



Federal Election Commission
Office of Inspector General

Final Report

**Inspection of the
Federal Election Commission's
Travel and Purchase Card Programs**

February 2015

Assignment No. OIG-14-05

Office of Inspector General

Inspection of the FEC's Travel and Purchase Card Programs

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The overall objective for this Office of Inspector General (OIG) inspection was to review and assess the Federal Election Commission's (FEC) travel and purchase card programs to ensure proper controls are in place and operating effectively, and to ensure the FEC's charge card management plan and standard operating procedures meet charge card requirements as prescribed by Office of Management and Budget (OMB) Circular A-123 (*Management's Responsibility for Internal Control*), Appendix B (*Improving the Management of Government Charge Card Programs*, as revised) and the *Government Charge Card Abuse Prevention Act of 2012* (Public Law 112-194).

The OIG conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspections and Evaluations*, January 2011.

Noteworthy Accomplishments

The Office of the Chief Financial Officer (OCFO) has:

- adequate controls in place for ensuring only authorized official travel related expenses that are in accordance to Federal Travel Regulations (FTR) are paid by the Agency;
- adequate controls in place to minimize the risk of fraudulent and/or unauthorized purchase card transactions; and
- developed a comprehensive charge card management plan that incorporates the elements prescribed by OMB Circular A-123, Appendix B and the *Government Charge Card Abuse Prevention Act of 2012*.

Inspection of the FEC's Travel and Purchase Card Programs

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Executive Summary

At the Federal Election Commission (FEC), the Office of the Chief Financial Officer (OCFO) has overall responsibility for the FEC's charge card management program. Currently the FEC uses travel charge cards, purchase cards, and fleet charge cards. The Chief Financial Officer (CFO) has delegated day to day management of the individually billed account (IBA)¹ travel cards and fleet charge cards to the Director of Administrative Services, and day to day management of the purchase card program to the Director of Procurement.

Based on the results of the FEC's Office of Inspector General (OIG) standard annual risk assessment process conducted for fiscal year (FY) 2014, as well as to satisfy the OIG's responsibility under the *Charge Card Loss Prevention Act of 2012* (The Charge Card Act) to specifically assess charge card programs, the FEC IBA travel card and purchase card programs were selected for review².

The main OIG objectives for this inspection were to:

- assess the FEC's Charge Card Management Plan to ensure the plan is adequately designed to meet the requirements of OMB Circular A-123, Appendix B, and the Charge Card Act;
- ensure that internal controls to prevent and/or detect charge card fraud, abuse, or misuse are operating effectively; and
- ensure that card holders and approvers are complying with applicable charge card policies, procedures, regulations, and guidance.

Summary Results of the IBA Travel Card Program

Based on work performed during this inspection for the period under review (January 2013 to April 2014), the OIG concluded that **the FEC has adequately designed controls to ensure only official authorized travel-related expenses that are in compliance with the *Federal Travel Regulations* (FTR) are reimbursed to employees.** In addition, the **OIG did not find any indications of potential travel card abuse.** However, during the period under review, the FEC did not have a formal travel policy in place which increases the risk that internal travel related policies and procedures may not be consistently followed. Specifically, there were no internal policies related to cash advances, allowable expenses for local travel, and return weekend trips home during extended travel. We also identified a few travel card compliance issues, but in all instances reviewed, the employees' reimbursements appeared to be for legitimate business expenses.

¹ Individual travel cards distributed to agency employees for official FEC business.

² The OIG did not review either the FEC's one centrally billed travel card, due to low risk, or the fleet charge cards, as this process was reviewed under the OIG's Audit of the Commission's Property Management Controls: <http://www.fec.gov/fecig/property.pdf>.

During the course of this inspection, the OIG acknowledges that Management has made significant progress to improve the travel card program as follows:

- The Administrative Services Division (ASD) has drafted a Travel Card Program Policy that describes, but is not limited to, the process for obtaining a travel card, travel card holders responsibilities, and the controls in place around the physical travel card;
- The ASD has implemented monitoring controls to review and detect inappropriate use and abuse of travel card activity; and
- The OCFO has drafted and is in the process of finalizing the FEC Travel Manual (The Travel Policy) to formally document how the agency will implement and comply with the FTR, the Charge Card Act, and OMB A-123, Appendix B.

As the FTR states that each agency must have a travel policy to document how the agency will implement and comply with the FTR, the OIG strongly encourages the FEC to finalize and implement the travel policies in a timely manner. The OIG has also provided Management with additional suggestions to further enhance the processes and controls for the travel card program which are detailed in a separate Management Letter.

Summary Results of the Purchase Card Program

Currently, only six FEC employees have been issued purchase cards. Purchase cards are mainly used for micro-purchases (up to \$3,000 per transaction) including training, professional services, and supplies. There are two OCFO purchase card holders that also make other types of purchases against an established contract or approved purchase order (PO) up to their single purchase limit or simplified acquisition threshold of \$150,000 (whichever is lower). All purchase card holders are required to either obtain an approved training request (if applicable), an approved purchase requisition, and/or an approved purchase order before the transaction can be made. Given the current volume of purchase card transactions and the internal controls around the approval and payment process, the OIG concludes that **the potential risk of fraudulent purchase card transactions is minimal at this time.**

OIG did identify a few additional process improvement and best practice suggestions that have been provided to Management in a separate Management Letter.

Inspection Results & Recommendations

I. Travel Card Program³

The OIG assessed the controls over the travel card program and performed detailed testing of travel vouchers as follows:

- The OIG judgmentally selected and reviewed one travel voucher for each of the top 10 travelers who had the most transaction activity from the period of January 2013 to April 2014; and
- The OIG reviewed the travel card activity report obtained from the Administrative Services Division to look for unusual or inappropriate transactions. From this report, OIG judgmentally selected 20 transactions that could potentially be inappropriate charges and obtained the related travel vouchers. In total, the OIG reviewed thirty (30) travel vouchers.

Based on work performed, the OIG concludes that controls around the travel card program are adequately designed to ensure only authorized travel expenses that are in compliance with the *Federal Travel Regulations* (FTR) are reimbursed to employees. Also, employees are generally complying with standard operating procedures and the FTR. Listed below are areas to strengthen controls and minor compliance issues that were identified:

A. Inconsistent Application of FEC Standard Travel Practices

FEC travel program requirements and standard practices were not documented.

For the period under review, there was no formal FEC directive for travel or a travel card program policy in place. Therefore, there was no written guidance for the OIG to use to confirm if employees were in compliance with internal travel practices that are allowable under the FTR but at the discretion of the agency. For compliance purposes, the OIG referred to the FTR and information obtained during interviews with the OCFO and the ASD related to the FEC's standard operating procedures (SOPs).

The OIG was informed that the FEC follows the General Services Administration's (GSA) SmartPay Program,⁴ and notes that the Office of the Chief Financial Officer's accounting manual includes a brief overview of how travel should be requested, approved, and processed for payment.

³ The scope for the travel card program review and testing included the process, controls, and transactions related to individually billed (IBA) travel cards only.

⁴ GSA SmartPay Program is the largest government contracted payment solution that issues travel cards and purchase cards that generate annual refunds based on total spending to participating agencies. There are standard guidelines that agency employees have to follow.

However, FEC travel requirements were not memorialized to clarify how the agency will require its employees to comply with the general rules described in the FTR, including but not limited to the following:

- 1) When cash advances are allowed;
- 2) Protocol for booking airfare while on official business travel at a temporary duty (TDY) assignment;
- 3) What constitutes local travel and when local travel is reimbursable via the travel card (e.g., minimum mileage from home, transportation during training);
- 4) How the cost incurred for returning home on weekends during a TDY assignment should be handled; and
- 5) What type of business related expenses (e.g., shipping, supplies, equipment) incurred during official travel can be paid with the travel card.

As a result, we identified the following charges that were either not consistent with FEC standard practices or the standard practice was not consistently applied:

- two employees used their travel card to obtain multiple cash advances during a single extended business trip while also utilizing the travel card to pay for meals;
- one cardholder charged non-travel business expenses (2 hand held scanners); and
- return trips home during extended travel were not reimbursed in the same manner. For example, one cardholder was reimbursed for airfare related to a return trip home during extended travel while other employees received the equivalent of M&IE per diem in lieu of the cost of airfare.

According to the *Federal Travel Regulation*, each Agency should have a travel policy that clarifies and identifies how the agency will implement and comply with the regulations. In addition, per FTR § 301-51.200(a), cash advances are for “...expenses that as a general rule cannot be charged and must be paid using cash...”

Management is in the process of finalizing a travel manual (The Travel Policy), and a travel card program policy. The OIG has reviewed the draft policies and found that all aspects of the FTR have been addressed. The OIG also provided feedback on the draft travel policies.

Recommendation

- 1a. The Travel Policy and Travel Card Program Policy should be finalized and approved in a timely manner and distributed to all employees via email as well as posted to the FEC’s intranet website (FECNet).

Management Response:

Management concurs with the recommendation. Management will post the Travel Policy and Travel Card Program Policy to FECNet and will distribute the policies via e-mail within 30 days of approval.

OIG Comment:

The OIG looks forward to reviewing Management’s corrective action plan to ensure it fully addresses this recommendation.

- 1b. FEC Travel Policy should limit and specify the circumstances that allow travel cardholders the ability to use their travel card to obtain cash advances via ATMs.

Management Response:

Management concurs with the recommendation. The agency will incorporate guidance that is more specific and include examples in the FEC Travel Policy to ensure employees clearly understand when ATM cash advances are allowable accordance with Federal Travel Regulations.

OIG Comment:

The OIG looks forward to reviewing Management’s corrective action plan to ensure it fully addresses this recommendation.

B. Noncompliant Use of Travel Cards

We found the following instances of noncompliance:

- three employees charged personal items (1 airfare, 3 Metrorail charges) on travel cards totaling \$521; and
- seven employees charged airfare on their individually billed travel card (3 for approved business travel and 4 for weekend return trips home during extended travel). The OIG notes that FEC standard practice is that all airfare should be charged on the centrally billed travel card.⁵

No indication of gross negligence, fraud, or abuse was found.

However, for all instances noted above, the OIG verified that the employees did not submit personal charges and only received reimbursement for allowable business expenses.

As previously mentioned, the FEC did not have written travel policies, and travel card activity was not being monitored for compliance/misuse during the period under review. The OIG acknowledges that the ASD has since implemented monitoring controls to detect travel card misuse and/or abuse.

⁵ FEC’s Finance Office processes airfare for all FEC employees on approved official business travel via one centrally billed agency account.

According to OMB Circular A-123, Appendix B, and the Charge Card Act, the FEC must ensure that internal controls around travel cards are effective to prevent and detect abuse and misuse, and to ensure compliance with applicable laws, regulations, and guidance.

The risks of not having effective internal controls include:

- intentional or unintentional improper use of travel cards by employees, which might not be detected in a timely manner;
- employees could be potentially abusing the cash advance privilege for personal use, which violates the FTR and increases the amount of cash advance fees paid by the agency; and
- internal standard travel practices may be inconsistently applied, which could result in employees not receiving equitable reimbursement for similar travel expenses incurred.

The OIG has provided Management with feedback on the travel card monitoring process. Once the travel policies and monitoring controls have been fully implemented, the OIG anticipates that they should be effective in detecting and deterring potential misuse/abuse of travel cards and reduce all the risks mentioned above.

Recommendation

- 2a. Management should ensure that travel card monitoring control activity is adequately documented.

Management Response:

Management concurs with the recommendation. To ensure travel card monitoring activity is adequately documented the Agency / Organization Program Coordinator (A / OPC), within the Finance Division and the A / OPC, within the Administrative Services Division will maintain supporting documentation to support each month the monitoring control activity takes place and any actions taken to notify employees and their supervisors of any infractions identified. If there is evidence of fraud, waste or abuse the matter will be submitted to the OCFO who will report the matter to the Office of Human Resources (OHR) and the OIG for investigation, if applicable. The OCFO will maintain a record of any notifications submitted to the OIG or OHR.

OIG Comment:

The OIG looks forward to reviewing Management's corrective action plan to ensure it fully addresses this recommendation.

- 2b. Once the travel related policies are approved, Management should ensure monitoring control parameters are updated to ensure compliance with the most current internal policy and standard practices.

Management Response:

Management will review travel related policies annually to ensure policies are up-to-date and adequately reflect internal policy and standard practices. Additionally, supervisors responsible for the oversight of FEC personnel responsible for monitoring travel control parameters will perform periodic reviews to ensure the reviews are performed timely in accordance with FEC travel policies.

OIG Comment:

The OIG looks forward to reviewing Management's corrective action plan to ensure it fully addresses this recommendation.

II. Purchase Card Program

The OIG assessed the controls over the purchase card program and performed detailed testing of 35 purchase card transactions. Based on work performed, the OIG concludes that controls around the purchase card program are adequately designed to ensure improper and/or unauthorized charges should be detected and not paid with government funds.

APPENDIX A - BACKGROUND

The Federal Election Commission (FEC) participates in the General Services Administration's (GSA) SmartPay Program. FEC uses three types of charge card programs for official purchases; travel cards, purchase cards, and fleet cards. Under the GSA Master Contract, FEC uses Citibank as the travel card and purchase card provider. The Chief Financial Officer (CFO) has overall responsibility for FEC's charge card management program.

The government laws/regulations/guidance that are applicable to FEC charge card programs are:

- The *Federal Managers' Financial Integrity Act* (FMFIA);
- The Office of Management and Budget's (OMB) Circular A-123, Appendix B;
- The *Charge Card Abuse and Loss Prevention Act of 2012* (Public Law 112-194);
- OMB Memorandum M-13-21, *Implementation of the Charge Card Abuse and Loss Prevention Act of 2012*;
- *Federal Travel Regulations* (FTR); and
- *Federal Acquisition Regulations* (FAR)

According to OMB A-123, Appendix B and the *Charge Card Abuse and Loss Prevention Act of 2012*, the FEC is required:

“to establish and maintain safeguards and internal controls for purchase cards, travel cards, fleet integrated cards, and centrally billed accounts.”

Each agency must develop a charge card management plan that outlines how the agency will implement the related requirements. The purpose of the charge card management plan is to guide the agency to achieve and maintain appropriate use of charge cards, and to document how the agency will maintain adequate internal controls to reduce the potential for delinquency, misuse, and fraud. The charge card management plan must be updated and submitted to OMB annually.

The Charge Card Act is consistent with other statutory responsibilities to avoid improper payments, but also establishes additional reporting and audit requirements as outlined in the OMB Memorandum M-13-21, as follows:

- Agency's Management must submit semi-annual reports of purchase card violations to OMB (if Agency meets the \$10 million purchase card spending threshold);⁶
- Agency's Office of Inspector General must perform, at least annually, an assessment of all charge card programs;

⁶ As of FY 2014, the FEC did not meet the \$10 million purchase card spending threshold and therefore is not required to submit a purchase card violation report.

- Agency's Office of Inspector General must perform audits of travel cards (if prior year travel card spending meets the \$10 million threshold);⁷ and
- Agency's OIG must submit an annual purchase and travel card audit recommendation status report to OMB.

The FEC uses two types of travel cards; the centrally billed account (CBA) travel cards and individually billed account (IBA) travel cards. The Office of the Chief Financial Officer (OCFO) has overall responsibility for the CBA travel card (which is used to pay for airfare for official travel and other fees associated with the Travel Management Center), and the Administrative Services Division (ASD) is the Agency/Organization Program Coordinator (A / OPC) responsible for the IBA travel card program (travel cards used by and billed directly to employees).

Overview of the IBA Travel Card Program

The OCFO is responsible for authorizing, approving, and certifying travel expense payments. In addition, the OCFO determines the governing policies over the proper use of the travel card. The ASD is responsible for managing the travel card program and serves as the liaison between the Agency and the travel card contractor. The ASD is also responsible for:

- establishing new accounts;
- coordinating the issuance of travel cards;
- distributing new and replacement cards;
- canceling and destroying cards for terminated employees;
- training cardholders;
- monitoring and following-up on delinquent accounts; and
- monitoring travel card activity for improper use and abuse.

Currently, there are 126 active IBA travel card holders. The travel card must be used for all official travel expenses, to the extent the card is accepted, including lodging, transportation (excluding airfare), rental cars, meals, and other travel related expenses. Charges are billed directly to the employee. With the exception of the Audit Division and the Commissioners, most travel card holders are infrequent travelers (less than once or twice per year). Travelers must request and obtain an approved travel authorization (TA) before initiating official travel. The TA form must be signed by the employee's supervisor and then submitted to the OCFO - Budget Office to ensure the office has sufficient budgeted funds for official travel. Once the travel has been approved by the OCFO, the travel request is assigned a travel authorization number. Employees will not be reimbursed for travel expenses without a TA number.

When the employee returns from travel, they must complete a travel voucher (TV) along with required documentation (itemized hotel bill and any charges over \$75) within seven days, which is then reviewed and approved by the appropriate supervisor/division head and forwarded to the OCFO.

⁷ As of FY 2014, the FEC did not meet the \$10 million travel card spending threshold, and no purchase card threshold established for audit purposes. Therefore, the OIG uses the annual risk assessment process to determine the scope, frequency, and type of audit, inspection, or review to be conducted.

An OCFO financial analyst reviews the travel voucher for completeness and verifies lodging and M&IE per diem rates agree to the official GSA rate table. The financial analyst also ensures that other travel related expenses agree with supporting receipts (if required) and are allowable according to the FTR. The financial analyst then approves the TV for payment. The FEC will reimburse employees for authorized and allowable travel expenses in accordance with GSA's Federal Travel Regulation (FTR), FTR Part 301.52 requirements.

Overview of the Purchase Card Program

The Acting CFO has delegated the Procurement Director as the A/OPC for the purchase card program. Currently only six FEC employees have been issued purchase cards. All purchase card holders, with the exception of the two cardholders that work in Procurement and one OCFO financial analyst, use the purchase card for micro-purchases only (a single purchase limit of \$3,000), which complies with the Federal Acquisition Regulation (FAR)⁸. The other three purchase card holders use the purchase cards for micro-purchases as well as other purchases against an established contract or approved purchase order (PO) up to their single purchase limit or simplified acquisition threshold of \$100,000 (whichever is lower).⁹

Per the FEC's purchase card policy (ProcPro 030), all purchases made with a purchase card, with the exception of training-related charges, must be preapproved via a formal purchase request and/or PO no matter the amount (per the FAR, micro-purchases do not require competitive price quotes or POs). Training-related expenses must have an approved training request (TA). Any purchase made against a PO must be approved by the contracting officer and the funds must be obligated before it can be processed for payment. Once the consolidated bill is generated by the vendor, each purchase card holder is responsible for reviewing an electronic copy of their charges and verifying that all transactions are legitimate and for the correct amount. The card holder must approve the bill and complete a receiving report for all charges by PO. The receiving report certifies that the order is complete and related goods or services were received. This information is then forwarded to an OCFO financial analyst who performs the monthly purchase card reconciliation and approves and certifies the payments. The purchase card monthly reconciliation entails listing each purchase card transaction from the consolidated billing statement along with the related PO included on the individual receiving reports received by the cardholders, verifying there is an approved PO in the purchasing system, and ensuring that the PO/TA amount has been obligated. Only approved charges that have been obligated will be certified for payment processing. Actual payment of the consolidated purchase card bill is done by the GSA. Before the purchase card bill is paid by the GSA, each transaction is verified in the FEC financial system to ensure it has been obligated.

⁸ These limits comply with the FAR section 2.101, which states that actions below the micro-purchase threshold are for procurements less than \$3,000 for goods, \$2,500 for services, and \$2,000 for construction that may be awarded without soliciting competitive quotations.

⁹ According to the FAR, POs are used for awards that are issued based on competitive price quotes/proposals for actions above the micro-purchase thresholds. Actions below the micro-purchase threshold may be awarded without soliciting competitive quotations and do not require a purchase order.

APPENDIX B - OBJECTIVES, SCOPE AND METHODOLOGY

Objectives

The OIG's objectives for this inspection were to:

- ensure that card holders and approvers are complying with applicable charge card policies, procedures, regulations, and guidance;
- ensure that effective internal controls are in place to prevent and detect charge card fraud, abuse, or misuse;
- assess the FEC's Charge Card Management Plan to ensure the plan is adequately designed to meet the requirements of OMB Circular A-123 – Appendix B and the *Charge Card Loss Prevention Act of 2012*; and
- ensure current and planned FEC internal policies and standard operating procedures are aligned with the Charge Card Management Plan.

Scope

The scope of the inspection included review of the FEC's travel card and purchase card programs. We assessed the current processes and procedures in place as of June 2014, and the scope for detailed testing purposes was from January 2013 through April 2014 (covering parts of FYs 2013 and 2014).

Methodology

The OIG conducted the following inspection steps:

- Reviewed applicable laws, regulations, and guidance related to charge card programs;
- Reviewed the FEC's policies and procedures related to the travel card program and the purchase card program;
- Reviewed the FEC's charge card management plan and evaluated against the OMB A-123, Appendix B, and the Charge Card Act to ensure adequate and in compliance;
- Interviewed OCFO (program office for travel voucher processing and purchase card program) and Administrative Services employees (program office for travel cards) to gain a better understating of the FEC's internal control processes;
- Performed observation of the OCFO travel voucher review and approval process and the monthly purchase card reconciliation process to determine if processes were operating as designed.

- Obtained Citibank travel card activity report, identified the top 10 travelers who had the most transaction activity from January 1, 2013 to April 15, 2014, and judgmentally selected one travel voucher to review from each top ten traveler and performed the following:
 - Ensured the travel vouchers was properly completed;
 - Ensured only authorized and allowable travel expenses were included for reimbursement;
 - Ensured that per diem rates agreed to applicable GSA Smartpay rate tables and total per diems accurately calculated;
 - Ensured that supporting documentation (e.g. receipts/hotel bill) was submitted where applicable; and
 - Determined if cash advances were properly used.

- Obtained travel card activity report from January 1, 2013, to April 15, 2014, to review for potential unusual or inappropriate charges, judgmentally selected 20 transactions and obtained the applicable travel voucher, and performed the following:
 - determined if the employee submitted the charge on the travel voucher for reimbursement;
 - reviewed receipt (if submitted) for description of expense and to determine if related to an allowable travel expense; or
 - if charge not included on travel voucher, followed up with employee to confirm if charge was a personal expense and to obtain explanation for personal charge.

- Performed an on-the-spot review of travel charge cards physically on hand in the ASD and performed follow-up procedures to identify if:
 - there were any expired cards on hand;
 - travel card holders had been notified that their card had arrived and was ready for pick up; and
 - there were cards on hand for card holders who requested cards be canceled.

- Obtained Citibank purchase card activity report and judgmentally sampled 35 purchase card transactions for the six purchase card holders with activity during the test period. We judgmentally selected the 35 purchases based on transaction amount, merchant code category, purchase descriptions, and dates to ensure a cross section of transactions and performed the following:
 - requested and reviewed supporting documentation to ensure transaction amounts agreed to invoice/receipt/PO; and
 - determined that purchases were authorized prior to charging and represent legitimate business expenses.



THE FEDERAL ELECTION COMMISSION
Washington, DC 20463

January 30, 2015

MEMORANDUM

To: Lynne McFarland, Inspector General

FROM: Judy Berning, Acting Chief Financial Officer

SUBJECT: Management Response to Charge Card Inspection Report

Please find attached the management response to the Charge Card Inspection Report and related findings as provide in the draft document sent by the Office of Inspector General on January 15, 2015.

Please contact me at extension 1217 should there be additional questions.

cc: India Robinson, Administrative Services Division Manager

Federal Election Commission Office of Inspector General



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