



# INSPECTOR GENERAL

*U.S. Department of Defense*



## DOD OIG COVID-19 OVERSIGHT PLAN

OCTOBER 2020  
UPDATE

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE



# INTRODUCTION

On May 12, 2020, the Department of Defense Office of Inspector General (DoD OIG) released its coronavirus disease-2019 (COVID-19) Oversight Plan describing the independent audits, evaluations, and investigations that it intends to conduct of DoD programs, operations, and activities being executed in response to COVID-19. Through August 31, 2020, the DoD OIG published three best practices memorandums and had 20 ongoing oversight projects.

From September 1 through September 30, 2020, the DoD OIG published four reports, and had 17 ongoing audits and evaluations. The Defense Criminal Investigative Service continued to work with other Federal law enforcement agencies to proactively identify fraud and product substitution in DoD acquisition and health care programs related to the DoD's response to the COVID-19 crisis. The DoD Hotline received a total of 48 new contacts related to COVID-19 during September, the lowest amount since February 2020. Social distancing continued to be the most frequently reported issue.

This update to the DoD OIG COVID-19 Oversight Plan will be the last monthly update. Beginning in January 2021, the DoD OIG will begin issuing quarterly updates to its COVID-19 Oversight Plan. Updates will continue to list ongoing oversight projects in alignment with the DoD's top three challenges related to its pandemic-related responsibilities. These challenges are maintaining readiness and conducting ongoing operations while adhering to COVID-19 restrictions; ensuring access to and quality of health care for service members and their families; and ensuring appropriate financial management and accountability of COVID-19-related funds. Each section of this update describes the challenge, lists completed and ongoing oversight projects related to the challenge, and includes a link to the related reports or project announcement letters on the DoD OIG website.

Planning and executing the right audits and evaluations at the right time is critically important. The DoD OIG continues to coordinate across the DoD, the Federal oversight community, and with the Pandemic Response Accountability Committee (PRAC) to conduct the most relevant and impactful oversight projects that are responsive to the complex environment in which the DoD operates.

# TOP COVID-19 MANAGEMENT CHALLENGES FACING THE DEPARTMENT OF DEFENSE

During a global virtual town hall meeting on September 24, 2020, Secretary of Defense Mark Esper reaffirmed that his top three priorities during the COVID-19 pandemic are taking care of the DoD's people and their families, ensuring the DoD can maintain readiness to execute its national security mission, and supporting the whole-of-government effort.

The following sections discuss each of the COVID-19-related challenges and the oversight projects the DoD OIG has completed or ongoing to address each challenge.

## Maintaining Readiness and Ongoing Operations While Adhering to COVID-19 Restrictions

The DoD's enduring mission is to provide combat-credible military forces to deter war and protect the security of the United States. COVID-19 impacts individual and unit readiness when service members or their families are infected with the coronavirus. If service members and their units are unable to train for operations or deploy, then overall readiness may decline, reducing the DoD's ability to respond to threats and defend the United States.

The long-term health impacts for COVID-19 survivors remain unknown. If COVID-19 survivors experience significant long-term health conditions, then the DoD must be prepared to address potential impacts on the recruitment, accession, training, and retention of service members.

COVID-19 also impacts the research, development, testing, acquisition, and procurement of military platforms and weapons. The COVID-19 pandemic presents risks to the Defense Industrial Base and supply chain, ranging from project slowdowns and cost overruns to fraud, introduction of counterfeit parts, and closures of small and mid-sized suppliers that cannot withstand facility shutdowns or decreased production.

Finally, the DoD has demonstrated agility in supporting and implementing telework solutions for its workforce. Remote access and virtual workplace solutions stress IT infrastructure and impose new security concerns. The DoD must continue to deploy new secure capabilities and expand systems' and networks' capacity to enable its workforce to execute the DoD mission from remote locations where possible.

The DoD OIG has issued the following reports and initiated the following oversight projects focused on maintaining readiness and ongoing operations during the COVID-19 pandemic.

## ***Recently Issued Reports***

### **Audit of Screening and Quarantine Procedures for Personnel Entering Al Udeid Air Base, Qatar (DODIG-2020-128)**

The objective of this audit was to determine whether the Air Force implemented screening and quarantine procedures for personnel entering Al Udeid Air Base, Qatar, in accordance with applicable guidance in response to COVID-19. The audit found that the 379th Air Expeditionary Wing Security and Support Squadrons developed screening and quarantine procedures for personnel entering Al Udeid Air Base in accordance with applicable guidance in response to COVID-19. The squadrons implemented most procedures, but improvements are needed. The full report and recommendations can be found at:

<https://media.defense.gov/2020/Sep/28/2002506514/-1/-1/1/DODIG-2020-128%20REDACTED.PDF>

### **Evaluation of the U.S. Africa Command's Response to COVID-19 (DODIG-2020-132)**

This is the first of five reports coming out of the ongoing "Evaluation of U.S. Combatant Command Responses to the COVID-19 Pandemic" project listed below. The report is classified. To file a Freedom of Information Act Request, please visit

<https://www.dodig.mil/FOIA/Submit-FOIA/>

## ***Ongoing Projects***

### **Audit of the DoD Military Installations Public Health Emergency Readiness**

The objective of this audit is to determine whether DoD officials implemented measures to prepare for, respond to, and recover from public health emergencies, such as COVID-19, on DoD installations.

<https://media.defense.gov/2020/Jun/16/2002316636/-1/-1/1/D2020-D000RG-0146.000.PDF>

### **Evaluation of Access to DoD Information Technology and Communications During the COVID-19 Pandemic**

The objective of this evaluation is to determine the extent to which the DoD workforce has adequate connectivity to DoD information technology and communications needed to maintain continuity of operations during the COVID-19 pandemic.

<https://media.defense.gov/2020/Jun/19/2002318556/-1/-1/1/D2020-D000CU-0125.000.PDF>

### **Evaluation of the Navy's Plans and Response to the COVID-19 Outbreak Onboard Ships**

The objective of this evaluation is to determine whether the Navy has implemented policies and procedures to prevent and mitigate the spread of infectious diseases, such as COVID-19, on ships and submarines.

[https://media.defense.gov/2020/May/11/2002297866/-1/-1/1/D2020-DEV0SI-127.000\\_REDACTED.PDF](https://media.defense.gov/2020/May/11/2002297866/-1/-1/1/D2020-DEV0SI-127.000_REDACTED.PDF)

### **Evaluation of U.S. Combatant Command Responses to the COVID-19 Pandemic**

The objective of this evaluation is to determine whether U.S. Africa Command, U.S. Central Command, U.S. European Command, U.S. Indo-Pacific Command, U.S. Southern Command, and their component commands executed pandemic response plans; and to identify the challenges encountered in implementing the response plans and the impact to operations resulting from COVID-19. The project will generate individual reports for each of the combatant commands.

<https://media.defense.gov/2020/May/13/2002298951/-1/-1/1/D2020-DEV0PD-0130.000.PDF>

### **Audit of the Disinfection of DoD Facilities in Response to the COVID-19 Pandemic**

The objective of this audit is to determine whether DoD officials adequately cleaned and disinfected DoD facilities that were occupied by individuals suspected of, or confirmed as being positive for, COVID-19.

<https://media.defense.gov/2020/May/15/2002300592/-1/-1/1/D2020-D000RH-0128.000.PDF>

### **Audit of the Impact of COVID-19 on Basic Military Training**

The objective of this audit is to determine whether the DoD followed guidance and implemented procedures to prevent and reduce the spread of COVID-19 at basic training facilities, while maintaining military readiness.

<https://media.defense.gov/2020/Jun/09/2002313143/-1/-1/1/D2020-D000RL-0118.000.PDF>

### **Audit of Maintaining Cybersecurity in the COVID-19 Telework Environment**

The objective of this audit is to determine whether DoD Components maintained network protections as the DoD workforce maximized the use of telework capabilities during the coronavirus disease pandemic.

<https://media.defense.gov/2020/Jun/09/2002313147/-1/-1/1/D2020-D000CR-0119.000.PDF>

### **Audit of Dual-Status Commanders for use in Defense Support of Civil Authorities**

The objective of this audit is to determine whether DoD Components complied with the process to nominate, certify, and appoint Dual-Status Commanders in accordance with legal authorities and DoD policies for use in Defense Support of Civil Authorities missions in response to the outbreak of COVID-19. Dual-Status Commanders are commissioned officers with the consent of the applicable governor of a state to exercise command on behalf of, and receive separate orders from, a Federal chain of command and exercise command on behalf of, and receive separate orders from, a state chain of command.

<https://media.defense.gov/2020/May/11/2002297479/-1/-1/1/D2020-D000RM-0122.000.PDF>

## Ensuring Access and Quality of Healthcare to Service Members and Their Families

Protecting the health and welfare of service members and their families requires access to high-quality health care. COVID-19 places additional pressure on hospitals and their staff. The Military Health System is not immune to this pressure. Service members' and their families' access to medical and dental care could be impacted if medical and dental services are limited due to Government-mandated, stay-at-home orders or if base access is restricted.

Speaking at the 2020 Virtual Military Family Caucus Summit on October 9, 2020, Secretary of Defense Mark Esper said that the DoD has “expanded telehealth greatly during the pandemic to accommodate folks ... including tele-mental health. We’ve actually waived the co-pay requirements ... to make it easier for folks to do that, and also incentivize folks. We understand that during these pandemic conditions that some folks are leery of going ... physically into a hospital or to a clinic to be seen. So we want to make sure that we provide every avenue we can.”

The DoD must maintain sufficient levels of personal protective equipment for medical personnel; testing kits, including reagents, swabs, and various collection devices; and medication to treat service members and their families who test positive for COVID-19. For example, access to testing kits is necessary to make an accurate diagnosis, determine appropriate treatment in a timely manner, limit further transmission, and promote health and safety.

The DoD OIG has issued the following reports and initiated the following oversight projects focused on ensuring access to and quality of health care for service members and their families during the COVID-19 pandemic.

### ***Recently Issued Reports***

#### **Evaluation of Department of Defense Medical Treatment Facility Challenges During the COVID-19 Pandemic (DODIG-2020-133)**

The objective of this evaluation was to determine challenges and needs encountered by personnel working at DoD Medical Treatment Facilities while responding to the COVID-19 pandemic. The report provides DoD and other decision makers, such as the Defense Health Agency and the Service Medical Commands, information to address the Medical Treatment Facilities' challenges and needs, where possible. The full report and recommendations can be found at:

[https://media.defense.gov/2020/Oct/02/2002510008/-1/-1/1/DODIG-2020-133\\_REDACTED.PDF](https://media.defense.gov/2020/Oct/02/2002510008/-1/-1/1/DODIG-2020-133_REDACTED.PDF)

## ***Ongoing Projects***

### **Evaluation of the Armed Forces Retirement Home Response to the COVID-19 Pandemic**

The objective of this evaluation is to determine whether the Armed Forces Retirement Home protected the residents, staff, and medical professionals from COVID-19 exposure in accordance with Centers for Disease Control and Prevention, state, and local health and safety guidance.

[https://media.defense.gov/2020/Jul/27/2002464795/-1/-1/1/D2020-DEV0PC-0158.000\\_REDACTED.PDF](https://media.defense.gov/2020/Jul/27/2002464795/-1/-1/1/D2020-DEV0PC-0158.000_REDACTED.PDF)

### **Audit of Infectious Disease Medical Treatment Capabilities at Al Udeid Air Base**

The objective of this audit is to determine whether Al Udeid Air Base has the capability to treat COVID-19 patients and isolate or quarantine suspected infected service members, civilians, and contractors.

<https://media.defense.gov/2020/May/27/2002306133/-1/-1/1/D2020-D000RJ-0135.000.PDF>

### **Evaluation of Defense Logistics Agency Oversight of Contracts for Ventilators and Respirators in Response to the COVID-19 Outbreak**

The objective of this evaluation is to determine whether the Defense Logistics Agency conducted effective contract oversight to ensure ventilators and respirators were delivered in accordance with the timelines and quality requirements in the contracts in response to the global COVID-19 pandemic.

[https://media.defense.gov/2020/May/05/2002294747/-1/-1/1/D2020-DEV0SA-0124.000\\_REDACTED.PDF](https://media.defense.gov/2020/May/05/2002294747/-1/-1/1/D2020-DEV0SA-0124.000_REDACTED.PDF)



## Ensuring Appropriate Financial Management and Accountability of COVID-19 Spending

Properly tracking, reporting, and auditing the additional funds provided to the DoD to respond to COVID-19 is a challenge. The DoD must accomplish its COVID-19 support mission while continuing to support the DoD-wide financial statement audits. The Acting DoD Inspector General and Acting Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, issued a joint memorandum on May 1, 2020, to the DoD agencies and auditors encouraging them to work collaboratively to identify common issues and alternative ways to complete the financial statement-audit.

The DoD must ensure it gets what it pays for in its acquisitions and contracts funded with COVID-19 response funding, as well as guard against fraud and improper payments. The DoD should focus on properly identifying and evaluating requirements; robustly vetting contractors and vendors before awarding contracts; establishing and following well-documented contract oversight and surveillance plans; and maintaining complete, consistent, and accurate contracting documentation and accounting records.

The DoD must also maintain its capabilities while balancing its commitments to contractors that are unable to fulfill DoD requirements due to COVID-19 restrictions. During a Defense News Conference on September 8, 2020, the Under Secretary for Acquisition and Sustainment, Ellen Lord, explained that while Congress had authorized the Pentagon to reimburse contractors for some expenses incurred because of coronavirus under section 3610 of the Coronavirus Aid, Relief, and Economic Security Act, it had yet to appropriate money to cover those costs expected to be between \$10 and \$20 billion. She also stated, “We believe we need that appropriation to maintain readiness because if we do not get that, what we are going to find is we are not going to get the number of units delivered, we are not going to maintain warfighter readiness, we’re not going to move forward in modernization.”

Finally, the increase to the national debt caused by major COVID-19 response appropriations could reduce future DoD budgets, impacting readiness and slowing modernization. DoD leaders must continue to carefully examine mission sets, business processes, and resources to optimize readiness and modernization. Appropriate financial management and accountability strengthens the trust of Congress and the American people in the DoD’s ability to be good stewards of taxpayer dollars.

The DoD OIG has issued the following reports and initiated the following oversight projects focused on ensuring appropriate financial management and accountability of COVID-19 spending.

## ***Recently Issued Reports***

### **Special Report: Controls Implemented by the Defense Health Agency to Control Costs for TRICARE COVID-19-Related Services (DODIG-2020-125)**

This special report provides the actions the Defense Health Agency (DHA) has taken to control costs for health care claims related to the COVID-19 pandemic. It found that the DHA took steps to reduce the risk of providers exploiting the pandemic for personal gain and potentially prevented improper payments. In addition, these actions provided more flexibility for providers and beneficiaries during the COVID-19 pandemic, which helped beneficiaries receive the care needed. Although the DHA implemented controls related to COVID-19 health care claims, the pandemic is dynamic and evolving. The DHA must continue to address controlling costs and preventing fraudulent providers from exploiting the health system. Furthermore, DHA officials must continue providing oversight and monitoring of controls to ensure continued success and mitigation of risks identified.

<https://media.defense.gov/2020/Sep/08/2002492289/-1/-1/1/DODIG-2020-125.PDF>

## ***Ongoing Projects***

### **Audit of U.S. Army Corps of Engineers Contract Quality Assurance Controls Over the Conversion of Alternate Care Sites for the COVID-19 Response**

The objective of this audit is to determine whether U.S. Army Corps of Engineers officials established quality assurance controls for the Alternate Care Sites facilities constructed in response to the COVID-19 pandemic.

<https://media.defense.gov/2020/Jun/19/2002318550/-1/-1/1/D2020-D000AV-0144.000.PDF>

### **Audit of Contracts for DoD Information Technology Products and Services Procured by DoD Components in Response to the COVID-19 Pandemic**

The objective of this audit is to determine whether DoD Components used supplemental funding, received in response to the pandemic, to procure information technology products and services in accordance with applicable DoD and Federal requirements.

<https://media.defense.gov/2020/May/27/2002306080/-1/-1/1/D2020-D000CS-0129.000.PDF>

### **Audit of DoD Implementation of Section 3610 Authorized by the Coronavirus Aid, Relief, and Economic Security Act**

The objective of this audit is to assess the DoD's implementation of section 3610 as authorized by the Coronavirus Aid, Relief, and Economic Security Act, including whether contracting officers properly authorized and reimbursed contractors' costs.

<https://media.defense.gov/2020/Jun/09/2002313145/-1/-1/1/D2020-D000AH-0137.000.PDF>

### **Audit of the Department of Defense Mission Assignments for COVID-19 in the U.S. Northern Command Area of Responsibility**

The objective of the audit is to determine whether U.S. Northern Command and DoD Components identified, tracked, requested, and received reimbursement for COVID-19 mission assignments from the Federal Emergency Management Agency in accordance with Federal and DoD policies.

<https://media.defense.gov/2020/Jun/09/2002313150/-1/-1/1/D2020-D000AU-0143.000.PDF>

### **Audit of Contracts for Equipment and Supplies in Support of COVID-19**

The objective of this audit is to determine whether the DoD paid fair and reasonable prices for equipment and supplies procured in response to the COVID-19 pandemic.

<https://media.defense.gov/2020/May/05/2002294423/-1/-1/1/D2020-D000AX-0110.000.PDF>

### **Audit of Entitlements and Allowances for Deployed Reserve Service Members**

The objective of this audit is to determine whether the DoD Reserve Components mobilization process ensures that entitlements and allowances are accurately identified and processed prior to service members' deployment.

<https://media.defense.gov/2020/May/06/2002295156/-1/-1/1/D2020-D000RG-0116.00.PDF>

### **Audit of Controls Over Costs for Health Care Claims for Services Related to COVID-19**

The objective of this audit is to determine whether the Defense Health Agency effectively controlled costs for health care claims related to the COVID-19 pandemic.

<https://media.defense.gov/2020/May/05/2002294421/-1/-1/1/D2020-D000AW-0117.000.PDF>

# DoD OIG CRIMINAL INVESTIGATIONS

The Defense Criminal Investigations Service, the criminal investigative component of the DoD OIG, has initiated investigative projects nationwide to proactively identify fraud and product substitution in DoD acquisition and health care programs related to the DoD's response to the COVID-19 pandemic. Specific accomplishments to date include:

**The U.S. Attorney announced the formation of a South Carolina COVID Strike Team to combat Coronavirus fraud, focused on the prosecution and investigation of Coronavirus fraud schemes, hoarding and price gouging activities**

[https://media.defense.gov/2020/Jun/10/2002313787/-1/-1/200406\\_U.S.%20ATTORNEY%20ANNOUNCES%20SOUTH%20CAROLINA%20..PDF](https://media.defense.gov/2020/Jun/10/2002313787/-1/-1/200406_U.S.%20ATTORNEY%20ANNOUNCES%20SOUTH%20CAROLINA%20..PDF)

**Injunction sought to prevent Applied Biosciences Corp from selling in-home COVID-19 antibody blood test that has not been approved by the FDA**

<https://www.lacityattorney.org/post/feuer-and-lacey-bring-action-against-l-a-area-s-applied-biosciences-corp-over-its-antibody-test>

**President of a California-based medical technology company charged in connection with alleged participation in schemes to mislead investors, manipulate the company's stock price, and conspire to commit health care fraud in connection with the submission of over \$69 million in false and fraudulent claims for allergy and COVID-19 testing**

<https://www.justice.gov/opa/pr/medical-technology-company-president-charged-scheme-defraud-investors-and-health-care-benefit>

**Georgia man arrested for alleged role in a conspiracy to defraud federally funded and private health care benefit programs by submitting fraudulent testing claims for COVID-19 and genetic cancer screenings**

<https://www.justice.gov/usao-nj/pr/georgia-man-arrested-orchestrating-scheme-defraud-health-care-benefit-programs-related>

# BEST PRACTICES GUIDANCE ISSUED TO THE DoD

Using the findings from previous oversight work, the DoD OIG issued the following memorandums to the DoD.

## **Special Report on Best Practices and Lessons Learned for Department of Defense Contracting Officials in the Pandemic Environment**

On June 4, 2020, the DoD OIG issued this special report to provide contracting award and oversight best practices and lessons learned from prior disaster reporting.

<https://media.defense.gov/2020/Jun/04/2002310376/-1/-1/1/DODIG-2020-085.PDF>

## **Special Report on Protecting Patient Health Information during the COVID-19 Pandemic**

On April 27, 2020, the DoD OIG issued this special report to provide best practices and lessons learned identified in previous DoD OIG audit reports related to protecting patient health information. As medical treatment facilities and alternate care facilities experience increased volumes of patients seeking treatment during the COVID-19 pandemic, DoD health care leaders, medical treatment facility chief information officers, network administrators, and users must protect the confidentiality, integrity, and availability of protected health information.

<https://media.defense.gov/2020/Apr/27/2002289051/-1/-1/1/DODIG-2020-080.PDF>

## **COVID-19 Expenditures – Lessons Learned Regarding Awareness of Potential Fraud, Waste, and Abuse Risk**

On April 6, 2020, the DoD OIG issued this memorandum to DoD leaders to share best practices and lessons learned to ensure that the DoD uses CARES Act funds effectively and to remind DoD personnel to be proactive in their efforts to prevent fraud, waste, and abuse before they occur.

<https://media.defense.gov/2020/Apr/21/2002285212/-1/-1/1/COVID-19%20EXPENDITURES%20LESSONS%20LEARNED.PDF>

# DoD HOTLINE

The DoD OIG operates the DoD Hotline to provide a confidential, reliable means to report fraud, waste, abuse, and other violations of law that involve DoD personnel or operations, without fear of reprisal. Accusations received through the DoD Hotline are referred to as contacts. Following preliminary review, the DoD Hotline catalogues viable contacts as complaints, and refers them for action or information to a DoD OIG Component, Military Service, DoD agency, DoD field activity, or other agency outside the DoD. Any number of individual cases can be generated from a complaint, and referred for action or information.

The DoD OIG conducts oversight of all hotline complaints that are referred for action within the DoD. Referrals will only be closed after a DoD Hotline staff member approves the Hotline Completion Report and determines that the complaint has been adequately addressed.

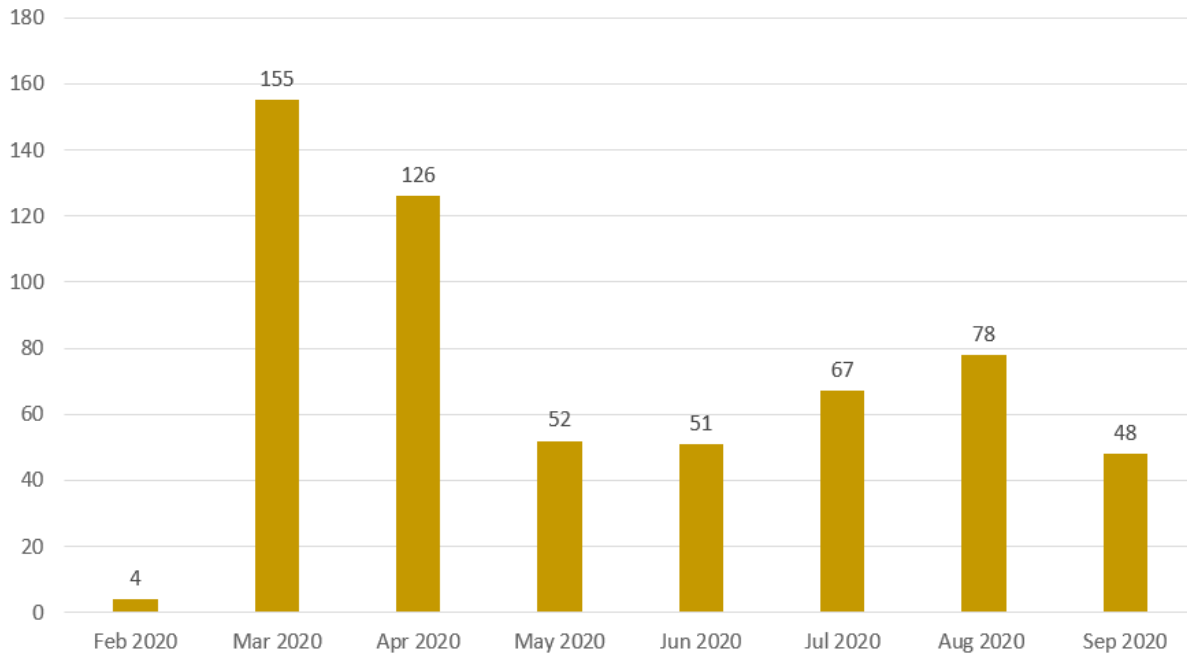
The DoD Hotline continues to receive contacts related to COVID-19 and is tracking complaints in the following seven categories.

1. Isolation and Quarantine
2. Social Distancing
3. Fraud
4. Care of Patients
5. Policy Questions/Teaching and Training
6. Reprisal
7. Other

The following chart identifies the number of contacts received by month, as of September 30, 2020.

## COVID-19 CONTACTS BY MONTH

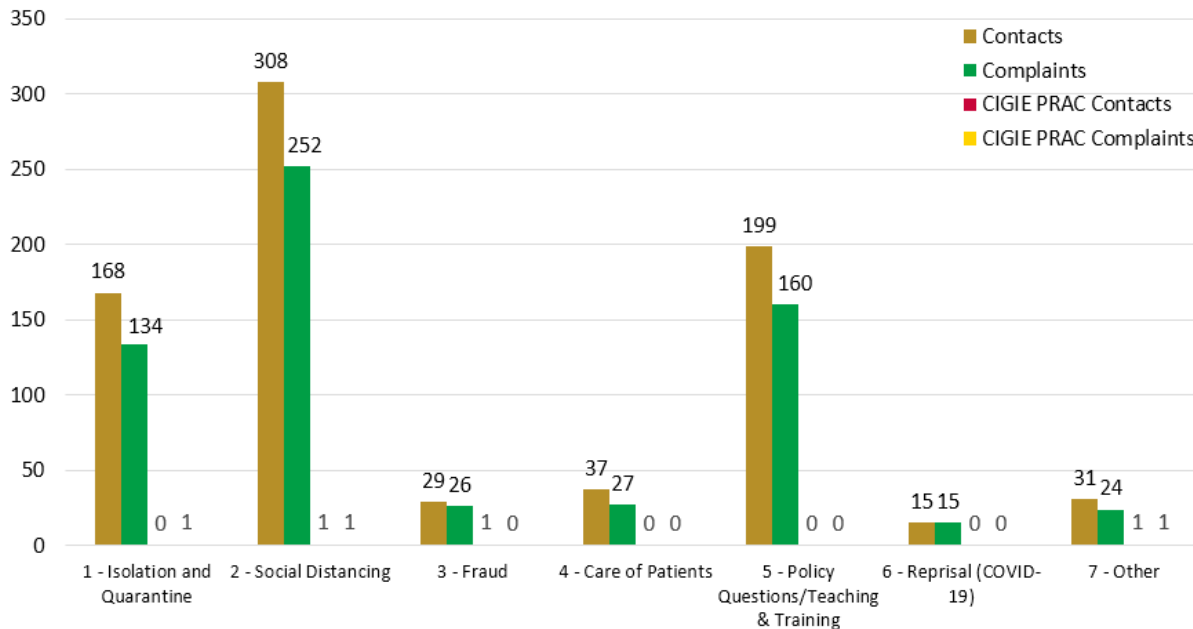
AS OF SEPTEMBER 30, 2020



The following chart identifies the total number of contacts the DoD OIG received, including three DoD-related contacts forwarded from the PRAC's Hotline, and the resulting complaints created related to COVID-19 as of September 30, 2020.

## COVID-19 CATEGORIES

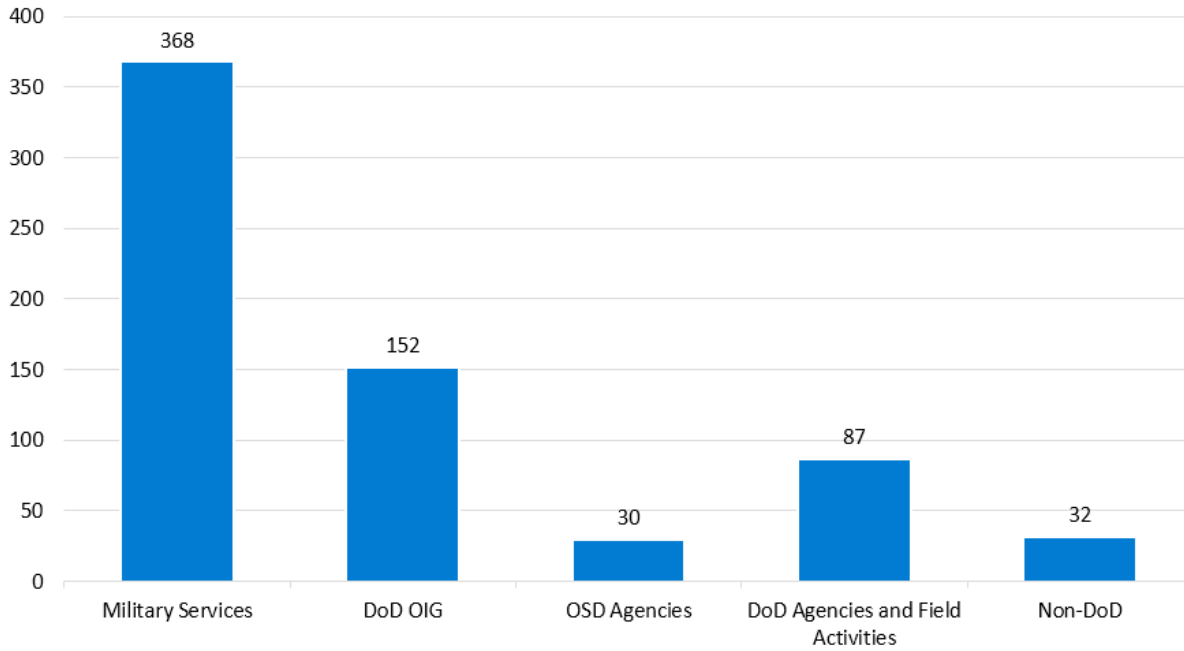
578 CONTACTS RECEIVED AS OF SEPTEMBER 30, 2020  
467 COMPLAINTS CREATED AS OF SEPTEMBER 30, 2020



Note: Contacts and complaints can contain multiple categories

The following chart shows the number of COVID-19 cases that have been referred as of September 30, 2020.

## COVID-19 CASES REFERRED BY COMPONENT AS OF SEPTEMBER 30, 2020



Note: Complaints can generate multiple cases that are referred to multiple components



# **Whistleblower Protection**

## **U.S. DEPARTMENT OF DEFENSE**

*Whistleblower Protection safeguards DoD employees against retaliation for protected disclosures that expose possible waste, fraud, and abuse in government programs. For more information, please visit the Whistleblower webpage at <http://www.dodig.mil/Components/Administrative-Investigations/Whistleblower-Reprisal-Investigations/Whistleblower-Reprisal/> or contact the Whistleblower Protection Coordinator at [Whistleblowerprotectioncoordinator@dodig.mil](mailto:Whistleblowerprotectioncoordinator@dodig.mil)*

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