began the November 2019 audit.<sup>6</sup>

In the 2019 audit, we found that the agency had begun utilizing the automated data validation performed by the Broker to ensure that File C and File D1 reconcile. However, the agency still did not perform any reviews of the supporting contract file documentation to ensure the accuracy or completeness of the data elements prior to quarterly certification. In this audit we also determined that the Peace Corps did not conduct an adequate or timely quality review of the agency’s data prior to SAO certification. Recommendations 3 and 4 from the November 2019 audit remain open.

Broker Warning Reports

During FY 2021, Q1 the Peace Corps submitted 2 sets of files to the Broker and generated 1,446 warnings across the 6 validation reports created. See Table 2 for a breakdown of the warnings created. According to Peace Corps email communications, the October/November submission created 24 fatal errors that were resolved to allow for a successful submission.

Table 2: Breakdown of Warning Reports Generated for the May Re-Submission		
Warning Report Title	October/November Submission	December Submission
File A	0	0
File B	346	355
File C	14	19
File A to B Comparison	52	52
File B to C Comparison	55	57
File C to D1 Comparison	284	212
Total Warnings Generated	751	695

As part of the FY 2021, Q1 certification process, the agency reviewed the warnings created on the File C to D1 cross-file comparison report. Documentation was provided showing that the agency outlined the 3 types of warnings produced in this validation report, provided a general

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<sup>6</sup> The open recommendations from the November 2017 were superseded by the recommendations published in the November 2019 report.

explanation for each type of warning, and did some sampling and brief reviewing of specific items listed. While the Peace Corps stated that “the SAO was made aware of the warnings by the Director of AFR. Warning files are downloaded and saved from the Broker and discussed quarterly as part of the Certification process.” There is no evidence that the remaining 950 warnings were discussed or evaluated. It is further disconcerting that a discrepancy between File A and B of \$1 billion was not identified if these warning reports were being reviewed, since these warnings were presented on the File A to B cross-file comparison report.

The issue relating to the data in File A and B not aligning, as outlined in the above section of this report, did return warnings in the File A to B cross-file comparison report. The agency stated that they have not started analysis for resolving warnings between Files A and B and that their priority has been on addressing the root cause and correcting the fatal errors.

Obtaining an understanding of the agency’s process for determining that the linkages between Files A through F are valid and reliable was challenging because the agency does not maintain a centralized repository of documentation around how they attest to the validity and reliability of the complete DATA Act quarterly submission including linkages across all data in Files A through F. There is also no centralized documentation on how fatal errors were resolved and how any other discrepancies in linkages between the files were resolved.

#### Financial System Changes

A sub-office within OCFO, called Financial Systems, is responsible for maintaining Odyssey. All updates and changes to Odyssey undergo a comprehensive testing process before being installed. However, subject experts validating and reporting issues to the Financial Systems team is critical for ensuring that changes do not adversely impact the DATA Act files and submissions. Financial Systems staff members were not aware of the File B and File C issues outlined in this report prior to OIG discussing them and they did not have access to the warning reports generated by the Broker. A comprehensive testing plan is needed to outline expected results for the DATA Act Files, so any changes to the system can be validated and ensure that issues are not inadvertently created.

#### ***NEED TO FOCUS ON INTERNAL CONTROL***

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Due to the lack of a comprehensive quality control program, the agency has not been accurately reporting to Treasury and USASpending.gov for multiple years.

The agency needs to focus on developing an overarching internal control framework that covers all five areas of internal control and all aspects of the DATA Act process, so the agency can ensure that internal controls and information system controls have been properly designed and implemented and are operating effectively. By assessing the warnings generated by the Broker, the agency will be able to determine if these are indicative of an inaccurate submission, represent a false-positive indication that an error exists in the file, or known errors have not been properly identified by the broker. Without these steps there is no assurance that internal controls are in place over all data submitted for publication on USASpending.gov.



***RECOMMENDATIONS***

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We recommend:

1. That the chief financial officer develop and implement a process to review and document justifications and/or corrections for all DATA Act Broker errors and warnings prior to quarterly certification.
2. That the chief financial officer develop and implement a process to validate the accuracy of DATA Act files after changes to the financial system have been implemented.
3. That the chief financial officer update the process for submitting contract data to FPDS-NG. This process should include steps to ensure that all vendor information (such as address) is validated against the vendor data in Odyssey and that any pre-populated fields are accurate before the contracting action is finalized and reported in FPDS-NG.

We also re-iterate the need to close the previous report recommendations.

***November 2019 DATA Act audit open recommendations:***

Recommendation 3: That the chief financial officer develop and implement a data quality plan that aligns with the requirements of OMB memorandum 18-16 and outlines the risk and mitigating controls the agency has in place to demonstrate that the data submitted is of high quality.

Recommendation 4: That the chief financial officer require all quality review steps, outlined in the data quality plan, be performed prior to the senior accountable officer certification of the quarterly submissions for the Digital Accountability and Transparency Act of 2014.

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## APPENDIX A: OBJECTIVE, SCOPE, AND METHODOLOGY

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### *OBJECTIVES*

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The objectives of this audit were to assess (1) the completeness, accuracy, timeliness, and quality of the FY 2021, Q1 financial and award data submitted for publication on USASpending.gov; and (2) implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury).

### *SCOPE*

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OIG conducted this audit between June 2021 and October 2021 while working in a telework environment. The scope of our review included financial and award data the Peace Corps submitted for publication on USASpending.gov between October 1, 2020 and December 31, 2020 and the associated supporting documentation.

We conducted this performance audit in accordance with the Generally Accepted Government Auditing Standards, 2018 revision. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Throughout the audit, auditors were aware of the possibility or existence of fraud, waste, or misuse significant to the audit objectives and conducted procedures designed to obtain reasonable assurance of detecting any such fraud as deemed appropriate.

### *METHODOLOGY*

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Our audit methodology followed the *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act*, issued December 4, 2020. This guide presented a common methodology for the Inspector General community to use in performing this mandated audit. According to the guide, the audit team should:

- obtain an understanding of any regulatory criteria related to its agency's responsibilities to report financial and award data under the DATA Act;
- review the agency's data quality plan;
- assess the internal and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to Treasury's DATA Act Broker, in order to assess audit risk and design audit procedures;
- review and reconcile summary-level data submitted by the agency for publication on USASpending.gov for the quarter selected;
- review a statistically valid sample from financial and award data submitted by the agency for publication on USASpending.gov for the quarter selected;

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- assess the completeness, accuracy, timeliness, and quality of the financial and award data sampled; and
- assess the agency’s implementation and use of the 59 data elements/standards established by OMB and Treasury.

To obtain background information, we reviewed Federal laws and regulations, as well as relevant prior OIG and GAO audit reports. We also reviewed the OMB Circulars and Memoranda, guidance published by Treasury, and internal Peace Corps’ guidance materials.

We selected a statistically random sample of 45 contracts from the agency’s FY 2021, Q1 File D1 submission as determined by the *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act*.

Table 1: Sample Size Determination	
Population	60
Confidence Level	95%
Expected Error Rate	20%
Sample Precision	5%
Sample size	45
Percent of Population tested	75 percent

For each of these 45 contracts, we followed the *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* to assess the use and implementation of the 59 standard data elements, as defined by OMB and Treasury. For the Peace Corps, only 48 data elements were applicable. The nine other elements were either located in File D2, for which the Peace Corps does not have any data; or Files E and F, for which the agency is not responsible.

For each of the 48 data elements, we tested and assessed for the completeness, accuracy, timeliness, and quality of the financial and award data sampled. See Appendix D for the definitions on these testing elements. To conduct this testing, we used ACM contracting files, PRISM, FPDS-NG, SAM, and DAIMS.

***REVIEW OF INTERNAL CONTROLS***

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Internal controls relate to management’s plans, methods, and procedures used to meet their mission, goals, and objectives. We took steps to assess the design of internal and information system controls and compliance with laws and regulations necessary to satisfy the audit objective. We utilized the Government Accountability Office’s *Standards for Internal Control in the Federal Government* five components of internal control (control environment, risk assessment, control activities, information and communication, and monitoring) and the *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* steps to direct the work.

While we looked at the agency's Data Quality Plan and FY21, Q1 submission, we were unable to do a detailed review of the five components of internal control because the agency's documentation was lacking details regarding the full DATA Act process, as required by OMB M-18-16. Details on this issue are outlined in the body of this report above and there are two open recommendations from the 2019 audit report on this same topic. Our report may not have identified all internal control deficiencies that could have existed at the time of this audit.

We also relied upon the work of our financial statement auditors who assess the controls over the Peace Corps financial data and systems. Their testing includes reviewing a sample of contracts and the controls in place over Odyssey and PRISM. Additionally, we used the work of our annual IT security reviewers. They assess the Peace Corps' overall information security program.

#### ***USE OF COMPUTER-PROCESSED DATA***

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The Government Accountability Office's *Assessing the Reliability of Computer-Processed Data* defines reliability to mean that the data is reasonably complete, accurate, meets its intended purpose, and is not subject to inappropriate alteration.

As outlined in the Background section of this report, the files included in the Peace Corps' DATA Act submission were generated from multiple systems, including the Peace Corps-owned systems and systems used across the Federal Government. Since one of our objectives was to review the submission files by tracing information to source documentation, additional steps were not considered necessary to assess the sufficiency of computer processed data. See Audit Results section for findings.

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## APPENDIX B: FY 2017 DATA ACT AUDIT RECOMMENDATIONS

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In the November 2017 OIG Audit of the Peace Corps' Implementation of the DATA Act, we recommended that the SAO assigned by the OCFO coordinate with applicable offices to:

Recommendation 1: Expand and improve upon existing internal quality control procedures, including reconciliations specifically between Files C through E, to validate the completeness and accuracy of the required data elements.

Recommendation 2: Implement quality control procedures over the individual files to review the files for missing and invalid data fields to validate the completeness and accuracy of the required data elements.

Recommendation 3: Enhance the current DATA Act reporting process to ensure that transactions outside the DATA Act reporting requirements (e.g., non-monetary obligation transactions which do not represent obligation modification activity, as well as transactions outside the reporting period) are not included in the final submission of DATA Act-required files and that the required data elements are populating the files correctly.

Recommendation 4: Develop and implement procedures to validate the accuracy of the data reported to FPDS-NG in order to meet the full DATA Act reporting requirements. This should include data validation procedures to ensure the accuracy of the data input to FPDS-NG, as well as the Peace Corps' systems (e.g., PRISM) that interface with FPDS-NG. Additionally, this should include corrective action or quality control procedures for inaccurate information reflected in FPDS-NG resulting from the interfaces with the Peace Corps' systems.

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## APPENDIX C: FY 2019 DATA ACT AUDIT RECOMMENDATIONS

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In the November 2019 OIG Audit of the Peace Corps' Implementation of the DATA Act, we recommended:

Recommendation 1: That the chief financial officer designate a senior accountable officer at a high enough level to coordinate across the multiple divisions of the Office of the Chief Financial Officer.

Recommendation 2: That the Director develop a risk profile in alignment with the agency's enterprise risk management policy and OMB Circular No. A-123, Management Responsibility for Enterprise Risk Management and Internal Control. This should include risks associated with the controls over the source systems and reporting for the Digital Accountability and Transparency Act of 2014.

Recommendation 3: That the chief financial officer develop and implement a data quality plan that aligns with the requirements of OMB memorandum 18-16 and outlines the risk and mitigating controls the agency has in place to demonstrate that the data submitted is of high quality.

Recommendation 4: That the chief financial officer require all quality review steps, outlined in the data quality plan, be performed prior to the senior accountable officer certification of the quarterly submissions for the Digital Accountability and Transparency Act of 2014.

## APPENDIX D: DETAILS ON TESTING AND ERROR RATES

### ASSESSMENT OF OVERALL DATA ACT SUBMISSION

#### Overall Determination of Quality

The assessment of overall quality of data is not a projected measurement it is derived using a combination of statistical and non-statistical methods. The *CIGIE FAEC Inspectors General Guide to Compliance Under the DATA Act* provides a standard scorecard formatted to calculate quality based on weighted scores of both statistical sampling results and non-statistical testing results. For the quality scorecard, statistical testing results are valued at 60 points and non-statistical testing results are valued at 40 points, for a total of 100 points. The statistical sampling result is valued slightly higher because the DATA Act requires a statistical sample of data submitted and statistical results provide stakeholders with valuable insight on that data. The scoring is based on the table provided below.

Range	Quality Level
0 – 69.9	Lower
70 – 84.9	Moderate
85 – 94.9	Higher
95 - 100	Excellent

Based on the results of our statistical and non-statistical testing for the Peace Corps' DATA Act Audit for FY 2021, Q1, the Peace Corps scored 90.69 points, which is a quality rating of Higher. We note that this quality score focuses on the quality of the Peace Corps data in File C and D1, the other issues with the agency's submission and timeliness of correcting issues with the data are outlined in the body of the report.

#### Implementation and Use of the Data Standards

We have evaluated the Peace Corps' implementation of the government-wide financial data standards for award and spending information and determined the Peace Corps is using the standards as defined by OMB and Treasury.

The Peace Corps linked by common identifiers (e.g., PIID), all of the data elements in the agency's procurement and financial systems, as applicable. For the Treasury's DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

#### Completeness of Agency Submission

We evaluated the Peace Corps' DATA Act submission to Treasury's DATA Act Broker for completeness by evaluating Files A, B and C to determine that all transactions and events that should have been recorded were recorded in the proper period. The agency submission was not complete because the agency included inter-agency agreements in their submission. However, these records should be excluded from File C reporting.

#### Timeliness of Agency Submission

We evaluated the Peace Corps' fiscal year 2021, October/November and December monthly DATA Act submissions to Treasury's DATA Act Broker and determined that the submissions were initially timely. We also noted that the SAO certified the data timely. To be considered timely, the DATA Act submission had to be submitted by the end of the following month and had to be certified by the SAO within 45 days of the end of the corresponding quarter.

However, the agency needed to re-submit and re-certify the data because File C was missing outlay information. The re-submission and re-certification did not occur until the FY 2021, Q2 submissions were certified in May 2021.

#### Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for Files A and B. The test results verified: (1) summary-level data from File A matched the Agency's GTAS SF-133 and (2) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11.

In testing the linkages for Files A and B we identified the following variances. The total dollar value of gross outlays in File B differed from File A by \$955,309,057.22 and the total dollar value of obligations incurred in File B differed from File A by \$1,189,719,715.84. The reason for this discrepancy is because the FY 2020 DATA Act accounts were not properly closed out in the agency's financial system, Odyssey. Based on the variances identified, we determined this would have an adverse impact on the overall quality of the DATA Act submission because there is not an accurate representation of actual financial transactions that occurred in the period.

#### Results of Linkages from File C to Files B/D1

We tested the linkages between File C to File B by TAS, object class, and program activity and the linkages between File C to File D1 by both the PIID and Parent Award ID. All of the TAS, object class, and program activity data elements from File C existed in File B and all of the PIIDs/Parent Award IDs from File C existed in File D1 when appropriate; and all PIIDs/Parent Award IDs in Files D1 existed in File C, when appropriate.

#### Testing Limitations for File E and F

File E of the DATA Act Information Model Schema contains additional awardee attribute information the Treasury DATA Act Broker software extracts from the System for Award Management. File F contains sub-award attribute information the broker software extracts from the Federal Funding Accountability and Transparency Act Subaward Reporting System. Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E and F data reported by awardees. As such, we did not assess the completeness, timeliness,



quality, and accuracy of the data extracted from these Government-wide systems via the Treasury broker software system.

### ***ASSESSMENT OF RECORD-LEVEL DATA***

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We selected a statistically valid sample of the agency's FY 2021, Q1 File D1 submission, 45 records. We were not able to select our sample from the agency's File C records, as preferred, since File C was unsuitable for testing due to the issues outlined in the previous report sections. For 22 of the 45 D1 records selected, we reviewed 48 data elements, across both the File D1 and File C reports. For 23 of the 45 D1 records selected, we reviewed 41 data elements, since these were non-monetary contracting actions and therefore did not have a corresponding record to review on the File C report.

#### Testing Criteria

**Completeness of Data Elements** – Of the required data elements that should have been reported, each data element was reported in the appropriate Files A through D2.

**Accuracy of Data Elements** – Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS and agree with the authoritative source records.

**Timeliness of Data Elements** – For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial procurement and financial assistance requirements.

#### Completeness Error Rate

The error rate for the completeness of the data elements is 0%. A data element was considered complete if the required data element that should have been reported was reported.

#### Timeliness Error Rate

The error rate for the timeliness of the data elements is 0%. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement requirements (FFATA, FAR, FPDS-NG, FABS, and DAIMS).

#### Accuracy Error Rate

The error rate for the accuracy of the data elements is 1.44%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS RSS, IDD, and the online data dictionary, and agree with the originating award documentation/contract file.

20 of the 29 errors identified related to contracting specialists not taking actions to manual update data that auto-populates in FPDS-NG.

6 of the 29 errors appear to be an issue where the data is correctly displaying within FPDS-NG but is not displaying correctly within the Broker or on USASpending.gov. This appears to be a system problem outside of Peace Corps control.

The remaining 3 errors appear to be data entered incorrectly in the Peace Corps financial system.

***FILE C COVID-19 OUTLAY TESTING AND RESULTS***

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We reviewed all 4 of the COVID-19 related File C outlay records from the third month of the FY 2021, Q1 DATA Act submission. Our testing included assessing the Parent Award ID number, PIID, object class, appropriations account, obligation, program activity, outlay, and DEFC File C outlays data elements for completeness, accuracy, and timeliness. Based on our testing, we found that the File C outlays for our sample of 4 records, were 100% complete, 50% accurate, and 0% timely.

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## APPENDIX E: LIST OF ACRONYMS

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ACM	Acquisition and Contract Management group
AFR	Accounting and Financial Reporting group
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	The Digital Accountability and Transparency Act of 2014
DQP	Data Quality Plan
FPDS-NG	Federal Procurement Data System – Next Generation
FY	Fiscal Year
GAO	General Accountability Office
GSA	General Services Administration
GTAS	Governmentwide Treasury Symbol Adjusted Trial Balance
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument ID
Q1	Quarter 1
Q2	Quarter 2
SAM	System for Award Management
SAO	Senior Accountable Officer
TAS	Treasury Account Symbol
Treasury	Department of the Treasury

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## APPENDIX F: AGENCY RESPONSE TO THE PRELIMINARY REPORT

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### MEMORANDUM

**To:** Kathy Buller, Inspector General

**Through:** Emily Haimowitz, Chief Compliance Officer

**From:** Andrew Pierce, Acting Chief Financial Officer

**Date:** November 3, 2021

**CC:** Carol Spahn, Acting Director  
David Noble, Chief of Staff  
Jackie Dinneen, Deputy Chief of Staff  
Lila Jaafar, White House Liaison  
Carl Sosebee, Senior Advisor to the Director  
Kristin Wells, General Counsel  
Trina Scott, Director of Accounting and Financial Reporting  
Sonja Truehart-McKinney, Director of Acquisition and Contract Management  
Mourad Jazouli, Director of Financial Systems  
Colin M. Jones, Compliance Officer

**Subject:** Agency Response to Preliminary Audit Report on the Peace Corps' Compliance with the Digital Accountability and Transparency Act (Project No. 21-AUD-02)

Haimowitz, Emily Digitally signed by Haimowitz, Emily  
Date: 2021.11.03 15:32:17 -0400  
Signature

Pierce, Andrew Digitally signed by Pierce, Andrew  
Date: 2021.11.03 15:44:14 -0400  
Signature

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Enclosed please find the Agency's response to the recommendations made by the Office of Inspector General (OIG) as outlined in the Preliminary Audit Report on the Peace Corps' Compliance with the Digital Accountability and Transparency Act (Project No. 21-AUD-02) provided to the Agency on October 7, 2021.

The Peace Corps appreciates the important role of the OIG and the opportunity to respond to this audit report. Additionally, the Office of the Chief Financial Officer (OCFO) will continue to work to ensure the closure of any outstanding DATA Act recommendations.

**Recommendation 1**

That the chief financial officer develop and implement a process to review and document justifications and/or corrections for all DATA Act Broker errors and warnings prior to quarterly certification.

**Concur**

**Response:** The Chief Financial Officer (CFO) will update its standard operating procedures to reflect the process of reviewing and documenting corrections for all Digital Accountability and Transparency Act (DATA Act) Broker errors prior to quarterly certification. In addition, CFO will review and document all warnings prior to quarterly certification. If necessary, CFO will initiate a corrective action plan to remediate those warnings.

**Documents to be Submitted:**

- DATA Act – Data Quality Plan (Cycle Memo)
- DATA Act Broker Error and Warning Tracker

**Status and Timeline for Completion:** July 2022

**Recommendation 2**

That the chief financial officer develop and implement a process to validate the accuracy of DATA Act files after changes to the financial system have been implemented.

**Concur**

**Response:** The CFO will update its standard operating procedures to reflect the process to validate the accuracy of DATA Act files after changes to the financial system have been implemented.

**Documents to Be Submitted:**

- DATA Act – Data Quality Plan (Cycle Memo)

**Status and Timeline for Completion:** July 2022

**Recommendation 3**

That the chief financial officer update the process for submitting contract data to FPDS-NG. This process should include steps to ensure that all vendor information (such as address) is validated against the vendor data in Odyssey and that any pre-populated fields are accurate before the contracting action is finalized and reported in FPDS-NG.

**Concur**

**Response:** The Chief Financial Officer will update its standard operating procedures to require that all vendor and contract data is valid and up-to-date in Federal Procurement Data Center – Next Generation (FPDS-NG).

**Documents to be Submitted:**

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- Action Alert Email to Acquisition & Contract Management Staff in OCFO
- Update to the PRISM Guidance Document

**Status and Timeline for Completion:** July 2022

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## APPENDIX G: OIG COMMENTS

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Management concurred with all 3 recommendations. In its response, management described actions it has taken or intends to take to address the issues that prompted each of our recommendations. These recommendations will remain open pending a copy of documentation listed in the agency's response.

We wish to note that in closing recommendations, we are not certifying that the agency has taken these actions, nor that we have reviewed their effect. Certifying compliance and verifying effectiveness are management's responsibilities. However, when we feel it is warranted, we may conduct a follow-up review to confirm that action has been taken and to evaluate the impact

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## APPENDIX H: AUDIT COMPLETION AND OIG CONTACT

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### AUDIT COMPLETION

This audit was conducted under the direction of Assistant Inspector General for Audit Judy Leonhardt by Lead Auditor Rebecca Underhill.



### OIG CONTACT

If you wish to comment on the quality or usefulness of this report to help us strengthen our product, please contact Assistant Inspector General for Audit Judy Leonhardt at [jleonhardt@peacecorpsoig.gov](mailto:jleonhardt@peacecorpsoig.gov) or 202.692.2914.



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Email: [OIG@peacecorpsoig.gov](mailto:OIG@peacecorpsoig.gov)

Online Reporting Tool: [peacecorps.gov/oig/contactoig](http://peacecorps.gov/oig/contactoig)

Mail: Peace Corps Office of Inspector General  
1275 First Street NE  
Washington, DC 20526

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