



National Council on Disability

An independent federal agency making recommendations to the President and Congress to enhance the quality of life for all Americans with disabilities and their families.

January 19, 2015

Carolyn N. Lerner
Special Counsel
U.S. Office of Special Counsel
1730 M Street, NW, Suite 300
Washington, D.C. 20036-4505

Re: OSC File No. DI-13-3687, Supplemental Report

Dear Ms. Lerner,

This letter responds to the Office of Special Counsel (OSC) request for additional information concerning the National Council on Disability's (NCD) investigation and report regarding OSC File No. DI-13-3687. A report of findings was submitted on November 7, 2014.

As the agency head, the National Council on Disability (NCD) Chairperson Jeff Rosen has delegated to the Executive and Finance Committee and I his authority to sign this report and take actions pursuant to 5 U.S.C. § 1213(d)(5).

I respectfully submit this enclosed supplemental report of findings. In accordance with OSC's request to remove redactions and substitute titles/positions for names, a revised report of findings is also enclosed.

Please do not hesitate to contact me at bogunyipe@ncd.gov should you require further information regarding these matters.

Sincerely,

Benro T. Ogunyipe
NCD Council Member

Enclosures

**National Council on Disability
Supplemental Report
OSC File No. DI-13-3687**

- 1. Request:** OSC requested specific information concerning the investigation's review and findings of the nine contracts listed in the whistleblower disclosure and the agency's compliance with the micro-purchase threshold requirement.

Response: As a small independent federal agency, NCD, in accordance with its authorizing statute, receives financial and legal supports from the General Services Administration (GSA). On September 12, 2013, in effort to strengthen and streamline its contracting and procurement policies, the Council adopted a Financial Policies and Procedures Manual (hereinafter "NCD's Financial Manual"), wherein it required that procurements that exceed the micro-purchase threshold be processed with GSA's assistance. Moreover, NCD's Financial Manual states, "The authority and responsibility to contract for authorized supplies and services is vested in the NCD Chair and/or designee. The NCD Chair and/or designee may enter into, administer, or terminate contracts on behalf of NCD... Approval of acquisitions over \$3000.00 is reserved for the Chair, Audit and Finance Committee or the NCD Chair and/or designee." (page 14). As noted by NCD's Financial Manual, "NCD maintains authority to initiate and authorize transactions, which are then sent to GSA for processing and recording." (page 31). Accordingly, the Chairperson or their designee approves procurements and contracts that exceed the micro-purchase threshold, NCD completes all documentation required for obligation, and then NCD transmits documentation to GSA for processing.

Moreover, no known federal requirement mandates that NCD process its procurements via GSA. Indeed, FAR subpart 1.602-1(a) states, "Contracting officers have authority to enter into, administer, or terminate contracts and make related determinations and findings." As discussed below in #2 Response, the Chairperson is NCD's Contracting Officer.

Below are NCD's specific findings for each of the contracts listed in the whistleblower disclosure, with regard to compliance with the micro-purchase threshold.

Martin & Wall – In 2012, NCD contracted with Martin & Wall to provide financial management technical assistance and support. Martin & Wall was previously NCD's auditor dating back to 2006. The former Executive Director signed the original contract on June 29, 2012. All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, it was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR. Notably, the whistleblower was the COTR for this contract.

Regis & Associates – NCD has contracted with Regis & Associates for annual audits since FY 2012. Initially, GSA assisted in procuring Regis & Associates, who had

submitted a proposal responding to GSA's statement of work to perform independent audits of micro-agencies, including NCD, for FY 2009 with four option years. A GSA Contracting Officer signed the procurement documentation on August 8, 2012 and August 29, 2013 for these services for NCD. On January 14, 2014, the Chair of the Audit and Finance Committee signed the procurement documentation. All documentation was transmitted to GSA for processing. Although the amount of the contract exceeds the micro-purchases threshold, the first two contracts were indeed signed by GSA, prior to the Council's approval of NCD's Financial Manual, and the third was signed by the Chair of Audit and Finance Committee under the Chairperson's delegation. This contract appears to comply with the FAR.

SERCO – In 2011, NCD contracted with SERCO to assist NCD in the development of a Human Resource manual and performance management evaluation program. The former Executive Director signed the purchase order on September 9, 2011 and the contract on November 8, 2011. All documentation was transmitted to GSA for processing. NCD chose to contract with SERCO due to its unique knowledge of NCD, as SERCO previously assessed NCD's Human Resource and Human Capital capacity. Such services were provided through a Memorandum of Understanding with the Office of Personnel Management (OPM). OPM contracted with SERCO to provide services to NCD. All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, it was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR.

National Disability Rights Network (NDRN) – In 2012, NCD contracted with NDRN to draft a report on voting, which was originally requested by Congress. The former Executive Director signed the contract on July 31, 2012. All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, it was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR.

EIN SOF Communications – In 2012, NCD contracted with EIN SOF Communications to draft and disseminate a questionnaire on voting and lead the dissemination of a report on voting, which was originally requested by Congress. The former Executive Director signed the contract on August 1, 2012. All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, it was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR.

Paralyzed Veterans of America (PVA) – In 2012, NCD contracted with PVA to draft a report on veterans. The former Executive Director signed the contract on September 10, 2012. All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, it was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR.

Global Networkers – In 2010, NCD entered into an 8(a) contract with Global Networkers to provide onsite IT support. The contract was originally awarded on August 27, 2010 and included a base period (plus 12 months) and an additional four option years. The interim Executive Director signed the initial documentation, which was transmitted to GSA for processing. In addition, a GSA Contracting Officer signed the original funds request. Subsequent purchase orders were signed by the former Executive Director, former Chair of the Audit and Finance Committee, and the Executive Director.¹ All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, all but one GSA 300 was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR.

Development InfoStructure Inc. (Devis) – NCD began contracting with Devis in 2010 for website services. The original contract was signed by the interim Executive Director on September 16, 2010 and included a base period and four additional option years. All documentation was transmitted to GSA for processing. Although the contract amount exceeded the micro-purchases threshold, it was signed prior to the Council's approval of NCD's Financial Manual and appears to comply with the FAR.

* Note: The whistleblower's disclosure listed the Disability Rights and Education Defense Fund (DREDF) as a contract. However, NCD does not have a contract with DREDF, but rather a cooperative agreement.

- 2. Request:** OSC requested additional information regarding the Chairperson's authority to sign contracts and whether the Chairperson delegated anyone else this authority.

Response: Throughout NCD's 30-year history as an independent agency, the Chairperson has always acted as the agency's Contracting Officer because it does not appear NCD has ever had a warranted contracting officer on staff. Through this authority, the Chairperson has often delegated signature authority to NCD's Executive Director and other Council Members. Such delegations are transmitted to GSA, External Services Branch.

The Chairperson of NCD is designated to be the Chairperson by the President from among the members of the Council who the President has appointed to operate the Council. 29 § USC 780. Thus, the Chairperson is designated to be the head of the Council by the President to have the same authorities as any head of a government agency would have in operating its organization. Indeed, within NCD's authorizing statute, 29 USC § 780a, which was enacted in 1984, when NCD (then the National Council on the Handicapped) became an independent agency, states, "*There are*

¹ Please note that the Interim Executive Director, former Executive Director, and current Executive Director are three separate individuals. The Interim Executive Director served in that role between February 28, 2010 and September 26, 2010. The Interim Executive Director is NCD's General Counsel, who was temporarily promoted to that role. The former Executive Director served between November 15, 2010 and February 8, 2013. The current Executive Director has served in that role since April 15, 2013.

transferred to the Chairman of the National Council on the Handicapped all functions relating to the Council which were vested in the Secretary of Education on the day before February 22, 1984. The Chairman of the National Council on the Handicapped shall continue to exercise all the functions under the Rehabilitation Act of 1973 [29 U.S.C. 701 et seq.] or any other law or authority which the Chairman was performing before February 22, 1984" (emphasis added). The name of the National Council on the Handicapped was changed to National Council on Disability in 1988 in Pub. L. 100-630. The Chairperson of NCD therefore, should be considered the head of an agency with the same authorities and in the same manner as the Secretary of Education was previously considered when running this Council. The Chairperson, thus, has the inherent authority of any head of a government agency. Based on this authority, and under GSA's guidance (See Attachment A of November 7, 2014 Report of Findings), the Chairperson possesses contracting authority as the head of the agency and may delegate this authority to other staff or Council Members.

Furthermore, the Chairperson's authority is consistent with the Federal Acquisition Regulation (FAR). Specifically, subpart 1.601 states, "Unless specifically prohibited by another provision of law, authority and responsibility to contract for authorized supplies and services are vested in the agency head. The agency head may establish contracting activities and delegate broad authority to manage the agency's contracting functions to heads of such contracting activities. Contracts may be entered into and signed on behalf of the Government only by contracting officers. *In some agencies, a relatively small number of high level officials are designated contracting officers solely by virtue of their positions...*" Subpart 2.101, defines the "Agency head" or "head of the agency" as "the Secretary, Attorney General, Administrator, Governor, *Chairperson*, or other chief official of an executive agency, unless otherwise indicated, including any deputy or assistant chief official of an executive agency" (emphasis added).

In addition, as an attorney with over 20 years of federal service, the present Chairperson has extensive knowledge and experience with federal contracting. In fact, he served as NCD's General Counsel from 2000-2007, during which time he advised the agency on all legal matters, including contracting and procurement. Previously, he served as Senior Attorney in the Office of Legal Counsel, Advice, and External Litigation Division, at the U.S. Equal Employment Opportunity Commission (EEOC) from 1987-2000.

- 3. Request:** OSC requested additional information concerning nine contracts that were allegedly improperly signed by the former Executive Director, Executive Director, General Counsel, and Chairperson.

Response: As explained in #2 Response, NCD's Chairperson acts as the agency's Contracting Officer and may delegate this authority to other staff or Council Members. Throughout NCD's existence as an independent agency, the Chairperson has delegated signature authority to NCD's Executive Director and other Council

Members. Such delegations are transmitted to GSA, External Services Branch. For this investigation, all contracts listed in the whistleblower disclosure and the findings are below.

Martin & Wall – The former Executive Director signed the contract and modifications in accordance with the signature authority delegated by the then-Chairperson. The contract was signed on June 29, 2012 and a contract modification was signed on November 14, 2012. Notably, the whistleblower was the COTR for this contract.

Regis & Associates – A GSA Contracting Officer signed the procurement documentation on August 8, 2012 and August 29, 2013 for services for NCD. On January 14, 2014, the Chair of the Audit and Finance Committee signed the procurement documentation, in accordance with signature authority delegated by the Chairperson.

SERCO – The former Executive Director signed the purchase order on September 9, 2011 and the contract on November 8, 2011, in accordance with the signature authority delegated by the then-Chairperson.

National Disability Rights Network (NDRN) – The former Executive Director signed the contract on July 31, 2012, in accordance with the signature authority delegated by the then-Chairperson. Contract modifications were signed by the former Executive Director, former Audit and Finance Committee Chair, and Executive Director, all in accordance with the signature authority delegated by the then-Chairperson or current Chairperson.

EIN SOF Communications – The former Executive Director signed the contract on August 1, 2012, in accordance with the signature authority delegated by the then-Chairperson. Contract modifications were signed by the former Executive Director, former Audit and Finance Committee Chair, and Executive Director, all in accordance with the signature authority delegated by the then-Chairperson or current Chairperson.

Paralyzed Veterans of America (PVA) – The former Executive Director signed the contract on September 10, 2012, in accordance with the signature authority delegated by the then-Chairperson. Contract modifications were signed by the Executive Director, in accordance with the signature authority delegated by the Chairperson.

Global Networkers – The interim Executive Director signed the initial documentation on August 25, 2010, in accordance with the signature authority delegated by then-Chairperson. In addition, a GSA Contracting Officer signed the original funds request. Subsequent purchase orders and modifications were signed by the former Executive Director, former Chair of the Audit and Finance Committee, and the Executive Director, all in accordance with the signature authority delegated by the then-Chairperson or current Chairperson.

Development InfoStructure Inc. (Devis) – The original contract was signed by the interim Executive Director on September 16, 2010, in accordance with the signature authority delegated by the then-Chairperson. Subsequent purchase orders and modifications were signed by the former Executive Director, former Chair of the Audit and Finance Committee, and the Executive Director, all in accordance with the signature authority delegated by the then-Chairperson or current Chairperson.

* Note: The whistleblower's disclosure listed the Disability Rights and Education Defense Fund (DREDF) as a contract. However, NCD does not have a contract with DREDF, but rather a cooperative agreement.

As described above, the Chairperson has the legal authority to delegate staff and Council Members to sign contracts on his behalf. Moreover, all of the individuals described above did so under specific written delegations and are appropriately qualified to do so. For instance, the former Audit and Finance Committee Chair previously served for five years as the Executive Director of the President's Committee on Mental Retardation, within the Administration for Children and Families, U.S. Department of Health and Human Services, and has been an NCD Council Member since 2010. Moreover, the Executive Director has worked for the federal government for more than five years, including serving as the Director of Priority Placement for Public Engagement in the Presidential Personnel Office. The former Executive Director is now the Commissioner of the Administration on Intellectual and Developmental Disabilities within the U.S. Department of Health and Human Services. Finally, the General Counsel only signed contracts while serving as the interim Executive Director, but as an agency attorney, does have knowledge of federal contracting and advises the agency on all legal matters.

- 4. Request:** OSC requested additional information regarding NCD's contract with Devis.

Response: As discussed above, the original Devis contract was signed by the interim Executive Director on September 16, 2010, in accordance with the signature authority delegated by the then Chairperson. Subsequent purchase orders and modifications were signed by the former Executive Director or former Chair of the Audit and Finance Committee, as delegated by the former Chairperson, as well as the Executive Director, in accordance with the signature authority delegated by the current Chairperson. Notably, the original contract included a base period and four additional option years. Thus, the present extension does not exceed this period.

During interviews, management officials reported being concerned about the Devis contract, which was signed prior to their employment at NCD or their involvement with the contract. However, as they were exploring options, the whistleblower recused herself. Accordingly, the Chairperson sought guidance from GSA on how to transition to another vendor while maintaining NCD's critical web-based presence. GSA advised Chairperson Rosen that NCD could continue the contract with current

year funds based upon need. NCD's website provides constituents a vital resource and communications mode and is the key way in which NCD carries out its mission. Without an extension, the website would have gone offline, thus, depriving NCD's constituents of this critical resource. Finally, FAR subpart 17.2 and subpart 52.217 allows for limited-time contact extensions of existing services. Thus, and based on the Chairperson's contracting authority, he signed a short-term contract extension. NCD has begun transitioning to GPO for website hosting and maintenance.

5. **Request:** OSC requested additional information concerning NCD's investigation in response to the allegation that funds were misappropriated because of improper contract extensions.

Response: As part of the investigation, all contract files for the contracts listed in the whistleblower disclosure were reviewed to determine whether funds were misappropriated due to improper extensions. As detailed elsewhere in this supplemental report, most of the contracts were extended, all in accordance with the FAR. The Chairperson (or former Chairperson) or their designee signed all necessary contract extensions and transmitted such documents to GSA for processing. Indeed, the majority of extensions occurred prior to the current Chairperson's appointment.

6. **Request:** OSC requested additional information regarding NCD's investigation and findings in response to the allegation that NCD misused cooperative agreements.

Response: NCD often uses cooperative agreements for policy reports. This allows for the cooperative development of public policy research between independent experts, while retaining control, direction, and quality over the final product to be released as a product of the National Council on Disability. Indeed, NCD retains and exercises its control through regular Council Member led phone calls with the expert to shape each report's content, and a final discussion and vote of the finished product. Such research is a resource for public benefit, available free on the agency's website and a critical source for the disability community. Such use is consistent with the FAR subpart 35.003(a), which states "Grants or cooperative agreements should be used when the principal purpose of the transaction is to stimulate or support research and development for another public purpose" as well as NCD's authorizing statute, which allows NCD to

enter into contracts and cooperative agreements with Federal and State agencies, private firms, institutions, and individuals for the conduct of research and surveys, preparation of reports and other activities necessary to the discharge of the Council's duties and responsibilities. 29 U.S.C. § 783(b)(2)(B).

As part of the investigation, all files for the cooperative agreements listed in the whistleblower disclosure were reviewed to determine whether NCD misused

cooperative agreements in any of the circumstances raised. Below are the findings for each.

Disability Rights Education and Defense Fund (DREDF)² – NCD entered into a cooperative agreement with DREDF to assist NCD in the development of three public policy research reports (two related to transportation and one on the school-to-prison pipeline for students with disabilities). Such reports will serve as a public resource for the disability community. NCD retains control over the reports through regular meetings with DREDF and substantial contribution to all research activities and the final reports. Accordingly, the use of a cooperative agreement is appropriate and consistent with the FAR.

Georgia Tech – NCD entered into a cooperative agreement with Georgia Tech to assist NCD in the development of a public policy research report regarding emergency management for people with disabilities. This report is available on NCD's website and serves as an important public resource for the disability community as well as emergency managers. Throughout the development of the report, NCD retained complete control through regular meetings with Georgia Tech and substantial contribution to all research activities and the final report. Accordingly, the use of a cooperative agreement was appropriate and consistent with the FAR.

National Disability Institute (NDI) – NCD entered into a cooperative agreement with NDI to assist NCD in the development of a public policy research report on Social Security benefits for people with disabilities. This report will serve as a public resource for the disability community. Throughout the development of the report, NCD retained complete control through regular meetings with NDI and substantial contribution to all research activities and the final report. Accordingly, the use of a cooperative agreement was appropriate and consistent with the FAR.

William Myhill – NCD entered into a cooperative agreement with William Myhill to assist NCD in the development of NCD's 2013 Progress Report, a statutorily required annual public policy research report on disability policy. This report is available on NCD's website and serves as an important public resource for the disability community. Throughout the development of the report, NCD retained complete control through regular meetings with William Myhill and substantial contribution to all research activities and the final report. Accordingly, the use of a cooperative agreement was appropriate and consistent with the FAR.

Robert Burgdorf – NCD entered into a cooperative agreement with Robert Burgdorf to assist NCD in the development of a public policy research report on the ADA Amendments Act of 2008. This report is available on NCD's website and serves as an important public resource for the disability community. Throughout the development of the report, NCD retained complete control through regular meetings

² The whistleblower's disclosure listed the Disability Rights and Education Defense Fund (DREDF) as a contract. However, NCD does not have a contract with DREDF, but rather a cooperative agreement.

with Robert Burgorf and substantial contribution to all research activities and the final report. Accordingly, the use of a cooperative agreement was appropriate and consistent with the FAR.

U.S. International Council on Disabilities (USICD) – NCD entered into a cooperative agreement with USICD to assist NCD in the planning and execution of an educational forum on the Convention on the Rights of Persons with Disabilities and the development of a summary of proceedings document. This report is available on NCD's website and serves as an important public resource for the disability community. Throughout the development of the report, NCD retained complete control through regular meetings with USICD and substantial contribution to all activities and the final report. Accordingly, the use of a cooperative agreement was appropriate and consistent with the FAR.

Ellen Piekalkiewicz (Capital Health Strategies) – NCD entered into a cooperative agreement with Ellen Piekalkiewicz to assist NCD in in the planning and execution of forums on Medicaid Managed Care as well as policy briefs and a policy research report. These briefs and report will be available on NCD's website and will serve as important public resources for the disability community. NCD retained complete control through regular meetings with Ellen Piekalkiewicz, substantial contribution to all activities, and attendance and moderating of all forums. Accordingly, the use of a cooperative agreement was appropriate and consistent with the FAR.

- 7. Request:** OSC requested estimated completion dates for actions that have not been fully implemented yet in response to this disclosure.

Response: As noted in the initial report, NCD has taken or will take several steps (in addition to those outlined in the audit corrective action plan) to address the internal control issues identified by the audit, whistleblower disclosure, and management officials. Below is an update on each specified action with estimated completion dates.

- a. Ongoing and full implementation of the Financial Policies and Procedures Manual (adopted in 2013) – This is an ongoing activity with no completion date.
- b. Ongoing Contracting Officer training by the Executive Director – training is underway but is lengthy – The Contracting Officer training is approximately 300 hours. With an agency as small as NCD, taking that amount of time out of the office all at once would be irresponsible. As such, the training is expected to take approximately a year and a half to complete. The Management Analyst is also undergoing Contracting Officer training.
- c. Updating of Administrative Policies and Procedures Manual – The revised manual should be fully updated and adopted by March 2015. Notably, this is a fluid document that will continued to be updated as necessary, in accordance with guidance from the White House, OPM, GSA, EEOC, and other federal agencies.
- d. Transition to GPO for website hosting and maintenance – Transition is underway and expected to be complete by July 1, 2015.

- e. Hiring of administrative staff – NCD has hired a Management Analyst and Administrative Support Assistant as well as secured contractual administrative and accounting support. The Management Analyst brings over 25 years expertise in operations, finance, and human resources in disability organizations as well as state and federal government. The Administrative Support Assistant brings expertise in federal government travel operations and personal experience with disability.
- f. New IT contractor – Following a competitive bid process, NCD selected a new contractor to assess the agency's infrastructure. The agency is moving forward with off-site support and a migration based upon prioritization of need.
- g. Streamline and strengthen administrative processes, e.g., annual inventory, creation of desk manuals, desegregation of duties over accounts payable functions, staff training – A desk manual training occurred in 2014 and desk manual review and ongoing training occurred throughout 2014. Signature authorizes have been updated to ensure three levels of controls on all accounting functions. Staff training has included COTR training for all staff, FTR training for financial staff, CO training for the Executive Director and Management Analyst and other training as identified for staff and members. The scheduling individual and the account payable individual have implemented a process for maintenance of training records. An annual inventory occurred in 2014. Finally, the receiving individual and the account payable individual have implemented a process that includes internal control.

8. Request: OSC requested a statement explaining the agency's rationale for requesting that OSC use a redacted version of the report in OSC's public file.

Response: See #9 Response.

9. Request: OSC requested that NCD substitute titles/positions for names in the initial report.

Response: During a conference call with OSC on November 24, 2014, NCD expressed its concern about including employee names in the redacted report because of the size of the agency and privacy concerns. As a result, OSC stated that NCD may substitute employee names in the report, including the subjects of the investigation, with titles or positions. NCD acquiesced, and removed redactions and substituted names with titles or positions. A revised report, incorporating these changes, accompanies this supplemental report.

10. Request: OSC requested that NCD remove redacted contract and agreement names and an explanation if NCD declines that request.

Response: See #9 Response.

11. Request: OSC requested additional information on the measures taken to ensure a thorough and impartial investigation and NCD's decision not to refer the investigation to an outside entity.

Response: After careful consideration, NCD selected not to refer this investigation to an outside agency based on several factors. First, NCD does not have a formal agreement with an outside agency to provide Inspector General (IG) services. Moreover, due to the time it would take to establish such an agreement, coupled with other agencies' backlog, NCD would not have been able to complete the investigation within the statutorily required time. Finally, as an independent federal agency, NCD is fully able, and has the right, to carry out this investigation, similar to all other federal agencies. NCD did not make this decision lightly and believes it complied fully with all legal obligations.

Indeed, recognizing the serious nature of this matter, NCD took many measures to ensure that the investigation was thorough and impartial. First, because the Chairperson was listed as a subject of the investigation based on the whistleblower's disclosure, the Chairperson delegated the Executive and Finance Committee, and specifically, a Council Member who was appointed to NCD in April 2014, to review and sign the report and take necessary actions under 5 U.S.C. § 1213(d)(5). The Council Member was delegated because of his impartiality since he is a newer Council Member who was not included in the whistleblower's disclosure, has no prior relationship with the whistleblower, and was not involved in any of the matters raised in the disclosure. NCD's Attorney Advisor, provided staff support for the investigation. NCD's Attorney Advisor was not listed in the whistleblower's disclosure and maintains impartiality because she works 100% remotely from Massachusetts and thus is outside of the office. Moreover, none of the subjects of the investigation had any involvement carrying out the investigation or writing the report, other than being individually interviewed.

Further, the investigation was thorough. A fact-finding inquiry was conducted that included interviews of individuals with information bearing on the allegations, including the Chairperson, Council Member and Former Audit and Finance Committee Chairperson, Former Executive Director, Executive Director, General Counsel and Director of Policy, and Director of Legislative Affairs and Outreach. In addition, consistent with OSC policy to interview a whistleblower who has consented to release of his or her name, an interview was requested with the whistleblower who declined.

Moreover, the following policies, procedures, documents, and relevant guidance were consulted: NCD FY 2013 audit and Corrective Action Plan; NCD Administrative Policies and Procedures Manual; NCD Financial Policy and Procedures Manual; and Position Description of NCD's Director of Administration.

In addition, the following contract and cooperative agreement files were reviewed: Martin & Wall; Regis & Associates; SERCO; National Disability Rights Network; EIN

SOF Communications; Disability Rights Education Defense Fund; Paralyzed Veterans of America; Global Networkers; Devis; Georgia Tech; National Disability Institute; William Myhill; Robert Burgdorf; USICD; and Ellen Piekalkiewicz (Capital Health Strategies).

Finally, the investigation included a review of relevant laws and regulations, including, but not limited to, the FAR and NCD's authorizing statute.