

# ARS □ CSREES □ ERS □ NASS

## *Policies and Procedures*

**Title:** GAO and OIG Audit Programs

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**Originating Office:** Financial Management Division  
Systems, Analysis, and Policy Branch, ARS/AFM

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**Distribution:** REE Offices in Headquarters, Areas, & Field Locations

This P&P states the REE policy and responsibilities relating to GAO and OIG audit programs.

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## **1. Authorities**

- Departmental Regulation (DR) 1700-1 (2/9/89), Basic Office of Inspector General Investigation (OIG)/Audit Organization and Procedures
- DR 1700-2 (6/17/97), OIG Organization and Procedures
- DR 1720-1 (3/8/90), Audit Followup, Management Decisions and Final Actions
- Office of Management and Budget Circular No. A-50, Audit Followup

## **2. Policy**

It is REE policy to vigorously pursue and track all General Accounting Office (GAO) and OIG audit report findings, recommendations, and corrective actions until they have been satisfactorily resolved or completed.

REE employees will cooperate fully with GAO, OIG, and REE representatives and will promptly provide any information and assistance needed to complete audits, surveys, and related reviews. The REE Liaison Officer for audit matters will be kept fully informed of contacts requesting information or materials by parties outside of REE before sending the information to the requestor.

## **3. Audit Reports - Use and Restrictions**

The GAO and OIG audit reports are limited to the "Official Use" of departmental and agency officials. Authority for making or approving additional releases of OIG reports is reserved to the Assistant Inspector General, Administration, OIG. The REE Liaison Officer for audits will oversee requests made for OIG and GAO audit reports on a "need to know" basis and will coordinate any requests for audit reports by interested parties.

## **4. Summary of Responsibilities**

### **The Associate Deputy Administrator, Financial Management (ADAFM)**

- Serves as the REE Liaison Officer who is the REE contact with GAO, OIG, and the Office of the Chief Financial Officer (OCFO) on all audit matters.

- Arranges for meetings and work sessions as needed between GAO and OIG representatives and appropriate agency officials (i.e., Administrator, Deputy, Associate, and Assistant Administrators, etc.) regarding the audit of programs and activities they manage.
- Coordinates the handling of all administrative and program management audit matters within REE.
- Receives, reviews, and responds to all incoming OIG and GAO audit reports. Decides which audit reports require action from REE. Determines the appropriate REE agency and assigns responsibility to complete the actions necessary to resolve (adjudicate) the GAO and OIG findings and recommendations.
- Coordinates the handling of all draft and final reports and related correspondence pertaining to completing followup responses, corrective actions, and closeout of audit reports.
- Ensures that all audits are resolved satisfactorily and promptly to meet the needs of GAO, OIG, and OCFO. Tracks and controls audit reports until all necessary action is completed.
- Oversees and coordinates Agency requests made to GAO and OIG for audit assistance related to known or suspected program deficiencies or irregularities.
- Keeps OIG informed of significant changes within REE that may affect audit planning, e.g., changes in organization, legislation, program emphasis, and funding.
- Follows up with the responsible agency audit liaison officials to ensure that corrective actions are taken, and ensures that written replies are completed and received by GAO, OIG or OCFO by the due date(s).

#### **Agency Audit Liaison Officials**

- Review and analyze GAO and OIG audit reports.
- Determine and take corrective action necessary to resolve the findings and recommendations in a timely manner.
- Provide an accurate and timely response to all actions associated with GAO and OIG audit reports.
- Forward a written reply of the resolution actions taken on each report to the ADAAFM.
- Coordinate the preparation and completion of all written replies and followup actions within their agencies needed to respond to the findings and recommendations identified in the GAO and OIG audit reports.

- Follow up to ensure that all corrective measures are incorporated in REE and agency policies and operating procedures as appropriate.

### **Director, FMD**

- Provides staff support to the ADAAFM, as assigned, to perform the functions of REE Liaison Officer.

### **REE Employees**

- Cooperate fully with properly identified GAO, OIG, and agency representatives by disclosing complete and accurate information pertaining to matters being reviewed.
- Provide access to all files, accounting records, and other information as requested or needed, except, of course, computer system passwords and security control codes.
- Furnish signed statements of knowledge and facts, when requested by GAO, OIG, and agency representatives.
- Refer all requests for classified materials to the agency Classified Material Control Officer who will advise the appropriate records security officer to give GAO, OIG, and REE representatives access to the requested classified materials.
- Render all possible assistance during investigations and audits by explaining controls, systems, procedures, and practices relating to matters under review.
- Safeguard audit reports by circulating reports only to personnel who need to know the information in their official capacities.
- Promptly report to immediate supervisor (who will report to proper agency officials) any instances of known or suspected program deficiencies or irregularities.

## **5. Glossary**

**ADAFM.** Associate Deputy Administrator, Financial Management

**AFM.** Administrative and Financial Management

**DAAFM.** Deputy Administrator, Administrative and Financial Management

**FMD.** Financial Management Division

**GAO.** General Accounting Office

**OCFO.** Office of the Chief Financial Officer

**OIG.** Office of Inspector General

*-Sd-*

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