

# Office of Audit Workplan

Office of Inspector General for the U.S. Department of Labor



# Message from the Assistant Inspector General for Audit

I am pleased to provide the Office of Inspector General's (OIG) Audit Workplan for Fiscal Year (FY) 2014. We prepared this Workplan to inform Department of Labor (DOL) agencies of our annual, carryover, and new audits. These audits are presented here as they apply to four strategic goals and then further broken down into mandatory, discretionary, and American Recovery and Reinvestment Act (Recovery Act) audits. This Workplan does not include unanticipated work that results from legislative mandates, Congressional or Departmental requests, or emerging programmatic issues.

We are required to conduct mandatory audits by law or regulation. For example, the *Chief Financial Officers Act* requires an annual audit of DOL's financial statements, which is our largest mandatory audit. Other mandatory audits relate to DOL's mission-critical information systems and Job Corps center operators and service providers.

After we fund all mandatory audits, we use our remaining resources for discretionary audits. We decide which discretionary audits to conduct based on risk and potential effects on DOL's mission and goals. Additionally, we respond to allegations of fraud, waste, and abuse from various sources, including state and federal program managers and private citizens.

The OIG received a separate appropriation to audit DOL programs, grants, and projects funded by the Recovery Act. Since 2009, we have issued 41 Recovery Act audit reports. During FY 2014, we will complete several Recovery Act audits .

Elliot P. Lewis

Assistant Inspector General Audit U.S. Department of Labor

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# U.S. Department of Labor Office of Inspector General Office of Audit FY 2014 Workplan

#### **Mission Statement**

The Office of Inspector General serves the American worker and taxpayer by conducting audits, investigations, and evaluations that result in improvements to the effectiveness, efficiency, and economy of DOL programs and operations. We detect and prevent fraud and abuse in DOL programs and labor racketeering in the American workplace. We provide advice to the Secretary and the Congress on how to attain the highest possible program performance.

#### Office of Audit

The Office of Audit conducts audits to determine if: 1) DOL programs and operations are in compliance with applicable laws and regulations, 2) DOL resources are efficiently and economically utilized, and 3) DOL programs achieve their intended results.

#### **Strategic Goals**

The OIG's Strategic Plan for FY 2012 – FY 2016 established five Goals (see <a href="https://www.oig.dol.gov/public/reports/strategicplan.pdf">www.oig.dol.gov/public/reports/strategicplan.pdf</a>).

#### Goal 1

Optimize the performance and accountability of employment and training programs – This goal covers employment and training programs authorized under the Workforce Investment Act (WIA), including Job Corps, and programs operated by the Bureau of Labor Statistics (BLS).

#### Goal 2

**Safeguard and improve worker and retiree benefit programs** – This goal covers Unemployment Insurance (UI); federal disability compensation programs; and pension, health, and welfare benefits programs.

#### Goal 3

Optimize the performance and accountability of worker protection and workplace safety programs — This goal covers worker protection programs designed to foster equal opportunity and fair wages, and worker safety and health programs implemented by the Occupational Health and Safety Administration (OSHA) and the Mine Safety Health Administration (MSHA).

#### Goal 4

Assist DOL in maintaining an effective strategic management process – This goal covers the effectiveness and efficiency of DOL management, financial systems, and information technology systems.

#### Goal 5

Combat the Influence of Organized Crime and Labor Racketeering in the Workplace – This goal is covered by the Office of Labor Racketeering and Fraud Investigations. Therefore, the Office of Audit does not have any ongoing or planned projects that address this goal, but it does provide assistance when required.

## FY 2012 Management Challenges

For FY 2012, the OIG identified the following areas as significant management challenges for DOL:

- Protecting the Safety and Health of Workers
- Protecting the Safety and Health of Miners
- Improving Performance Accountability of Workforce Investment Act Grants
- Ensuring the Effectiveness of the Job Corps Program
- Reducing Improper Payments
- Maintaining the Integrity of Foreign Labor Certification Programs
- Ensuring the Security of Employee Benefit Plan Assets
- Securing Information Technology Systems and Protecting Related Information Assets
- Ensuring the Effectiveness of Veterans' Employment and Training Service Programs
- Improving Procurement Integrity

See <a href="http://www.oig.dol.gov/public/topchallenges/2012.pdf">http://www.oig.dol.gov/public/topchallenges/2012.pdf</a>. OIG has not yet issued the DOL management challenges for FY 2013.

## FY 2014 Audit Workplan

The FY 2014 Audit Workplan is presented by OIG strategic goal and then further broken down into mandatory, discretionary, and Recovery Act audits in the sections that follow. The name of the director overseeing each audit appears at the end of the audit summary.

#### Goal 1: Optimize the Performance and Accountability of Employment and Training Programs

#### **Mandatory Audits**

**Job Corps Center Safety—New.** We will determine if Job Corps ensured its centers properly handled misconduct by notifying police when necessary, holding required disciplinary review panels, and reporting accurate and reliable misconduct statistics. Director: Ray Armada

Office of Job Corps National Training Contractor Claim Costs—New. We will determine if costs submitted by Job Corps' national training contractors were supported and allowable and if the claimed cost process was adequate to ensure compliance with the FAR. Director: Ray Armada

**Integrity of Student Testing and Reported Results—New.** We will determine to what extent Job Corps ensured the integrity of student testing performed at Job Corps centers and the reliability of reported results. Director: Ray Armada

**Career Transition Services (CTS)—New.** We will determine if Job Corps ensured its CTS contractors met performance goals and maximized job and advanced education placements for students. Director: Ray Armada

**Job Corps Center Operator Subcontracting—Carried Over.** We will determine the extent a center operator complied with the Federal Acquisition Regulation (FAR) and company policies when awarding Job Corps subcontracts. Director: Ray Armada

**Job Corps Student Travel—Carried Over.** We will determine if Job Corps ensured that student travel funds were spent for intended and allowable purposes. Director: Ray Armada

**Job Corps Participant Placement in Jobs and Advanced Education—Carried Over.** We will determine if Job Corps improved the employability of its participants by evaluating the status of participants prior to enrolling in Job Corps, the training they received, their initial job placements, and their job retention. We will determine if placement data reported by Job Corps and its contractors was accurate and reliable. Director: Anthony Grice

**Job Corps National Call Center—Carried Over.** We will continue our efforts to determine if the Employment and Training Administration (ETA) properly awarded a national contract and if related claimed costs were allowable. Director: Ray Armada

#### **Discretionary Audits**

**Bureau of Labor Statistics (BLS) Current Employment and Current Population Surveys—New.** We will determine if the Current Employment and Current Population Survey, two of 38 national Principle Federal Economic Indicators, comply with OMB Standards and Guidelines for Statistical Surveys. Director: Tracy Katz

Veterans' Employment and Training Services (VETS) Jobs for Veterans State Grant Financial Reporting—New. We will determine the adequacy of VETS' controls over: 1) reporting program expenditures, 2) monitoring obligation authority, 3) retaining supporting documentation, and 4) recording costs of the Disabled Veterans' Outreach Program (DVOP), Local Veterans' Employment Representative (LVER), and Transition Assistance Program (TAP) programs. Director: Richard Peña

**VETS Implementation of the Veterans Retraining Assistance Program (VRAP)**—**New.** We will determine if VETS: 1) established controls for ensuring veterans' eligibility, 2) identified high-demand occupations for training, and 3) informed veterans of job placement services. Director: Richard Peña

**Trade Adjustment Assistance Community College and Career Training Grants (TAACCCTG)—New.** The TAACCCTG Program is a competitive, multi-year federal program that provides grant funds to community colleges and other higher education institutions, in partnerships with employers, to expand and improve their ability to deliver 2-year education and training programs. As of FY 2013, ETA awarded approximately \$1.5 billion in grant funds. OIG will review how ETA monitors program performance and use of grant funds. Director: Michael Hill

**Senior Community Service Employment Program (SCSEP)—New.** We will determine the extent ETA ensured the SCSEP program placed eligible participants in unsubsidized employment. Director: Ray Armada

#### Workforce Investment Act (WIA) Local Workforce Investment Boards (LWIBs)

—New. Under WIA, LWIBs provide workforce investment services to adults, dislocated workers, and youth. The LWIBs are responsible for managing WIA funds in accordance with federal requirements and for reporting accurate performance data to ETA. OIG will select a number of LWIBs and review their management of WIA funds and reporting of performance results. Director: Michael Hill

National Emergency Grants (NEG)—New. We will determine if ETA followed established policies when awarding NEG funds, including reviewing available WIA formula funds. We will also evaluate NEG program results. Director: Mark Schwartz

**Evaluation Criteria for Discretionary Grant Awards—New.** In PY 2013, ETA awarded approximately \$1 billion in discretionary grants from a variety of funding sources. The goal of the grant award process is to make the best investments with the resources available, consistent with statutory and program requirements, agency priorities, and the DOL procurement policy. OIG will select grants from more than one funding source to audit and will determine if ETA properly evaluated the financial and performance merits of grant proposals for award. Director: Mark Schwartz

**VETS'** Jobs for Veterans State Grant Program—Carried Over. We will continue our work to determine if VETS' Jobs for Veterans State Grant Program, located in Florida, provided intensive services to veterans with barriers to employment and accurately reported program outcomes. Director: Richard Peña

Charlotte-Mecklenburg Workforce Development Board (WDB)—Carried Over. We will continue our work to determine if the Charlotte-Mecklenburg WDB ensured costs charged to its WIA grant were reasonable, allowable, and allocable under WIA Title I. Director: Michael Hill

#### Recovery Act

Recovery Act: Outcomes from WIA Training and Services to Adults and Dislocated Workers—Carried Over. We will continue our work to determine:

1) the extent states used additional WIA Adult and WIA Dislocated Worker funds to increase the percentage of recipients they served with direct training and supportive services; and 2) the extent states gave priority of service to assistance recipients and low-income persons in the WIA Adult program, as required by the Recovery Act. Director: Richard Peña

Recovery Act: Outcomes from the On-the-Job Training NEGs — Carried Over. We will continue our work to determine if: 1) grantees ensured that Recovery Act funds were properly administered and awarded, and that eligible participants were served; 2) participants were trained and placed in employment and continued employment; and 3) employers were properly and accurately reimbursed for training. Director: Richard Peña

Recovery Act: Grants to Colleges under the Recovery Act—Carried Over. We will continue our work to determine if: 1) training participants received help to access a career pathway that allowed for future advancement; and 2) costs claimed were in accordance with the grant agreement and the grantee only charged costs that were reasonable, allowable, and allocable. Director: Richard Peña

#### Goal 2: Safeguard and Improve Worker and Retiree Benefit Programs

#### **Mandatory Audits**

Federal Employees' Compensation Act (FECA) Special Benefit Fund—Annual.

We will determine if: 1) the Schedule of Actuarial Liability, Net Intra-Governmental Accounts Receivable, and Benefit Expense were fairly presented for the year ending September 30, 2014; and 2) the internal controls over financial reporting related to the Schedule were in compliance with laws and regulations that could have a direct and material effect on the Schedule. Director: Joseph Donovan

Longshore and Harbor Workers' Compensation Act (LHWCA) Special Fund and District of Columbia's Workmen's Compensation Act (DCWA) Special Fund Financial Statement Audits—Annual. We will determine if DOL's LHWCA Special Fund and the DCWA Special Fund financial statements present fairly, in all material respects, the financial position of the LHWCA and DCWA Special Funds at September 30, 2014, and September 30, 2013. Director: Joseph Donovan

Review of Agency Reports on Improper Payments for High Priority Programs—Annual. We will determine: 1) if DOL's annual report on reducing improper unemployment insurance payments complied with all the requirements of Executive Order 13520; 2) if the figures represented in the annual report were accurate; and 3) if DOL could improve its plan for meeting improper payment reduction targets. Director: Michael Hill

Review of DOL's Improper Payment Reporting in the Annual Financial Report—Annual. We will determine if DOL complied with the *Improper Payments Information Act*, which requires DOL to: 1) conduct a program-specific risk assessment for each required program or activity; 2) publish and meet annual reduction targets for each program assessed to be at risk for improper payments; and 3) report information on its efforts to recapture improper payments. Director: Michael Hill

#### **Discretionary Audits**

Employee Benefits Security Administration's (EBSA's) Oversight of Plan Administrator Selected Annuity Providers—New. We will determine the extent EBSA has controls in place to ensure that plan administrators meet their responsibilities to prudently select annuity providers solely for the economic benefit of plan participants and beneficiaries. Director: Nicholas Christopher

**Trustee and Custodial Holding of Plan Assets—New.** We will determine the extent financial institutions that are exempt under the limited-scope audit provision of *Employee Retirement Income Security Act (ERISA)* have accountability and control over the assets they certify. ERISA's limited-scope audit exemption allows auditors to forego providing assurances on asset information when the asset information has already been certified by particular financial institutions. Director: Nicholas Christopher

**Small Plan Audit Waivers—New.** We will evaluate EBSA's administration of the Small Plan Audit Waiver Program, to determine if EBSA is providing sufficient guidance and oversight of unaudited small plans, particularly with respect to financial disclosures and qualified investments. Director: Nicholas Christopher

Unemployment Compensation for Federal Employees (UCFE) and Ex-Service Members (UCX)—New. UCFE and UCX provide UI for eligible former civilian federal employees and former members of the armed services. The states operate these programs under a grant from the federal government. We will determine if ETA ensured that states paid UCFE and UCX benefits only to eligible former federal employees and ex-service members. Director: Anthony Grice

Unemployment Insurance Re-Employment and Eligibility Assessments (REA)—New. During FY 2012, the DOL awarded REA grants to 40 states totaling \$65.5 million. With these funds, the states conduct eligibility assessments, to support the development of reemployment and work search plans, and to refer individuals to reemployment services. We will determine if the states are properly implementing the REA program and if the REA program assists UI beneficiaries return to employment. Director: Anthony Grice

**FECA Data Mining—New.** Using data analytics and modeling software, we will assess the strength of the Office of Workers' Compensation Program's (OWCP's) FECA case management and payment functions by identifying trends, anomalies, and relationships of program controls. Director: Michael Hill

**EBSA Form 5500 Reporting—Carried Over.** We will continue our work to determine: 1) if the information currently reported by employee benefit plans on Form 5500 is useful to EBSA and plan participants; and 2) if plans could report additional information that would benefit EBSA and plan participants. The Form 5500 Series was developed so employee benefit plans could satisfy annual reporting requirements under Title I and Title IV of the ERISA and the Internal Revenue Code. Director: Nicholas Christopher

**ETA Controls over Embargoed Data—Carried Over.** We will continue our work to determine if ETA adequately protects the Weekly UI Claims Report to ensure no one can gain an advantage by having access to the report before the general public. We will also determine if ETA has corrected control deficiencies which led to an early release of embargoed data on August 8, 2012. Director: Tracy Katz

**DC** Department of Employment Security (DOES) Unemployment Insurance— Carried Over. We will continue our work to determine if DC DOES has sufficient controls in place to prevent improper payments of unemployment insurance claims. Director: Michael Hill

**FECA Case Management—Carried Over.** DOL's OWCP administers FECA, which provides benefits to all federal civilian employees and their eligible survivors for injuries sustained on the job. Working with the Department of Veterans Affairs (VA) OIG, we will continue to analyze the effectiveness of VA's and OWCP's FECA program management and cost controls for processing VA's FECA claims. Director: Michael Hill

**FECA Legal Fees—Carried Over.** Authorizing legislation and regulations require that an attorney or other claimant representative submit a fee application for approval to DOL's OWCP and the Employee Compensation Appeals Board (ECAB) for services rendered when representing a FECA claimant to OWCP and ECAB officials even though OWCP nor ECAB pay for such legal fees. We will continue our work to determine if legal fee petitions for represented claimants were filed as required and to what extent OWCP and ECAB addressed any noncompliance. Director: Michael Hill

#### **Recovery Act**

Recovery Act: Effectiveness of State Workforce Agencies (SWAs) in Recovering Unemployment Insurance Improper Payments—Carried Over. We will determine if SWAs have effective internal controls to detect, reduce, and report the recovery of unemployment insurance improper payments funded by the Recovery Act. Director: Anthony Grice

### Goal 3: Optimize the Performance and Accountability of Worker Protection and Workplace Safety Programs

#### **Discretionary Audits**

**ETA Management of Permanent Labor Certification Program (PERM) Applications Review—New.** We will continue our work to assess the effectiveness of ETA's internal controls over the PERM application approval process by determining if certified applications were complete and accurate. Director: Richard Peña

**Review of MSHA Labs—New.** We will assess the performance of MSHA's labs to determine if they have established and complied with standards for testing and analyzing samples of gasses, rock dust, and other materials. Director: Nicholas Christopher

**MSHA** Emergency Response Plans—New. We will review MSHA's oversight of mine operators' emergency response plans to determine if MSHA provided appropriate review and oversight of emergency response plans that underground coal mines are required by law to submit. Director: Nicholas Christopher

**Coal Slurry Impoundments Agreements—New.** We will determine if MSHA has agreements in place and has established working relationships with other agencies also tasked with reviewing and monitoring the safety of coal slurry impoundments. Director: Nicholas Christopher

OSHA's Usage of National Emphasis Programs (NEPs) and Local Emphasis Programs (LEPs)—New. OSHA uses its National and Local Emphasis Programs to target high-hazard industries associated with severe injuries and fatalities. We will determine the extent results from NEPs and LEPs were analyzed and used to impact working conditions in targeted high-hazard industries. Director: Mark Schwartz

Adequacy and Timeliness of Abatement Verification—New. Federal OSHA abatement verification regulations require employers to submit documents demonstrating that abatement is complete for each willful or repeat violation, and for any serious violation for which OSHA indicates in the citation that such abatement documentation is required. OIG will review if OSHA properly conducted timely abatement verification of safety or health violations cited during inspections. Director: Mark Schwartz

Davis-Bacon Prevailing Wages Survey Accuracy and Timeliness—New. We will determine if Wage Hour Division (WHD): 1) issued prevailing wage determinations that were current and accurate, and 2) adequately monitored the survey process to ensure performance goals were met. Director: Anthony Grice

WHD Inspection Process for Complaints—New. The WHD promotes employer compliance with federal labor standards under the Fair Labor Standards Act (FLSA). In response to complaints, the WHD conducts investigations to determine the merits of complaint allegations. Under FLSA, the statute of limitations is 2 years from the date of the violation, after which a worker is ineligible to collect back wages. We will determine if WHD is properly and timely processing and investigating complaints. Director: Anthony Grice

ETA Action to Strengthen Procedures for Processing H-1B Labor Conditions Applications (LCAs)—Carried Over. Since April 2009, ETA's Office of Foreign Labor Certification has used an automated system called iCERT to initially process LCAs. We will continue our work to determine if iCERT's electronic checks identify LCAs that are potentially incomplete or inaccurate. Director: Richard Peña

MSHA Oversight of Accident and Injury Reporting—Carried Over. We will continue our work to determine if the process for discovering unreported accidents, which currently requires MSHA to gather and compare information from state workers' compensation records, could be improved. The Federal Mine Safety and Health Act (MINE Act) requires mine operators to report most accidents and injuries, but MSHA has found that approximately half of the mines it audited failed to report or underreported injuries. Director: Nicholas Christopher

**OSHA's Voluntary Protection Program (VPP)—Carried Over.** VPP recognizes worksites that implement effective safety and health systems and maintain injury and illness rates below national averages. We will continue our work to determine if OSHA has sufficient controls for the selection, timely reevaluation, and monitoring of VPP participants. Director: Mark Schwartz

WHD Procedures to Ensure that Employees Receive Back Wages—Carried Over. We will continue our work to determine if WHD ensured that workers received their back wages in a timely manner. WHD collects back wages on behalf of workers when employers violate minimum wage laws. WHD holds back wages in an account until it locates the workers. In recent years, the balance in the back wage account has increased, which could indicate that WHD has not disbursed the funds in a timely manner. Director: Anthony Grice

#### Goal 4: Assist DOL in Maintaining an Effective Management Process

#### **Mandatory Audits**

**DOL** Consolidated Financial Statements Audit—Annual. We will determine if DOL's consolidated financial statements present fairly, in all material respects, the financial position of DOL as of September 30, 2014, and September 30, 2013. In connection with the audit, we will consider DOL's internal controls over financial reporting and test DOL's compliance with applicable laws, regulations, contracts and grant agreements that could have a direct and material effect on the consolidated financial statements. Director: Joseph Donovan

Single Audit Compliance, Quality Control Reviews of Single Audit Reports—Annual. We will determine if selected independent auditors complied with the requirements of the Single Audit Act. Specifically, we will determine if the audits were conducted in accordance with applicable standards and single audit requirements and if there is a need for any follow-up work. Director: Melvin Reid

Single Audit Compliance, Desk Reviews of DOL Grantee Reports Referred by the Federal Audit Clearinghouse—Annual. We will continue to perform desk reviews of all single audit reports issued to DOL grantees that are referred to us for review by the Federal Audit Clearinghouse. For each report, we will determine if: 1) the independent auditor's report, Schedule of Findings and Questioned Costs, Schedule of Expenditures of Federal Awards, and corrective action plans are acceptable; 2) issues identified in the report require follow-up audit work; 3) a quality control review should be conducted; and 4) other issues identified in the report should be brought to the attention of the appropriate DOL funding agency or agencies. Director: Melvin Reid

**Federal Information Security Management Act (FISMA) Audits—Annual.** FISMA requires each federal agency to develop, document, and implement an agency-wide program to provide security for its information and information systems. Each year, OIG determines if DOL's information security program, policies, and practices for major information systems implement required security controls; and if DOL's oversight and monitoring, including continuous monitoring activities of DOL's Office of the Chief Information Officer, ensured the security and privacy of information contained in agency computer systems. Director: Keith Galayda

Independent Verification and Validation of Agency Remediation—Annual. We will continue our work to determine: 1) if DOL management took appropriate and timely action to remediate identified security weaknesses, and 2) if DOL

agencies used "Plans of Action and Milestones" to schedule and check the progress of remediation actions. Director: Keith Galayda

#### **Discretionary Audits**

**Purchase Card—New.** We will determine if DOL has established and implemented an effective system of internal controls over the use of federal purchase cards. Director: Tracy Katz

**DOL Acquisition Planning—New.** We will determine if DOL has developed and implemented an effective acquisition planning process. Director: Tracy Katz

**DOL's Building and Space Management—New.** We will determine if DOL's process for managing its federal and leased property, including relocations and building retrofits, meets federal space requirements and is efficient. Director: Tracy Katz

**DOL Human Resource (HR) System Migration to Federal Shared Service Center (FSSC)—New.** DOL plans to migrate DOL's human resource data and system functions for hiring and promoting employees, and employee time and attendance records to a FSSC. We will determine if the planned migration process will ensure the FSSC's human resources information system meets DOL's requirements. Director: Keith Galayda

**DOL's Environmental and Energy Performance—Carried Over.** We will determine if DOL is meeting federal environmental and energy requirements, and exercising the authority it has to reduce emissions of heat-trapping pollution. Director: Tracy Katz

**DOL's Information Technology (IT) Investment Management Process—Carried Over.** We will assess DOL's IT investment management process using the Government Accountability Office's IT Investment Management framework. Director: Keith Galayda

**Grant and Contract Audits—Annual.** We plan to conduct financial and performance audits of selected DOL grants and contracts to determine if they were awarded properly, costs were allowable, and they obtained desired results. Directors: As Assigned

**Complaint Response—Annual.** The OIG receives complaints and referrals alleging fraud, waste, abuse, and misconduct from a variety of sources, including federal managers and employees, state and local grantee officials, DOL program participants, and private citizens. All complaints are reviewed and prioritized for further research based on the nature, magnitude, and specificity of the allegation or complaint. As a result of the research, we perform audits of some complaints to determine if the allegation or complaint has merit and if corrective actions are required. Directors: As assigned

# Appendix A. Office of Audit Director Contact Information and Programmatic Assignments

Director	Program/Agency	Telephone	E-mail Address
Armada, Ray	Job Corps	415-625-2713	Armada.Ray@oig.dol.gov
Christopher, Nicholas	MSHA, EBSA, OLMS	312-353-2176	Christopher.Nicholas@oig.dol.gov
Donovan, Joseph	OCFO	202-693-5248	Donovan.Joseph@oig.dol.gov
Galayda, Keith	IT	202-693-5259	Galayda.Keith@oig.dog.gov
Grice, Anthony	UI, Recovery Act UI, ES, WHD, YouthBuild	215-446-3704	Grice.Anthony@oig.dol.gov
Hill, Michael	WIA, OWCP, TAA	215-446-3701	Hill.Michael@oig.dol.gov
Katz, Tracy	BLS, OASAM, ILAB	202-693-5161	Katz.Tracy@oig.dol.gov
Peña, Richard	VETS, FLC, Recovery Act	972-850-4003	Peña.Richard@oig.dol.gov
Reid, Melvin	Single Audit	202-693-6993	Melvin.Reid@oig.dol.gov
Schwartz, Mark	OSHA, WIA, NEG	646-264-3511	Schwartz.Mark@oig.dol.gov

# Appendix B. Abbreviations and Acronyms Used in this Report

BLS	Bureau of Labor Statistics
CTS	Career Transition Services
DC	District of Columbia
DCWA	District of Columbia's Workmen's Compensation Act
DOES	Department of Employment Security
DOL	U.S. Department of Labor
DVOP	Disabled Veterans' Outreach Program
ECAB	Employee Compensation Appeals Board
EBSA	Employee Benefits Security Administration
ERISA	Employee Retirement Income Security Act
ETA	Employment and Training Administration
FAR	Federal Acquisition Regulation
FECA	Federal Employees Compensation Act Program
FISMA	Federal Information Security Management Act
FLC	Foreign Labor Certification Program
FSSC	Federal Shared Service Center
HR	Human Resources
ILAB	International Labor Affairs Bureau
IT	Information Technology
LCAs	Labor Conditions Applications
LHWCA	Longshore and Harbor Workers' Compensation Act
LVER	Local Veterans' Employment Representative
LWIB	Local Workforce Investment Board

### FY 2014 Workplan: Appendix B

MSHA	
	Mine Safety Health Administration
NEG	National Emergency Grant
OA	Office of Audit
OASAM	Office of the Assistant Secretary for Administration and Management
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OLMS	Office of Labor-Management Standards
OSHA	Occupational Health Safety Administration
OSHA LEP	OSHA Local Emphasis Programs
OSHA NEP	OSHA National Emphasis Programs
OWCP	Office of Workers' Compensation Program
PERM	Permanent Labor Certification Program
REA	Re-employment and Eligibility Assessments
Recovery Act	American Recovery and Reinvestment Act
SCSEP	Senior Community Service Employment Program
TAACCCTG	Trade Adjustment Assistance Community College and Career Training Grants
UCFE	Unemployment Compensation for Federal Employees
UCX	Unemployment Compensation for Ex-servicememebers
UI	Unemployment Insurance
VA	Veterans Administration
VETS	Veterans' Employment and Training Services
VPP	Voluntary Protection Program
VRAP	Veterans' Retraining Assistance Program
WHD	Wage and Hour Division
WDB	Workforce Development Board
WIA	Workforce Investment Act