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**U.S. OFFICE OF PERSONNEL MANAGEMENT  
OFFICE OF THE INSPECTOR GENERAL  
OFFICE OF AUDITS**

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# Final Audit Report

**AUDIT OF THE U.S. OFFICE OF PERSONNEL MANAGEMENT'S  
COMMON SERVICES**

Report Number 4A-CF-00-16-055  
March 29, 2018

OFFICE OF  
PERSONNEL MANAGEMENT

# EXECUTIVE SUMMARY

*Audit of the U.S. Office of Personnel Management's Common Services*

Report No. 4A-CF-00-16-055

March 29, 2018

## Why Did We Conduct the Audit?

The objectives of our audit were to (1) assess the methodology used by the U.S. Office of Personnel Management's (OPM) Office of the Chief Financial Officer (OCFO) to develop the common services cost and (2) determine if OPM's common services cost was accurately computed.

## What Did We Audit?

The Office of the Inspector General has completed a performance audit of OPM's common services methodology and calculation. Our audit fieldwork was conducted from June 21 through September 28, 2017, at OPM headquarters, located in Washington D.C.

## What Did We Find?

We determined that the OCFO's common services methodology is valid and reasonable; however, we identified the following three areas where OPM can improve its internal controls over common services:

1. **Data Entry Errors:** We identified two data entry errors in the common services distribution calculation.
2. **Lack of Supporting Documentation:** the OCFO could not produce documentation to support (1) that the Director approved the fiscal year 2017 common services cost of \$105,101,530; (2) a change in Human Resources Solutions' common services January billing; and (3) how they determined the amount charged to the Office of the Inspector General.
3. **Common Services Budget Levels Are Not Transparent:** the OCFO's fiscal year 2017 common services bill did not identify the "Unallocated" amount, of \$3,277,281, which is set aside for emergency purposes.



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**Michael R. Esser**  
*Assistant Inspector General for Audits*

# ABBREVIATIONS

<b>CIO</b>	<b>Chief Information Officer</b>
<b>EHRI</b>	<b>Enterprise Human Resources Integration</b>
<b>FERCCA</b>	<b>Federal Erroneous Retirement Coverage Corrections Act</b>
<b>FIS</b>	<b>Federal Investigative Services</b>
<b>FTE</b>	<b>Full Time Employees</b>
<b>FY</b>	<b>Fiscal Year</b>
<b>HRLOB</b>	<b>Human Resources Line of Business</b>
<b>HRTT</b>	<b>Human Resources Tools and Technology</b>
<b>LTC</b>	<b>Long Term Care Insurance</b>
<b>NBIB</b>	<b>National Background Investigations Bureau</b>
<b>OCFO</b>	<b>Office of the Chief Financial Officer</b>
<b>OIG</b>	<b>Office of the Inspector General</b>
<b>OPM</b>	<b>U.S. Office of Personnel Management</b>
<b>PMF</b>	<b>Presidential Management Fellows</b>
<b>TITLE 5</b>	<b>Title 5 of the United States Code</b>
<b>TMA</b>	<b>Training and Management Assistance Program</b>

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# I. BACKGROUND

This final audit report details the findings, conclusions, and recommendations resulting from our performance audit of the U.S. Office of Personnel Management’s (OPM) common services methodology. The audit was performed by OPM’s Office of the Inspector General, as authorized by the Inspector General Act of 1978, as amended. This is the first audit of the common services methodology by the Office of the Inspector General (OIG).

OPM’s common services is an internal fund for its administrative and leadership program offices. The Office of the Chief Financial Officer’s (OCFO) Budget and Performance office is responsible for administering OPM’s common services, which includes identifying the common services programs’ budgets, computing the financing distribution, and billing OPM’s four funding sources: OPM Discretionary, OIG, Mandatory Trust Fund, and Revolving Fund. There are 14 program offices that make up common services, which are placed into three categories:

- Executive Services, which represents leadership and management functions;
- Support Services, which represents ancillary services such as facilities maintenance and administrative functions; and
- Information Technology (IT) Services, which are functions related to the delivery and operation of information technology.

Each program office plays a significant role in supporting all agency functions, as illustrated in Table 1.

Table 1: OPM’s Common Services Organization Structure	
<b>Executive Services:</b>	
	<b>Function:</b>
	“Provides guidance, leadership, and direction to the organization.”
Office of Communications	“Coordinates a comprehensive effort to inform the public of the [Director’s] goals, plans and activities through various media outlets.”
Congressional Liaison and Intragovernmental Affairs	“Fosters and maintains relationships with Members of Congress and their staff.”
Executive Secretariat	Reviews the agency’s “correspondence, policy and program proposals, regulations and legislations.”

<b>Support Services:</b>	
	<b>Function:</b>
Office of the Chief Financial Officer	“Manages and oversees OPM[’s] accounting, billing, vendor payments, budgeting, strategic planning, performance, [program evaluation,] financial systems, ... internal control and financial policy functions, which enable[s] the agency to achieve its mission.”
Facilities, Security and Emergency Management	Administers “the agency’s personal and real property, building operations, space design and layout, ... realty, [and] safety ... and occupational health programs.”
Office of the General Counsel	“Provides legal advice and representation to the Director and OPM managers and leaders.”
Equal Employment Opportunity	“Provides a fair, legally-correct, and expeditious [equal employment] complaints process.”
Office of Procurement Operations	Provides centralized contract management that supports the operations and Government-wide mission of OPM.
Office of Small and Disadvantaged Business Utilization	“Manages the development and implementation of appropriate outreach programs aimed at heightening the awareness of the small business community to the contracting opportunities available within OPM.”
Merit Systems Accountability and Compliance	“Ensures through rigorous oversight that Federal agency human resources programs are effective and meet merit system principles and related civil service requirements.”
Employee Services	“Provides technical support to agencies regarding the full range of human resources management policies and practices.”
Unallocated	Reserve funds account for unanticipated needs within common services.
<b>Information Technology Services:</b>	
	<b>Function:</b>
Office of the Chief Information Officer	“Develops the Information Resource Management Plan and defines the information technology vision and strategy to include [IT] policy and security for OPM.”

The common services process consists of three steps: (1) identifying the common services’ budget; (2) computing the financing distribution; and (3) billing for common services.

#### Identifying the Common Services Programs’ Budget

For fiscal year (FY) 2017, the common services distribution process started with the common services budget approved by OPM’s Acting Director for the 14 program offices. The Budget and Performance office then assigns one of three cost drivers, also called a funding basis, to each program office. The three cost drivers are Full Time Employees (FTE), Revenue, and Tax. The FTE funding basis proportionally distributes the common services budget amounts based on the prior years’ work hours. The Revenue funding basis proportionally distributes the amount based

on revenue sources from OPM’s funding adjusted by Object Class 25<sup>1</sup> usage from the prior year. The Tax funding basis is for leadership organizations that do not fall into either the Full Time Employees or Revenue basis.

Calculating the Financing Distribution

The next step is distributing the common services budget amount proportionally among the following three funding sources: (1) Revolving Fund, (2) OPM Discretionary, and (3) Mandatory Trust Fund. There is not an allocation methodology to determine the amount charged to the OIG; rather, it is a set amount and not allocated proportionally. The four funding sources are outlined in table 2 below.

**Table 2: OPM’s Funding Sources Structure**

Funding Sources	Funding Sources Composition
OPM Discretionary	<ul style="list-style-type: none"> <li>• Salaries and Expenses</li> <li>• Trust Fund Limitation</li> </ul>
OIG	<ul style="list-style-type: none"> <li>• OIG Trust Fund</li> <li>• OIG Salaries and Expenses</li> </ul>
Mandatory Trust Fund	<ul style="list-style-type: none"> <li>• Federal Erroneous Retirement Coverage Corrections Act (FERCCA)</li> <li>• Long Term Care Insurance (LTC)</li> <li>• Dental/Vision</li> <li>• Title 5 of the United States Code (Title 5)</li> </ul>
Revolving Funds	<ul style="list-style-type: none"> <li>• National Background Investigations Bureau</li> <li>• Human Resources Solutions               <ul style="list-style-type: none"> <li>a. Consulting and Innovation</li> <li>b. Training</li> <li>c. Vendor</li> <li>d. Presidential Management Fellows (PMF)</li> </ul> </li> <li>• Chief Information Officer (CIO)               <ul style="list-style-type: none"> <li>a. USAJOBS</li> <li>b. Enterprise Human Resources Integration (EHRI)</li> <li>c. Human Resources Line of Business (HRLOB)</li> <li>d. Human Resources Tools and Technology (HRTT)</li> </ul> </li> </ul>

<sup>1</sup> Object class 25 items are defined as other contractual services which include: advisory and assistance services, other services from non-Federal sources, other goods and services from Federal sources, operation and maintenance of facilities, research and development contracts, medical care, operation and maintenance of equipment, and subsistence and support of persons.

Using the revenue and FTE amounts from the prior year, the budget analyst calculates the proportion used by each funding source in the prior year, applies that proportion to the current year's budgeted amounts, then prepares a common services schedule, with the final proportional costs, showing the billed amount for each funding source.

The total amount of all proportionally allocated charges, including adjustments made by the then Acting Director, are distributed across the three categories - executive services, support services and IT services. A supervisory budget analyst enters the budget information in the Common Services Budget spreadsheet, and the Associate Chief Financial Officer for Budget and Performance reviews the information before sending it to the Office of Financial Systems Management for billing.

Billing for Common Services

Once Financial Systems Management receives the bill, the Lead Accountant prepares journal entry vouchers, for each funding source, and enters the amounts into the Consolidated Business Information System<sup>2</sup> (CBIS). Once the billed amounts are entered into CBIS, an Accountant reviews the journal entries for accuracy and to ensure the correct amounts will be billed to the appropriate funding sources. The Revolving Fund and OIG funding sources are billed monthly and the remaining funding sources are billed quarterly. The total common services charged in FY 2017 was \$105,101,530 as shown in Table 3.

**Table 3: FY 2017 Common Services Distribution**

<b>Funding Source</b>	<b>IT Services</b>	<b>Support Services</b>	<b>Executive Services</b>	<b>Total Common Services Charge</b>
OPM Discretionary	\$ 9,545,912	\$ 10,038,172	\$ 1,116,673	\$ 20,700,756
OIG	\$ 312,500	\$ 312,500	\$ -	\$ 625,000
Mandatory Trust Fund	\$ 3,492,001	\$ 4,571, 321	\$ 665,878	\$ 8,729,200
Revolving Fund	\$ 27,465,326	\$ 40,922,095	\$ 6,659,153	\$ 75,046,574
<b>Total</b>	<b>\$ 40,815,739</b>	<b>\$ 55,844,088</b>	<b>\$ 8,441,704</b>	<b>\$ 105,101,530</b>

Source: OCFO's *FY 2017 Common Services Financing Memo* issued February 8, 2017, representing the period October 1, 2016 through April 28, 2017.

<sup>2</sup> The Consolidated Business Information System is OPM's financial management system that aids in the management of OPM's financial resources, including management of the general ledger, accounts payable, and purchasing.



## II. OBJECTIVES, SCOPE, AND METHODOLOGY

### OBJECTIVES

The objectives of our audit were to (1) assess the methodology the OCFO uses to develop the common services cost and (2) determine if OPM's common services cost was accurately computed.

The recommendations included in this final report address these objectives.

### SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards as established by the Comptroller General of the United States. These 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.

The scope of our audit covered OPM's FY 2017 common services amount, for the period October 1, 2016, through April 28, 2017, billed on February 8, 2017, and applicable policies and procedures related to the process. We performed our audit fieldwork from June 21 through September 28, 2017, at OPM headquarters, located in Washington, D.C.

To accomplish our audit objectives noted above, we:

- Assessed the reasonableness of the methodology used to develop OPM's common services;
- Recalculated OPM's funding sources' billing charges to determine the accuracy of the amounts charged to OPM's funding sources; and
- Utilized *OPM's FY 2016 Congressional Budget Justification Performance Budget*, and other documentation to ensure the accuracy of the common services financing distribution.

In planning our work and gaining an understanding of the internal controls over the OCFO's common services methodology, we considered, but did not rely on, the OCFO's internal control structure to the extent necessary to develop our audit procedures. These procedures were analytical and substantive in nature. We gained an understanding of management procedures

and controls to the extent necessary to achieve our audit objectives. The purpose of our audit was not to provide an opinion on internal controls but merely to evaluate controls over OPM's common services.

Our audit included such tests and analysis of the OCFO's records; documented policies and procedures; and other applicable information, as we considered necessary under the circumstances. The results of our tests indicate that the methodology used to distribute the common services budget total amount is valid and reasonable, but that the OCFO needs to strengthen controls over the common services process.

In conducting the audit, we relied to varying degrees on computer-generated data. Due to the nature of the audit, we did not verify the reliability of the data generated by the systems involved. However, while utilizing the computer-generated data during our audit, nothing came to our attention to cause us to doubt its reliability. We believe that the data was sufficient to achieve our audit objectives. We did not evaluate the effectiveness of the general application controls over computer-processed performance data.

We did not utilize any samples during our fieldwork. We tested all common services amounts billed to the four funding sources for the period October 1, 2016, through April 28, 2017.

# III. AUDIT FINDINGS AND RECOMMENDATIONS

The sections below detail the results of our audit of OPM’s common services methodology. The audit determined that the methodology used to distribute the common services budget total amount is valid and reasonable. The issues we identified related to data entry errors, lack of supporting documentation, and the transparency of the common services bill are outlined below.

## 1. Data Entry Errors

OPM did not identify the following data entry errors in the common services distribution calculation due to poor internal control review procedures.

- The budget analyst transposed the Object Class 25 amounts for the Human Resources Solutions’ Training and Management Assistance Program and the Vendor Management Branch. Specifically, the budget analyst entered \$63,516,023 for Object Class 25 in the Training and Management Assistance Program; however, it should have been \$80,274,550. The budget analyst also entered \$80,274,550 for Object Class 25 in the Vendor Management Branch; however, it should have been \$63,516,023.
- The budget analyst incorrectly calculated the Prior Year Full Time Equivalency Utilization for the Human Resources Solutions’ Consulting and Innovation Program. The formula included an additional 1.4 Full Time Equivalency hours, which should not have been included.

The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* states management should establish and perform monitoring activities over their internal control system and evaluate the results. Furthermore, it states management should perform ongoing monitoring activities including regular management and supervisory activities, comparisons, reconciliations, and other routine actions.

Because of these errors, the total common services charge of \$105,101,530 did not change; however, the data entry errors changed the distribution of common services charges across the funding sources by \$128,858, as shown in the following table.

**Table 4: Data Entry Errors<sup>3</sup>**

Fund Source	TOTAL Common Service Charge, reported by Budget and Performance	OIG Total Common Service Charge, after error calculation	Underpayment	Overpayment
<b>OPM Discretionary Fund</b>				
Salaries and Expenses	\$6,436,359	\$6,438,317	(\$1,958)	
Trust Fund Limitation	\$14,264,397	\$14,268,065	(\$3,668)	
<b>OIG</b>				
OIG Trust Funds	\$500,000	\$500,000		
OIG Salaries and Expenses	\$125,000	\$125,000		
<b>Mandatory Trust Fund</b>				
FERCCA	\$232,714	\$232,734	(\$20)	
LTC	\$138,408	\$138,419	(\$11)	
Dental/Vision	\$670,375	\$670,395	(\$20)	
Title 5	\$7,687,703	\$7,688,701	(\$999)	
<b>Revolving Fund</b>				
FIS (currently NBIB)	\$60,599,914	\$60,611,607	(\$11,693)	
<b>HRS Programs</b>				
Consulting and Training	\$5,360,810	\$5,341,462		\$19,347
TMA (sub activity)	\$2,937,978	\$2,828,468		\$109,511
Program 2000000	\$2,621,940	\$2,731,936	(\$109,997)	
PMF	\$63,530	\$63,532	(\$2)	
CIO USAJOBS	\$447,590	\$447,648	(\$58)	
CIO - EHRI	\$766,532	\$766,588	(\$56)	
CIO - HRLOB	\$38,970	\$38,970		
CIO - HRTT	\$2,209,310	\$2,209,688	(\$379)	
<b>Total</b>	<b>\$105,101,530</b>	<b>\$105,101,530</b>	<b>(\$128,858)</b>	<b>\$128,858</b>

<sup>3</sup> Some totals do not sum properly due to rounding.

## **Recommendation 1**

We recommend that the OCFO implement a process to correct identified errors in the same fiscal year.

### **OCFO's Response (to Draft Recommendation)**

*“The OCFO does not concur with this recommendation because Fiscal Year 2017 has closed, and prior year accounting transactions are not feasible. Further, the value of the error is approximately one tenth of one percent of the common services fund and mostly within one revolving fund organization.”*

### **OIG Comment**

We have revised our recommendation based on the OCFO's response to our draft report. The OCFO will respond to our revised recommendation during the audit resolution process.

## **Recommendation 2**

We recommend that the OCFO strengthen their internal controls to ensure that the distribution basis figures are properly supported, reviewed, and approved prior to billing the funding sources.

### **OCFO's Response**

*“The OCFO concurs with the recommendation, and will revise its procedures accordingly”.*

## **2. Lack of Supporting Documentation**

The OCFO was unable to provide supporting documentation for the following:

- The OCFO could not produce the support to show that the OPM Director approved the FY 2017 common services cost of \$105,101,530. The OCFO informed us that they have supporting documentation from the OPM Director approving the common services cost; however, as of the time that this report was prepared, we have not received the documentation.
- The OCFO's billing spreadsheet for January 2017 does not match the CBIS amounts billed to the Human Resources Solutions' Vendor and Training programs. Specifically:

<b>Human Resource Solutions' Program</b>	<b>OCFO's January 2017 Billed Amount</b>	<b>CBIS Billed Amount</b>
Vendor	\$0	\$979,322
Training	\$1,853,302	\$873,980

- The OCFO stated that in January 2017, the Human Resource Solutions' Vendor program did not have sufficient funds in their account for the quarterly common services bill amount. To resolve this issue, the Human Resource Solutions' Resource Management Officer instructed the OCFO to bill their Training program instead of the Vendor program. The January 2017 billing spreadsheet reflects the discrepancies identified. The OIG requested documentation from the OCFO to support Human Resource Solutions' instructions; however, the OCFO informed us that the change in billing was a verbal agreement and no written documentation exists.
- For FY 2017, the common service amount charged to the Office of the Inspector General (OIG) was a set amount, rather than a proportional distribution amount. The OCFO did not use an allocation formula to calculate the common services amount billed to the OIG. In addition, we did not receive any documentation to support this agreement.

The Government Accountability Office's *Standards for Internal Control in the Federal Government*, principle 10, states, "Documentation is a necessary part of an effective internal control system. ... Documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system." In addition, it advises that "Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination."

Because the OCFO did not have the proper documentation to support the common services cost and billing charges, OPM's funding sources may have been over or under charged for common services.

### **Recommendation 3**

We recommend that the OCFO provide documentation to support the Director's approval of the common services cost.

### **OCFO's Response**

*“The OCFO concurs with the recommendation. However, decisions on the revised FY 2017 common services budget levels during the continuing resolution were provided verbally during huddles and briefings with the Acting Director and senior executive team. We will revise our procedures to document decisions around common services budget levels.”*

### **Recommendation 4**

We recommend that the OCFO maintain proper documentation to support all common services data, to include but not be limited to verbal agreements, calculations, methodology, distribution, and billing, to ensure completeness and transparency.

### **OCFO's Response**

*“The OCFO concurs with the recommendation and will revise its policy and procedures to facilitate the maintenance of proper documentation to support all common services data.”*

## **3. Common Services Budget Levels Are Not Transparent**

The 2017 common services' budget levels sent to OPM's Associate Directors and office heads were not transparent. The budget levels do not identify the “Unallocated” amount of \$3,277,281, which was set aside for emergency purposes. Instead, the “Unallocated” amount was embedded in the Support Services section of the budget levels, increasing the total amount to \$55,844,088. The Support Services section of the budget levels does not itemize the services; therefore, users are unaware that they are paying into an emergency fund.

The 2017 OPM Congressional Budget Justification strategic goal number five asks management to put forth a transparent and responsive budget that supports the Director's and senior officials' ability to prioritize and adjust resources to align with current and future priorities, ensuring all resources are utilized efficiently.

By not providing transparent budget levels, there is a potential risk that senior officials may be paying for services they are not utilizing, which may impede their ability to prioritize and adjust resources to align with current and future priorities, ensuring all resources are utilized efficiently.

## **Recommendation 5**

We recommend that the OCFO reformat their budget levels to ensure all costs are appropriately itemized and/or contain full disclosure of all costs, to ensure transparency.

## **OCFO's Response**

*“The OCFO does not concur with the recommendation. The recommendation is based on the fact that the 2017 common services bill [budget levels] did not identify the ‘Unallocated’ amount of \$3,277, 281, which was set aside for emergency purposes. However, management reserves the right to reserve funding for emergency purposes that may not be able to be specifically identified at a given point in time. This does not represent a lack of transparency, as it is clear that this amount is an unallocated reserve.”*

## **OIG Comment**

We acknowledge that management reserves the right to reserve funding for emergency purposes; however, we believe that OPM should clearly inform program offices of the "Unallocated" amount in the common services budget levels, instead of embedding it in the budget levels under Support Services.



# APPENDIX

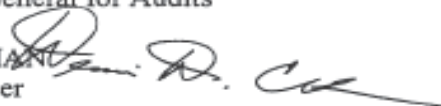


Chief Financial  
Officer

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT  
Washington, DC 20415

JAN 24 2018

MEMORANDUM FOR: MICHAEL ESSER  
Assistant Inspector General for Audits

FROM: DENNIS D. COLEMAN   
Chief Financial Officer

SUBJECT: Management Response to Draft Report on the  
Audit of the U.S. Office of Personnel Management's  
Common Services  
(Report Number-4A-CF-00-16-055)

Thank you for providing OPM the opportunity to respond to the Inspector General's Draft Report on the Office of Personnel Management's (OPM) Common Services (Report Number 4A-CF-00-16-055).

We concur with three of the five recommendations in the draft report as provided below.

**Recommendation #1:** We recommend that OCFO correct the \$128,858 error charged to the funding sources for the time period covered by the distribution calculation.

**Management Response to Recommendation #1:** The OCFO does not concur with this recommendation because Fiscal Year 2017 has closed, and prior year accounting transactions are not feasible. Further, the value of the error is approximately one tenth of one percent of the common services fund and mostly within one revolving fund organization.

**Recommendation #2:** We recommend that OCFO strengthen their internal controls to ensure that the distribution basis figures are properly supported, reviewed, and approved prior to billing the funding sources.

**Management Response to Recommendation #2:** The OCFO concurs with the recommendation, and will revise its procedures accordingly.

**Recommendation #3:** We recommend that OCFO provide documentation to support the Director's approval of the common services cost.

**Management Response to Recommendation #3:** The OCFO concurs with the recommendation. However, decisions on the revised FY 2017 common services budget

levels during the continuing resolution were provided verbally during huddles and briefings with the Acting Director and senior executive team. We will revise our procedures to document decisions around common services budget levels.

**Recommendation #4:** We recommend that OCFO maintain proper documentation to support all common services data, to include but not limited to verbal agreements, calculations, methodology, distribution, and billing, to ensure completeness and transparency.

**Management Response to Recommendation #4:** The OCFO concurs with the recommendation and will revise its policy and procedures to facilitate the maintenance of proper documentation to support all common services data.

**Recommendation #5:** We recommend that OCFO reformat their bill to ensure all costs are appropriately itemized and/or contain full disclosure of all costs, to ensure transparency.

**Management Response to Recommendation #5:** The OCFO does not concur with the recommendation. The recommendation is based on the fact that the 2017 common services bill did not identify the "Unallocated" amount of \$3,277, 281, which was set aside for emergency purposes. However, management reserves the right to reserve funding for emergency purposes that may not be able to be specifically identified at a given point in time. This does not represent a lack of transparency, as it is clear that this amount is an unallocated reserve.

Thank you again for the opportunity to respond to the draft report. If you have any questions regarding our response, please contact Margaret Pearson, Associate CFO for Budget and Performance at [REDACTED] or [REDACTED] [REDACTED]@opm.gov.

cc:  
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Director, Internal Oversight and Compliance



## **Report Fraud, Waste, and Mismanagement**

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**By Internet:** <http://www.opm.gov/our-inspector-general/hotline-to-report-fraud-waste-or-abuse>

**By Phone:** Toll Free Number: (877) 499-7295  
Washington Metro Area: (202) 606-2423

**By Mail:** Office of the Inspector General  
U.S. Office of Personnel Management  
1900 E Street, NW  
Room 6400  
Washington, DC 20415-1100