



INSPECTOR GENERAL

U.S. Department of Defense

DECEMBER 6, 2018



Quality Control Review of the Grant Thornton LLP FY 2017 Single Audit of Concurrent Technologies Corporation

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





Results in Brief

Quality Control Review of the Grant Thornton LLP FY 2017 Single Audit of Concurrent Technologies Corporation

December 6, 2018

Objective

We conducted a quality control review of the Grant Thornton LLP (Grant Thornton) FY 2017 single audit of Concurrent Technologies Corporation (CTC) to determine whether the single audit was conducted in accordance with auditing standards and the requirements of Title 2 Code of Federal Regulations Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance).

Background

Public Law 104-156, "Single Audit Act Amendments of 1996," was enacted to promote sound financial management of Federal awards administered by non-Federal entities and to establish uniform requirements for audits of Federal awards. The Uniform Guidance sets forth the standards for the single audit of non-Federal entities expending Federal awards and requires a single audit reporting package to be submitted to the Federal Audit Clearinghouse. Further, Appendix XI to the Uniform Guidance (Compliance Supplement) provides guidance to assist auditors in determining compliance requirements relevant to the audit, audit objectives, and suggested audit procedures.

Background (cont'd)

CTC is a nonprofit corporation that provides innovative management and technology-based solutions through research and development. During FY 2017, CTC expended \$81.4 million in Federal awards on one program, the research and development cluster. Of the \$81.4 million, \$68.5 million was expended from DoD awards. CTC engaged Grant Thornton to perform the FY 2017 single audit.

Grant Thornton is the U.S. member firm of Grant Thornton International Ltd and provides a wide array of business services, including audit, tax, and advisory services. The Grant Thornton office in Arlington, Virginia, performed CTC's FY 2017 single audit.

Finding

Grant Thornton generally complied with auditing standards and Uniform Guidance requirements when performing the FY 2017 single audit of CTC. However, Grant Thornton's review of the Reporting and Cash Management compliance requirements was not adequate to achieve the audit objectives identified in the Compliance Supplement. Grant Thornton did not:

- review financial reports to support conclusions on the Reporting compliance requirement, and
- document audit procedures that were sufficient to support conclusions that CTC requested reimbursement in compliance with the Federal Acquisition Regulation for the Cash Management compliance requirement.

We performed additional analysis to verify and accept Grant Thornton's conclusions that CTC complied with the Reporting and Cash Management compliance requirements. Therefore, Grant Thornton does not need to perform additional audit work on the FY 2017 single audit, but the deficiencies should be corrected in future single audits.



Results in Brief

Quality Control Review of the Grant Thornton LLP FY 2017 Single Audit of Concurrent Technologies Corporation

Recommendations

We recommend that, in future audits, the Grant Thornton Partner:

- review financial reports to determine whether the financial reports include all activity that occurred during the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements to support Grant Thornton's conclusions on the Reporting compliance requirement, and
- document audit procedures sufficient to support Grant Thornton's conclusion that CTC requested reimbursement in compliance with the Federal Acquisition Regulation for the Cash Management compliance requirement.

Management Comments and Our Response

Grant Thornton agreed with our recommendations and stated that it will incorporate the testing of financial reports, including CTC's requests for reimbursement, in the review of the Reporting compliance requirement. Further, Grant Thornton stated that it will document a review of the timing of CTC's payment of incurred costs and whether CTC was delinquent in paying costs of contract performance as part of the review of the Cash Management requirement. Grant Thornton also stated that it implemented corrective actions when performing the FY 2018 single audit of CTC.

We verified that the actions taken on the FY 2018 single audit addressed our recommendations to include the testing of financial reports in the review of the Reporting compliance requirement and documenting whether CTC complied with applicable Federal Acquisition Regulation provisions for the Cash Management compliance requirement. Therefore, these recommendations are closed.

Please see the Recommendations Table on next page.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Grant Thornton LLP	None	None	1 and 2

Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.





**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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December 6, 2018

Board of Directors
Concurrent Technologies Corporation

Senior Vice President and CFO
Concurrent Technologies Corporation

Partner
Grant Thornton LLP

**SUBJECT: Quality Control Review of the Grant Thornton LLP FY 2017 Single Audit of
Concurrent Technologies Corporation (Report No. DODIG-2019-033)**

We are providing this report for your information and use. We conducted this review in accordance with the "Quality Standards for Inspection and Evaluation," published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency.

We considered management comments on a draft of this report when preparing the final report. Comments from Grant Thornton LLP addressed all specifics of the finding and recommendations; therefore, we do not require additional comments.

We appreciate the cooperation and assistance received during the quality control review. Please direct questions to Ms. Carolyn R. Hantz at (703) 604-8877 (DSN 664-8877).

A handwritten signature in black ink, appearing to read "Randolph R. Stone".

Randolph R. Stone
Deputy Inspector General
Policy and Oversight

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Introduction

Objective

We conducted a quality control review to determine whether Grant Thornton LLP (Grant Thornton) performed the FY 2017 single audit of Concurrent Technologies Corporation (CTC) in accordance with the auditing standards and the requirements of Title 2 Code of Federal Regulations (CFR) Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (Uniform Guidance).¹ Appendix A contains our scope and methodology. Appendix B lists the compliance requirements that Grant Thornton determined to be direct and material to the audit period that ended on June 30, 2017.

Background

Single Audit

Public Law 104-156, “Single Audit Act Amendments of 1996,” (the Act) was enacted to promote sound financial management of Federal awards administered by non-Federal entities and to establish uniform requirements for audits of Federal awards. The Uniform Guidance sets forth the standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. The audit requirements in the Uniform Guidance became effective for non-Federal entity fiscal years beginning on or after December 26, 2014.²

Non-Federal entities that expend Federal funds of \$750,000 or more in a year are subject to the Act and the Uniform Guidance requirements. Therefore, these entities must have an annual single or program-specific audit performed in accordance with Government Auditing Standards and submit a complete reporting package to the Federal Audit Clearinghouse.³ The single audit includes an audit of the non-Federal entity’s financial statements and Federal awards as described in the Uniform Guidance.

¹ Auditing standards include both Government Accountability Office, “Government Auditing Standards,” and the American Institute for Certified Public Accountants, “Codification of Statements on Auditing Standards.”

² The effective date for the Uniform Guidance audit requirements is identified in 2 CFR 200.110(b).

³ The Office of Management and Budget designated the Federal Audit Clearinghouse as the repository of record for single audit reports and as such, it maintains a database of completed audits, provides appropriate information to Federal agencies, and performs followup with auditees that have not submitted the required information.

Concurrent Technologies Corporation

CTC is a nonprofit corporation that provides innovative management and technology-based solutions, primarily to the U.S. Government, through research and development. For example, the DoD has awarded CTC contracts to help DoD reduce the environmental impact of wastewater, develop a variable speed generator to limit the use of fuel during low energy demand, and prototype hulls for the Next Generation Combat Vehicle, among other research and development awards. During FY 2017, CTC expended \$81.4 million in Federal awards on one program, the research and development cluster.⁴ Of the \$81.4 million, \$68.5 million was expended from DoD awards. CTC engaged Grant Thornton to perform the FY 2017 single audit.

Grant Thornton LLP

Grant Thornton is the U.S. member firm of Grant Thornton International Ltd and provides a wide array of business services, including audit, tax, and advisory services. Grant Thornton maintains its own system of internal quality control over its accounting and auditing practices as required by the American Institute of Certified Public Accountants. Grant Thornton's office in Arlington, Virginia, performed CTC's FY 2017 single audit.

Review Results

Grant Thornton generally complied with auditing standards and Uniform Guidance requirements when performing the FY 2017 single audit of CTC. However, we identified deficiencies in the review of the Reporting and Cash Management compliance requirements. We performed additional analysis to verify and accept Grant Thornton's conclusions that CTC complied with these requirements. Therefore, Grant Thornton does not need to perform additional audit work on the FY 2017 single audit, but the deficiencies should be corrected in future single audits.

⁴ The research and development cluster is made up of a variety of research and development activities performed under different types of funding agreements, such as grants, cooperative agreements, and contracts that have similar requirements.

Finding

Audit Procedures on Two Compliance Requirements Need Improvement

Grant Thornton's review of the Reporting and the Cash Management compliance requirements was not adequate to achieve the audit objectives identified in the FY 2017 Compliance Supplement to the Uniform Guidance (Compliance Supplement).⁵ Specifically, Grant Thornton did not properly plan audit procedures to support its conclusions on the Reporting compliance requirement because it did not include a review of financial reports in its audit plan. In addition, Grant Thornton's documented audit procedures for the review of the Cash Management compliance requirement were not sufficient to support its conclusions because Grant Thornton did not test whether CTC complied with the Federal Acquisition Regulation (FAR) when CTC requested reimbursement from the Government.

As a result, we had to perform additional analysis to verify and accept Grant Thornton's conclusions that CTC complied with the Reporting and Cash Management compliance requirements. Failure to properly review the compliance requirements increases the risk that the auditors will not detect a material noncompliance.

Reporting Compliance Requirement

Grant Thornton did not properly plan audit procedures to support its conclusions on whether CTC complied with the Reporting compliance requirement. Specifically, Grant Thornton's audit procedures for the Reporting compliance requirement did not include a review of financial reports. Instead, Grant Thornton limited its review to a special reporting requirement that requires CTC to notify the Government when costs under a contract were expected, in the next 60 days, to exceed 75 percent of the contract's estimated costs or the total amount that had been allotted to the contract by the Government.⁶

⁵ The Office of Management and Budget Compliance Supplement, which is Appendix XI to the Uniform Guidance, provides guidance to assist auditors in determining compliance requirements relevant to the audit, audit objectives, and suggested audit procedures. The Compliance Supplement, part 3, identifies the audit objectives for each compliance requirement. The Compliance Supplement, part 5, identifies the program objectives and procedures specific to the research and development cluster. Auditors are required to use the Supplement when performing single audits.

⁶ The number of days and percentages can vary depending on the specific requirements included in a contract.

The Compliance Supplement, part 3, states that the audit objective for the Reporting compliance requirement is to determine whether required reports for Federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements. The Compliance Supplement also describes the required reports as financial reports, performance reports, and other special reports.⁷ In addition, the Compliance Supplement, part 5, states that the financial reports for the research and development cluster include forms used for requesting reimbursement and similar documents.⁸

Grant Thornton did not plan to review financial reports because it determined that CTC did not have any awards with financial reporting requirements. However, CTC requested reimbursement for costs of contract performance and, as described in the Compliance Supplement, part 5, financial reports include reimbursement requests to the Government. As a result, we determined that the auditors did not properly plan the audit procedures for the Reporting compliance requirement.

During our review of the audit documentation, we noted that Grant Thornton had performed audit procedures on reimbursement requests during its evaluation of other compliance requirements. We reviewed the procedures performed and concluded that there was sufficient evidence to support that CTC complied with the requirements for financial reporting identified in the Compliance Supplement. Furthermore, we agree that Grant Thornton's review of the special reporting requirement to notify the Government when costs under a contract are expected to exceed 75 percent is an adequate additional audit procedure for the Reporting compliance requirement.

Based on our review of additional documentation and consideration of Grant Thornton's review of the special reporting requirement, we accepted Grant Thornton's audit conclusion that CTC complied with the Reporting compliance requirement. Therefore, Grant Thornton does not need to perform additional procedures for the FY 2017 single audit. Nevertheless, in future audits, Grant Thornton needs to incorporate the testing of financial reports in its review of the Reporting compliance requirement. Failure to do so increases the risk that the auditors will not detect a material noncompliance on this requirement.

⁷ This audit objective is included in the Compliance Supplement, part 3, section 3.2-L.

⁸ This audit objective is included in the Compliance Supplement, part 5, section 5-2.

Cash Management Compliance Requirement

Grant Thornton did not properly document audit procedures to support its conclusions on whether CTC complied with the Cash Management compliance requirement. Specifically, Grant Thornton did not document whether CTC was delinquent in paying costs of contract performance and whether CTC paid costs for supplies and services as required by the FAR.

CTC receives the predominant amount of funding through cost-reimbursement contracts subject to the FAR.⁹ When non-Federal entities receive payment under cost-reimbursement contracts, the Compliance Supplement, part 3, states that the audit objective for the Cash Management compliance requirement is to determine whether the non-Federal entity requested reimbursement in compliance with the FAR. The FAR states that for the purpose of reimbursing allowable costs, the term costs include only direct costs paid, direct costs incurred but not paid, and applicable indirect costs.¹⁰ For costs incurred but not paid, the non-Federal entity cannot be delinquent in paying costs of contract performance in the ordinary course of business. Furthermore, the incurred costs for supplies and services must be paid in accordance with the terms and conditions of a subcontract or invoice and ordinarily within 30 days of the request for reimbursement from the Government.¹¹

Grant Thornton documented its verification that CTC incurred costs prior to the reimbursement request to the Government and that those incurred costs were ultimately paid. However, the documented audit procedures did not include verification that the timing of CTC's payment on incurred costs complied with the FAR requirements. Furthermore, Grant Thornton did not document whether CTC was delinquent in paying the costs of contract performance.

We performed additional analysis of the information Grant Thornton included in the audit documentation and obtained additional explanations from Grant Thornton to determine whether CTC complied with requirements. Based on this additional analysis, we accepted Grant Thornton's conclusion that CTC complied with the Cash Management compliance requirement. As a result, Grant Thornton does not need to perform additional procedures for the FY 2017 single audit. Nevertheless, in

⁹ As described in 48 CFR 16.3, cost-reimbursement contracts provide for payment of allowable incurred costs, to the extent prescribed in the contract. Cost-reimbursement contracts include cost contracts, cost-sharing contracts, cost-plus-incentive-fee contracts, cost-plus-award-fee contracts, and cost-plus-fixed-fee contracts.

¹⁰ Under accrual accounting, a cost is incurred when the economic event has occurred, regardless of whether there is a transfer of cash. For example, an entity receives services on September 15 and pays for them on October 10. In this case, the entity incurred the expense on September 15.

¹¹ This audit objective is included in the Compliance Supplement, part 3, section 3.2-L and references the FAR at 48 CFR 52.216-7(b).

future audits, Grant Thornton needs to document a review of the timing of CTC's payment of incurred costs and whether CTC was delinquent in paying the costs of contract performance as part of the review of the Cash Management compliance requirement. Failure to do so increases the risk that the auditors will not detect a material noncompliance on this requirement.

Recommendations, Management Comments, and Our Response

Recommendation 1

We recommend that, for future audits, the Grant Thornton Partner incorporate, in the Reporting compliance requirement audit procedures, the testing of financial reports, as required by the Compliance Supplement, to determine whether the financial reports include all activity that occurred during the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

Recommendation 2

We recommend that, for future audits, the Grant Thornton Partner document audit procedures that are sufficient to demonstrate that Concurrent Technology Corporation requested reimbursement in compliance with the Federal Acquisition Regulation, as required by the audit objective identified in the Compliance Supplement, for the Cash Management compliance requirement.

Grant Thornton LLP, Comments

Grant Thornton agreed with our recommendations and stated that it will incorporate the testing of financial reports, including CTC's requests for reimbursement, in the review of the Reporting compliance requirement. Grant Thornton also agreed that it would document a review of the timing of CTC's payment of incurred costs and whether CTC was delinquent in paying costs of contract performance as part of the review of the Cash Management compliance requirement. Additionally, Grant Thornton stated that it completed the implementation of these corrective actions during the FY 2018 single audit of CTC, which was completed on November 9, 2018.

Our Response

Comments from Grant Thornton addressed all the specifics of the recommendations, and no further comments are required. We reviewed the supporting audit documentation from the FY 2018 single audit of CTC to verify that the corrective actions taken by CTC were sufficient to address our finding

and recommendations. We verified that Grant Thornton included testing of financial reports to determine whether the financial reports include all activity that occurred during the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements, in its review of the Reporting compliance requirement. We also verified that Grant Thornton documented audit procedures sufficient to demonstrate that CTC requested reimbursement in compliance with applicable provisions of the Federal Acquisition Regulation, including the timing of CTC's payment of incurred costs and whether CTC was delinquent in paying costs of contract performance, in the review of the Cash Management compliance requirement. Therefore, these recommendations are closed.

Appendix A

Scope and Methodology

We conducted this evaluation from April 2018 through October 2018 in accordance with the “Quality Standards for Inspection and Evaluation,” published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Those standards require that we adequately plan the evaluation to ensure that objectives are met and that we perform the evaluation to obtain sufficient, competent, and relevant evidence to support the findings, conclusions, and recommendations. We believe that the evidence obtained was sufficient, competent, and relevant to lead a reasonable person to sustain the findings, conclusions, and recommendations.

We reviewed the FY 2017 single audit of CTC performed by Grant Thornton using the 2016 edition of the CIGIE “Guide for Quality Control Reviews of Single Audits.” The Federal Audit Clearinghouse received the single audit report on October 31, 2017. The review focused on the following qualitative aspects of the single audit:

- qualification of auditors,
- auditor independence,
- due professional care,
- planning and supervision,
- audit followup,
- internal control and compliance testing,
- schedule of expenditures of Federal awards, and
- data collection form.

Use of Computer-Processed Data

We did not use computer-processed data to perform this quality control review.

Prior Coverage

During the last 5 years, the DoD Office of Inspector General issued one report discussing Grant Thornton single audits. Unrestricted DoD Office of Inspector General reports can be accessed at <http://www.dodig.mil/reports.html/>.

DoD OIG

Report No. DODIG-2015-076, "Follow-Up Quality Control Review of the Grant Thornton, LLP, FY 2011 Single Audit of the Henry M. Jackson Foundation for the Advancement of Military Medicine," January 26, 2015

We determined that Grant Thornton generally met auditing standards and Office of Management and Budget Circular A-133 requirements. However, the FY 2011 audit report was missing an explanatory paragraph and had to be reissued. We also identified a deficiency that Grant Thornton needed to address in future single audits on the documentation of the understanding of internal control.

Appendix B

Compliance Requirements

Table. Compliance Requirements That Grant Thornton LLP Determined Were Direct and Material or Not Direct and Material to the Major Program

Uniform Guidance Compliance Requirements	Direct & Material	Not Direct & Material
Activities Allowed or Unallowed	X	
Allowable Costs/Cost Principles	X	
Cash Management	X	
Eligibility		X
Equipment and Real Property Management	X	
Matching, Level of Effort, Earmarking		X
Period of Availability	X	
Procurement, Suspension, and Debarment	X	
Program Income		X
Reporting	X	
Subrecipient Monitoring	X	
Special Tests and Provisions	X	

Management Comments

Grant Thornton LLP



November 9, 2018

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Mr. Randolph R. Stone
Deputy Inspector General Policy and Oversight
Office of the Inspector General, Department of Defense
4800 Mark Center Drive
Alexandria, Virginia 22350-1500

Dear Mr. Stone,

Grant Thornton LLP is providing this response to the finding in the letter we received dated October 26, 2018 with the subject: "Quality Control Review of the Grant Thornton LLP FY 2017 Single Audit of Concurrent Technologies Corporation (Project No. D2018-DAPOSA-0132.000)". In addition to our response, we have included your finding in our response below for reference purposes.

Finding – Audit Procedures on Two Compliance Requirements Need Improvement

"Grant Thornton's review of the Reporting and Cash Management compliance requirements was not adequate to achieve the audit objectives identified in the FY 2017 Compliance Supplement to the Uniform Guidance (Compliance Supplement). Specifically, Grant Thornton did not properly plan audit procedures to support its conclusions on the Reporting compliance requirement because it did not include a review of financial reports in its audit plan. In addition, Grant Thornton's documented audit procedures for the review of the Cash Management compliance requirement were not sufficient to support its conclusions because Grant Thornton did not test whether CTC complied with the Federal Acquisition Regulation (FAR) when CTC requested reimbursement from the Government.

As a result, we had to perform additional analysis to verify and accept Grant Thornton's conclusions that CTC complied with the Reporting and Cash Management requirements. Failure to properly review the compliance requirements increases the risk that the auditors will not detect material noncompliance."

Recommendations

Recommendation 1

"We recommend that, for future audits, the Grant Thornton Partner incorporate in the Reporting compliance requirement audit procedures to test the financial reports, as required by the Compliance Supplement, to determine whether the financial reports include all activity that occurred during the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements."

Grant Thornton LLP
U.S. member firm of Grant Thornton International Ltd

Grant Thornton LLP (cont'd)



Grant Thornton

2

Recommendation 2

"We recommend that, for future audits, the Grant Thornton Partner document audit procedures that are sufficient to demonstrate that Concurrent Technology Corporation requested reimbursement in compliance with the Federal Acquisition Regulation, as required by the audit objective identified in the Compliance Supplement for the Cash Management compliance requirement."

Response: We agreed that in future audits, Grant Thornton will incorporate the testing of financial reports, including CTC's forms used for requesting reimbursement from the government, in its review of the Reporting compliance requirement.

In addition, we also agree that in future audits, Grant Thornton will document a review of the timing of CTC's payment of incurred costs and whether CTC was nondelinquent in paying the costs of contract performance as part of the review of the Cash Management compliance requirement.

Because we were able to incorporate consideration of this finding into our FY 2018 single audit prior to the issuance of our report on compliance for each major federal program and on internal control over compliance dated November 9, 2018, we will supplementally provide the related workpapers to you to demonstrate the actions taken in response to your recommendations.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard P. LaFleur".

Grant Thornton LLP
Richard P. LaFleur
Partner

Acronyms and Abbreviations

- CIGIE** Council of the Inspectors General on Integrity and Efficiency
- CFR** Code of Federal Regulations
- CTC** Concurrent Technologies Corporation
- FAR** Federal Acquisition Regulation



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

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