

**LEGAL SERVICES  
CORPORATION**

Office of  
Inspector General



Semiannual Report to the Congress  
October 1, 2007 – March 31, 2008

[www.oig.lsc.gov](http://www.oig.lsc.gov)

**TO THE BOARD OF DIRECTORS OF THE LEGAL SERVICES CORPORATION  
AND TO THE UNITED STATES CONGRESS**

**A MESSAGE FROM THE INSPECTOR GENERAL**

This Semiannual Report is my first as LSC's Inspector General. I wish to express my appreciation to the Board of Directors for their confidence in appointing me. I am deeply honored and highly enthusiastic to have this opportunity to serve. I can think of no better role than one devoted to the dual goals of helping to improve the economy and efficiency of programs serving the legal needs of the poor and of protecting taxpayer dollars from fraud and abuse.

This Semiannual Report sets forth the significant activities and accomplishments of the Office of Inspector General from October 1, 2007 through March 31, 2008.

During this reporting period the OIG initiated a series of high priority reviews of grantees' internal controls. This work, undertaken at LSC management's request, will continue into the next reporting period and is intended to help management and the Board properly address issues identified in a recent Government Accountability Office report.

As part of our oversight role with respect to the grantee audit process, during the period the OIG conducted field work for nine audit service reviews (ASRs) and issued six ASR reports. To better serve Congress and LSC, beginning with this Semiannual Report we are expanding the range of information provided regarding grantee audit findings, based on our review of the audits conducted by independent public accounting firms. During the period we also transmitted the Fiscal Year 2007 LSC Financial Statement Audit to the Board of Directors.

The OIG opened 18 investigations, and closed 19 investigations during the reporting period. As a result of an OIG investigation, an indictment was obtained against a former employee of an LSC grantee in connection with a scheme to defraud the grantee of over \$134,000 in improper charges.

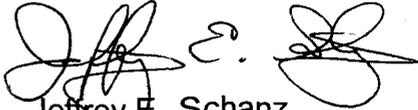
The OIG actively participated as a consultative member of an LSC Task Force that developed a *Code of Ethics and Conduct*, applicable to all LSC employees, officers, and directors, which was adopted by the Board of Directors in March 2008.

The OIG also continued to work closely with the Office of Legal Affairs and outside counsel defending a challenge to LSC's program integrity regulation. A judgment in favor of LSC was just recently handed down by the U.S. District Court in this litigation.

October 1, 2007 – March 31, 2008

I would like to thank the Board and LSC management for the warm welcome I received, and for the cooperation and support they have already displayed as I assumed my new duties. I also wish to express my commitment to the Board, to the Congress, and most importantly to the community of low income individuals in need of legal services whom LSC and its grantees serve, to fulfill my responsibilities as Inspector General with all the dedication, ability, and energy that I possess.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey E. Schanz', with a stylized flourish at the end.

Jeffrey E. Schanz  
Inspector General  
April 30, 2008

## TABLE OF CONTENTS

OFFICE OF INSPECTOR GENERAL OVERVIEW .....	1
AUDITS .....	3
Fiscal Year 2007 Corporate Audit .....	3
Work In Progress.....	4
Referral From Management .....	4
Deferred Work.....	4
Independent Audits of Grantees.....	4
Review of Grantees' Annual Audit Reports; IPA Audit Findings.....	5
Follow-up Process.....	5
Audit Service Reviews.....	6
INVESTIGATIONS .....	8
Former Employee of LSC Grantee Indicted for Fraud.....	8
Personal and Private Information Survey .....	8
Fraud Vulnerability Reviews .....	8
Hotline.....	9
LEGAL REVIEWS .....	10
Review of Legislation, Regulations and Policy .....	10
Litigation Activities.....	10
Preventing Fraud and Abuse.....	11
Other Activities .....	11
OTHER OIG ACTIVITIES.....	12
AUDIT REPORTS ISSUED for the Period Ending March 31, 2008.....	13
AUDIT SERVICE REVIEWS ISSUED for the Period Ending March 31, 2008.....	14
TABLE I - Audit Reports Issued with Questioned Costs for the Period Ending March 31, 2008 .....	15
TABLE II - Audit Reports Issued with Funds to Be Put to Better Use for the Period Ending March 31, 2008.....	16
TABLE III - Index to Reporting Requirements of the Inspector General Act.....	17

## **OFFICE OF INSPECTOR GENERAL OVERVIEW**

The LSC Office of Inspector General operates under the Inspector General Act of 1978, 5 U.S.C. App. 3. In 1988, Congress amended the IG Act and required LSC and about 30 other, mostly smaller, federally funded entities to establish independent Offices of Inspector General.

The OIG has two principal missions: (1) to assist management in identifying ways to promote economy and efficiency in the activities and operations of LSC and its grantees; and (2) to prevent and detect fraud and abuse. Thus, the OIG assists management in fostering effective operations, in identifying and overcoming obstacles to good program management, and in preventing future problems. The OIG must also identify and report on current problems.

The OIG's primary tool for achieving these missions is objective and independent fact-finding, performed through financial, performance and other types of audits, evaluations and reviews, as well as through investigations into allegations of wrongdoing. Its fact-finding activities enable the OIG to develop recommendations to LSC, Congress and grantee management for actions or changes that will correct problems, better safeguard the integrity of funds, improve procedures, or otherwise increase the economy, efficiency and effectiveness of LSC programs.

The OIG is also tasked with ensuring the quality of audits of LSC and its grantees that are conducted by independent public accountants, and with reviewing proposed and existing regulations and legislation affecting the operations and activities of LSC and the programs it funds.

In addition, since 1996 LSC's annual appropriation has directed that grantee compliance with legal requirements be monitored through the annual grantee audits conducted by independent public accountants, under guidance developed by the OIG. Congress has also specified that the OIG has authority to conduct its own reviews of grantees.

The OIG is headed by the Inspector General who reports to and is under the general supervision of the LSC Board of Directors. The IG has broad authority to manage the OIG, including setting OIG priorities and activities, and to hire OIG personnel, consultants and experts.

To ensure the objectivity of the IG, the IG Act grants the LSC IG the independence to determine what reviews are performed; to gain access to all documents needed for OIG reviews; to publish findings and recommendations based on OIG reviews; and to report OIG findings and recommendations to the LSC Board of Directors and to Congress. The IG Act also prohibits LSC from assigning to its IG any of LSC's own "program operating responsibilities." This means that the OIG does not perform

functions assigned to LSC by the Legal Services Corporation Act, 42 U.S.C. §2996-2996l, other than those transferred to the OIG under the IG Act, and those otherwise assigned by Congress, for example in the FY 1996 Appropriations Act.

The IG must report serious problems to the LSC Board of Directors and must also report to appropriate law enforcement authorities when, through audit, investigation, or otherwise, the IG has found that there are reasonable grounds to believe that a crime has occurred. The OIG is not an "arm" of the Congress, as is the Comptroller General, but is required by law to keep the Congress informed through semiannual reports and other means. The IG also provides periodic reports to the Board and management of LSC and occasionally to the Boards of Directors and management of LSC grantees. Some of these reports will be specific (e.g., an audit of a particular grantee or an investigation of a theft), while others will be of more general interest to management.

To be effective, the OIG works cooperatively with the Board and management, seeks their input prior to choosing topics for OIG review, and keeps them informed of OIG activities. Within their different statutory roles, the OIG and LSC management share a common commitment to improving the federal legal services program and increasing the availability of legal services to the poor.

## AUDITS

In this reporting period, the OIG transmitted the Corporation's Fiscal Year 2007 Financial Statement Audit to the Board of Directors. In addition, the OIG initiated work, pursuant to a referral from LSC management, to review internal control issues at five of eight grantees identified in a recent Government Accountability Office (GAO) report. The OIG considered its work at these grantees a high priority because the work was undertaken to support the Board's and management's desire to quickly address the issues identified in the GAO report on LSC's grant management and oversight. As a result of the referral, the OIG deferred work on three other projects already in progress. The OIG will resume these projects as resources become available. Also during this reporting period, the OIG initiated nine Audit Service Reviews (ASRs) and issued letters on six completed ASRs. Audit staff also assisted on two investigations, which are still ongoing.

In order to improve our semiannual reports and provide more complete information, we are including below a summary of information on significant findings contained in independent public accountant (IPA) audit reports required by law of each LSC grantee, as well as information on actions taken in response to those findings.

### **Fiscal Year 2007 Corporate Audit**

The Fiscal Year (FY) 2007 LSC Financial Statement Audit Report was issued this reporting period. The Corporation's financial statement audit is conducted by an independent public accounting firm, under the general oversight of the OIG. The auditor's report stated that LSC's financial statements present fairly, in all material respects, the financial position of LSC as of September 30, 2007 (an unqualified opinion). However, the auditor's Report on Compliance and Internal Control identified a significant deficiency in internal control over financial reporting that the auditor considered to be a material weakness. The deficiency related to the lack of adequate internal control procedures to ensure that non-routine or unusual transactions were correctly recorded. The reported instance involved a settlement agreement providing for the recovery of \$450,000 from a former grantee. Although the funds were booked when received in early FY 2008, generally accepted accounting principles required that the transaction should have been recorded as a receivable at the time it accrued. An audit adjustment was required to properly reflect the transaction as of the prior fiscal year and to adjust the Corporation's FY 2007 financial statements. Management concurred with the finding and has taken action to correct the deficiency.

The audit firm also issued a Management Letter advising the Board of matters it reported as opportunities for strengthening internal controls and operating efficiency. Specifically, the audit firm recommended that LSC consider upgrading software in order to implement a fixed asset module to automate and simplify LSC's

accounting for fixed assets, and that it carefully review its employee compensation and annually document that it is in compliance with the pay cap provisions of the LSC Act, as modified by relevant appropriations provisions.

### **Work In Progress**

#### **Referral From Management**

On November 20, 2007, the President of LSC referred to the OIG instances of internal control weaknesses at eight grantees that were identified in the GAO Draft Report<sup>1</sup> entitled, Legal Services Corporation – Improved Internal Controls Needed in Grants Management and Oversight. The OIG agreed to review the internal control issues identified in the GAO report, as well as any other issues that the OIG may identify in the course of its work, to determine whether adequate corrective actions had been taken. During this reporting period, the OIG completed visits to three programs and initiated visits to two others. The remaining three programs will be reviewed in April and May. The OIG will issue a report to each of the grantees visited and a summary report to LSC management which will include any policy issues that need to be resolved.

#### **Deferred Work**

Because of the Board of Directors' and management's request, and the urgent need to address the issues contained in the GAO report, the OIG's review of the eight grantees identified by the GAO was given a high priority. The OIG therefore suspended work on three other ongoing projects – an audit of the Office of Information Management, an audit of Puerto Rico Legal Services, Inc., and a review of the OIG's internal controls. The OIG will complete these projects as soon as resources become available.

#### **Independent Audits of Grantees**

The LSC Appropriations Act of 1996 required that each person or entity receiving financial assistance from the Legal Services Corporation be subject to an annual financial statement and compliance audit, to be conducted by an independent public accountant (IPA) in accordance with generally accepted government auditing standards and guidance established by the Office of the Inspector General. Accordingly, each grantee contracts directly with an IPA to conduct the required audit in accordance with generally accepted government auditing standards, OMB Circular A-133, and the OIG Audit Guide for Recipients and Auditors and Compliance Supplement.

While these audits are not performed by the OIG, the OIG does provide guidance to the IPAs and oversees the IPA process. The OIG reviews all audit reports prepared

---

<sup>1</sup> The final report was subsequently issued on December 28, 2007.

by the IPAs each year, and performs on-site quality reviews of selected IPAs' documentation.

The OIG also works with management through an audit follow-up process to ensure that adequate action is taken to address all significant findings identified in IPA reports and referred to LSC management. The 1996 Act specifically requires that LSC follow up on significant findings identified by the IPAs and reported to the Corporation's management by the OIG.

In order to provide more complete information in our Semiannual Reports to Congress, with this report the OIG is initiating the practice of including summary information on significant findings, the amount of questioned costs if any, and the status of follow-up on significant findings reported by the IPAs as part of the grantee oversight process. The audit reports and the findings identified in this section and the related schedules reflect the work of the IPAs, not the OIG.

### **Review of Grantees' Annual Audit Reports; IPA Audit Findings**

During the reporting period, the OIG reviewed 24 IPA audits of grantees with fiscal years ending from January 31, 2007 through September 30, 2007. Of the 24 audit reports reviewed, 19 contained no findings and five contained a total of 12 findings. Of the 12 findings, three either had corrective action already implemented or the OIG determined that the finding was not significant. Five of the remaining nine findings were referred to LSC's Office of Compliance and Enforcement for follow-up action. The other four findings were assigned for review within the OIG.

### **Follow-up Process**

Grantee audit reports are submitted to the OIG within 120 days of the close of the recipient's fiscal year end. The OIG reviews each report and any related findings and recommendations. Based on this review, the OIG refers appropriate significant findings to LSC management for follow-up.

LSC management ensures that recipients submit corrective action plans for all material findings, recommendations, and questioned costs identified by the IPAs and referred to management.

After appropriate corrective action has been taken by the recipient, LSC management advises the OIG and requests that the underlying finding be closed. The OIG reviews management's request and decides independently whether it will agree to close the finding. If LSC management and the OIG cannot agree on closing a finding, the matter is entered into a resolution process for final determination.

The table below presents information on the 24 recipient audit reports received this period (recipients with fiscal years ending January 31, 2007 through September 30,

2007). A summary of the findings for the 114 recipients with a December 31, 2007 fiscal year end will be presented in the next Semiannual Report.

**Summary of Findings Reported in  
Recipient Financial Statement Audits**

Total Number of Findings	12
Questioned Costs	0
Findings Closed By OIG	3
Findings Retained By OIG	4
Findings Referred to LSC Management for Follow-up of Correction Action	5*
Type of Findings Referred:	
Accounting Transaction Deficiency:	3
Internal Control System Weakness	2
Findings with Corrective Action Accepted by LSC Management	0
Findings with Corrective Action Accepted by OIG and Closed	0

\* Note: These five findings were not referred to LSC management until late in this reporting cycle. LSC management has not yet decided on the sufficiency of the corrective action.

**Audit Service Reviews**

As part of its oversight of the IPA process, the OIG conducts Audit Service Reviews (ASRs) to review the audit documentation of selected IPAs to ensure that they adequately tested the grantee’s compliance with LSC regulations. During this period, the OIG issued six ASR reports. We also conducted field work for nine ASRs.

**Audit Reports**

Open at beginning of reporting period	0
Issued during Reporting Period	1
Closed during Reporting Period	1
Open at end of reporting period	0

**Recommendations to LSC Grantees**

Pending at beginning of reporting period	0
Issued during reporting period	0
Closed during reporting period	0
Pending at end of reporting period	0

**Recommendations to LSC Management**

Pending at beginning of reporting period	0
Issued during reporting period	1
Closed during reporting period	1
Pending at end of reporting period	0

## **INVESTIGATIONS**

The OIG opened 18 investigations during the reporting period. These included 11 compliance matters, five criminal investigations, and two fraud vulnerability reviews. The compliance investigations included allegations of violations of LSC statutes and regulations involving matters such as class actions, legal assistance to aliens, and timekeeping. The five criminal investigations included financial fraud and thefts of property from LSC programs. During the reporting period the OIG also closed 19 investigations. These included 10 compliance matters, five criminal investigations, two fraud vulnerability reviews, a financial risk assessment project, and one survey. The OIG also issued one Inspector General subpoena in connection with an ongoing investigation.

### **Former Employee of LSC Grantee Indicted for Fraud**

A grand jury in the Western District of Texas indicted a former employee of an LSC grantee on federal charges stemming from a scheme to defraud the grantee. The defendant is charged with having misrepresented to the LSC grantee that he traveled to assist clients and that he was entitled to reimbursement for mileage and per diem expenses. An OIG investigation developed evidence that the fraud amounted to over \$134,000. Trial is scheduled for May 2008. The OIG is being assisted by OIG special agents from the Department of Veterans Affairs and the Federal Trade Commission.

### **Personal and Private Information Survey**

The OIG completed a survey of LSC offices to identify personal and private information (PPI) maintained in LSC paper and electronic records, and to determine whether appropriate steps have been taken to ensure that PPI records are being properly collected, maintained, used and disclosed. The OIG made several suggestions for improvement, but overall the survey results showed that information was handled appropriately. LSC management was advised that at this time OIG does not plan on conducting additional work as a result of the survey.

### **Fraud Vulnerability Reviews**

During this reporting period OIG completed two fraud vulnerability reviews and completed its planned work on this project for 2007. Past OIG investigations at grantee sites have involved monies stolen from petty cash, travel and mileage expenses, credit card accounts, payroll/salary advances, and vendor accounts. Reviews of internal controls for the programs affected by these thefts were found adequate for the size of the operations, yet a breakdown of these controls facilitated the opportunities for embezzlements.

This project was initiated to analyze and proactively address grantee financial risk. Based on financial statement reviews, hotline complaints, and referrals from LSC and other sources, grantee programs were selected for field visits to conduct fraud vulnerability reviews. The reviews consisted of a fraud awareness briefing to the Executive Director and Chief Financial Officer; a focused document review in areas identified as weak or prone to abuse; and a review of grantee internal control policies versus practices. No evidence of fraud was uncovered in the two program reviews completed during this reporting period.

**Hotline**

The OIG maintains a Hotline for reporting illegal or improper activities by LSC grantees or corporate staff. For this reporting period, the OIG received 29 Hotline contacts. One of these matters was referred to LSC’s Office of Compliance and Enforcement for follow-up, two were opened within the OIG, and the remaining matters were closed.

**INVESTIGATIVE CASES**

Open at beginning of reporting period	21
Opened during reporting period	18
Closed during reporting period	19
Open at end of reporting period	20

**PROSECUTORIAL ACTIVITIES**

Referred for prosecution	2
Accepted for prosecution	2
Declined for prosecution	0
Indictments	1
Convictions	0

**INVESTIGATIVE ACTIVITIES**

Inspector General subpoenas issued	1
------------------------------------	---

## **LEGAL REVIEWS**

### **Review of Legislation, Regulations and Policy**

Pursuant to the IG's statutory responsibilities, the OIG reviews and, where appropriate, comments on statutory and regulatory provisions affecting LSC or the OIG, as well as LSC interpretive guidance and internal policies and procedures.

The OIG monitored the progress of LSC's ongoing lesser sanctions rulemaking, which was undertaken in response to an OIG recommendation. At its April 2008 meeting, LSC's Board of Directors is to consider publication of a Notice of Proposed Rulemaking. The OIG believes a rule providing LSC with lesser sanctions options would represent a positive response to the issues raised in our initial recommendation. We will continue to participate in this process and provide comments and recommendations as necessary.

During the reporting period, OIG legal staff reviewed a number of legislative proposals to amend the Inspector General Act of 1978, including S. 2324 and H.R. 928, and coordinated with counsel for the Legislative Committee of the President's Council on Integrity and Efficiency in its review and comments on the bills.

### **Litigation Activities**

As noted in previous Semiannual Reports, in 2006 the OIG issued an interim report on the activities of California Rural Legal Assistance (CRLA), finding substantial evidence that CRLA had violated federal law and regulations governing LSC grantees. The OIG could not complete its investigation due to CRLA's refusal and/or failure to respond to an OIG subpoena seeking information relevant to the investigation.

Accordingly, as previously reported, in March 2007 the U.S. Department of Justice filed a petition for summary enforcement of the OIG subpoena, on behalf of the United States and the OIG. The matter has been fully briefed in the U.S. District Court for the District of Columbia. The parties are presently awaiting a ruling on the petition.

During this reporting period the OIG legal staff worked closely and cooperatively with attorneys from the LSC Office of Legal Affairs and outside counsel in

connection with the discovery aspects of a challenge to LSC's program integrity regulation, 45 CFR Part 1610, brought by an LSC grantee and others.<sup>2</sup>

### **Preventing Fraud and Abuse**

OIG experience has shown that during a Presidential election season there is an increased risk of violations of the Hatch Act restrictions on certain LSC and grantee political activities. In light of that experience, the OIG issued a memorandum to LSC management recommending issuance of an advisory to employees of LSC and the grantee community regarding Hatch Act restrictions on political activity. Management accepted the OIG's recommendation and issued separate advisories to LSC employees and LSC grantees.

### **Other Activities**

During this reporting period, the OIG responded to three Freedom of Information Act requests. The OIG also provided support to the Finance Committee of LSC's Board of Directors, at its request providing an historical and legal analysis of LSC's process for selecting an auditor to perform the annual corporate audit.

---

<sup>2</sup> On April 7, 2008, the District Court for the District of Oregon granted the Legal Services Corporation's motion for summary judgment. It is unknown at this time whether the plaintiffs intend to appeal.

## **OTHER OIG ACTIVITIES**

The OIG actively participated as an advisory member of a management task force that drafted a Code of Ethics and Conduct for application both to employees of the Corporation and to its Board of Directors. This Code of Ethics and Conduct was recently adopted by the Board.

The OIG has also participated with management in assisting the LSC Board's Ad Hoc Committee in its efforts to develop appropriate policies responding to GAO recommendations regarding financial and compliance oversight.

During the reporting period the OIG provided assistance to the AMTRAK OIG in refining its administrative processes.

**AUDIT REPORTS ISSUED**  
**for the Period Ending March 31, 2008**

Title	Date Issued
FY 2007 LSC Corporate Audit (Conducted by an independent public accounting firm)	January 7, 2008

**AUDIT SERVICE REVIEWS ISSUED**  
**for the Period Ending March 31, 2008**

<u>Recipient</u>	<u>IPA</u>	<u>Date Issued</u>
Puerto Rico Legal Services	Padilla, Medina & Assoc.	01/23/08
Texas RioGrande Legal Aid	Gomez, Fragoso & Assoc.	03/26/08
Legal Aid Bureau	Mitchell & Titus, LLP	03/26/08
Bay Area Legal Aid (CA)	Harrington Group	03/26/08
Bay Area Legal Aid (FL)	Reeder & Associates	03/27/08
Neighborhood LS of LA County	Harrington Group	03/31/08

**TABLE I**  
**Audit Reports Issued with Questioned Costs**  
**for the Period Ending March 31, 2008**

	<b>NUMBER OF REPORTS</b>	<b>QUESTIONED COSTS</b>	<b>UNSUPPORTED COSTS</b>
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0	\$0
B. Reports issued during the reporting period	0	\$0	\$0
Subtotals (A + B)	0	\$0	\$0
LESS:			
C. For which a management decision was made during the reporting period:	0	\$0	\$0
(i) dollar value of recommendations that were agreed to by management	0	\$0	\$0
(ii) dollar value of recommendations that were not agreed to by management	0	\$0	\$0
D. For which no management decision had been made by the end of the reporting period	0	\$0	\$0
E. Reports for which no management decision had been made within six months of issuance	0	\$0	\$0

**TABLE II**  
**Audit Reports Issued with Funds to Be Put to Better Use**  
**for the Period Ending March 31, 2008**

	<b>NUMBER OF REPORTS</b>	<b>DOLLAR VALUE</b>
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0
B. Reports issued during the reporting period	0	\$0
Subtotals (A + B)	0	\$0
LESS:		
C. For which a management decision was made during the reporting period:	0	\$0
(i) dollar value of recommendations that were agreed to by management	0	\$0
(ii) dollar value of recommendations that were not agreed to by management	0	\$0
D. For which no management decision had been made by the end of the reporting period	0	\$0
Reports for which no management decision had been made within six months of issuance	0	\$0

**TABLE III**  
**Index to Reporting Requirements**  
**of the Inspector General Act**

IG ACT REFERENCE*	REPORTING REQUIREMENT	PAGE
Section 4(a)(2)	Review of legislation and regulations	10
Section 5(a)(1)	Significant problems, abuses, and deficiencies	None
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	None
Section 5(a)(3)	Prior significant recommendations on which corrective action has not been completed	None
Section 5(a)(4)	Matters referred to prosecutive authorities	9
Section 5(a)(5)	Summary of instances where information was refused	None
Section 5(a)(6)	List of audit reports by subject matter, showing dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and funds to be put to better use	None
Section 5(a)(7)	Summary of each particularly significant report	None
Section 5(a)(8)	Statistical table showing number of audit reports and dollar value of questioned costs	15
Section 5(a)(9)	Statistical table showing number of reports and dollar value of recommendations that funds be put to better use	16
Section 5(a)(10)	Summary of each audit issued before this reporting period for which no management decision was made by the end of the reporting period	None
Section 5(a)(11)	Significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which the Inspector General disagrees	None

\*Refers to sections in the Inspector General Act of 1978, as amended.

## **INSPECTOR GENERAL HOTLINE**

**To report suspected fraud, waste or abuse:**

**Call: 1 800 678 8868 or  
1 202 295 1670**

**Or write: PO Box 3699  
Washington DC 20027**

**You can request that your identity be protected.**

**LSC employees are protected from reprisals by the Corporation.**