REPORT TO THE OFFICES OF THE
CHIEF FINANCIAL OFFICER AND THE
CHIEF INFORMATION OFFICER

MANAGEMENT ADVISORY COMMENTS IDENTIFIED
IN AN AUDIT OF THE CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR ENDED
SEPTEMBER 30, 2023

This report was prepared by KPMG LLP, under contract to the U.S.
Department of Labor, Office of Inspector General, and by acceptance, it
becomes a report of the Office of Inspector General.

Carolyn R. Hayter
U.S. Department of Labor
Assistant Inspector General for Audit

Date Issued: December 20, 2023
Report Number: 22-24-005-13-001
## Table of Contents

Table of Contents........................................................................................................... i
Executive Summary ...................................................................................................... 1
Letter to the Deputy Chief Financial Officer and the Chief Information Officer...... 2
Comments and Recommendations ............................................................................. 4

New Financial Comments and Recommendations Identified in Fiscal Year 2023 4

1. Improvements Needed in the Periodic Reconciliations of Grants-Related Activities to General Ledger ................................................................. 4

New Information Technology Comments and Recommendations Identified in Fiscal Year 2023 ........................................................................................................... 6

2. Ineffective Controls over the Grants System Migration ..................................... 6

Prior Year Financial Comments and Recommendations Still Present in Fiscal Year 2023 ...................................................................................................................... 8

3. Insufficient Review of Continuing Eligibility for Existing Federal Employees’ Compensation Act (FECA) Claims......................................................... 8

Prior Year Information Technology Comments and Recommendations Still Present in Fiscal Year 2023 ................................................................. 10

4. Improvements Needed in Account Management ............................................. 10

Prior Year Comments and Recommendations Closed in Fiscal Year 2023 ....... 13

Appendix A .................................................................................................................. 16

Acronyms and Abbreviations .................................................................................... 16
Executive Summary

KPMG LLP (KPMG), under contract to the United States Department of Labor’s (DOL) Office of Inspector General, audited DOL’s consolidated financial statements and its sustainability financial statements as of and for the year ended September 30, 2023, and issued its Independent Auditors’ Report on November 14, 2023. The audit was conducted in accordance with auditing standards generally accepted in the United States of America; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Bulletin No. 24-01, Audit Requirements for Federal Financial Statements. The objective of the audit engagement was to express opinions on the fair presentation of DOL’s consolidated financial statements and its sustainability financial statements.

This report is presented for DOL’s consideration of certain matters KPMG noted, as of November 14, 2023, involving deficiencies in internal control identified during the audit. KPMG prepared this report to assist DOL in developing corrective actions for the management advisory comments identified in the Fiscal Year (FY) 2023 audit.

These management advisory comments, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies as summarized in Exhibit I. Included in this report are two comments newly identified in FY 2023 and two prior year comments that continued to exist in FY 2023. Also included in this report are six prior year comments KPMG determined were corrected and closed during FY 2023. See Table 1 for a summary of comments by audit area.

<table>
<thead>
<tr>
<th>Audit Areas</th>
<th>New Comments Identified in FY 2023</th>
<th>Prior Year Comments Still Present in FY 2023</th>
<th>Prior Year Comments Closed in FY 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Reporting</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Unemployment Trust Fund</td>
<td>--</td>
<td>--</td>
<td>1</td>
</tr>
<tr>
<td>Federal Employees’ Compensation Act</td>
<td>--</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>Energy Employees Occupational Illness Compensation</td>
<td>--</td>
<td>--</td>
<td>1</td>
</tr>
<tr>
<td>Black Lung</td>
<td>--</td>
<td>--</td>
<td>1</td>
</tr>
<tr>
<td>Entity-Wide</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Grants</td>
<td>1</td>
<td>--</td>
<td>3</td>
</tr>
<tr>
<td>Information Technology</td>
<td>1</td>
<td>1</td>
<td>--</td>
</tr>
<tr>
<td>TOTALS</td>
<td>2</td>
<td>2</td>
<td>6</td>
</tr>
</tbody>
</table>

Source: Based on comments in Exhibit I and Exhibit II
November 14, 2023

Mr. Kevin Brown, Deputy Chief Financial Officer
Mr. Gundeep Ahluwalia, Chief Information Officer
United States Department of Labor
Washington, DC 20210

Mr. Brown and Mr. Ahluwalia:

In planning and performing our audit of the United States Department of Labor’s (DOL) consolidated financial statements and its sustainability financial statements as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and in accordance with Office of Management and Budget Bulletin No. 24-01, Audit Requirements for Federal Financial Statements, we considered DOL’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on these financial statements, but not for the purpose of expressing an opinion on the effectiveness of DOL’s internal control. Accordingly, we do not express an opinion on the effectiveness of DOL’s internal control. We did not test all internal controls relevant to operating objectives as broadly defined by the Federal Managers’ Financial Integrity Act of 1982.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and/or significant deficiencies and therefore, material weaknesses and/or significant deficiencies may exist that were not identified. In accordance with Government Auditing Standards, we issued our report dated November 14, 2023, on our consideration of DOL’s internal control over financial reporting in which we communicated certain deficiencies in internal control that we consider to be a material weakness.
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. During our audit, we identified certain deficiencies in internal control. These comments and recommendations are summarized in Exhibit I.

Prior year comments and recommendations that were closed in fiscal year 2023 are summarized in Exhibit II.

DOL’s responses to the comments and recommendations identified in our audit are presented in Exhibit I. DOL’s responses were not subjected to the auditing procedures applied in the audit of the consolidated financial statements and sustainability financial statements, and accordingly, we express no opinion on the responses.

The purpose of this letter is solely to describe the deficiencies in internal control identified during our audit. Accordingly, this letter is not suitable for any other purpose.

Very truly yours,

KPMG LLP
Comments and Recommendations

New Financial Comments and Recommendations Identified in Fiscal Year 2023

1. Improvements Needed in the Periodic Reconciliations of Grants-Related Activities to General Ledger

During our audit procedures, we noted the periodic grants reconciliation controls were not sufficiently designed and implemented. Specifically, we noted the following:

- Management did not complete the March 31, 2023, quarterly grant feeder system to general ledger reconciliation of grant expenditures until August 31, 2023. In addition, management did not have controls in place to verify that the source documents provided by the grant service provider for the reconciliation were complete; and

- Management did not complete the cost portion of the March 31, 2023, quarterly grant feeder system to general ledger reconciliation until August 21, 2023, and the obligation portion of the June 30, 2023, quarterly reconciliation until August 21, 2023.

This occurred because management did not perform an adequate risk assessment to timely analyze, identify, and respond to changes in the grants process prior to the system migration to determine what additional controls or modifications would need to be implemented.

Inadequate controls over periodic reconciliations increase the risk that misstatements in grant expenses and obligations could occur and may not be prevented or detected and corrected in a timely manner.

The Government Accountability Office Standards for Internal Control in the Federal Government (GAO Standards), Principle 9 – Identify, Analyze, and Response to Change, states:

As part of risk assessment or a similar process, management analyzes and responds to identified changes and related risks in order to maintain an effective internal control system. Changes in conditions affecting the entity and its environment often require changes to the entity’s internal control system, as existing controls may not be effective for meeting objectives or addressing risks under changed conditions. Management analyzes the effect of identified changes on the internal control system and responds by revising the internal control system on a timely basis, when necessary, to maintain its effectiveness.
The GAO Standards, Principle 10 – *Design Control Activities*, states:

Management designs appropriate types of control activities for the entity’s internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system…Management designs control activities for appropriate coverage of objectives and risks in the operations... Management designs entity-level control activities, transaction control activities, or both depending on the level of precision needed so that the entity meets its objectives and addresses related risks.

The GAO Standards, Principle 13 – *Use Quality Information*, states:

Quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Management considers these characteristics as well as the information processing objectives in evaluating processed information and makes revisions when necessary so that the information is quality information. Management processes relevant data from reliable sources into quality information within the entity’s information system… Management uses the quality information to make informed decisions and evaluate the entity’s performance in achieving key objectives and addressing risks.

**Current Year Recommendations**

We recommend that the Principal Deputy Assistant Secretary for Employment and Training Administration (ETA):

1. Update ETA’s policies and procedures related to risk assessment to include procedures to timely identify, analyze, and respond to changes in the entity’s control environment; and

2. Design and implement controls over the completeness and accuracy of the data used in the periodic reconciliations.

**Management’s Response**

Management concurs with the finding and recommendations. During the 4th quarter of FY 2023, ETA implemented corrective action to ensure periodic grants reconciliations were performed completely, accurately, and timely. In addition, ETA has performed reconciliations for grant costs and obligations timely. As such, reconciliations for grant costs between the grant feeder system and the general ledger for quarters ending June 30th and September 30th were completed on July 17, 2023 and October 12, 2023, respectively.
The reconciliation for obligations between the grant feeder system and the general ledger for the quarter ending September 30th was completed on October 27, 2023. Lastly, management continues to update and finalize the standard operating procedures (SOP) to reflect the change of the reconciliation process due to the grant system migration.

Auditors’ Response

Management indicated that action is ongoing to address the matters identified in this comment. Follow-up procedures will be conducted in Fiscal Year (FY) 2024 to determine whether corrective actions have been implemented.

New Information Technology Comments and Recommendations Identified in Fiscal Year 2023

2. Ineffective Controls over the Grants System Migration

During FY 2023, DOL migrated the ETA Grants Management Program from the legacy grants system into a service provider’s system. DOL began processing the service provider expenditure files to record expenses and established an interface with the general ledger production environment to record grant obligations.

The general ledger processed expenditures and cost reports concurrently from the service provider’s system and the legacy system, in error, in the total amount of approximately $700 million. Management subsequently identified and corrected the errors.

DOL did not perform and document sufficient risk assessment procedures to adequately plan for the system changes and did not sufficiently address the changes in the internal control environment.

Without effective controls over system migration, an increased risk exists that material misstatements in DOL’s financial statements will not be prevented or detected and corrected in a timely manner.

The GAO Standards, Principle 9, states:

As part of risk assessment or a similar process, management analyzes and responds to identified changes and related risks to maintain an effective internal control system. Changes in conditions affecting the entity and its environment often require changes to the entity’s internal control system, as existing controls may not be effective for meeting objectives or addressing risks under changed conditions.
Management analyzes the effect of identified changes on the internal control system and responds by revising the internal control system on a timely basis, when necessary, to maintain its effectiveness.

The GAO Standards, Principle 11 – *Design Activities for the Information System*, states:

Management designs control activities over the acquisition, development, and maintenance of information technology. Management may use a systems development life cycle (SDLC) framework in designing control activities. An SDLC provides a structure for a new information technology design by outlining specific phases and documenting requirements, approvals, and checkpoints within control activities over the acquisition, development, and maintenance of technology. Through an SDLC, management designs control activities over changes to technology. This may involve requiring authorization of change requests; reviewing the changes, approvals, and testing results; and designing protocols to determine whether changes are made properly. Depending on the size and complexity of the entity, development of information technology and changes to the information technology may be included in one SDLC or two separate methodologies. Management evaluates the objectives and risks of the new technology in designing control activities over its SDLC.

The GAO Standards, Principle 14 – *Communicate Internally*, states:

Management communicates quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management assigns the internal control responsibilities for key roles...The oversight body receives quality information that flows up the reporting lines from management and personnel. Information relating to internal control communicated to the oversight body includes significant matters about adherence to, changes in, or issues arising from the internal control system. This upward communication is necessary for the effective oversight of internal control.

**Current Year Recommendation**

We recommend that the Chief Information Officer (CIO):

3. Develop standard operating procedures to be used in the future for all stages of system migration process, to include detailed risk assessment procedures, and coordination between the Office of the CIO (OCIO) and the Office of the Chief Financial Officer (OCFO).
Management’s Response

Management concurs with the finding and recommendation. Management also suggests the following measures to mitigate future occurrences for this finding:

- Improve alignment of OCIO and OCFO’s change management SOPs;
- Align SDLC documented stages, implementation phase gates, and required approvals;
- Execute protocols for post-implementation validation to determine changes were made properly;
- Improve upward communication for the effective oversight of internal control and full communication across all stakeholder communities; and
- Establish and maintain key personnel for the life of the engagement.

Auditors’ Response

Management indicated that action will be taken to address the matters identified in this comment. Follow-up procedures will be conducted in FY 2024 to determine whether corrective actions have been implemented.

Prior Year Financial Comments and Recommendations Still Present in Fiscal Year 2023

3. Insufficient Review of Continuing Eligibility for Existing Federal Employees’ Compensation Act (FECA) Claims

During our current year audit procedures, we noted the Office of Workers’ Compensation Programs’ (OWCP) control related to the claim examiner’s (CE) review of claims for continuing eligibility was not operating effectively. Specifically, for a sample of 63 claims, we identified the following:

- For 2 of 63 claims, the claimant reported a change in address on the form EN-1032, Claimant Response to Request for Information on Earnings, in response to request form CA-1032, Request for Information on Earnings; however, the CE did not update the claimant’s address within the Integrated Federal Employees’ Compensation System.
For 1 of 63 claims, the CE completed the Periodic Entitlement Review with an incomplete EN-1032 provided by the claimant. The form did not include the pages that document claimant changes.

These exceptions occurred because of insufficient controls in place, such as monitoring controls, to ensure that the CEs' review of the claims were properly performed in accordance with the FECA Procedure Manual (the Manual).

Ineffective controls over the review of continuing eligibility increases the risk of errors in benefit payments made to claimants.

Section 2-0812(12) of the Manual states:

Address Changes. If the claimant has provided a different address, the CE should update the case record in the case management system.

Section 2-0812(13) of the Manual states:

Actions Based on Form CA-1032. Responses. Information received in response to any of the questions posted on Form EN-1032 may require the CE to adjust or terminate compensation, and possibly initiate overpayment proceedings. Follow-up action in response to an outstanding issue on Form EN-1032 should be taken promptly (until the issue is resolved) in order to avoid or minimize any improper payment.

The GAO Standards, Principle 10, states:

Effective management of an entity’s workforce, its human capital, is essential to achieving results and an important part of internal control. Only when the right personnel for the job are on board and are provided the right training, tools, structure, incentives, and responsibilities is operational success possible. Management continually assesses the knowledge, skills, and ability needs of the entity so that the entity is able to obtain a workforce that has the required knowledge, skills, and abilities to achieve organizational goals. Training is aimed at developing and retaining employee knowledge, skills, and abilities to meet changing organizational needs. Management provides qualified and continuous supervision so that internal control objectives are achieved.
Prior Year Recommendation

One prior year recommendation was closed. We recommend that the Director of OWCP:

- Develop and provide training to claims examiners to reinforce the policies and procedures related to performing Periodic Entitlement Reviews.

Management’s Response

Management concurs with the facts. Management does not concur with the recommendation to develop and provide training to CEs. The FECA program has a robust training regimen and conducts internal performance reviews. As errors are found, they are shared with the CE for review and correction. Additional training for specific CEs is provided, as needed.

Auditors’ Response

Although management stated that they do not concur with our recommendation, they concurred with the findings and plan on taking steps to address them. Follow-up procedures will be conducted in FY 2024 to determine whether corrective actions have been implemented.

Prior Year Information Technology Comments and Recommendations Still Present in Fiscal Year 2023

4. Improvements Needed in Account Management

During our audit procedures, we identified the following deficiencies in account management controls over certain DOL systems:

- Certain reports used for recertifications were not designed to capture all required users; and
- Certain application user accounts were not timely removed for separated users.

These deficiencies occurred because of issues in the monitoring, design, or operation of departmental procedures and controls. Control deficiencies related to account management and system access settings increase the risk that current employees, separated employees, and/or contractors may conduct unauthorized activities, obtain inappropriate disclosures of sensitive data, and/or compromise the confidentiality, integrity, or availability of DOL financial data processed through the DOL systems without being timely detected and prevented.
The specific nature of these deficiencies, their specific causes, and the system impacted by them have been communicated separately to management.

The GAO Standards, Principle 10, states:

Management designs control activities in response to the entity’s objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management’s directives to achieve the entity’s objectives and address related risks. As part of the control environment component, management defines responsibilities, assigns them to key roles, and delegates authority to achieve the entity’s objectives. As part of the risk assessment component, management identifies the risks related to the entity and its objectives, including its service organizations; the entity’s risk tolerance; and risk responses. Management designs control activities to fulfill defined responsibilities and address identified risk responses.

The GAO Standards, Principle 11, states:

Management designs control activities for security management of the entity’s information system for appropriate access by internal and external sources to protect the entity’s information system. Objectives for security management include confidentiality, integrity, and availability. Confidentiality means that data, reports, and other outputs are safeguarded against unauthorized access. Integrity means that information is safeguarded against improper modification or destruction, which includes ensuring information’s nonrepudiation and authenticity. Availability means that data, reports, and other relevant information are readily available to users when needed.

DOL Cybersecurity Policy Portfolio (CPP) Volume 1 states:

The Security Officer or designee shall: Disable accounts within ten business days of being notified when the accounts: a. Have expired; b. Are no longer associated with a user or individual; c. Are in violation of organizational policy; or d. Have been inactive for sixty days.

Prior Year Recommendations

The open prior year recommendations were closed.
Current Year Recommendations

We recommend that the Principal Deputy Assistant Secretary for ETA and the Assistant Secretary for Administration and Management:

4. Design and implement account management procedures to include additional review of the updated daily report of separated federal staff and the weekly contractor separation report generated to help ensure all separated users are removed from the system in accordance with DOL Cybersecurity Policy Portfolio requirements;

5. Update Office of the Chief Information Officer’s (OCIO) privileged account recertification standard operating procedures to require OCIO to recertify all administrators that are not OCIO employees and have access to DOL General Support System servers and databases; and

6. Retain supporting documentation evidencing performance of the privileged user account review and recertification.

Management’s Response

Management concurs with the finding and recommendations. OCIO management concurs with the condition that management did not retain evidence to support that the identified user’s account was reviewed and recertified within the timeframe established in the DOL CPP. Corrective actions have been taken to ensure that versioning is enabled to not override any previous changes to recertification records.

To ensure separated users are removed from the system in accordance with DOL CPP requirements, DOL has implemented Single Sign-On of network accounts as the method for users logging onto the system. Once an employee or a contractor separates from DOL, OCIO will deactivate the user’s network account, and the user can no longer log onto the Single Sign-on-enabled system. Thus, the manual deactivation of separated users is not required.

Auditors’ Response

Management indicated that action has been taken to address the matters identified in this comment. Follow-up procedures will be conducted in FY 2024 to determine whether corrective actions have been implemented.
## Prior Year Comments and Recommendations Closed in Fiscal Year 2023

The following comments reported in the *Management Advisory Comments (MAC) Identified in an Audit of the Consolidated Financial Statements for the Year Ended September 30, 2022*, dated December 13, 2022, were closed in Fiscal Year (FY) 2023.

<table>
<thead>
<tr>
<th>Prior Year Comment Number</th>
<th>Fiscal Year Comment Originated</th>
<th>Title of Comment Reported in FY 2022 MAC</th>
<th>Recommendation(s) Reported in the FY 2022 MAC</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022-02</td>
<td>2022</td>
<td>Ineffective Review of Continuing Eligibility for Black Lung Claims</td>
<td>We recommend that the Director of OWCP: 3. Enforce existing policies and procedures for the review of continuing eligibility for Black Lung claims to confirm that benefit eligibility is reviewed when a claimant does not submit required annual documentation and provide additional training to re-enforce such policies and procedures.</td>
</tr>
<tr>
<td>2022-03</td>
<td>2022</td>
<td>Untimely Issuance of Single Audit Determination Letters</td>
<td>We recommend that the Principal Deputy Assistant Secretary of ETA: 4. Implement controls to determine that the Final Determination Letters are issued in accordance with the 2 CFR Part 200.</td>
</tr>
<tr>
<td>2022-04</td>
<td>2022</td>
<td>Insufficient Review of Significant Medical Bills Related to the Energy Employees Occupational Illness Compensation Program Act (EEOICPA)</td>
<td>We recommend that the Director of OWCP: 5. Implement controls to periodically verify that all medical bills over the applicable thresholds are identified, reviewed, and approved prior to payment.</td>
</tr>
<tr>
<td>Prior Year Comment Number</td>
<td>Fiscal Year Comment Originated</td>
<td>Title of Comment Reported in FY 2022 MAC</td>
<td>Recommendation(s) Reported in the FY 2022 MAC</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-------------------------------</td>
<td>-----------------------------------------</td>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>2022-05</td>
<td>2022</td>
<td>Improvements Needed in Management’s Review of Unemployment Insurance Benefit Expense</td>
<td>We recommend that the Principal Deputy Assistant Secretary for ETA: 6. Update the Unemployment Insurance Disbursements standard operating procedures to ensure the reviewers validate the reliability of information used by the preparer in the development of the benefit expense estimate.</td>
</tr>
<tr>
<td>2022-06</td>
<td>2021</td>
<td>Ineffective Controls Over Grant Closeout</td>
<td>We further recommend that the Assistant Secretary for the Office of Disability Employment Policy and Deputy Undersecretary for the Bureau of International Labor Affairs: 7. Implement back-up protocols to ensure timely grant closeout when staff shortages occur.</td>
</tr>
<tr>
<td>2022-07</td>
<td>2015</td>
<td>Ineffective Controls Over Delinquent Grant Cost Reports</td>
<td>We recommend the Principal Deputy Assistant Secretary for ETA: 8. Design and implement monitoring controls over Federal Project Officers’ review and acceptance of the ETA-9130 cost reports to determine that such review and acceptance is completed within 10 days.</td>
</tr>
</tbody>
</table>
The following comments reported in the *Management Advisory Comments Identified in an Audit of the Consolidated Financial Statements for the Year Ended September 30, 2022*, dated December 13, 2022, were partially re-issued during FY 2023 but included recommendations that were closed during the year.

<table>
<thead>
<tr>
<th>Prior Year Comment Number</th>
<th>Fiscal Year Comment Originated</th>
<th>Title of Comment Reported in FY 2022 MAC</th>
<th>Recommendation(s) Reported in the FY 2022 MAC</th>
</tr>
</thead>
</table>
| 2022-01                   | 2022                          | Federal Employees’ Compensation Act (FECA) – Insufficient Review of Continuing Eligibility for Existing FECA Claims | We recommend that the Director of OWCP:  
  • Design and implement policies and procedures to monitor that the claims examiner reviews are performed in accordance with the Manual. |
| 2022-08                   | 2019                          | Improvements Needed in Account Management | We recommend that the Chief Information Officer:  
  • Coordinate efforts among the DOL agencies to design and implement procedures and controls to address account management in key financial feeder systems; and  
  • Monitor the agencies’ progress to ensure that established procedures and controls are operating effectively and maintained. |
Appendix A

Acronyms and Abbreviations

CE     Claim Examiner
CIO    Chief Information Officer
DOL    U.S. Department of Labor
ETA    Employment and Training Administration
FY     Fiscal Year
GAO    Government Accountability Office
GAO Standards Government Accountability Office’s Standards for Internal Control in the Federal Government
KPMG   KPMG LLP
MAC    Management Advisory Comments
No.    Number
OCFO   Office of the Chief Financial Officer
OCIO   Office of the Chief Information Officer
OWCP   Office of Workers’ Compensation Program
SDLC   Systems Development Life Cycle
SOP    Standard Operating Procedure
U.S.   United States
REPORT FRAUD, WASTE, OR ABUSE
TO THE DEPARTMENT OF LABOR

Online
http://www.oig.dol.gov/hotline.htm

Telephone
(800) 347-3756 or (202) 693-6999

Fax
(202) 693-7020

Address
Office of Inspector General
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210