

SELECT COMMITTEE ON
INTELLIGENCE

UNITED STATES SENATE



Additional Pre-Hearing Questions for
Mr. Michael Atkinson upon his nomination to be
Inspector General of the Intelligence Community

In these questions, all references to the statutory authorities relating to the Inspector General of the Intelligence Community (IC IG) are to Section 103H of the National Security Act of 1947 (50 U.S.C. § 3033), as amended by Section 405 of the Intelligence Authorization Act for Fiscal Year 2010 (Public Law 111-259).

Qualifications

QUESTION 1: Section 103H(c) provides that the nomination of an individual for appointment as Inspector General shall be made on the basis of qualifications that include "prior experience in the field of intelligence or national security," and "demonstrated ability in accounting, financial analysis, law, management analysis, public administration, or investigations." What qualifies you to perform the duties of the IC IG generally with respect to the oversight of intelligence programs and activities and, specifically, with regard to audit and investigation tools?

ANSWER: If confirmed, I believe that I have the appropriate qualifications, experience, and demonstrated abilities to serve effectively as the Inspector General of the Intelligence Community.

During the past twenty-six years that I have practiced law, encompassing eleven years in private practice at an international law firm and fifteen years in government service as a prosecutor, I have supervised and handled a multitude of complex and sensitive criminal, civil, and administrative investigations. As part of these responsibilities, I have worked on a regular basis with a variety of federal law enforcement agencies, the Intelligence Community, and many Inspectors General's offices. My responsibilities have included supervising and working with other attorneys, investigators, auditors, accountants, and administrative personnel.

Over the course of my fifteen years as a prosecutor at the Department of Justice, predominately in the fields of fraud and public corruption, I have worked to root out waste, fraud, and abuse in government programs and activities in an effort to promote honest and effective government. I have prosecuted and supervised the prosecutions of a wide variety of white-collar crime and public corruption offenses, including bribery and illegal gratuities, procurement fraud, conflicts of interest, mail and wire fraud, cybercrime, election fraud, tax fraud, identity theft, health care fraud, corporate and securities fraud, and money laundering. My work as a prosecutor has included successful prosecutions of public and elected officials, corporate executives, and government contractors. These matters and others have required me to understand how books and records should look, how books and records can be masked to conceal fraud, and the structures and controls that are susceptible to fraud or abuse.

For roughly the past two years of my career at the Department of Justice, I have served as an Acting Deputy Assistant Attorney General and Senior Counsel to the Assistant Attorney General in the National Security Division, focusing primarily on intelligence and national

security matters. I have provided supervisory and management oversight of a staff of lawyers and non-lawyers within the Division's Counterintelligence and Export Control Section and Foreign Investment Review Staff, who handle extremely sensitive matters of significance to NSD, including, but not limited to: cybersecurity and counterintelligence-related matters; export control and sanctions; protection of classified information; reviews of foreign acquisitions of domestic entities that might affect national security; tracking and monitoring of transactions that have been approved and identifying unreported transactions that might merit review; and responding to Federal Communication Commission (FCC) requests for the Department's views relating to the national security implications of certain transactions relating to FCC licenses. As part of these responsibilities, I have been a consumer and user of intelligence from multiple intelligence sources, and I have seen first-hand the benefits to our country when there is a unity of effort by the Intelligence Community (IC) to address national security needs.

My demonstrated abilities in law and investigations have been recognized through my receipt of multiple awards while at the Department of Justice, including the following:

- Attorney General's Award for Distinguished Service, in recognition of the successful prosecution of a former United States Congressman for public corruption offenses.
- United States Attorney's Office Award for Exceptional Performance by an Assistant United States Attorney and the Gaston L. Gianni, Jr., Better Government Award, by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), in recognition of the successful prosecution of what has been called the largest domestic bribery and bid steering scheme in the history of federal contracting.
- Executive Office for United States Attorneys' Director's Award for Superior Performance by an Assistant United States Attorney, in recognition of the successful prosecution of, among others, a former United States Congressman for theft from a campaign account.
- Award for Excellence by CIGIE, in recognition of the successful prosecution of a former White House National Space Council advisor for false claims and tax evasion, which led to the conviction of the same defendant for attempted espionage.

Collectively, I believe these experiences both qualify me for, and would inform my efforts as, the Inspector General of the Intelligence Community, if confirmed.

Duties

QUESTION 2: Section 103(H)(b)(1) provides that the purpose of the IC IG is "to create an objective and effective office, appropriately accountable to Congress, to initiate and conduct independent investigations, inspections, audits, and reviews on programs and activities within the responsibility and authority of the Director of National Intelligence."

- a. Please describe your standards for "an objective and effective office" and how, if confirmed, you intend to establish an office that maintains those standards.

Answer: I believe that the Inspector General of the Intelligence Community should establish and maintain within the office a commitment to integrity, excellence, discipline, and independence. If confirmed, I intend to exercise determined leadership to ensure the office has the personnel, training, resources, and overall vision of itself necessary to meet those commitments. To that end, if confirmed, I intend to retain and recruit individuals for the office who share those commitments and who demonstrate the character, professionalism, experience, and skills necessary to meet those commitments. In addition, if confirmed, I will work to ensure that IC IG personnel conduct investigations, inspections, audits, and reviews in accordance with Quality Standards promulgated by CIGIE to keep those activities free from personal, external, and organizational impairments.

- b. If confirmed, how do you expect to fulfill the statutory obligation to be "appropriately accountable to Congress"?

Answer: If confirmed, I expect to keep the congressional intelligence committees fully and currently informed in a variety of ways. I expect to fulfill this statutory obligation through the filing of semi-annual reports and by notifying the congressional intelligence committees immediately in the event certain specific circumstances arise, consistent with 50 U.S.C. § 3033(k)(3)(A)(i)-(v). In addition, I will inform the congressional intelligence committees, through the Director of National Intelligence, of any matters of "urgent concern" reported to the IC IG by an employee of an element of the IC, an employee assigned or detailed to an element of the IC, or an employee of a contractor to the IC, consistent with 50 U.S.C. § 3033(k)(5)(B). If confirmed, in addition to these statutory obligations, I would seek to engage on a regular basis the Senate Select Committee on Intelligence, the House Permanent Select Committee on Intelligence, and other committees of jurisdiction to strengthen the relationship of the IC IG with Congress.

- c. What is your understanding of the scope of the term "programs and activities within the responsibility and authority of the Director of National Intelligence"?

Answer: The Intelligence Reform and Terrorism Prevention Act of 2004 (IRTPA) established the Director of National Intelligence. IRTPA provides that the principal responsibilities of the Director of National Intelligence are to serve as the head of the IC; act as the principal advisor to the President, to the National Security Council, and to the Homeland Security Council for intelligence matters related to the national security; and consistent with section 1018 of the National Security Intelligence Reform Act of 2004, oversee and direct the implementation of the National Intelligence Program. As a result, I understand the scope of the term "programs and activities within the responsibility and authority of the Director of National Intelligence" to be co-extensive to the programs and activities the Director of National Intelligence is authorized by IRTPA (or other applicable federal laws or regulations) to direct or oversee as the head of the IC; as the principal advisor to the President, to the National Security Council, and the Homeland Security Council for intelligence matters related to the national security; and consistent with section 1018 of the National Security Intelligence Reform Act of 2004, in overseeing and directing the implementation of the National Intelligence Program.

QUESTION 3: If confirmed, what standards and procedures would you apply to ensure the appropriate timeliness and responsiveness of the IC IG's completion of inspections, audits, reviews, and investigations?

Answer: If confirmed, I will review the current IC IG standards and procedures used to ensure timely and responsive completion of IC IG inspections, audits, reviews, and investigations. I will also compare the IC IG's current standards and procedures with the Quality Standards established by CIGIE for timeliness and responsiveness for completing audits, investigations, inspections, and reviews. I will work with the current IC IG staff to implement appropriate modifications of the office's current procedures to ensure compliance with CIGIE's standards in the most efficient and effective manner.

Protection of Whistleblowers

Section 103H(g)(3)(B) provides that "no action constituting a reprisal, or threat of reprisal, for making such complaint or disclosing such information to the Inspector General may be taken by any employee in a position to take such actions, unless the complaint was made or the information was disclosed with the knowledge that it was false or with willful disregard for its truth or falsity."

QUESTION 4: What is your understanding of the formal policies and processes in place to inform employees of their right to provide information to the IC IG, and to detect and protect against reprisal for making complaints or disclosing information to the ICIG?

Answer: I have not had the opportunity to examine in detail the formal policies and procedures in place to inform employees at ODNI or within the IC more broadly of the process to provide information to the IC IG and to detect and protect against reprisal for making complaints or disclosing information to the IC IG. In general, I understand that the IC IG uses several methods to inform IC employees of the process to provide information to the IC IG and to be protected from reprisals for making a complaint or disclosing information to the IC IG. For example, the IC IG website provides an overview of how to make a protected disclosure to the IC IG and what whistleblower protections are available for employees and contractors who make disclosures. Presidential Policy Directive – 19 (PPD-19), *Protecting Whistleblowers with Access to Classified Information*, provides protections for IC employees against personnel actions taken in reprisal for lawfully participating in the whistleblowing process. I understand that Intelligence Community Directive 120 (ICD 120), *Intelligence Community Whistleblower Protection*, outlines the procedures for external reviews, in accordance with Section C of PPD-19, and requires the IC IG to ensure that IC elements and their employees are aware of these procedures.

QUESTION 5: If confirmed, what additional policies and processes will you establish to ensure compliance with this provision, and any related provisions that are applicable to elements of the IC, such as the provisions of the IC Whistleblower Protection Act?

Answer: I have not had the opportunity to examine in detail the formal policies and procedures for compliance with this provision or any related provisions. If confirmed, I intend to examine the formal policies and processes in place by the IC IG. If confirmed, as

the Chair of the Intelligence Community Inspector General Forum (IC IG Forum), I will work with the IC IG Forum members to ensure the elements of the IC and the IC IG Forum members fully and effectively inform employees of the process to provide information to the IC IG, and the protections against reprisal for making complaints or disclosing information to the IC IG. Similarly, if confirmed, I also intend to examine the procedures established by the IC IG for external reviews, as required by ICD 120, to ensure those procedures are consistent with Section C of PPD-19, and that the IC elements and their employees are aware of these procedures.

QUESTION 6: Please describe your view of the IC IG's role with regard to whistleblowers. Please address each of the following and provide specifics on actions you would take to improve performance, if confirmed as the IC IG.

Answer: From a statutory and regulatory view, the IC IG has several critical roles to play with regard to whistleblowers. By statute, an employee of an element of the IC, an employee assigned or detailed to an element of the IC, or an employee of a contractor to the IC, who intends to report to Congress a complaint or information with respect to an urgent concern may report such complaint or information to the IC IG. The IC IG has the responsibility to determine whether the complaint or information appears credible. The IC IG also has the responsibility to notify an employee who reports such a complaint or information of each action taken with respect to the complaint or information. 50 U.S.C. § 3033(k)(5)(E).

Further, PPD-19 and ICD 120 set forth additional responsibilities of the IC IG with regard to whistleblowers. Under PPD-19, the IC IG has the responsibility to chair a three-member Inspector General panel, called the External Review Panel. Under ICD 120, the IC IG has the responsibility to establish procedures for external reviews that are consistent with Section C of PPD-19 and ensure that IC elements and their employees are aware of these procedures.

Fundamentally, in the context of these authorities, I view the IC IG's role with regard to whistleblowers as one that reinforces within the IC the importance of cultivating and protecting sources of information, including whistleblowers. The effectiveness of U.S. intelligence activities is often a function of their secretiveness, *i.e.*, protecting the sources and methods of collection activities. In an environment that necessarily puts such a high value on secrecy as well as obedience to authority, particularly in the IC's military elements, there can be a perceived conflict between loyalty to the IC element and disclosing wrongdoing within the element. If confirmed, I will lead the efforts of the IC IG to do its part to address any such perceived conflict by supporting the authorized means available to individuals to report wrongdoing within ODNI and across the IC enterprise without compromising national security. I will have the IC IG spread awareness within ODNI and across the IC enterprise about those authorized means to report wrongdoing. And I will have the IC IG promote fair, impartial, and effective processes to protect individuals who avail themselves of those authorized means from retaliation, including by working to ensure there are meaningful consequences for those who retaliate against individuals who make lawful disclosures. By supporting, operating, and enforcing a program for authorized disclosures that seeks to validate moral courage without compromising national security or

retaliation, I would have the IC IG play a leading role in fostering a culture within the IC that values patriotic dissent while maintaining loyalty to individual IC elements.

a. Outreach and training across ODNI and the IC enterprise with regard to whistleblower rights and access to whistleblower protections;

Answer: Through the IC IG Forum, the IC IG should play a leadership role within ODNI and across the IC enterprise in ensuring consistency and effectiveness in the outreach and training efforts by the IC to inform individuals about their rights and the authorized means to report wrongdoing. The IC IG should play an active and meaningful role in ensuring that workforce training for ODNI encourages managers and employees to make lawful disclosures and informs them of the authorized means to report wrongdoing and their protections against reprisals. In addition, the IC IG should have outreach and training programs to educate IC IG Forum members on protections for lawful disclosures and the authorized means to report wrongdoing. If confirmed, I will discuss with the current IC IG staff the office's current role in outreach and training regarding authorized disclosures, and I will work with them to maximize the effectiveness of their role in informing individuals across ODNI and the IC enterprise, including contractors, of their obligations and opportunities to provide such complaints or information to the IC IG and the authorized means available for them to do so.

b. Timely and thorough investigations of whistleblower complaints;

Answer: In general, timely and thorough investigations of whistleblower complaints by the IC IG and IC IG Forum members are critical for a number of reasons, including the ability to maximize the types, quantity, and quality of the evidence available to fact-finders, establishing and maintaining the credibility of the whistleblower protection program, and facilitating the effectiveness of remedial actions. If confirmed, in coordination with the IC IG Forum members, I will undertake an immediate review of whistleblower complaints being handled currently by the IC IG and other IC IG Forum members to ensure they are receiving appropriate resources, attention, and priority. As part of that review, I will seek to identify any cross-cutting risks, vulnerabilities, or issues with regard to whistleblower complaints across the IC that might be appropriate subjects for future investigations, examinations, inspections, or audits by the IC IG and/or IC IG Forum members.

In addition, as discussed above, the IC IG has a unique statutory requirement to make a credibility determination on a matter of "urgent concern" reported by whistleblowers within fourteen (14) days of receiving such reports. Given the relatively short statutory time frame, the IC IG should have an appropriate intake and evaluation process in place to permit the IC IG to fulfill its statutory obligation.

c. Management of whistleblower caseloads within the IC IG.

Answer: The Inspector General of the Intelligence Community should be a leader in managing whistleblower caseloads within the IC IG and working with the IC IG Forum members to ensure matters of common interest regarding whistleblower caseloads are receiving appropriate attention, resources, and priority. As discussed in my response to Question 6.b, the effective management of whistleblower caseloads requires timely and

through investigations. If confirmed, in coordination with the IC IG Forum members, I intend to review current whistleblower caseloads handled by the IC IG and other IC IG Forum members to determine if there are opportunities for increased efficiencies or reallocations of resources, if necessary, to ensure the timely and thorough investigation of whistleblower complaints.

d. Notification to Congress regarding whistleblower complaints and acts of reprisal.

Answer: The IC IG should play a leading role in promoting and facilitating lawful disclosures to Congress through the IC Whistleblower Protection Act. As discussed in my response to Question 6.a, the IC IG should play such a leading role by, among other things, providing outreach and ensuring there is appropriate training to encourage individuals to make lawful disclosures and to inform them of the authorized means to report wrongdoing, including the authorized means to report wrongdoing to Congress, without compromising national security or retaliation. Further, as discussed in my response to Question 6.b, the IC IG has its own unique statutory obligation to notify Congress, through the Director of National Intelligence, regarding matters of “urgent concern” reported by whistleblowers.

QUESTION 7: Do you see any need for additional actions, policies, or processes to protect whistleblowers?

Answer: I have not had the opportunity to examine in detail the formal actions, policies, or processes in place to protect individuals at ODNI or within the IC more broadly who make lawful disclosures of unethical or illegal conduct. If confirmed, in coordination with the IC IG Forum members, I intend to examine the formal actions, policies, and processes across the IC enterprise to ensure that reporting of suspected waste, fraud, and abuse has been appropriately institutionalized, routinized, and protected.

QUESTION 8: What is your view of the role of the IC IG in managing and investigating whistleblower complaints made by employees of ODNI? What is your view of the role of the IC IG with regard to complaints made by IC employees outside ODNI?

Answer: The IC IG has the statutory authority to receive complaints or information from any person concerning the existence of an activity within the authorities and responsibilities of the Director of National Intelligence constituting a violation of laws, rules, or regulations, or mismanagement, gross waste of funds, abuse of authority, or a substantial and specific danger to public health and safety. 50 U.S.C. § 3033(g)(3). As a result of that statutory authority, the IC IG should establish and maintain personnel with the subject matter expertise to investigate and manage whistleblower complaints made both by employees of ODNI and by all IC personnel.

Further, under PPD-19, the IC IG has the responsibility to chair the External Review Panel. Relatedly, under ICD 120, the IC IG has the responsibility to establish procedures for external reviews that are consistent with Section C of PPD-19 and ensure that IC elements and their employees are aware of these procedures.

QUESTION 9: What role do you believe the IC IG has in setting investigative standards and

ensuring consistency in whistleblower investigations across the Intelligence Community?

Answer: I believe that consistency across the IC in timely and thorough whistleblower investigations is essential to ensure a credible and effective whistleblower protection program. I believe, however, that CIGIE may be the most appropriate body to establish Quality Standards for investigations across multiple federal agencies, including whistleblower investigations within the IC. Nevertheless, by statute, the IC IG is authorized to receive the results of whistleblower investigations by other Inspectors General on whistleblower complaints related to programs and activities within the responsibility and authority of the Director of National Intelligence. 50 U.S.C. § 3033(h)(3). Further, under PPD-19, the IC IG has the responsibility to chair the External Review Panel to adjudicate certain appeals by whistleblowers, which provides the IC IG with a formal opportunity to review the investigative methods and results by other Inspectors General of elements within the IC. In addition, as the Chair of the IC IG Forum, the IC IG serves as a mechanism to inform the IC IG Forum members of the work of individual members that may be of common interest. I believe that these legal authorities provide the IC IG with a unique opportunity within the IC to identify potential areas of improvement in the consistency of whistleblower investigations and to communicate those observations and any recommended improvements to the IC IG Forum members.

QUESTION 10: To proactively protect IC employees and contractors from potential retaliation, do you support providing IC employees with the same stay authority that is afforded almost every other federal employee?

Answer: I do not have sufficient experience with the operations of the IC IG to have formed an opinion on whether IC employees should be provided the same stay authority afforded to non-IC employees. If confirmed, as discussed in my response to Question 6, I will explore with the current IC IG staff as well as with the IC IG Forum members their collective views on the effectiveness of the current protections for individuals who make lawful disclosures, and I will work with the IC IG staff, the IC IG Forum, and CIGIE to maximize the effectiveness of those protections, which could include advocating for legislative changes in the future.

QUESTION 11: Do you believe the Whistleblowing and Source Protection Office should be established by statute within the Office of the Inspector General of the Intelligence Community?

Answer: I do not have sufficient experience with the operations of the IC IG to have formed an opinion on whether the Whistleblowing and Source Protection Office should be established by statute within the IC IG. If confirmed, as discussed in my response to Question 6, I will discuss with the current IC IG staff the office's current role in outreach and training across ODNI and the IC enterprise regarding authorized disclosures, and I will work with them to maximize the effectiveness of their role in those efforts, which could include advocating for legislative changes in the future.

QUESTION 12: To your knowledge, have you ever been the subject of a whistleblower complaint? If yes, please provide dates and a brief summary of each complaint of which you are aware?

Answer: To my knowledge, I have never been the subject of a whistleblower complaint.

QUESTION 13: What are your views on the extension of IC whistleblower protections to contractors?

Answer: I do not have sufficient experience with the operations of the IC IG to have formed an opinion on whether IC whistleblower protections should be extended to contractors. If confirmed, as discussed in my response to Question 6, I will assess the current processes and outreach efforts the IC IG staff and the IC IG Forum members have in place to provide information to individuals, within or outside the U.S. Government, on their ability to provide complaints, concerns, or information to the IC IG or their element's OIG. I will also work with the IC IG staff, the IC IG Forum, and CIGIE to maximize the effectiveness of their current whistleblower protections to such individuals, particularly contractors, which could include advocating for legislative changes in the future.

Access to Information

Pursuant to Sections 103H(g)(2)(B) and (C), "[t]he Inspector General shall have access to any employee, or any employee of a contractor, of any element of the intelligence community needed for the performance of the duties of the Inspector General" as well as "direct access to all records, reports, audits, reviews, documents, papers, recommendations, or other materials that relate to the programs and activities[.]"

QUESTION 14: Please describe how, if confirmed, you would address a situation where an agency, U.S. official, or a government contractor refused to provide such access, including what remedies you would pursue in addition to those described in Section 103H(g)(2)(E).

Answer: If confirmed, I would discuss issues regarding access to information with ODNI's leadership and General Counsel. In addition, if the information resided within an IC element other than ODNI, I would discuss the issue regarding access to the information with the particular element's leadership, General Counsel, and Inspector General, as appropriate, and with ODNI's leadership and General Counsel. If the IC employee continued to deny the IC IG with access to the information, and discussions with the element's leadership and General Counsel did not result in the IC IG obtaining access to the information, I would notify the oversight committee if I felt the refusal to provide access to the information impeded the ability of the IC IG to perform its duties and responsibilities. Similarly, if a contractor refused to provide access to information voluntarily, I would discuss with the IC element's management its ability to obtain such information voluntarily from the contractor as part of any contractual obligations owed by the contractor to the U.S. Government. Ultimately, if the contractor failed to comply voluntarily with a request for information, I would issue a subpoena to the contractor.

QUESTION 15: Section 103H(g)(5) provides authority for the authorization and enforcement of subpoenas for the production of information that is necessary in the performance of the duties and responsibilities of the Inspector General. What is your view of the appropriate use of this subpoena authority?

Answer: Subpoenas are a proper and, at times, necessary method for the IC IG to obtain evidence. As a prosecutor and former defense attorney, I understand that enforcement of

OIG subpoenas can be time consuming and resource intensive, but I would not hesitate to issue such a subpoena, if appropriate.

Sources of Complaints

QUESTION 16: Pursuant to Section 103H(g)(3), "[t]he Inspector General is authorized to receive and investigate ... complaints or information from any person concerning the existence of an activity within the authorities and responsibilities of the Director of National Intelligence constituting a violation of laws, rules, or regulations, or mismanagement, gross waste of funds, abuse of authority, or a substantial and specific danger to the public health and safety."

If confirmed, what steps would you take to inform individuals, within or outside of the U.S. Government, including contractors, of their opportunity to provide such complaints or information to the IC IG?

Answer: If confirmed, as discussed in my response to Question 6, and in coordination with the IC IG Forum members, I will assess the current training and outreach efforts the IC IG staff and the IC IG Forum members have in place to provide information to individuals, within or outside the U.S. Government, on their ability to provide complaints or information to the IC IG or their element's OIG. I will also work, if confirmed, with the IC IG staff and the IC IG Forum members to maximize the effectiveness of the collective outreach and training efforts by the IC IG and the IC IG Forum members to provide information on whistleblower protections to individuals, particularly contractors.

Relationship to Other Inspectors General

Section 103H has several provisions on the relationship of the IC IG to other inspectors general with responsibilities in or for elements of the IC, including Sections 103H(h)(1)(A), 103H(j)(4)(C), and 103H(l). To facilitate resolution of questions between or among inspectors general, Section 103H(h)(2) establishes in statute the Intelligence Community Inspectors General Forum, for which the IC IG is to serve as chair.

QUESTION 17: What is your understanding of these provisions on potentially overlapping responsibilities of inspectors general? In answering, please describe your priorities, if confirmed, for the work of the Office of the IC IG in relation to the work of other Inspectors General with responsibilities concerning intelligence programs and activities.

Answer: In the event a matter that may be subject to an investigation, inspection, audit, or review lies within the jurisdiction of both the IC IG and an IG with oversight responsibility for an element of the IC, I understand that the IC IG and such other IG shall expeditiously resolve the question of which Inspector General shall conduct such investigation, inspection, audit, or review to avoid unnecessary duplication of activities of the Inspectors General. In attempting to resolve that jurisdictional question, I understand that the Inspectors General may request the assistance of the IC IG Forum, and that the Director of National Intelligence and the head of the affected department or agency shall resolve the question in the event the Inspectors General are not able to resolve the question with the IC IG Forum's assistance.

In further recognition that matters within the duties and responsibilities of the IC IG will overlap with Inspectors General with oversight responsibility for elements of the Intelligence Community, I understand that Section 103H(h)(2) establishes the IC IG as the Chair of the IC IG Forum. As the Chair, the IC IG provides a mechanism to inform the IC IG Forum members of the work by individual members that may be of common interest and to discuss questions about jurisdiction or matters that may involve or be of assistance to more than one of its members.

If confirmed, as discussed in my response to Question 6, one of my highest priorities will be to review with the IC IG Forum members the outreach and training programs available across the IC enterprise with regard to authorized disclosures. As part of that review, I will discuss with the IC IG Forum members ways to maximize the effectiveness of the IC IG Forum in informing individuals across the IC enterprise, including contractors, of their obligations and opportunities to provide such complaints or information to the IC IG or the IC IG Forum members and the authorized processes available to do so. As part of that review, in coordination with the IC IG Forum members, I will also undertake an immediate review of whistleblower complaints being handled currently by the IC IG and other IC IG Forum members (a) to ensure they are receiving appropriate resources, attention, and priority, (b) to identify any cross-cutting risks, vulnerabilities, or issues related to whistleblower complaints that might be appropriate subjects for future investigations, examinations, inspections, or audits by the IC IG or jointly with other IC IG Forum members, and (c) to discuss any legislative changes that might be appropriate related to authorized disclosures and the protections afforded to them.

QUESTION 18: Please describe your understanding of the IC IG's leadership role vis-a-vis other Intelligence Community Inspectors General? How will you engage this leadership role?

Answer: I understand that as the Chair of the IC IG Forum, the IC IG serves to inform the IC IG Forum members of the work by individual members that may be of common interest and to discuss questions about jurisdiction or matters that may involve or be of assistance to more than one of its members. If confirmed, I will engage this leadership role by attempting to strike the right balance between the autonomy of action required for individual IC IG Forum members to perform their responsibilities and the unity of effort required by the IC IG Forum as a whole to maximize its collective efforts, efficiency, and effectiveness. As the Chair of the IC IG Forum, if confirmed, I will coordinate regularly with other IC IG Forum members, both individually and through the IC IG Forum, and I intend to continue the interactions of the IC IG Forum members through the audit, inspection, investigation, and counsel committee levels as well as the annual IC IG conference.

QUESTION 19: Please describe your goals, if confirmed, concerning the work of the IC IG General Forum and any measures you would recommend to improve its functions, if warranted.

Answer: If confirmed, I will work with the IC IG Forum members to explore additional opportunities for joint reviews by IC IG Forum members in areas that present cross-cutting risks, vulnerabilities, or issues across the IC enterprise in an effort to maximize the effectiveness of such reviews and avoid unnecessary duplication of efforts.

QUESTION 20: Section 103H(j)(4)(C) provides that "[t]he Inspector General of the Intelligence Community may, upon reasonable notice to the head of any element of the intelligence community and in coordination with that element's inspector general ... conduct, as authorized by this section, an investigation, inspection, audit, or review of such element[.]" What is your understanding of this provision, particularly pertaining to the "coordination with that element's inspector general"?

Answer: I understand that the IC IG should provide reasonable notice to the head of the element of the IC and coordinate with the element's inspector general "pursuant to [Section 103H(h)]" in conducting an investigation, inspection, audit, or review that Section 103H authorizes the IC IG to undertake and that is within the jurisdiction of another IC element's inspector general. I understand that "coordination with that element's inspector general pursuant to [Section 103H(h)]" requires the IC IG and the element's inspector general to go through the coordination process, including, if necessary, the de-confliction process provided in Section 103H(h) before either the IC IG or the element's inspector general commences such an investigation, inspection, audit, or review. By coordinating and being aware of investigations, inspections, audits, or reviews happening across the IC, this provision facilitates the role of the IC IG as the Chair of the IC IG Forum to inform the IC IG Forum of the work by individual members of common interest and to avoid unnecessary duplication of activities.

Independence

QUESTION 21: Section 103H(c)(3) provides that "[t]he Inspector General shall report directly to and be under the general supervision of the Director of National Intelligence." Please describe your understanding of both elements of this provision: "report directly to;" and "under the general supervision of the Director of National Intelligence."

Answer: I understand that the IC IG will "report directly to" and be "under the general supervision" of the Director of National Intelligence, which provides a direct line of communication between the Director and the IC IG for purposes of keeping the Director fully and currently informed about the IC IG's performance of its duties and responsibilities. The DNI's "general supervision" of the IC IG is consistent with the IC IG's obligation to conduct "independent investigations, audits, and reviews on programs and activities within the responsibility and authority" of the Director, as provided in 50 U.S.C. § 3033(b)(1). The provision is also consistent with the Director's authority to prohibit an investigation, inspection, audit, or review by the IC IG "if the Director determines that such prohibition is necessary to protect vital national security interests of the United States," as provided in 50 U.S.C. § 3033(f)(1).

QUESTION 22: Section 103H(k)(3) provides that in the event that the IC IG is unable to resolve any differences with the DNI affecting execution of IC IG's duties or responsibilities, the IC IG shall immediately notify and submit a report to the congressional intelligence committees. If confirmed, in addition to this reporting responsibility, please describe what actions you would you take if a senior official of the IC sought to prevent you from "initiating, carrying out, or completing" any audit or investigation within the jurisdiction of the Office of the ICIG.

Answer: If confirmed, I would discuss issues regarding the ability of the IC IG to perform its duties and responsibilities with ODNI's leadership and General Counsel. In addition, if the issue regarding the ability of the IC IG to perform its duties or responsibilities arose from the actions of a senior official within an IC element other than ODNI, I would discuss the issue with the particular element's leadership, General Counsel, and Inspector General, as appropriate, and with ODNI's leadership and General Counsel. If despite these efforts a senior official of the IC continued to prevent the IC IG from initiating, carrying out, or completing any audit or investigation within the jurisdiction of the IC IG, and the Director of National Intelligence did not exercise his authority to prevent the IC IG from conducting the audit or investigation to protect vital national security interests of the United States, as provided in 50 U.S.C. § 3033(f)(1), I would (a) notify the congressional intelligence committees, (b) make a criminal referral to the Department of Justice, if appropriate, and (c) refer the matter to the Director of National Intelligence for appropriate administrative action against the senior official, if and when appropriate.

QUESTION 23: What is your view on the importance of independent hiring authority and contracting authority to ensure the independence of the IC IG?

Answer: Independent hiring authority and contracting authority furthers the independence of Inspectors General, particularly their ability to screen, hire, and retain the best candidates and personnel as well as to avoid compromising the office's independent investigations, inspections, audits, and reviews. Independent hiring authority and contracting authority, however, also consume portions of the limited resources available to Inspectors General and, depending upon the size and needs of the office, may not be the most efficient or effective use of those resources. I do not have sufficient experience with the operations of the IC IG to have formed an opinion on whether the size and needs of the IC IG require it to have independent hiring authority and contracting authority to ensure the independence of the IC IG. If confirmed, I will discuss with the current IC IG staff the needs of the office with regard to hiring authority and contracting authority to assess whether it would be an efficient and effective use of the IC IG's resources to establish and maintain independent hiring authority and contracting authority. In addition, if confirmed, I will discuss the issue with the IC IG Forum members, including whether there are opportunities for members currently without independent hiring authority and contracting authority to use through inter-agency agreements and/or memorandums of understanding the independent hiring authority and contracting authority that other members already possess or might obtain in the future through legislation.

Inspector General Work Plan

Section 103H(g)(2)(A) provides that the IC IG shall make such investigations and reports relating to the administration of programs and activities within the DNI's authorities and responsibilities as are "in the judgment of the Inspector General, necessary, or desirable." This requirement is subject to certain limitations in Section 103H(f), which provides that, subject to congressional notification, the DNI may prohibit the IC IG from carrying out, or completing any investigation, inspection, audit, or review that "is necessary to protect vital national security interests of the United States."

QUESTION 24: Please describe your understanding of these provisions.

Answer: My understanding is that the IC IG has the discretion to investigate, inspect, audit, review, or report on any program or activity within the authority and responsibility of the Director of National Intelligence that is, in the judgment of the IC IG, necessary or desirable, subject only to the Director's statutory authority to prohibit an investigation, inspection, audit, or review by the IC IG "if the Director determines that such prohibition is necessary to protect vital national security interests of the United States," as provided in 50 U.S.C. § 3033(f)(1), and to inform the congressional intelligence committees and the IC IG in the event the Director exercises such authority.

QUESTION 25: If confirmed, how will you determine the investigations and reports that are "necessary or desirable" to complete each year?

Answer: For necessary audits, inspections, and reviews, if confirmed, I will work to ensure that the IC IG sets appropriate priorities to complete on a timely basis the required statutory reporting, Congressionally Directed Actions, and OMB-directed audit requirements. In terms of necessary investigations, if confirmed, I will work to ensure that the IC IG responds to complaints of waste, fraud, or abuse in a timely and thorough manner. In terms of initiating discretionary or "desirable" investigations, inspections, reviews, or audits, if confirmed, I will discuss with the IC IG staff and the IC IG Forum members the programs and activities that are of common interest to multiple elements of the IC and that afford the best opportunity for impactful investigations and reports.

QUESTION 26: If confirmed, would you make it a practice to keep the congressional intelligence committees fully informed of these activities?

Answer: Yes.

Referrals to the Department of Justice

QUESTION 27: Please describe your understanding of the authority and responsibility of the IC IG to report matters to the Department of Justice concerning possible criminal conduct, including the conduct of current or former officials described in Section 103H(k)(3)(A)(iii).

Answer: I understand that, in accordance with section 535 of Title 28 of the United States Code, the IC IG has the responsibility to report expeditiously to the Attorney General any information, allegation, or complaint received by the IC IG relating to violations of Federal criminal law that involve a program or operation of an element of the IC, or in the relationships between the elements of the IC, and a copy of such report shall be furnished to the Director of National Intelligence. 50 U.S.C. § 3033(k)(6). I also understand that the IC IG has the responsibility to notify immediately, and submit a report to, the congressional intelligence committees in the event that a matter requires a report by the IC IG to the Department of Justice on possible criminal conduct by current or former officials described in Section 103H(k)(3)(A)(iii).

QUESTION 28: In your view, what should be the role, if any, of any other office or official, including the Office of General Counsel, in making referrals to the Department of Justice?

Answer: Every IC office and official has a responsibility to report potential criminal

misconduct, and employees may report criminal allegations to the IG and/or the General Counsel. The 1995 Memorandum of Understanding: Reporting of Information Concerning Federal Crimes ("MOU"), which addresses the reporting requirements in Executive Order 12333 and 28 U.S.C. § 535(b), sets forth the procedures the General Counsel should follow in making referrals directly to the Department of Justice. If confirmed, I will encourage the General Counsel to refer such matters to the IC IG for referral to the Department of Justice, if appropriate, given the IC IG's authority to coordinate the referral with the Inspectors General of individual IC elements that may have overlapping jurisdiction or common interests.

Consultations about Reports

QUESTION 29: Under what circumstances, if any, do you believe it would be appropriate for the IC IG to consult with other ODNI officials, or other officials of an IC element outside an office of an Inspector General, before issuing a report, regarding the findings and recommendations in the report?

Answer: I believe it is appropriate for the IC IG to solicit comments and factual corrections by providing draft reports of audits, inspections, or special reviews to appropriate ODNI officials, or to appropriate officials of an IC element to the extent such materials relate to a matter within the jurisdiction of such IC element or in the case of a joint review, which I understand is consistent with CIGIE's standards. In the context of classified audits, inspections, or special projects, I believe that providing drafts of such materials to appropriate ODNI officials or officials of another IC element is also proper to ensure the protection of classified, sensitive, or proprietary information. The IC IG, however, has the ultimate authority to determine the final findings and recommendations.

QUESTION 30: To the extent that you believe such consultation is appropriate, what steps, if any, do you believe the Inspector General should take to keep a record of the consultation and record the results in the text of the report?

Answer: Comments by ODNI officials or officials of another IC element on draft IC IG reports or recommendations should be documented for the record and made part of the report, if appropriate, in accordance with CIGIE's standards.

QUESTION 31: Under what circumstances, if any, do you believe it would be appropriate for senior officials to request that the IC IG not investigate or review a particular matter?

Answer: I can envision circumstances in which senior officials could have valid reasons to request that the IC IG not investigate or review a particular matter, such as a perceived lack of statutory jurisdiction for the IC IG over the matter, to avoid unnecessary duplication of efforts by an Inspector General of another IC component, or to avoid compromising covert intelligence or law enforcement operations. The IC IG should give appropriate consideration to any such valid concerns raised by senior officials and act in the best interests of the United States. Nevertheless, as discussed in my response to Question 24, the IC IG retains the discretion to investigate or review the matter if, in the IC IG's judgment, such investigation or review is "necessary or desirable," unless the Director of National Intelligence determines it is necessary to prohibit the investigation or review "to protect vital national security interests of the United States," as provided in 50 U.S.C. §

3033(f)(1).

QUESTION 32: Under what circumstances, if any, do you believe it would be appropriate for senior officials to request that the IC IG not issue a report on a particular matter?

Answer: As discussed in my response to Question 31, I can envision circumstances in which senior officials could have valid reasons to request that the IC IG not issue a report, delay issuance of a report, or limit dissemination of a report, such as to avoid compromising covert intelligence operations, law enforcement operations, or specially compartmented information. The IC IG should give appropriate consideration to any such valid concerns raised by senior officials and act in the best interests of the United States. Nevertheless, as discussed in my responses to Questions 24 and 31, the only authority to my knowledge that may prevent the IC IG from issuing a report on a particular matter is Section 103H(f)(1), which authorizes the Director of National Intelligence to prohibit the IC IG "from initiating, carrying out, or completing any investigation, inspection, audit, or review if the Director determines that such prohibition is necessary to protect vital national security interests of the United States."

QUESTION 33: Under what circumstances, if any, do you believe it would be appropriate for senior officials to request that the IC IG change findings, recommendations, or other pertinent material in a report on a particular matter?

Answer: As discussed in my response to Question 29, I believe it is appropriate for the IC IG to provide draft reports of audits, inspections, or special reviews to appropriate ODNI officials, or to appropriate officials of an IC element to the extent such materials relate to a matter within the jurisdiction of such IC element or in the case of a joint review, to provide them with an opportunity to conduct classification reviews or to solicit comments, factual corrections, or responses to recommendations. While I would include official management comments as an appendix to a final product, the IC IG has the ultimate authority to determine the final findings, recommendations, or other pertinent material to include in a report on a particular matter.

Major Challenges, Problems, and Priorities

QUESTION 34: In your view, what are the major challenges facing the Office of the IC IG?

Answer: As discussed in my response to Question 6, I believe that one major challenge faced by the IC IG, along with the Inspectors General of the individual IC elements, is to foster a culture across the IC enterprise where reporting wrongdoing in an authorized manner is viewed as a patriotic, legal, and protected duty in the context of very large and powerful organizations that often rely upon secretiveness and obedience to authority for their effectiveness. It is critical to educate the IC workforce on the authorized means to report wrongdoing, and the protections afforded to those who do so, to maximize the IC's effectiveness and to minimize the risk of unauthorized disclosures and harm to our national security.

In addition, as discussed in my response to Question 18, I believe the IC IG faces a major

challenge to strike the right balance between the autonomy of action required for individual IC IG Forum members to perform their responsibilities and the unity of effort required by the IC IG Forum as a whole to maximize its collective efforts, efficiency, and effectiveness.

QUESTION 35: If confirmed, how do you intend to address these challenges and what priorities, including for the selection of subjects for audits, inspections, investigations, and reviews, would you establish to address these challenges?

Answer: As discussed in my response to Question 6, if confirmed, I will lead the efforts of the IC IG to do its part to support and spread awareness about the authorized means available to individuals to report wrongdoing within ODNI and across the IC enterprise without compromising national security. And I will have the IC IG promote fair, impartial, and effective processes to protect individuals who avail themselves of those authorized means from retaliation, including by working to ensure there are meaningful consequences for those who retaliate against individuals who make lawful disclosures.

In addition, as discussed in my response to Question 18, as the Chair of the IC IG Forum, if confirmed, I would coordinate regularly with other IC IG Forum members, both individually and through the IC IG Forum, to lead the efforts to unify the IC IG Forum members to tackle the most pressing challenges and priorities confronting the IC enterprise.

Personnel and Budgetary Resources of the IC /G's Office

Section 103HG)(2)(B) provides that the Inspector General shall ensure that personnel shall have the required training and experience to enable the IC IG to carry out the duties of the IC IG effectively. Section 103HG)(2)(C) provides that the IC IG "shall create ... a career cadre of sufficient size to provide appropriate continuity and objectivity needed for the effective performance of the duties of the Inspector General."

QUESTION 36: Please describe how, if confirmed, you would create the career cadre sufficient to satisfy these statutory obligations and what, in your view, is necessary to meet these obligations.

Answer: Based on my review of the IC IG's publicly available Semi-Annual Reports and the representations of the IC IG in those Reports, I understand that the IC IG already has established the career cadre sufficient to satisfy and meet the IC IG's statutory obligations. To enhance that career cadre, as discussed in my response to Question 2, I believe that the IC IG should maintain a commitment to integrity, excellence, discipline, and independence. To that end, if confirmed, I intend to retain and recruit the career cadre who share those commitments and who demonstrate the character, professionalism, experience, and skills necessary to meet those commitments and continue to satisfy the IC IG's statutory obligations.

QUESTION 37: If confirmed, what changes, if any, would you expect to consider or make in the present Office of the IC IG, with regard to organization, staff qualifications, training, budget, or other features relevant to the effective performance of the duties of the office?

Answer: I do not currently have sufficient information to determine what changes, if any, I would expect to consider or make, if confirmed, regarding the organization, staff qualifications, training, budget, or other features relevant to the effective performance of the duties of the office. As discussed in my responses to Questions 6 and 34, one of the major challenges that I believe the IC IG faces, along with the Inspectors General of the individual IC elements, is in the area of whistleblowing. If confirmed, I will undertake an immediate review of the IC IG, including by seeking the views of IC IG Forum members and the congressional oversight committees, to assess whether changes are necessary in the IC IG's organization, budget, training, personnel, authorities, or overall vision of itself to meet this challenge.

QUESTION 38: Under what circumstances, if any, do you believe that the use of contractors to perform such functions is appropriate?

Answer: I do not have sufficient information to have formed a view on the appropriate use of contractors to perform IG functions. I understand that it is common practice for OIGs to use contractors to perform financial statement and related audits, including audits pursuant to the Federal Information Security Modernization Act (FISMA). If confirmed, I will consult with the IC IG's career cadre, the IC IG Forum, and CIGIE to obtain their collective views on the efficient, effective, and proper uses of contractors to assist the IC IG to perform its duties and responsibilities.

QUESTION 39: In your view, are there any barriers or disincentives, including any created by personnel policies, which impede the recruitment or retention of qualified IG personnel? If so, please describe them, as well as how, if confirmed, you would address these impediments.

Answer: I do not have sufficient information to assess whether there currently are barriers or disincentives, including any created by personnel policies, which impede the recruitment or retention of qualified IG personnel. If confirmed, I will consult with the IC IG's career cadre, the IC IG Forum members, and CIGIE to obtain their collective views on any such barriers or disincentives. I understand that, generally, hiring and retaining experienced auditors and investigators can be particularly challenging within an OIG. If confirmed, I intend to focus particular attention on these two personnel challenges. For example, regarding experienced investigators, I intend to review with the IC IG and the IC IG Forum, and to benchmark with other CIGIE members, the availability of law enforcement authority for special agents. I understand the Intelligence Authorization Act of 2017 granted the Office of the Inspector General (OIG) for the Central Intelligence Agency (CIA) the authority to designate certain positions held by criminal investigators as law enforcement officers, Office of Personnel Management Series 1811. I understand Congress granted this authority to the CIA OIG to assist it in recruiting and hiring experienced investigators. If confirmed, I intend to explore whether such authority would be similarly beneficial to the IC IG and other IC IG Forum members.

Oversight of Acquisition Programs and Contracts

QUESTION 40: What role, if any, do you believe the IC IG should play in achieving acquisition reform?

Answer: As a prosecutor, I have seen first-hand the ways effective OIG investigations, in particular, can reform the government acquisition process by identifying, exposing, and remediating poor internal controls and procurement practices. If confirmed, the IC IG will play a leading role in achieving acquisition reform (a) through the IC IG's own independent and objective investigations, inspections, examinations, and audits; (b) through joint investigations, inspections, examinations, and audits with other IC IG Forum members; and (c) through the IC IG's role as Chair of the IC IG Forum to inform its members of the work of individual members or joint efforts that are of common interest in the area of acquisition reform.

QUESTION 41: What is your view of the role the IC IG should play in advising the IC and the Congress on the sufficiency of management controls in acquisition programs and the impact that legislative and regulatory proposals could have on such management controls?

Answer: As discussed in my response to Question 40, if confirmed, I believe that the IC IG should play a leading role in advising the IC and Congress on the sufficiency of management controls in acquisition programs (a) through the IC IG's own independent and objective investigations, inspections, examinations, and audits; (b) through joint investigations, inspections, examinations, and audits with other IC IG Forum members; and (c) through the IC IG's role as Chair of the IC IG Forum to inform its members and the congressional intelligence committees of the work of individual members or joint efforts that are of common interest in the area of management controls in acquisition programs.

QUESTION 42: What is your view of the role the IC IG should play in oversight, audit and investigation over contracts in the IC?

Answer: In my view, the IC IG should play a leading role in assisting the Director of National Intelligence and Congress to oversee contracts in the IC (a) through the IC IG's own independent and objective audits and investigations; (b) through joint audits and investigations with other IC IG Forum members; and (c) through the IC IG's role as Chair of the IC IG Forum to inform its members of the work of individual members or joint efforts that are of common interest in the area of IC contracts. If confirmed, I will bring to the IC IG my experience in combatting fraud and public corruption as a prosecutor to ensure the IC IG's Audit and Investigations Divisions, in coordination with the Audit and Investigations Divisions of other IC IG Forum members, work efficiently and effectively to combat procurement fraud.

Professional Experience

QUESTION 43: For each of the following, please describe specifically how your experiences will enable you to serve effectively as the IC IG. Please include within each response a description of issues relating to the position that you can identify based on those experiences:

- a. Senior Counsel to the Assistant Attorney General, U.S. Department of Justice, National Security Division

Answer: My experience in helping to coordinate the responses to unauthorized disclosures while serving as the Senior Counsel to the Assistant Attorney General,

U.S. Department of Justice, National Security Division (NSD), should assist me in serving effectively as the IC IG. As part of this position, I have assisted in coordinating the Department's efforts to investigate and prosecute unauthorized disclosures across the IC enterprise. This experience has reinforced for me the important role that fair, impartial, and effective whistleblower protection processes play in maximizing the IC's effectiveness and minimizing the risks of unauthorized disclosures and harm to our national security. As part of this experience, I have also been a consumer and user of intelligence from multiple intelligence sources, and I have seen first-hand the benefits to our country when there is a unity of effort by the Intelligence Community to address national security needs.

b. Acting Deputy Assistant Attorney General, National Asset Protection, U.S. Department of Justice, National Security Division

Answer: My experience in the area of cybersecurity while serving as NSD's Acting Deputy Assistant Attorney General, National Asset Protection, should assist me in serving effectively as the IC IG. This experience has shown me, among other things, how foreign intelligence services and their proxies seek to compromise national security by selling goods and services to the U.S. Government and U.S. companies (also known as supply chain risk). This experience should help to inform my activities as the IC IG, if confirmed, in investigating, inspecting, auditing, and reviewing the acquisition process, in particular.

c. Assistant U.S. Attorney, U.S. Department of Justice, United States Attorney's Office, District of Columbia

Answer: My experience in supervising the investigations of complex government procurement fraud and public corruption matters as an Assistant United States Attorney for the United States Attorney's Office for the District of Columbia should assist me in serving effectively as the IC IG. As part of this experience, I was responsible for ensuring the timely and thorough investigations of such matters that I handled personally and that I supervised as the Deputy Chief and, later, the Acting Chief of the Fraud and Public Corruption Section for the U.S. Attorney's Office for the District of Columbia. This supervisory experience included supervising other attorneys, investigators, auditors, accountants, and support staff personnel.

d. Trial Attorney, U.S. Department of Justice, Criminal Division, Fraud Section

Answer: My experience in investigating and prosecuting complex white-collar fraud matters as a Trial Attorney with the U.S. Department of Justice, Criminal Division, Fraud Section, should assist me in serving effectively as the IC IG. I believe that my experience as a Trial Attorney in working on a regular basis with a variety of federal law enforcement agencies, the Intelligence Community, many OIGs, and other government departments and agencies will serve me well as the IC IG, if confirmed, particularly in working to coordinate with multiple OIGs to act in the best interests of the United States. This experience, together with my prior experience as a white-collar defense attorney, also required me to understand how books and records should look, how books and records can be masked to conceal wrongdoing, and the structures and controls that are susceptible to fraud or abuse.