



OFFICE *of the*  
INSPECTOR GENERAL  
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Inspections  
Division  
Policies and  
Procedures  
Handbook

The Policies and Procedures Handbook should be used by Inspections Division personnel and personnel of firms under contract with the Inspections Division when conducting inspections and evaluations.

The Inspections Division Policies and Procedures Handbook is effective beginning on June 23, 2020.

# FOREWORD

This Inspections Division Policies and Procedures Handbook provides the requirements, guidance, and procedures for planning and conducting inspections for the U.S. Government Publishing Office (GPO) Office of the Inspector General (OIG) Inspections Division. It is designed to supplement and implement guidance established in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation*, dated January 2012.

The procedures outlined herein will be used and applied by all members of the Inspections staff and other OIG staff conducting inspections. Staff members shall use this handbook as a ready reference during each inspection. Adherence to the standards, policies, and procedures within this handbook is mandatory for all inspectors unless specifically waived by the Inspector General.

As circumstances warrant, updates and deviations to this handbook will be approved by me or, as designated, the Assistant Inspector General (AIG) for Inspections; suggestions are welcome at any time. The handbook is intended for distribution and use within the Inspections Division; release outside of the OIG requires prior approval.



Michael P. Leary  
Inspector General



# ABBREVIATIONS AND ACRONYMS

AIG	Assistant Inspector General
<i>Blue Book</i>	<i>CIGIE Quality Standards for Inspection and Evaluation, January 2012</i>
CI	Component Inspection
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Chief Information Officer
CPE	Continuing Professional Education
D/GPO	Director, GPO
DD/GPO	Deputy Director, GPO
DEST	destruction
DFE	designated federal entity
DIG	Deputy Inspector General
DoD	Department of Defense
DoS	Department of State
FOIA	Freedom of Information Act
FY	fiscal year
GAO	Government Accountability Office
GPO	Government Publishing Office
GPRA	Government Performance and Results Act
I&E	inspection and evaluation
IG Act	Inspector General Act of 1978, as amended
II	Issue Inspection
IPR	In-Progress Review
IRR	independent reference review
LS	Limited Scope
MAR	Management Advisory Report
MC	management comments
MFR	memorandum for record
MOA	memorandum of agreement
MOU	memorandum of understanding
MS	Microsoft
MTBF	mean time between failures
NA	not applicable
NARA	National Archives and Records Administration
NDA	non-disclosure agreement
OIG	Office of Inspector General
OJT	On the Job Training
OPM	Office of Personnel Management
OPR	Office of Primary Responsibility
PAR	Process Assessment Report
PDU	Professional Development Unit
POA&M	plan of action and milestones
POC	point of contact
QAS	Quality Assurance Specialist
QC	Quality Control

RFI	request for information
SME	subject matter expert
SOI	Statement of Independence
SOP	Standard Operating Procedure
SP	Special Project
TQCR	Technical Quality Control Review
TSO	Topic Sentence Outline
TT-YY-NN	Type – Fiscal Year – ordinal number
YY-NN-TT	Fiscal Year – ordinal number - Type

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# INTRODUCTION

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation*, January 2012 (also known as the *Blue Book*), defines inspections and evaluations as systematic and independent assessments of the design, implementation, and/or results of an agency's operations, programs, or policies. They provide information that is timely, credible, and useful for agency managers, policymakers, and others. Inspections or evaluations can be used to determine efficiency, effectiveness, impact, and/or sustainability of agency operations, programs, or policies. They often recommend improvements and identify where administrative action is necessary. Other uses of inspections and evaluations include but are not limited to:

- providing factual and analytical information;
- measuring performance;
- determining compliance with applicable law, regulation, and/or policy;
- identifying savings and funds put to better use;
- sharing best practices or promising approaches; and
- assessing allegations of fraud, waste, abuse, and mismanagement.

The *Blue Book* provides the framework for OIGs that conduct inspections or evaluations and is the basis for this handbook. In this handbook, the term "inspection" includes evaluations, inquiries, and similar types of reviews that do not constitute an audit or a criminal investigation. The term "inspector" is used generically to refer to the individual conducting such work.

## GPO Inspection Authority

**OIG Mission Statement:** To prevent fraud, waste, and abuse, and improve agency efficiency and effectiveness. Provide insight into GPO programs and operations to stakeholders through independent and objective oversight.

**Inspector General Act of 1978, as amended (IG Act).** The IG Act initially created 12 IGs for federal "establishments" and provided a blueprint for OIG authorities and responsibilities. The IG Act laid out three primary purposes for OIGs:

1. Conduct audits and investigations of programs and operations of their affiliated federal entities;
2. Recommend policies that promote the efficiency, economy, and effectiveness of agency programs and operations, as well as preventing and detecting waste, fraud, and abuse; and
3. Keep the affiliated entity head and Congress "fully and currently informed" of fraud and "other serious problems, abuses, and deficiencies" in such

programs and operations, as well as progress in implementing related corrective actions.

**Government Printing Office Inspector General Act of 1988 (GPO IG Act).** The GPO IG Act, combined with sections 4, 5, 6 (other than subsection (a)(7) and (8) thereof) and 7 of the IG Act provides for the statutory establishment of the GPO OIG and its independent authorities. This act is codified at 44 U.S.C. §§ 3901-3903.

The GPO OIG was created by Congress to provide policy direction for and to conduct, supervise, and coordinate audits, inspections, and investigations relating to GPO programs and operations. The OIG provides leadership and coordination; recommends policies designed to promote economy, efficiency, and effectiveness; and detects and prevents waste, fraud, and abuse. The Inspector General keeps the GPO Director and Congress fully and currently informed regarding administration of GPO programs and operations as related to problems, deficiencies, OIG-recommended corrective actions, and the progress of those corrective actions.

**The Inspector General Reform Act of 2008** established the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to coordinate and oversee the OIG community, including an Integrity Committee to investigate alleged wrongdoing by Inspectors General. The law also increased the uniform salary rate for establishment Inspectors General and established a salary formula for the Inspectors General at designated federal entities (known as DFEs). This law provided additional authorities and protections to enhance the independence of OIGs, such as budget protections, access to independent legal counsel, and advanced congressional notification for the removal or transfer of Inspectors General. Finally, the act further amended OIG semiannual reporting obligations and required OIG websites to include all completed audits and reports.

**The Inspector General Empowerment Act of 2016** aimed to enhance OIG access to agency records. It directed CIGIE to resolve jurisdictional disputes between OIGs and altered the membership structure and investigatory procedures of the CIGIE Integrity Committee. Regarding transparency and accountability, it required OIGs to submit any documents containing recommendations for corrective action to agency heads and congressional committees of jurisdiction, as well as a Member of Congress or other individuals upon request.

**The Legislative Branch Inspectors General Independence Act of 2019** granted many of the same independence protections to Congressional Inspectors General that Executive Branch Inspectors General enjoy. For example, this act set guidance on Inspector General compensation, hiring, and firing, as well as law enforcement authorities.

## **Inspection Responsibility**

The scope of the OIG's inspection responsibility encompasses GPO's entire management and functional structure, including its authorities, policies, procedures, controls, and operating programs at all locations. GPO senior management relies on OIG inspections to provide an independent assessment as to whether information is reliable, regulations and policies are complied with, resources are being managed economically and efficiently, and desired program results have been achieved. Inspections within GPO are conducted by the OIG Inspections Division under the direction of the AIG for Inspections.

## **OIG Credentials**

OIG credentials identify the inspector as an official OIG representative with the authority to conduct inspections. Inspectors shall use their credentials for official identification only when conducting inspections. Credentials shall not be used to obtain an advantage or special favor. OIG credentials must be protected from loss or theft. Loss or theft of credentials as a result of negligence by the individual to whom they are issued may result in disciplinary action. Inspectors must report lost or stolen credentials to the AIG for Inspections as soon as possible after the loss is noticed.

# **Chapter 1: PROFESSIONAL STANDARDS**

This chapter outlines guidelines for adhering to professional standards. Integrity and credibility are an inspector's most important assets. Both assets are essential and must not be compromised. Additionally, inspection standards are vital to high-quality work and credibility with internal and external parties. Thus, inspectors must be sensitive not only to the propriety of their conduct, but also to its perception by others. Failure to follow the guidelines may result in disciplinary actions up to and including removal. Inspectors must also familiarize themselves with procedures established in [GPO Directive 1215.1A](#), *Program to Eliminate Fraud, Waste, and Abuse in GPO Programs and Operations*, March 31, 2008.

## **1.1 Standards of Conduct**

Inspectors must:

- Maintain the highest standards of ethics and professional conduct.
- Exercise honesty, objectivity, and diligence when performing duties and responsibilities.
- Obtain sufficient factual evidence for all inspection findings.
- Deal fairly, justly, and impartially with everyone, irrespective of rank, grade or position, status, physical handicaps, and social, political, racial, ethnic, gender, or religious considerations.
- Discharge professional duties and obligations with independence and dignity, keeping all decisions and reports scrupulously free of personal, financial, political, fraternal, social, or other extraneous influence.
- Refrain from any activity that might conflict with the interests of the OIG or that could prejudice the inspector's ability to carry out inspection duties and responsibilities in an objective manner.
- Be prudent in the use of information acquired in the course of duty. Inspectors shall not use confidential information for personal gain or in a manner that could be detrimental to the agency.
- Exhibit loyalty in all matters pertaining to the OIG's statutory mission and purpose while continually striving to improve the effectiveness of the OIG function.

## **1.2 Inspection Standards**

The OIG conducts inspections as promulgated by the CIGIE *Blue Book*. CIGIE encourages the consistent application of these standards throughout the Inspector General community. Inspection standards are highlighted in "blue" throughout this handbook. See Exhibit 1-1, "Summary of the CIGIE *Quality Standards for Inspection and Evaluation (Blue Book)*."

## Competency

<b>Competency</b>	<i>The staff assigned to perform inspection work shall collectively possess adequate professional competency for the tasks required.</i>
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OIG staff assigned to perform inspection work shall collectively have the knowledge, skills, abilities, and experience necessary for the assignment. The OIG community developed core competencies that each inspection organization should strive to have: Organizational, Journeyman Level, and Senior Management. These competencies are further broken down into four major areas as described in Appendix A of the CIGIE *Blue Book*:

- Competency 1: Leadership
- Competency 2: Team Skills
- Competency 3: Management
- Competency 4: Occupational Mastery

Communication, both oral and written, is essential to all categories. Oral communication requires effective interpersonal skills, including the ability to (1) elicit information and feedback; (2) convey a sense of understanding the situation (particularly during interviews); and (3) explain findings and recommendations. When writing, inspectors must be able to produce organized, convincing, and easy to read documents. The inspection process generates numerous documents: plans, questionnaires, briefings, memoranda, and reports.

## Professional Development

Inspectors must maintain proficiency in inspection skills as well as their own areas of expertise. It is the practice of the OIG that over a 2-year period, inspectors shall obtain at least 40 hours of training relevant to inspection work with a goal of 80 hours of training biennially. Progress toward completing each inspector's biennial requirement is tracked through a training spreadsheet on the OIG shared drive. This spreadsheet reflects content from the inspector's current development plan and desired training. It is incumbent on each inspector to keep their respective worksheet up to date by annotating course completions.

Inspectors shall submit training requests to the AIG. The AIG shall evaluate and approve training and education requests. Training for inspectors during their first year in the OIG shall also include On the Job Training, such as interviewing and general inspection techniques. Inspectors shall coordinate with the AIG concerning course availability, funding availability, and timeframes to make sure the proposed training does not adversely affect assigned projects.

On the Job Training. To the greatest extent practicable, new inspectors will participate as team members for their first project and not as a lead. The inspection

lead and supervisor will ensure that new inspectors are trained in core inspection tasks.

Continuing Professional Education (CPEs) and Professional Development Units (PDUs).

A combination of internal and external courses and professional opportunities shall be selected to maintain and advance professional skills and to acquaint inspectors with OIG business and GPO operations. Inspectors are encouraged to gain expertise in areas inspected, such as contracting, acquisition, information systems, finance, and the publishing disciplines. Courses in these areas shall be approved by the AIG. Inspectors can also participate in GPO's training opportunities. Alternatives to formal courses include:

- GPO training specific to the topic being inspected.
- Relevant activities such as writing articles for professional journals, making professional presentations, or self-study courses.
- Professional conferences, seminars, or training sessions.
- Any other appropriate education or training experience that has been approved by the AIG.

## **Independence**

As a statutory entity, the GPO OIG maintains its independence by reporting directly to both Congress and the head of the agency (the Director of GPO). The GPO IG Act, at 44 U.S.C. § 3902, prohibits the GPO Director from preventing or prohibiting the Inspector General from initiating, carrying out, or completing any audit or investigation, or from issuing any subpoena during the course of any audit or investigation. Finally, to safeguard organizational independence, OIG inspectors are located outside the staff and command level management functions that they evaluate.

<b>Independence</b>	<i>In all matters relating to inspection work, the inspection organization and each individual inspector shall be free both in fact and appearance from personal, external, and organizational impairments to independence.</i>
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OIG management establishes and maintains policies and procedures for the inspection staff. In all matters relating to inspection work, inspectors must set aside any biases, attitudes, beliefs, and preconceived notions. The following conditions question or impair independence.

Personal Influences:

- Official, professional, personal, or financial relationships that might cause the inspector to limit the inquiry, suppress disclosure, or weaken the findings of an inspection.

- Preconceived ideas about persons, groups, organizations, or program objectives that could affect the inspection.
- Recent or direct involvement in a decision-making or management capacity that could affect current operations of the inspected entity.
- Biases--including political or social convictions--that result from employment in or loyalty to a particular group, organization, or level of government.
- Direct or substantial indirect financial interest in the inspected activity or entity.

#### External Influences:

- Interference with access to people, records, reports, or other documents containing information needed to carry out the inspection function.
- Interference concerning assignment, appointment, or promotion.
- Interference or influence external to the OIG that improperly limits or modifies the scope of an inspection.
- Restrictions on funds or other resources that would adversely affect the OIG's ability to carry out its responsibilities.
- Influences that jeopardize continued employment for reasons other than competence, security, or the need for inspection services.
- Unreasonable restrictions on the time allowed for completing an inspection.
- Scope restrictions that may impede the inspector's ability to gather sufficient evidence.
- Interference or influence that compels those performing or managing inspections, against their better judgment, to alter or restrict the scope of an inspection.
- Interference that affects the ability of those performing or managing inspections to approve the selection of issues to be examined.

Organizational Influences. An inspection organization's ability to perform work and report the results impartially can be affected by its place within a department or agency and the structure of the department or agency. If an inspector believes there is an organizational impairment that affects the inspection work, he or she shall report the matter to the inspection/project lead, and AIG for Inspections.

Restrictions on Social Contact. During an inspection, inspectors shall strictly limit their contact with people of the inspected organization to official activities; however, this standard makes a provision for pre-existing friendships. If inspectors encounter former friends in the course of an inspection, after-hours visits are permissible if the person is not assigned to an organization directly affected by the inspection or in a position to affect the inspection outcome or the inspector's objectivity. For the duration of an inspection, an inspector should not socialize with a friend who works in a division he or she is inspecting. Moreover, an inspector may want to consider recusing themselves from an inspection if a close personal friend is in the inspected entity.

Activities such as an organizational-hosted dinner or social hour for OIG personnel are permitted provided the gatherings are official in nature for such purposes as introductions or to establish rapport with management officials and the workforce. Inspectors must pay their share of expenses at all times. Inspectors shall never request privileges that would not normally be granted to any other visitor other than inspection work that may require additional accesses.

Special Disclosure Requirements. When an inspector joins the OIG, he or she shall discuss with the AIG any current activities (such as membership on boards or committees) or personal biases (such as a negative experience with an agency official) that could affect his or her objectivity. An inspector must also let the inspection lead and the AIG know if he or she cannot maintain objectivity toward a proposed or ongoing inspection for any reason. This could occur at any time during the inspection. It may be necessary for the individual to disengage from the inspection or find a way to remove the limitation or influence.

Participation in GPO Activities. Inspectors are generally encouraged to participate in GPO-level employee opportunities but must gain AIG or Inspector General approval before doing so. Moreover, said activities cannot involve fundraising or management functions.

NOTE: If impairments are identified after the final inspection report is issued, the AIG will assess the impact on the assignment and advise the Deputy Inspector General or Inspector General, as appropriate. If the Deputy Inspector General or Inspector General concludes that the inspectors did not conduct the assignment independently, a determination regarding the impact shall be communicated in writing to GPO management, requestors, or regulatory agencies, if applicable.

## **Professional Judgment**

This standard means using good judgment in choosing the inspection methodology, conducting the fieldwork, writing reports, and being alert to errors, irregularities, and fraud. It presumes a working knowledge, consistent with inspection objectives, of the operations to be reviewed.

<b><i>Professional Judgment</i></b>	<i>Due professional judgment shall be used in planning and performing inspections and in reporting the results.</i>
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Inspectors shall exercise reasonable care, diligence, and professional skepticism to maintain the highest degree of integrity, objectivity, and independence in applying professional judgment to all aspects of their work. Due professional judgment requires that:

- Inspectors use the knowledge, skills, and experience called for by their profession to diligently gather evidence and objectively evaluate its sufficiency, competency, and relevancy.

- Evidence is gathered and reported in a fair, unbiased, and independent manner.
- Inspectors report findings, conclusions, and recommendations that are valid and supported by adequate documentation.

### **Timeliness**

To be of maximum use, inspections and reporting needs to be completed in a timely manner. This helps to ensure that the work is current and relevant. With the approval of the AIG, inspectors may have to provide interim reporting of significant matters as appropriate to the designated official. Timeframes shall be flexible and in response to changing priorities. In addition, timeframes established during planning are subject to change due to unforeseen circumstances, such as expanding the scope of the inspection.

<b><i>Timeliness</i></b>	<i>Inspections shall strive to deliver significant information to appropriate management officials and other customers in a timely manner.</i>
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## **Exhibit 1-1. CIGIE Quality Standards for Inspection and Evaluation (Blue Book)**

<b>Competency</b>	The staff assigned to perform inspection work shall collectively possess adequate professional competency for the tasks required.
<b>Independence</b>	In all matters relating to inspection work, the inspection organization and each individual inspector shall be free both in fact and appearance from personal, external, and organizational impairments to independence.
<b>Professional Judgment</b>	Due professional judgment shall be used in planning and performing inspections, and in reporting the results.
<b>Quality Control</b>	Each OIG organization that conducts inspections shall have appropriate internal quality controls for that work.
<b>Planning</b>	Inspections are to be adequately planned.
<b>Data Collection and Analysis</b>	The collection of information and data will be focused on the organization, program, activity, or function being inspected, consistent with the inspection objectives, and will be sufficient to provide a reasonable basis for reaching conclusions.
<b>Evidence</b>	Evidence supporting inspection findings, conclusions, and recommendations shall be sufficient, competent, and relevant, and shall lead a reasonable person to sustain the findings, conclusions, and recommendations.
<b>Records Maintenance</b>	All relevant documentation generated, obtained, and used in supporting inspection findings, conclusions, and recommendations shall be retained for an appropriate period of time.
<b>Timeliness</b>	Inspections shall strive to deliver significant information to appropriate management officials and other customers in a timely manner.
<b>Fraud, Other, Illegal Acts and Abuse</b>	In conducting inspection work, inspectors shall be alert to possible fraud, other illegal acts, and abuse, and shall appropriately follow up on any indicators of such activity and promptly present associated information to their supervisors for review and possible referral to the appropriate investigative office.
<b>Reporting</b>	Inspection reporting shall present factual data accurately, fairly, and objectively and present findings, conclusions, and recommendations in a persuasive manner.
<b>Follow-up</b>	Appropriate follow-up will be performed to assure that any inspection recommendations made to department/agency officials are adequately considered and appropriately addressed.
<b>Performance Measurement</b>	Mechanisms shall be in place to measure the effectiveness of inspection work.
<b>Working Relationships and Communication</b>	Each inspection organization shall seek to facilitate positive working relationships and effective communication with those entities being inspected and other interested parties.

## **Chapter 2: PLANNING & COORDINATION**

This chapter presents planning and coordination roles, requirements, and procedures necessary to select inspection topics, prepare to conduct each inspection, ensure appropriate inspection or review coverage, consistency, and quality.

**Planning**     *Inspections are to be adequately planned.*

Inspection planning is essential to the effective management of the OIG and the optimal allocation of its resources. The overall strategy for annual inspection planning is to identify, schedule, and execute meaningful inspections that meet management's needs or are required by law. This means concentrating on significant issues that directly affect core missions or major programs and functions, especially those with implications for long-term agency strategy. The annual inspection plan must be flexible enough to accommodate requirements that arise unexpectedly in response to changing conditions and priorities.

### **2.1 General Requirement**

Inspection activity planning must be responsive to GPO and OIG management's needs and provide for balanced coverage of GPO programs and operations. All inspectors are directly involved in the planning process. Each inspector shall strive to develop, maintain, and improve our functional and programmatic awareness of agency management challenges to ensure our limited resources result in the greatest benefit to GPO.

### **2.2 Planning and Coordination Responsibilities**

Assistant Inspector General for Inspections. The AIG has overall responsibility for establishing and monitoring implementation of policies and procedures necessary to promote effective activity planning. To accomplish this responsibility, the AIG shall:

- Coordinate with the Inspector General and Deputy Inspector General to establish priorities and obtain approvals for inspections and reviews.
- Link planned projects with the priorities as established by the OIG and with priorities identified within GPO and Congressional oversight.
- Solicit agency management input for inspection and review topics.
- Ensure that activity planning: (1) provides for successful completion of statutory and regulatory inspection or review requirements, (2) fulfills requests for inspection and reviews to the extent practical, and (3) ensures balanced and representative coverage of GPO programs, processes, and operations.
- Ensure that the annual inspection plan is prepared and published.
- Approve new activities in accordance with OIG priorities.

The AIG is also responsible for establishing and maintaining professional working relationships with GPO management officials and performing management liaison and outreach activities to generate viable inspections. In addition, the AIG is responsible for reviewing the work of the inspectors. To accomplish these responsibilities, the AIG shall:

- Ensure research activities are conducted in a manner that minimizes the impact on milestones for ongoing assignments.
- Ensure inspectors submit inspection topics to the AIG for approval and inclusion in the annual inspection plan.
- Review topics submitted by GPO staff and discuss them with inspectors as appropriate.
- Ensure inspection work plans are linked to GPO priorities and contain clear objectives with sufficient background information for assigned staff to initiate the assignment.
- Review and approve all inspection work plans.

Inspection Staff shall:

- Prepare individual inspection work plans.
- Ensure work plans conform to the OIG's quality control system.
- Support the division's recommendations and follow-up program.
- Plan the division's peer review requirements and lead review teams as required.
- Assist with preparing annual inspection work plans.
- Conduct research on inspections and reviews.
- Suggest potential inspection and review topics to the AIG.

Detailed listings of inspectors' roles and responsibilities are provided in Exhibit 2-1, Roles and Responsibilities. For smaller inspection teams, the functions listed constitute a guideline and applicable duties will be shared among the team members as appropriate for the inspection scenario. Formal assignment of all roles and responsibilities are inspection and team dependent.

## **2.3 Annual Planning**

Annual planning is essential so that the OIG can focus on GPO's ability to "[keep] America Informed as the Official, Digital, and Secure source for producing, protecting, preserving, and distributing the official publications and information products of the Federal Government" (GPO's Mission). The OIG must be able to adjust to help the GPO effectively meet its mission goals.

The Annual Audit and Inspection Plan is designed around goals and objectives identified by GPO senior management and OIG strategic plans. The plan allows for the most efficient use of OIG resources and provides the broadest coverage of Agency programs

and organizations. The plan remains flexible to allow for changing circumstances and new priorities. The plan is developed on a fiscal year basis, with a completed plan presented to the Director, GPO by 1 October of each year.

Inspections annual planning commences in advance of the OIG-level cycle and is a continual process comprising the following events and milestones. See Exhibit 2-2, Annual Planning Flowchart. Some of the steps are later repeated within a larger OIG context:

- Collection and review of GPO, Congressional, and other relevant documents to identify potential inspection topics throughout the year.
- Review of previous, ongoing, and planned assessments conducted by other OIG divisions and external offices such as the Government Accountability Office (GAO).
- Meetings with the Inspector General, Deputy Inspector General, and senior GPO managers to solicit topics for future projects.
- Risk assessment that evaluates agency programs, processes, and offices to identify potential inspection areas (see Exhibit 2-3, Risk Assessment Tool).

Normally, inspections that were not completed during the fiscal year will carry forward as primary inspections for the following year. All approved ad hoc requests for inspections will be completed as required, modifying scheduled inspections as necessary.

Inspection Proposals. Well formulated inspection proposals are central to the annual planning process. See Exhibit 2-4, Inspection Proposal Form. The AIG reviews suggested topics as they arise, and selects the most promising projects for further research and development as inspection proposals. In addition, all inspectors are responsible for researching potential inspection topics throughout the year and timely submission of project proposals to support annual planning. Inspection topics also originate from sources such as the GPO Director, GPO employees, and OIG team members. The following sources shall also be considered and reviewed for identifying issue areas or topics:

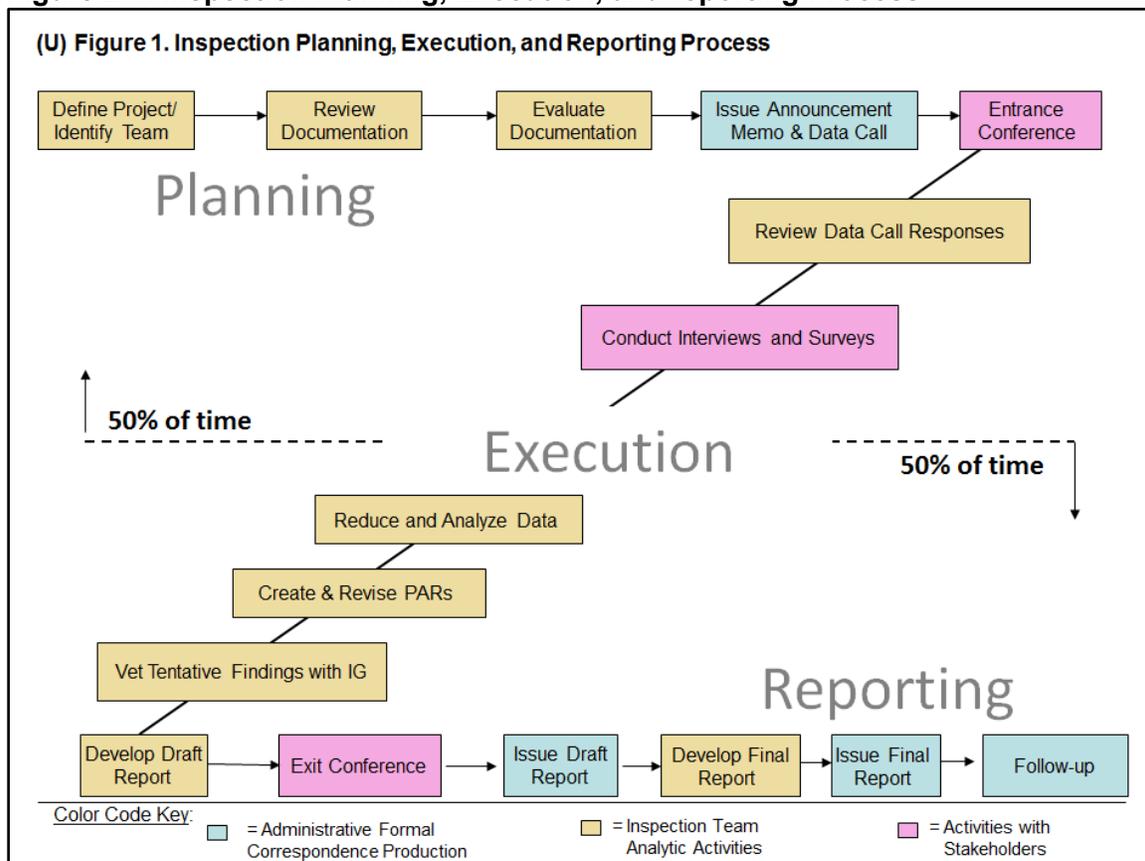
- Ongoing or planned work by other OIG components
- Outreach to GPO components
- Ongoing or prior inspections or reviews
- GPO budget requests
- GPO strategic planning documentation
- Congressional hearings, reports, and requests
- GAO and other agency OIGs' reports and studies relevant to GPO, e.g. reports found on [www.oversight.gov](http://www.oversight.gov)
- Presidential and/or Congressional initiatives
- News media reports

Plan Approval and Distribution. The final proposed list of inspection projects for the year is approved by the Inspector General and Deputy Inspector General as part of the OIG's Annual Audit and Inspection Plan. GPO management is advised that the plan is sufficiently flexible to allow for revisions as approved by the Inspector General.

## **2.4 Project Planning**

Inspection Proposals. Most inspections are initially conceptualized and described in inspection proposal documents prepared to support annual planning. Proposals shall describe a brief background and the origin of the issue, proposed objectives, scope, methodology, and basic procedure steps to be performed (see Exhibit 2-4, Inspection Proposal Form). An objective is a statement of the purpose of an assignment. Objectives may be phrased by using words such as, "evaluate" or "determine whether," or by posing a question. Steps can then be designed to answer the objectives.

Inspection Process. OIG inspectors use a three-phase process of Planning, Execution and Reporting. This process can be broken up in a number of different ways. The model below (Figure 2-1) is used to guide an inspection or evaluation from inception to completion. Each project is different and develops or requires unique attributes for the steps within each of its phases.

**Figure 2-1. Inspection Planning, Execution, and reporting Process**

**Overall Objectives.** The term “overall objective” is usually reserved for the objective that addresses the main purpose of the assignment. An overall objective usually sets forth the main question about the program, activity, or service being inspected that the team members will seek to answer. Examples of an overall objective are:

*“To determine GPO’s compliance with applicable Federal civil liberties regulations and to assess privacy program effectiveness.”*

*“To assess GPO’s ability to meet the production demands for the blank Next Generation passport booklets.”*

**Specific or Sub-Objectives.** Specific or sub-objectives shall be tailored to evaluate the particular areas needed to reach a conclusion answering the overall objective. These objectives shall (1) be as specific as possible, (2) provide little chance for misunderstanding, (3) identify the subject and the performance aspect being reviewed, and (4) emphasize key areas (stated in objective terms) of the activity or function being examined. Examples are:

*“To assess whether the Privacy Program is effectively organized, staffed, trained, and equipped to fulfill its responsibilities.”*

*“To assess the risk of a privacy breach and existing mitigation efforts. Determine key factors in promoting and /or hindering the effective exercise of privacy protections.”*

*“To determine whether management has a current, comprehensive strategic plan and related performance measures to provide a vision for the future and to prompt continuous process improvement.”*

Factors to consider when writing inspection objectives include the following:

- Mission performance and accomplishment – how is success measured?
- Policy in place for programs and functions – are they current, valid, and clear?
- Reduction of the potential for fraud or illegal activities
- Efficiency and effectiveness of the inspected component
- Improvements to major missions or programs
- Adequacy of management practices and internal controls
- Internal processes and operations, including standard operating procedures
- Customer satisfaction – identify customer segments
- Focus areas of the inspected organization’s leadership

In planning and conducting new inspections, prior recommendations that relate to the new inspection should be considered and followed-up on to the extent practicable.

Inspection Work Plans. Inspection work plans are initiated at the point work actually begins on the project. These plans build upon the original project proposal associated with the annual inspection plan. The inspection work plan shall contain approved inspection timelines. Modifications to time requirements will be approved by the AIG, as appropriate. Inspection work plans are fully described in Chapter 4, Project Initiation.

## **2.5 Coordination with Internal Components**

An important element of planning is the internal coordination of issue areas with the Audits and Investigations Divisions and the OIG’s Counsel to the Inspector General. This coordination helps to establish effective inspection objectives by informing staff of areas of prior coverage, thereby avoiding duplicative work while optimizing coverage of agency activities. Inspectors capture the results of this coordination within the “prior coverage” section of inspection work plans and reports. Coordination with the Investigations Division helps avoid inadvertent disruption of ongoing investigations. OIG counsel assists the inspections staff in interpreting laws, statutes, and legislative history. The Inspector General and/or Deputy Inspector General also coordinate with the AIG to minimize duplicate efforts and to ensure adequate coverage of major GPO programs, functions, and systems.

## 2.6 Coordination with External Entities

Several external entities are responsible for performing inspections (or like activities) and reviews of GPO activities and its contractors. Before starting inspections or review work, the project lead, in coordination with the team, shall determine whether an external entity has performed inspection or review work in the proposed area.

The entities that provide the bulk of external inspections and reviews are the GAO and OIGs of other agencies. The functions of these external entities and their relationship to GPO are detailed as follows.

GAO. GAO is the oversight arm for the Congress and is charged with examining all matters relating to the receipt and disbursement of public funds. GAO's most prominent services provided are the audit and evaluation of government programs and activities.

OIGs of Other Agencies. OIGs of other agencies, such as the Department of State, Department of Homeland Security, and the other GPO customers may conduct audits, inspections, and investigations of GPO services as they relate to their own agency's mission.

Office of Personnel Management (OPM). OPM can and has evaluated GPO's human capital framework and other human capital related evaluations.

## 2.7 Briefings to OIG Management

Ongoing briefings are central to the planning and coordination process. Inspection teams present a series of formal and informal briefings to various levels of management during the course of the inspection. Key briefings are described below.

Weekly Inspections Staff Meeting. Every week, the project lead shall provide an informal briefing regarding the status of an inspection project. The purpose of this briefing is to provide information on the status of the project, such as how the inspection is going, whether it remains on track, and any potential risk areas. The briefing also gives the AIG an opportunity, to refine the objectives, refocus the inspection, or even curtail the project. If the AIG elects to curtail the inspection, the decision is conveyed in a meeting with the management of the inspected organization. The project lead shall document the fact of, and reason for, the curtailment.

Pre-notification Briefing (as known as a Tollgate) to the Inspector General. Prior to launching an inspection via an announcement/notification letter, inspection teams may provide a decision brief to the Inspector General and Deputy Inspector General regarding the objectives and scope of the inspection. If the inspection is part of the Annual Audit and Inspection Plan, the pre-notification tollgate is not required, but may be requested by the Inspector General and/or Deputy Inspector General or deemed necessary by the AIG. If the inspection is not part of the published Audit and Inspection

Plan (e.g., an ad hoc project), the pre-notification tollgate is mandatory. The Inspector General's decision to proceed, along with any changes, will be documented in a memorandum for the record (MFR) by the inspection team.

In-Progress Reviews (IPRs). IPRs are formal briefings regarding the status of an inspection and any issues that may arise as well as developing inspection findings. IPRs with the AIG are required at the midpoint of the Fieldwork Phase of the inspection and prior to writing Process Assessment Reports (PARs). IPRs can also be used as a template to brief the Inspector General, Deputy Inspector General, and the inspected organization throughout an inspection if necessary and/or warranted. The inspections checklists found in Chapter 3, Inspection & Evaluation Types, detail the mandatory and optional times for IPRs.

Report or Post-Fieldwork Briefing. Teams shall also brief the Inspector General and Deputy Inspector General at the conclusion of fieldwork and prior to issuing draft inspection findings, conclusions, and recommendations. The briefings provide OIG management with information on inspection conclusions and results while ensuring that report drafting is effectively focused.

## **Exhibit 2-1. Roles and Responsibilities**

**Project Lead Responsibilities.** The project lead is responsible for guiding the inspection process from start to finish within established timeframes. He or she is team lead, not the supervisor. Duties of the project lead normally include:

- Setting the inspection's conceptual framework, coordinating tasks, and assuming or delegating responsibility for integrating individual contributions into one coherent document.
- Populating the project milestone spreadsheet (found on the OIG share drive), keeping it continuously updated, and ensuring that the team meets the milestones.
- Updating the inspection project status spreadsheet (found on the OIG share drive) on a weekly basis.
- Introducing team rules at the beginning of all inspections.
- Scheduling regular and ad hoc team meetings as necessary.
- Ensuring due diligence in determining prior evaluation coverage. This includes retrieving copies of relevant audit and inspection reports from GPO or other external entities.
- Checking with audit and investigative staffs to ensure there are no conflicts with ongoing audits or investigations.
- Drafting the notification letter and data call memorandum requesting information and documentation.
- Conducting an entrance conference with the appropriate senior staff.
- Maintaining awareness of security clearances of the individual inspection team members and planning accordingly.
- Instructing inspection team members on the consistent placement of documents within the electronic inspection file, as well as file naming convention.
- Ensuring full discussions of issues that arise with the goal of building team consensus.
- Providing overall quality control to the inspection and the report; ensuring the draft report is independently referenced.
- Working with the Quality Assurance Specialist (QAS) to ensure proper formatting and grammatical correctness of the report.
- Holding discussions with agency managers on any sensitive issue or personnel matters that will not be dealt with or included in the inspection report.
- Ensuring that all inspection work papers have been properly reviewed.
- Facilitating the report through the internal and external review processes, assisting organizations responsible for providing report comments in drafting coherent responses that address report findings and recommendations.
- Working with the QAS to ensure recommendations are addressed in a timely manner.
- Maintaining inspection history and documentation in the electronic working inspection file with minimal hard copy files, as required. Transfers the inspection file to the official record file upon closure of all recommendations.

**Team Member Responsibilities.** Team members work under the guidance of the project lead to ensure that the assigned project is completed successfully. Duties of team members normally include:

- Conducting interviews.
- Documenting inspection evidence via MFRs and other work papers.
- Facilitating entrance and exit conferences as directed by the project lead.
- Adhering to team rules and being a team player.
- Participating in team meetings.
- Providing quality to the inspection and report.
- Ensuring that issues are adequately researched and data is fairly assessed.
- Writing assigned sections of the report and assisting the team in completing the report.

**Survey-related Responsibilities.** Any team member(s) may be assigned this work by the project lead. This work may include:

- Gathering all previous survey questions to determine whether any can or should be reused.
- Working with the inspected organization to develop a list of survey respondents.
- Coordinating with the inspected organization and team members to develop survey questions.
- Updating the survey and developing user instructions.
- Making the survey accessible only to the organization being inspected.
- Answering all inspected organizations' questions pertaining to the survey.
- In conjunction with the project lead, determining the amount of time respondents will have to complete the survey (usually 10 working days). All timeframes will be approved by the AIG.
- Retrieving survey results, analyzing survey results, and communicating survey results to team members and OIG management.
- Assisting in presenting survey results to management of inspected organizations.
- Preparing the analysis of survey results for inclusion into final inspection report.

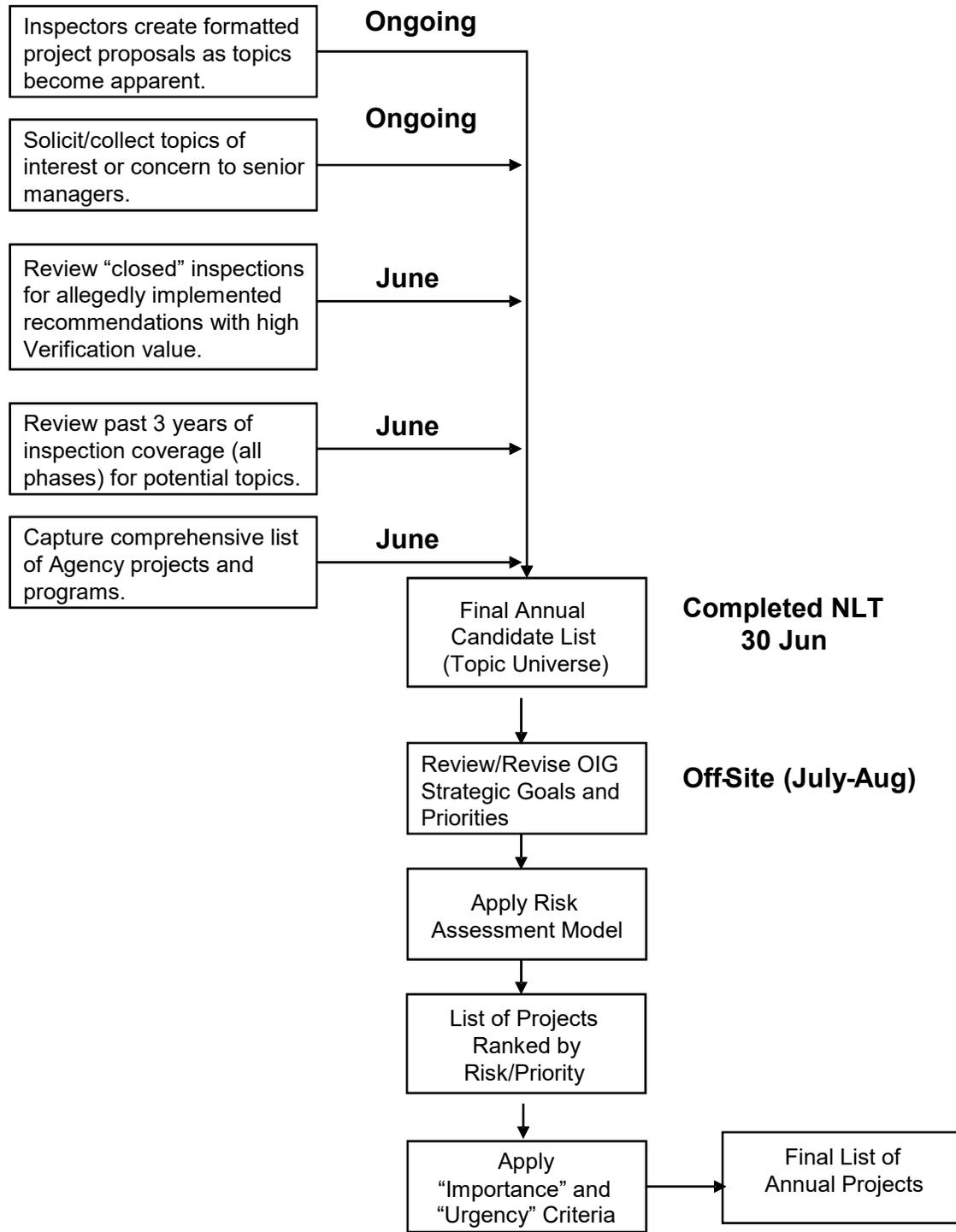
**Interview-related Responsibilities.** Any team member(s) may be assigned this work by the project lead. This work may include:

- Working with the team to determine the groups of individuals that will be interviewed or that will participate in focus groups. Participants may be identified based on occupation, grade, location, etc.
- Coordinating with the organization's point of contact (POC) to develop lists of possible employees to interview or include in focus groups.
- Working with the organization's POC to schedule interviews and focus groups, including reserving interview rooms.
- Working with the inspection team, develop questions for focus groups and individual/functional interviews.

- Retrieving previously asked questions and determining their suitability for including in the assigned project.
- Developing interview questions based upon survey data.
- Modifying questions based on feedback from the inspection team.
- Finalizing questions and making sure all questions are inserted into the shared folder, so all inspectors have access.
- Providing all inspectors with a contact list of interviewees and a schedule for focus groups
- Keeping the project's master interview spreadsheet updated to reflect scheduled and completed interviews.

# Exhibit 2-2. Annual Planning Flowchart

## Annual Inspection Planning Process



## Exhibit 2-3. Risk Assessment Tool

	Criterion	Rating Descriptors
<b>RISK FACTORS</b>	Prior Coverage	<p><b>H</b> – No prior coverage; recent coverage with major deficiencies</p> <p><b>M</b> – Significant time since last assessment (more than three years); recent coverage with moderate deficiencies</p> <p><b>L</b> – Recently assessed with minor deficiencies</p>
	Vulnerability to Fraud Waste & Abuse	<p><b>H</b> – Assets are easily converted to cash, materials are of high cost, or capabilities provide high potential for personal misuse</p> <p><b>M</b> – Assets are liquidated with difficulty, materials are of moderate cost, or capabilities provide moderate potential for improper personal use</p> <p><b>L</b> – Assets have no liquidity, materials are of relatively low cost, or capabilities offer little potential for personal misuse</p>
	Outside Concern or Sensitivity	<p><b>H</b> – Issue is very likely to draw outside criticism/allegations; Congressional interest, or GAO reviews in progress or likely</p> <p><b>M</b> – Issue may draw outside criticism/allegations from relatively small or less influential groups; GAO has expressed interest in the topic but are not actively engaged</p> <p><b>L</b> – Issue is relatively unknown outside the Agency; issues are unlikely to draw GAO interest</p>
<b>PROJECT ATTRIBUTES</b>	Potential for “Funds Put to Better Use”	<p><b>H</b> – Involves tangible savings (i.e., subject to recoup or reallocation) of dollars identifiable in separate, distinct, amounts</p> <p><b>M</b> – Assessment could result in quantifiable cost avoidance or reduction in funding in future years</p> <p><b>L</b> – While some cost avoidance may be intuitive, findings and recommendations will not result in any quantifiable savings or cost avoidance</p>
	Impact on Business Units	<p><b>H</b> – Findings and recommendations would directly improve effectiveness/efficiency within multiple directorates or large numbers of personnel would notice positive changes.</p> <p><b>M</b> – Findings and recommendations center on one or two organizations, but some indirect benefits may be widely experienced by other organizations or personnel.</p> <p><b>L</b> – Findings and recommendations center almost completely on one organization or function; most organizational personnel will not be affected by resulting changes.</p>
	Strategic Importance	<p><b>H</b> – There is a direct connection to GPO-level strategic vision, goals, and/or Top Management Challenges. This can also reflect the level of senior concerns, either from the GPO Director or other executive officers.</p> <p><b>M</b> – There is an indirect connection to GPO-level goals.</p> <p><b>L</b> – Project has no discernable connection to GPO or other Federal strategic goals.</p>
	Probability Factors	<p><b>High</b> probability of significant findings 7-9</p> <p><b>Moderate</b> probability of significant findings and <i>high probability of improvement needed</i> 4-6</p> <p><b>Low</b> probability of significant findings and <i>moderate-to-low probability of improvement needed.</i> 1-3</p> <p>SCORE on a 1 (lowest) to 9 (highest) scale: <input style="width: 50px; height: 30px; border: 1px solid black;" type="text"/></p>

## Exhibit 2-4. Inspection Proposal Form

### INSPECTION PROPOSAL

NOTE: Before you submit an idea for inspection, please make sure you have conducted sufficient research and analysis to support your idea. A well-constructed proposal sets the conditions for an effective inspection work plan.

**1. Proposed Inspection Title:**

**2. Origin.** Explain in detail the origin of the inspection or issue. Why or how did the inspection topic come about (i.e. inspector-generated, senior executive or workforce request, OIG Investigations complaint or referral, follow-up inspection, etc.)? Objective criteria is another term used to define this requirement.

**3. Background.** Briefly present any background information needed for a general understanding of the program or issue covered by the proposal. Indicate whether any GPO (or other) official has expressed an interest in the proposed inspection. If the area has come to OIG or management attention through particular indicators, whether based on measures or chronic anecdotal problems, describe these.

**4. Related Coverage.** Briefly summarize the objectives, scope, and findings of any directly related audit, inspection, evaluation, or other review conducted within the last 5 years. Identify the completed review by report number, title, and date. In addition, summarize the objectives and scope of any directly related reviews ongoing or planned.

**5. Proposed Objective(s).** State the overall objective of the inspection—what it is supposed to accomplish—along with any critical sub-objectives.

**6. Inspection Process.** Briefly state the proposed scope and methodology for accomplishing the inspection or evaluation.

**7. Expected/Potential Benefits.** Identify aspects that make this project value added. Include the expected level of funds put to better use, if any. (These include reductions to funds in outlying years, de-obligation of funds, avoidance of unnecessary expenditures, or other savings.) Demonstrate any high levels of risk presented by the topic. Describe inspection impact in terms of the number of organizations affected and people benefitting, i.e., is it far-reaching or only localized?

**8. Strategic Importance.** Explain any connection between the topic and OIG and GPO goals. This paragraph is essential to making the case for inspection resources.

**9. Number of Inspectors and Duration.** Briefly explain how long the phases of the inspection process would be expected to last and numbers of inspectors per phase.

**10. Travel Requirements.** Will any travel be involved? If so, include the location(s), duration, numbers of inspectors, and estimated costs.

**11. Technical Assistance Requirements.** Briefly describe the type and duration of any technical assistance required to accomplish the inspection, whether via a detail (e.g., a subject matter expert), or by consultation (e.g., contract statistical sampling).

## **Chapter 3: INSPECTION & EVALUATION**

### **TYPES**

This chapter describes the types of inspections, evaluations, and reviews conducted by the GPO OIG Inspections Division. All rely on core processes such as collection of data and evidence, analysis, reporting, and follow-up. Conceptually, most inspections and evaluations can be thought of as having three aspects of evaluation:

- **Compliance.** Compliance evaluation focuses on the degree to which an organization, program, process, or action adheres to officially established criteria.
- **Performance.** Performance evaluation measures how effectively and efficiently an organization, program, or process achieves its designated missions and functions.
- **Capacity Building.** Capacity building moves away from evaluating “what is” to “what could be” by helping organizations or programs identify strengths and challenges in new processes before they are deployed, or to effectively modify existing processes to meet new operational requirements. Inspectors should consider capacity building opportunities when approaching any project.

Inspections distinguishes projects based on expected scope and delivery time. Issue and Component inspections typically take longer to conduct and are designed to examine issues in considerable depth and detail. The timeframe of these inspections is dependent on the topic and is determined in the approved work plan. This contrasts with Limited Scope inspections that use an abbreviated process and a tightly focused scope to deliver a faster product. Each inspection type has a tailored use to provide a flexible and effective mechanism for oversight.

The following are the typical types of inspections. Each of these is discussed in detail in the sections below.

- Limited Scope
- Issue
- Component or Organizational
- Follow-up
- Special Projects: other reviews and support activities

### **3.1 Limited Scope**

A Limited Scope inspection, evaluation, or other assessment is scoped narrowly enough to deliver a product in ~120 calendar days or less, but depends on the inspection plan as approved. It is an agile tool for addressing problems identified or

suspected by the Inspector General or senior GPO leadership on a high-priority basis. Limited Scope projects use a more streamlined planning process and are normally limited in the number of inspection or evaluation methodologies employed. They are typically oriented towards issues, as opposed to organizations, although it is possible that objectives could center on suspected problems within a particular branch or division of an organization.

Limited Scope projects are often the choice for ad hoc inspections that take precedence over projects listed in the annual inspection plan; in such cases, the annual plan is adjusted accordingly. **However, ad hoc inspections should not necessarily default to the Limited Scope procedure.** Instead, the AIG and OIG management should come to a consensus on the most effective inspection type.

Since a primary driver of a Limited Scope project is timeliness, when timeliness is threatened by unforeseen complexity, the first consideration is to focus more narrowly on the most critical aspects of the original concern. Objectives thus set aside can be considered for subsequent inspections.

Limited Scope projects should normally use regular OIG report formats. The brevity of a Limited Scope report results from a tightly focused scope and objectives, not a lower level of factual accuracy or higher level of generalization. Conclusions must still be supported by a sufficiency of evidence; the validity of a finding contained in a Limited Scope should be no less than that delivered by another type of inspection or evaluation. The Limited Scope process checklist is found in Exhibit 3-1, Limited Scope Checklist.

A Limited Scope project may also be a vehicle for assessing a particular situation or requirement in order to provide background information or context for addressing particular issues. Such assessments or studies provide flexibility in content and approach in meeting the need at hand. The deliverable of such an assessment or study is also adjusted to the need and could include a white paper or a slide presentation.

One of the ways a Limited Scope project reduces cycle time is to forgo the collection, reproduction, and documented consideration of *formal* management comments in the report. For this reason, a Limited Scope is not a good methodology if a topic is clearly contentious, if the report is likely to be challenged, or if it is probable the report will be of Congressional interest. In the event serious management objections arise during the informal commenting process, OIG management may decide to invoke formal commenting and response mechanisms. At this point, all further efforts on the particular inspection would shift to the more formal track that allows management to provide comments, e.g. an issue inspection track.

## 3.2 Issue-Based Inspections and Evaluations

Issue inspections typically cut across Business Unit or office lines and affect broader segments of the Agency population. Issue inspections and evaluations assess how the agency is structured and positioned to perform a particular function, execute a specific mission, achieve a specific objective, or address a specific issue. Issue inspections often evaluate the effectiveness and efficiency of GPO programs that provide services and support to the GPO community. The scope of the inspection determines the depth to which a particular issue will be examined, along with associated processes and interrelationships. The Issue-based process checklist is found at Exhibit 3-2, Issue Inspection Checklist.

## 3.3 Component or Organizational Inspections

Component inspections evaluate an organization's activities against criteria while providing insight into any existing systemic problems. A comprehensive Component inspection concentrates on up to four areas within an organization:

1. Mission performance,
2. Management effectiveness,
3. Customer and partner relationships, and
4. Resource management.

Each can be further sub-divided into specific functions and processes. Besides the comprehensive version, Component inspections can be scoped to examine one or more specific regulatory, administrative, or logistical function and/or operational mission. These more narrowly scoped Component inspections can be achieved using the "Limited Scope" model. The process checklist for Component inspections is at Exhibit 3-3, Component Inspection Checklist. Component inspections are designed to:

- Assess a specific organization's overall effectiveness and efficiency in executing its missions and functions.
- Provide a balanced view of the effectiveness of an organization's management.
- Assess how well the organization performs its activities in light of its authorities, processes, and chain of command.
- Document obstacles to an organization's mission accomplishment and identify systemic problems within processes.
- Provide GPO managers in the inspected organization with practical, outcome-oriented information about how well their organization is performing.
- Recommend ways to improve performance and operations.
- Assess how well an organization is complying with regulatory requirements, performance evaluation, and internal controls.
- Assess morale and welfare issues.

### 3.4 Joint Inspections and Evaluations

The OIG can participate in joint Issue and/or Component inspections with a CIGIE-wide inspection team or OIGs of other agencies, such as the Department of Homeland Security, Department of State, the Library of Congress, the Architect of the Capital, etc. Such inspections normally focus on interagency or joint programs, operations, and functions. The goal of joint inspections is to provide management with information, analyses, assessments, and recommendations pertinent to management duties and objectives. Joint inspections formats are usually determined by the lead agency. The GPO AIG for Inspections will coordinate with the agency lead concerning the functional leads' requirements for GPO's support to the inspections. Joint inspections, when possible, shall be included in the GPO OIG Annual Audit and Inspection Plan.

### 3.5 Other Reviews and Support Activities

Follow-Up Reviews. These reviews assess actions taken by management to correct deficiencies found during a prior inspection. They are designed to assess whether corrective actions are effective and complete; are producing desired results; are not causing new problems; and are economical, efficient, practical, and feasible. The inspection plan and management comments should follow the Limited Scope model.

Special Projects. These projects are traditionally very specific in nature and are sometimes not listed in the Annual Audit and Inspections Plan. Special projects are usually ad hoc and assigned by the Inspector General or directed by Congress. Team members may also include auditors or investigators. Special projects can often take the form of research projects and do not necessarily need to conform to the *Blue Book*.

Peer Reviews. These reviews are designed to assess whether an OIG's inspection and evaluation division's projects and reports complied with specific CIGIE *Blue Book* quality standards and internal policies and procedures. Peer reviews facilitate learning across the inspection and evaluation community and are conducted by other OIGs. These reviews are conducted in accordance with CIGIE peer review guidance. (*Note: For project naming, peer reviews use special projects naming nomenclature.*)

Other Support Activities. Inspectors may support OIG audits and investigations, primarily in the form of technical expertise. The request for support must specify the nature of the support and the level of resources required; acceptance requires approval from the AIG for Inspections in consultation with the applicable AIG(s) and the Deputy Inspector General.

## **Exhibit 3-1. Limited Scope Checklist**

Check	Task
START POINT	Original Proposal from annual planning process, OR, if not on original plan, guidance from the authority directing the inspection
<b>Phase 1: Planning</b> <b>Includes Project Planning, Coordination, and Initiation</b>	
<input type="checkbox"/>	Populate inspection file structure using linked template. Link: <a href="#">Inspection File Template</a>
<input type="checkbox"/>	<p>Conduct preliminary research and coordination to gain familiarity with issue and surrounding context without contacting organization.</p> <ul style="list-style-type: none"> <li>• The purpose of this research is to enable an intelligent discussion with the requestor/directing authority when confirming/refining scope and objectives.</li> <li>• Coordinate with OIG Audits and OIG Investigations to see if there are previous or ongoing investigations or audits that may inform or need to be de-conflicted.</li> </ul>
<input type="checkbox"/>	As needed, clarify intent (objectives/scope). May require meeting with the senior of the requesting organization.
<input type="checkbox"/>	<p>Complete Statement of Independence (SOI).</p> <ul style="list-style-type: none"> <li>• Link: <a href="#">Statement of Independence</a></li> <li>• Inspectors will sign the SOI when assigned to the team or as soon as possible after participating in an inspection (even a short duration).</li> </ul>
<input type="checkbox"/>	<p>Meet informally with prospective organizational liaison. <i>(This step must be cleared with AIG as it involves contacting the organization prior to notification.)</i></p> <ul style="list-style-type: none"> <li>• Confirm self-developed preliminary information and discuss any effectiveness, feasibility, or contextual issues that may impact the review or in some cases eliminate OR accelerate the need for the review.</li> <li>• Another purpose is to coordinate the elements of the data call.</li> </ul>
<input type="checkbox"/>	<p>Develop Inspection Work Plan Matrix.</p> <ul style="list-style-type: none"> <li>• Link: <a href="#">Sample Limited Scope Work Plan</a></li> <li>• For a Limited Scope (LS), this constitutes the Inspection Work Plan. The matrix is organized by projected finding topics, which stem from key sub-objectives and criteria.</li> <li>• For each topic, identify the key questions that must be answered and the evidence/data that will be sought to answer the question(s).</li> <li>• Work Plan matrices are informally approved by the AIG: there is no formal sign-off.</li> <li>• The Inspection Work Plan Matrix is a living document that also serves as the primary vehicle for assessing inspection progress during IPRs.</li> </ul>
<input type="checkbox"/>	<p>Create inspection master schedule.</p> <ul style="list-style-type: none"> <li>• Populate major inspection milestones (shared drive).</li> <li>• Link: <a href="#">OIG Project Milestones Tracker</a></li> </ul>
<b>PRE NOTIFICATION TOLLGATE:</b> <b>Get IG/DIG approval of inspection scope, objectives, and sub objectives (as necessary). This should be a briefing documented in an MFR or annotated copy of briefing slides.</b>	
<input type="checkbox"/>	<p>Draft notification memo.</p> <ul style="list-style-type: none"> <li>• Link: <a href="#">Notification Memorandum Template</a></li> <li>• For a Limited Scope, the notification memo is the primary documentation of the inspection's planned topical/organizational scope, objectives, and sub-objectives.</li> <li>• Gain approval of memo via Front Office coordination.</li> </ul>

	<ul style="list-style-type: none"> <li>Issue notification memo.</li> </ul>
<input type="checkbox"/>	Conduct process owner/enabler courtesy calls (as needed, time allowing).
<input type="checkbox"/>	<p>Design surveys, as needed. As in regular inspections, final survey question lists are documented in a work paper approved by the project lead (AIG optional).</p> <ul style="list-style-type: none"> <li>Since there is not a regular inspection work plan for a Limited Scope, the sampling plan will be created as a separate work paper in advance of the release of any survey(s).</li> <li>This work paper will be reviewed by the AIG.</li> </ul>
<input type="checkbox"/>	Issue survey(s), as applicable. (May be delayed until after entrance conference/courtesy calls, as needed.)
<input type="checkbox"/>	Issue Data Call Memo.
<input type="checkbox"/>	Conduct entrance conference (as needed).
<b>Phase 2: Execution</b>	
<b>Conduct Fieldwork</b>	
<input type="checkbox"/>	Revise Inspection Work Plan Matrix (as needed).
<input type="checkbox"/>	Collect data and evidence.
<input type="checkbox"/>	Collect documents. Electronic documents are filed within the inspection folder; hard copy documents are kept together in a physical file.
<input type="checkbox"/>	Collect survey results.
<input type="checkbox"/>	Plan and conduct interviews and document results (MFR).
<input type="checkbox"/>	Create and review other MFR work papers, as required.
<input type="checkbox"/>	<p>Hold In Progress Review (IPR) at midpoint of fieldwork.</p> <ul style="list-style-type: none"> <li>This IPR will review inspection progress in the area of each projected finding in the Inspection Work Plan Matrix and introduce AIG to developing findings and recommendations.</li> <li>Link: <a href="#">IPR Template</a></li> </ul>
<b>Analyze Data and Evidence</b>	
<input type="checkbox"/>	Create analytical artifacts, e.g., timelines, spreadsheets, and/or MFRs (as needed).
<input type="checkbox"/>	<p>Hold IPR as needed: Keep AIG apprised of developing findings and recommendations.</p> <ul style="list-style-type: none"> <li>Link: <a href="#">IPR Template</a></li> <li>IPRs will review inspection progress in the area of each projected finding in the Inspection Work Plan Matrix. Vetting of Process Assessment Reports (PARs) is central to this IPR</li> </ul>
<b>IPR TOLLGATE:</b>	
<b>IPR with AIG prior to writing PARs</b>	
<input type="checkbox"/>	<p>Establish preliminary findings via individual MS word doc files PARs.</p> <p>These are initially in topic-sentence outline form and contain hyperlinks to supporting documents located on the shared drive.</p>
<input type="checkbox"/>	As needed, conduct IPR with the management of the inspected organization. Brief preliminary findings, recommendations, and observations (AIG participate).
<input type="checkbox"/>	Obtain AIG approval of separate PARs and make necessary revisions. Save AIG-approved PARs in the Final PAR folder of Inspection Folder.
<input type="checkbox"/>	<p>Vet preliminary findings and recommendations with DIG/IG (normally briefing format).</p> <p>There is no set template for this briefing but the IPR Template can be used as a starting point.</p>
<b>Phase 3: Reporting Process</b>	
<b>Produce Limited Scope Draft Report</b>	
<input type="checkbox"/>	Complete any remaining work paper reviews.

<input type="checkbox"/>	Create the draft report master framework, i.e., background, objectives, criteria common to all findings. <ul style="list-style-type: none"> <li>Link: <a href="#">Baseline Report Template</a></li> </ul>
<input type="checkbox"/>	Add individual findings, observations, or commendables to the draft report master document as PARs are approved.
<input type="checkbox"/>	When all findings are added to draft report framework, AIG confirms that draft report is mature enough for independent reference review (IRR). <ul style="list-style-type: none"> <li>Independent reviewer checks figures, cites, and assertions using hyperlinks; checks that inspection documentation has been reviewed as required, adds comments to document (IRR).</li> <li>Drafter considers IRR comments and makes corrections/adjustments as appropriate.</li> </ul>
<input type="checkbox"/>	Obtain legal review and make any necessary revisions. <ul style="list-style-type: none"> <li>Legal and editorial reviews can occur in reverse or concurrently.</li> </ul>
<input type="checkbox"/>	Provide informal copy of draft report to select organizational POCs/SMEs for accuracy/sanity check and revise as appropriate. <ul style="list-style-type: none"> <li>Use draft coversheet with appropriate caveat. Link: <a href="#">Draft Coversheets</a></li> </ul>
<input type="checkbox"/>	Obtain AIG informal approval of any changes derived from IRR/legal/ POC/SME review.
<input type="checkbox"/>	Obtain editorial review and make necessary revisions. Send word document to QAS. Can occur prior to legal and POC/SME reviews.
<input type="checkbox"/>	Initialize OIG Routing Sheet and Technical Quality Control Review (TQCR) Form <ul style="list-style-type: none"> <li>Link: <a href="#">TQCR</a></li> <li>Save any hard or soft copy comments issued by reviewers</li> </ul>
<input type="checkbox"/>	Route the draft, routing sheet, and TQCR in the following sequence: AIG, Counsel, QAS, DIG, and IG, obtaining appropriate sign-offs for both the routing sheet and TQCR. <ul style="list-style-type: none"> <li>NOTE: The IG does not sign the cover memo at this time; IG approval is documented by the routing sheet "approved" block.</li> <li>Save any hard or soft copy comments issued by reviewers.</li> </ul>
<b>Conduct Exit Conference/Meeting (as needed) &amp; Issue Limited Scope Draft Report</b>	
<input type="checkbox"/>	Determine venue for the delivery of the draft report, e.g., office call, exit conference, or other as appropriate.
<input type="checkbox"/>	Obtain/produce copies of the report using the most expeditious practicable means. <ul style="list-style-type: none"> <li>Accompany with a soft copy of report, usually via e-mail of .pdf report.</li> </ul>
<input type="checkbox"/>	Allow the organization a period of time, normally one (1) week, to provide informal comments to the draft.
<b>Produce Limited Scope Final Report</b>	
<input type="checkbox"/>	Revise draft to reflect management comments, as required.
<input type="checkbox"/>	Add Final Report Cover Memo to the report, including request for the POA&M. <ul style="list-style-type: none"> <li>Report cover memo allows the organization 30 days to provide a plan of action and milestones for each recommendation or to formally rebut a finding/recommendation.</li> </ul>
<input type="checkbox"/>	Initialize OIG Routing Sheet and TQCR. Route through the sequence above, but this time the IG signs the cover memo. <ul style="list-style-type: none"> <li>Link: <a href="#">TQCR</a></li> </ul>
<input type="checkbox"/>	Send final report to the GPO Creative Services for printing (baseline 10 copies).
<input type="checkbox"/>	Distribute report.
<input type="checkbox"/>	With IG permission post to the OIG internal website.
<input type="checkbox"/>	With IG permission post to <a href="http://www.oversight.gov">www.oversight.gov</a>

## Exhibit 3-2. Issue Inspection Checklist

Check	Task
START POINT	Original Proposal from annual planning process, OR, if not on original plan, guidance from the authority directing the inspection
<b>Phase 1: Planning</b> <b>Includes Project Planning, Coordination, and Initiation</b>	
<input type="checkbox"/>	Populate inspection file structure using nested template. Link: <a href="#">Inspection File Template</a>
<input type="checkbox"/>	Conduct preliminary research to gain familiarity with issue and surrounding context without contacting organization. <ul style="list-style-type: none"> <li>The purpose of this research is to enable an intelligent discussion with the requestor/directing authority when confirming/refining scope and objectives.</li> <li>Coordinate with Audits and Investigations to determine if there are previous or ongoing investigations or audits that may inform or need to be deconflicted.</li> </ul>
<input type="checkbox"/>	As needed, clarify intent (objectives/scope). May require meeting with the senior of requesting organization.
<input type="checkbox"/>	Complete Statement of Independence. <ul style="list-style-type: none"> <li>Link: <a href="#">Statement of Independence</a></li> <li>Inspectors will sign the SOI when assigned to the team or as soon as possible after participating in an inspection (even a short duration).</li> </ul>
<input type="checkbox"/>	Meet informally with prospective organizational liaison. <i>(This step must be cleared with AIG as it involves contacting the organization prior to notification.)</i> <ul style="list-style-type: none"> <li>Confirm self-developed preliminary information and discuss any effectiveness, feasibility, or contextual issues that may impact the review or in some cases eliminate OR accelerate the need for the review.</li> <li>Another purpose is to coordinate the elements of the Data Call.</li> </ul>
<input type="checkbox"/>	Develop Inspection Work Plan. The Inspection Work Plan also serves as the primary vehicle for assessing inspection progress during IPRs. <ul style="list-style-type: none"> <li>Refine Scope and Objectives.</li> <li>Sampling Plan Paragraph, including defining the universe.</li> <li>Survey Plan Paragraph.</li> <li>Major Fieldwork Steps (Linked to Objectives).</li> </ul>
<input type="checkbox"/>	Create inspection master schedule. <ul style="list-style-type: none"> <li>Populate major inspection milestones (shared drive).</li> <li>Link: <a href="#">OIG Project Milestones Tracker</a></li> </ul>
<input type="checkbox"/>	Continue issue research as needed.
<input type="checkbox"/>	Design surveys, as needed (final survey question lists are documented in a work paper approved by the project lead (AIG optional) in accordance with exhibit 8-1, Inspection Documentation and Review.
<input type="checkbox"/>	Issue survey(s), as applicable to inspection work plan. (May be delayed until after entrance conference/courtesy calls, as needed).
<b>PRE NOTIFICATION TOLLGATE:</b> <b>When necessary, obtain IG/DIG approval of inspection scope, objectives, and sub objectives. This should be documented in an MFR or annotated copy of briefing slides.</b>	
<input type="checkbox"/>	Draft Notification Memo. <ul style="list-style-type: none"> <li>Link: <a href="#">Notification Memorandum Template</a></li> <li>Gain approval of memo via OIG Routing Sheet coordination.</li> <li>Issue memo via email.</li> </ul>

<input type="checkbox"/>	Conduct process owner/enabler courtesy calls (as needed, time allowing).
<input type="checkbox"/>	Issue Data Call Memo. <ul style="list-style-type: none"> <li>• Data Call Memo is approved by the IG.</li> <li>• Link: <a href="#">Data Call Memo Template</a></li> </ul>
<input type="checkbox"/>	Conduct entrance conference, (as needed). <ul style="list-style-type: none"> <li>• Link: <a href="#">Example Entrance Conference</a></li> </ul>
<b>Phase 2: Execution</b>	
<b>Conduct Fieldwork</b>	
<input type="checkbox"/>	Revise Inspection Plan (as needed).
<input type="checkbox"/>	Collect data and evidence.
<input type="checkbox"/>	Collect documents. Electronic documents are filed within the inspection folder; hard copy documents are kept together in a physical file.
<input type="checkbox"/>	Collect survey results.
<input type="checkbox"/>	Plan and conduct interviews and document results (MFR).
<input type="checkbox"/>	Create and review other MFR work papers, as required.
<input type="checkbox"/>	Hold IPR at midpoint of fieldwork. <ul style="list-style-type: none"> <li>• This IPR will review inspection progress in the area of each projected finding in the Inspection Work Plan Matrix and introduce AIG to developing findings and recommendations.</li> <li>• Link: <a href="#">IPR Template</a></li> </ul>
<b>Analyze Data and Evidence</b>	
<input type="checkbox"/>	Create analytical artifacts, e.g., timelines, spreadsheets, and/or MFRs (as needed).
<input type="checkbox"/>	Hold IPR as needed: Keep AIG apprised of developing findings and recommendations. <ul style="list-style-type: none"> <li>• Link: <a href="#">IPR Template</a></li> <li>• IPRs will review inspection progress in the area of each projected finding in the Inspection Work Plan Matrix. Vetting of PARs is central to this IPR</li> </ul>
<b>IPR TOLLGATE: Meet with AIG prior to writing PARs</b>	
<input type="checkbox"/>	Establish preliminary findings via individual MS word doc files (Process Assessment Reports—PARs). <ul style="list-style-type: none"> <li>• These are initially in topic sentence outline form and contain hyperlinks to supporting documents located on the shared drive.</li> </ul>
<input type="checkbox"/>	As needed, conduct IPR with the management of the inspected organization. <ul style="list-style-type: none"> <li>• Brief preliminary findings, recommendations, and observations (AIG participate).</li> <li>• Link: <a href="#">IPR Template</a></li> </ul>
<input type="checkbox"/>	Obtain AIG approval of separate PARs and make necessary revisions. Save approved PARs in the Final PAR folder of Inspection Folder.
<input type="checkbox"/>	Vet preliminary findings and recommendations with DIG/IG (normally briefing format). <ul style="list-style-type: none"> <li>• There is no set template for this briefing, but the IPR Template can be used as a starting point.</li> </ul>
<b>Phase 3: Reporting Process</b>	
<b>Produce Formal Draft of Report</b>	
<input type="checkbox"/>	Complete any remaining work paper reviews.
<input type="checkbox"/>	Create the draft report master framework, including front-cover, memo, and Results in Brief placeholders, and background/objectives/criteria common to all reports. <ul style="list-style-type: none"> <li>• Link: <a href="#">Baseline Report Template</a></li> </ul>
<input type="checkbox"/>	Add individual findings, observations, or commendables to the draft report master document as PARs are approved.

<input type="checkbox"/>	When all findings are added to draft report framework, AIG confirms that draft report is mature enough for independent reference review (IRR). <ul style="list-style-type: none"> <li>Independent reviewer checks figures, cites, and assertions using hyperlinks; checks that inspection documentation has been reviewed as required, adds comments to document (IRR).</li> <li>Drafter considers IRR comments and makes corrections/adjustments as appropriate.</li> </ul>
<input type="checkbox"/>	Obtain legal review and make any necessary revisions. Legal and editorial reviews can occur in reverse or concurrently.
<input type="checkbox"/>	Provide informal copy of draft report to select organizational POCs/SMEs for accuracy/sanity check and revise as appropriate. <ul style="list-style-type: none"> <li>Use draft coversheet with appropriate caveat. Link: <a href="#">Draft Coversheets</a></li> </ul>
<input type="checkbox"/>	Obtain AIG informal approval of any changes derived from IRR/legal/ POC/Subject Matter Expert (SME) review.
<input type="checkbox"/>	Obtain editorial review and make necessary revisions. Send word document to QAS Can occur prior to legal and organizational POC/SME reviews.
<input type="checkbox"/>	Initialize OIG Routing Sheet and Technical Quality Control Review (TQCR) Form <ul style="list-style-type: none"> <li>Link: <a href="#">TQCR</a></li> <li>Save any hard or soft copy comments issued by reviewers.</li> </ul>
<input type="checkbox"/>	Route the draft report, routing sheet, and TQCR in the following sequence: AIG, Counsel, QAS, DIG, and IG, obtaining appropriate sign-offs for both the routing sheet and TQCR. <ul style="list-style-type: none"> <li>Include the cover memo for signature. <ul style="list-style-type: none"> <li>In contrast to the Limited Scope Inspection, the IG will sign this cover memo</li> <li>Save any hard or soft copy comments issued by reviewers.</li> </ul> </li> </ul>
<b>Conduct Formal Exit Conference/Meeting &amp; Issue Formal Draft Report</b>	
<input type="checkbox"/>	Hold Exit Conference. <ul style="list-style-type: none"> <li>Link: <a href="#">Sample Exit Conference</a></li> <li>Issue copies of the Draft Report at the conclusion of the Exit Conference.</li> <li>Provide a soft copy – .pdf version of the report, usually via e-mail.</li> </ul>
<input type="checkbox"/>	Deliver Formal Draft Report. <ul style="list-style-type: none"> <li>Issue formal draft report for comment via email (allow, 30 days in concert with the report cover memo).</li> <li>Include Concur-Nonconcur response template so that the organization provides the appropriate response</li> <li>Link: <a href="#">Concur-Nonconcur Response Template</a></li> </ul>
<input type="checkbox"/>	Obtain management comments (MC) and resolve to the extent practicable.
<b>Produce Final Report</b>	
<input type="checkbox"/>	Integrate MC into final report; draft management response to comments.
<input type="checkbox"/>	Add Final Report Cover Memo to the report, including request for the plan of action and milestones POA&M. <ul style="list-style-type: none"> <li>Report cover memo allows the organization 30 days to provide a POA&amp;M for each recommendation.</li> </ul>
<input type="checkbox"/>	Initialize OIG Routing Sheet and TQCR. Route through the following sequence: AIG, Counsel, QAS, DIG, and IG.
<input type="checkbox"/>	Send final report to the GPO Creative Services for printing (baseline 10 copies).
<input type="checkbox"/>	Distribute report.
<input type="checkbox"/>	With IG permission post to the OIG internal website.
<input type="checkbox"/>	With IG permission post to <a href="http://www.oversight.gov">www.oversight.gov</a>

## Exhibit 3-3. Component Inspection Checklist

Check	Task
START POINT	Original Proposal from annual planning process, OR, if not on original plan, guidance from the authority directing the inspection
<b>Phase 1: Planning</b> <b>Includes Project Planning, Coordination, and Initiation</b>	
<input type="checkbox"/>	Populate inspection file structure using nested template. <ul style="list-style-type: none"> <li>Link: <a href="#">Inspection File Template</a>.</li> </ul>
<input type="checkbox"/>	Conduct preliminary research without contacting organization. <ul style="list-style-type: none"> <li>The purpose of this research is to enable an intelligent discussion with the requestor/directing authority when confirming/refining scope and objectives.</li> </ul>
<input type="checkbox"/>	Conduct internal OIG coordination with OIG Audits and OIG Investigations.
<input type="checkbox"/>	As applicable, clarify objectives and scope with original requestor. This may require a meeting with the senior of the requesting organization.
<input type="checkbox"/>	Develop Inspection Work Plan. The Inspection Work Plan also serves as the primary vehicle for assessing inspection progress during IPRs. <ul style="list-style-type: none"> <li>Refined Scope and Objectives</li> <li><i>Criteria</i> by which the following will be assessed: <ul style="list-style-type: none"> <li>Mission Performance</li> <li>Management Effectiveness</li> <li>Customer and Partner Relationships</li> <li>Resource Management</li> </ul> </li> </ul>
<input type="checkbox"/>	Complete Statement of Independence <ul style="list-style-type: none"> <li>Link: <a href="#">Statement of Independence</a></li> <li>Inspectors will sign the SOI as soon as possible after participating in an inspection (even a short duration)</li> </ul>
<input type="checkbox"/>	Create inspection master schedule. <ul style="list-style-type: none"> <li>Populate major inspection milestones (shared drive).</li> <li>Link: <a href="#">OIG Project Milestones Tracker</a></li> </ul>
<input type="checkbox"/>	Design surveys, as needed (final survey question lists are documented in a work paper approved by the project lead AIG (optional) see Exhibit 8-1, Inspection Documentation and Review.
<input type="checkbox"/>	Issue survey(s), as applicable to inspection work plan. (May be delayed until after entrance conference/courtesy calls, as needed).
<input type="checkbox"/>	Select interviewees/focus groups: <ul style="list-style-type: none"> <li>Workforce and managers.</li> <li>Customers and partners (if list is comprehensive).</li> </ul>
<input type="checkbox"/>	Determine need to benchmark any mission and/or administrative processes with an external organization performing a like function.

**PRE NOTIFICATION TOLLGATE:**

**Get IG/DIG approval of inspection scope, objectives, and sub objectives (as necessary). This should be a briefing documented in an MFR or annotated copy of briefing slides.**

<input type="checkbox"/>	Issue notification memo. <ul style="list-style-type: none"> <li>Link: <a href="#">Announcement Memorandum Template</a></li> <li>Gain approval of memo via front office package.</li> <li>Email or draft email for IG</li> </ul>
<input type="checkbox"/>	Formally meet with designated organizational liaison. Purpose of this meeting is to coordinate a draft of the RFI/Data Call.
<input type="checkbox"/>	Issue Data Call Memo. <ul style="list-style-type: none"> <li>Data Call Memo is approved by the IG.</li> <li>Link: <a href="#">Data Call Memo Template</a></li> </ul>
<input type="checkbox"/>	Conduct entrance conference. <ul style="list-style-type: none"> <li>Link: <a href="#">Example Entrance Conference</a></li> </ul>
<b>Phase 2: Execution</b>	
<b>Conduct Fieldwork</b>	
<input type="checkbox"/>	Conduct benchmarking activities, as required
<input type="checkbox"/>	Conduct workforce survey <ul style="list-style-type: none"> <li>Analyze survey results.</li> <li>Conduct supervisory review of analytical work papers.</li> <li>Brief workforce survey.</li> </ul>
<input type="checkbox"/>	Collect data and evidence
<input type="checkbox"/>	Collect documents. Electronic documents are filed within the inspection folder; hard copy documents are kept together in a physical file.
<input type="checkbox"/>	Plan and conduct interviews and document results (MFR). <ul style="list-style-type: none"> <li>Link: <a href="#">MFR Templates</a></li> </ul>
<input type="checkbox"/>	Create and review other MFR work papers, as required.
<input type="checkbox"/>	Hold IPR at midpoint of fieldwork. <ul style="list-style-type: none"> <li>This IPR will review inspection progress in the area of each projected finding in the Inspection Work Plan Matrix and introduce AIG to developing findings and recommendations.</li> <li>Link: <a href="#">IPR Template</a></li> </ul>
<b>Analyze Data and Evidence</b>	
<input type="checkbox"/>	Create analytical artifacts, e.g., timelines, spreadsheets, and/or MFRs (as needed).
<input type="checkbox"/>	Hold IPR: Keep AIG apprised of developing findings and recommendations. <ul style="list-style-type: none"> <li>Link: <a href="#">IPR Template</a></li> <li>IPRs will review inspection progress in the area of each projected finding in the Inspection Work Plan Matrix. Vetting of PARs is central to this IPR</li> </ul>
<b>IPR TOLLGATE: Meet with AIG with IPR prior to writing PARs</b>	
<input type="checkbox"/>	Establish preliminary findings via individual MS word doc files (Process Assessment Reports—PARs). These are initially in topic-sentence outline form and contain hyperlinks to supporting documents located on the shared drive.
<input type="checkbox"/>	As needed, conduct IPR with the management of the inspected organization. <ul style="list-style-type: none"> <li>Brief preliminary findings, recommendations, and observations (AIG participate).</li> <li>Link: <a href="#">IPR Template</a></li> </ul>

<input type="checkbox"/>	Obtain AIG approval of separate PARs and make necessary revisions. Save AIG-approved PARs in the Final PAR folder of Inspection Folder
<input type="checkbox"/>	Vet preliminary findings and recommendations with IG/DIG (normally briefing format). There is no set template for this briefing but the IPR Template can be used as a starting point.
<b>Phase 3: Reporting Process</b>	
<b>Produce Draft Report</b>	
<input type="checkbox"/>	Complete any remaining work paper reviews.
<input type="checkbox"/>	Create the draft report master framework, including front-cover, memo, and Results in Brief placeholders, and background/objectives/criteria common to all reports. Link: <a href="#">Baseline Report Template</a>
<input type="checkbox"/>	Add individual findings, observations, or commendables to the draft report master document as PARs are approved.
<input type="checkbox"/>	When all findings added to draft report framework, AIG confirms that draft report is mature enough for independent reference review (IRR). <ul style="list-style-type: none"> <li>Independent reviewer checks figures, cites, and assertions using hyperlinks; checks that inspection documentation has been reviewed as required, adds comments to document (IRR).</li> <li>Drafter considers IRR comments and makes corrections/adjustments as appropriate.</li> </ul>
<input type="checkbox"/>	Obtain legal review and make any necessary revisions. Legal and editorial reviews can occur in reverse or concurrently.
<input type="checkbox"/>	Provide informal copy of draft report to select organizational POCs/SMEs for accuracy/ sanity check and revise as appropriate. Use draft coversheet with appropriate caveat. Link: <a href="#">Draft Coversheets</a>
<input type="checkbox"/>	Obtain AIG informal approval of any changes derived from IRR/legal/POC review.
<input type="checkbox"/>	Obtain editorial review and make necessary revisions. Send word document to QAS. Can occur prior to legal and organizational POC/SME reviews.
<input type="checkbox"/>	Initialize OIG Routing Sheet and Technical Quality Control Review (TQCR) Form <ul style="list-style-type: none"> <li>Link: <a href="#">TQCR</a></li> </ul> Save any hard or soft copy comments issued by reviewers
<input type="checkbox"/>	Route the draft report, routing sheet, and TQCR in the following sequence: AIG, Counsel, QAS, DIG, and IG, obtaining appropriate sign-offs for both the routing sheet and TQCR. <ul style="list-style-type: none"> <li>Include the formal copy cover memo. <ul style="list-style-type: none"> <li>In contrast to the Limited Scope Inspection, the IG will sign this cover memo</li> </ul> </li> </ul> Save any hard or soft copy comments issued by reviewers.
<b>Conduct Formal Exit Conference/Meeting &amp; Issue Formal Draft Report</b>	
<input type="checkbox"/>	Hold Exit Conference <ul style="list-style-type: none"> <li>Issue copies of the Draft Report at the conclusion of the Exit Conference.</li> <li>Provide a soft copy – .pdf version of the report, usually via e-mail</li> <li>Link: <a href="#">Exit Conference</a></li> </ul>
<input type="checkbox"/>	Deliver Formal Draft Report. <ul style="list-style-type: none"> <li>Issue formal draft report (allow 30 days in concert with the report cover memo).</li> <li>Include Concur-Nonconcur response template so that the organization provides the appropriate response.</li> <li>Link: <a href="#">Concur-Nonconcur Response Template</a></li> </ul>
<input type="checkbox"/>	Obtain management comments (MC) and resolve to the extent practicable
<b>Produce Final Report</b>	
<input type="checkbox"/>	Integrate MC into final report; draft management response to comments.
<input type="checkbox"/>	Add Final Report cover memo to the report, including request for the POA&M.

	Report cover memo allows the organization 30 days to provide a plan of action and milestones for each recommendation.
<input type="checkbox"/>	Initialize OIG Routing Sheet and TQCR. Route through the following sequence: AIG, Counsel, QAS, DIG, and IG.
<input type="checkbox"/>	Send final report to the GPO Creative Services for printing (baseline 10 copies).
<input type="checkbox"/>	Distribute report.
<input type="checkbox"/>	With IG permission post to the OIG internal website.
<input type="checkbox"/>	With IG permission post to <a href="http://www.oversight.gov">www.oversight.gov</a>

## **Chapter 4: PROJECT INITIATION**

This chapter presents guidelines for project initiation and notification once the AIG obtains approval from the Deputy Inspector General and/or Inspector General. Notification of inspection projects will be made through the Inspector General or as he/she delegates. The AIG will approve time requirements for completing assignment procedures based on the complexity of the subject matter and resources available.

### **4.1 Project Administration**

The project lead, in coordination with the team, shall complete the following steps, at a minimum, to facilitate project administration:

- Assign a project number in the Inspection Project and Report Numbers Control Log (see Exhibit 4-1, Project and Report Numbers Control Log). Project numbers are based on the FY, order they are announced, and also indicate the type of the inspection. For example, if the first FY 2019 project was an issue inspection (II), the second and third were limited scope inspections (LS), and the fourth was another II, they would be listed as follows:
  - 19-01-II,
  - 19-02-LS,
  - 19-03-LS, and
  - 19-04-II.
- The Inspection Project and Report Numbers Control Log can be found in the OIG share drive: <G:\Office of Inspection\Program Management\ Inspection Project and Report Numbers Log>. NOTE: This numbering system will begin in FY 2021.
- Create an inspection file (see Exhibit 4-2, Inspection File Structure). The inspection file template can be found in the OIG share drive: <G:\Office of Inspection\Proj File Template 20190906>
- Initiate the inspection plan, including dates for major milestones (see Exhibit 4-3, Project Management Milestones).
- Populate the inspection milestones excel spreadsheet with a new tab for your inspection. It can be found in the OIG share drive: <G:\Office of Inspection\OIG Inspections Project Milestones Tracker>

### **4.2 Statement of Independence**

All inspectors are required to sign a statement of independence (SOI) (see Exhibit 4- 4, Statement of Independence) to attest to the fact that their opinions, conclusions, judgments, and recommendations resulting from the work performed will be impartial and viewed as impartial by knowledgeable third parties (see

Chapter 1, Professional Standards, for more details on independence). The completed SOI shall be maintained in the inspection file. Inspectors will sign the SOI as soon as possible after being assigned to a project or participating at any point during the inspection. This includes short durations such as substituting for another inspector in an interview. The project lead will ensure the Inspector General, Deputy Inspector General, AIG, and team members sign the SOI. Project leads will also ensure the attachments accompanying SOIs (and nondisclosure agreements, discussed below) are scanned along with the signatures.

*Note: The Independent Reference Reviewer does not sign the SOI; having the IRR reviewer sign the SOI would falsely indicate that they were part of the inspection team.*

### **4.3 Non-Disclosure Agreement**

Any non-OIG employee assigned to augment the inspection team who participates in interviews, reviews information provided on a non-attribution basis, or is privy to OIG deliberation on findings and recommendations is required to sign a non-disclosure agreement (NDA) (see Exhibit 4-5, Non-Disclosure Statement). NDAs formally address the legal consequences of the unauthorized disclosure, unauthorized retention, or negligent handling of internal GPO OIG information. Any question as to whether the use of an NDA is necessary for a particular inspection or circumstance will be resolved by the AIG in consultation with the OIG Counsel.

### **4.4 Refine Project Objective and Scope**

Planning is a continuous process throughout an inspection project. Therefore, team members shall consider adjustments to objectives, scope, methodology, and procedures at the onset of the project and as work is being completed. All planning decisions and adjustments must be approved by the AIG and documented in the inspection documentation. Objectives must be tailored to the type of inspection being conducted. The scope of inspections should be based on the annual plan, research and discussion with OIG management. Refinements to objectives and scope are documented in the inspection work plan.

### **4.5 Project Familiarization**

Team members shall become familiar with the program or subject by obtaining background information and a practical working knowledge of the area being reviewed. As appropriate for the project, team members shall gather and analyze a sufficient amount of information to understand the program or subject and relevant internal controls; identify significant regulations and other requirements; and assess the risk that fraud, illegal acts, or violations could occur.

Methods for obtaining information may include touring facilities; attending overview presentations from the reviewed organization; reviewing reports by the OIG, GAO, or other oversight entities; discussing the program or subject with other OIG staff members; reviewing public laws, legal opinions, congressional hearings, and Code of Federal Regulations; and studying documents maintained internally to the organization under review (financial and performance reports, budget documents, studies and assessments conducted by GPO management, and system narratives and flowcharts).

## 4.6 Internal Controls

As part of project familiarization, team members shall obtain a basic understanding of internal controls significant to the objectives and consider whether specific internal control procedures have been properly designed and placed in operation. Inquiries, observations, inspection of documents and records, and reviews of other reports can be used to obtain an understanding of the subject of the inspection. Team members' knowledge of internal controls gained in prior reviews will influence the extent of procedures needed for sufficient understanding. If applicable, team members shall:

- Review the organization's self-evaluation process and determine whether management identified and reported any control weaknesses and risks related to the project.
- Identify internal controls (such as, control objectives and control techniques) related to the project objectives.

While inspectors do not need to include internal control objectives in their inspection work plan, they should gain an understanding of internal controls, or how the absence of internal controls might indicate a heightened risk of fraud. For further information on internal controls, refer to the following:

- GAO "*Standards for Internal Control in the Federal Government*," [GAO-14-704G](#), September 2014.
- GAO "*Internal Control Management and Evaluation Tool*," [GAO-01-1008G](#), August 2001.
- [GPO 825.18A](#), Instruction - Internal Control Program, May 28, 1997.

## 4.7 Project Notification Memorandum

A notification memorandum signed by the Inspector General (or designee) shall be sent to all organizations that will be affected by the inspection, even if the inspection was included in the OIG's annual inspection plan (see Exhibit 4-6, Project Notification Memorandum).

Inspection notification memoranda are issued well in advance of the entrance conference, ideally 30 days. The memorandum shall be addressed to the directors

of the organizations that will be evaluated or contacted for information. Addresses shall be listed in precedence order. Inspection notification memoranda shall include the following information:

- Start date (date assigned by Inspector General)
- Subject (“Inspection of ....., Project number ...”)
- Reference
- If applicable, requesting official
- If applicable, law or requirement that directed the project
- Project objective(s)
- Planned inspection activities and sites
- Project lead’s name and contact information
- A request that a POC be provided to the project lead

Official notification. Inspectors will use email to track and distribute the inspection notification. (*Note: sensitive inspection topics may preclude the use of email. In such cases, the AIG will determine proper notification.*) After the Inspector General signs the notification memorandum, it will be scanned into the appropriate file folder. Inspectors should prepare their own email notification for AIG approval.

Subsequent notification. In addition to email, the project lead can provide soft and/or hard copies of the signed notification to the inspected organization and relevant stakeholders to ensure expeditious notification.

## 4.8 Inspection Work Plan

The purpose of the inspection work plan is to provide reasonable assurance that an inspection has been planned in sufficient detail to successfully achieve its objectives. It also ensures objectives and sub-objectives are clearly stated and relevant to the annual plan and/or the directing authority. The work plan further provides reasonable assurance that methodologies to be employed in the inspection are effective/efficient and that various risks (e.g., reliance on the work of others) have been taken into account. It is important to note, however, that the work plan is a means to an end, not an end in itself. Work plans should ultimately be about *function*—serving to promote early discussion as to what an inspection’s objectives really are and whether proposed methodologies are the best choice.

The project lead, in coordination with the team, is responsible for developing the plan, which is a detailed blueprint for performing the inspection and measuring progress as the inspection proceeds. The inspection work plan must be coordinated and completed between the project lead and inspection team, and approved by the AIG prior to conducting any fieldwork with the inspected organization(s).

The work plan’s format is designed to be clean and direct, without numbering or excessive levels of sub-paragraphing. Boilerplate text – text that remains identical on all work plans – is kept to a minimum through a brief reference to the Handbook and its alignment with CIGIE standards. As a result, work plans should not be excessively long.

A well-constructed work plan also simplifies the writing of the report, since the background and criteria sections can usually be copied verbatim. In short, a well-constructed work plan pays off at all stages of the inspection.

Components of the Work Plan. A good plan gives all team members a thorough understanding of the project and normally includes the following. See template and sample work plans at Exhibits 4-8, Inspection Work Plan Template — Use for all but Limited Scope, and 4-9, Sample Inspection Work Plan—Limited Scope.

- **Background.** This section includes a sub-paragraph on the context of the inspection as well as one on the background of the inspected organization or primary topic.
  - *Context of the Inspection.* This sub-paragraph covers such matters as to whether the inspection was previously scheduled, how the topic was chosen (objective criteria), the timing (“why now?”), and how the results will be used.
  - *The Issue.* This sub-paragraph will vary based on the type of inspection. For an Issue inspection, the paragraph(s) provide the reader with a basic understanding of the issue/topics and how they relate particularly to GPO. Why is this topic relevant to the agency? What are the key equities? For a Component inspection, the paragraph(s) address the inspected organization’s mission, functions, size, location, authorities, and any background information indicating conditions that may warrant further study based on potential (hypothesized) findings. Bullets may be used, as appropriate.
- **Objectives.** Clearly defined objectives keep the inspection on target and make it easier to deliver timely results. The original objectives may be modified during the inspection if new information surfaces that falls outside the original inspection objectives. Any change in inspection objectives must be approved in advance by the AIG. All objectives must be included in the notification letter to management of the inspected element, as well as OIG leadership. **Success of the inspection is ultimately measured on how effectively the objectives were met.** (See Chapter 2, Planning and Coordination, Project Objectives)
- **Scope.** The scope is the boundary of the project and is covered by two sub-paragraphs: topical and organizational.
  - Topical Scope. This sub-paragraph draws attention to key topics/issues to be included or excluded.
  - Organizational Scope. This sub-paragraph details organizations and personnel particularly subject to data calls and/or consideration.
- **Benefit.** This paragraph describes the anticipated benefit of the inspection, e.g., process improvement, funds put to better use, referrals to other authorities, etc. The initial version of this should be found in the original inspection proposal.

- **Prior Evaluation Coverage.** This includes past inspections, reviews, audits, and/or studies of the organization (including precursors) or function being inspected, along with any need to incorporate follow-up of these. It also includes internal reviews by the entity to be inspected and prior inspection or audit recommendations that remain open.
- **Methodology.** This section consists of one or more paragraphs describing the analytical methods and techniques the inspection team will employ to satisfy the inspection objectives. Methodologies shall be designed to provide sufficient, competent, and relevant evidence in answer to the objectives. This section should summarize the major tools and techniques the inspectors plan to use to gather evidence and analyze data/information, especially any tools or procedures to be developed especially for the inspection. These analytical methods/techniques shall be presented in sufficient detail to allow knowledgeable users of the eventual report to understand the work. Inspectors shall identify any significant assumptions made in conducting the work and describe any comparative techniques applied. If the project lead wants to provide a detailed (optional) graphic breaking the project down into phases or otherwise providing additional levels of detail on timing, team assignments, or dependencies, this graphic will be appended as a plan attachment and referenced in this section. The methodology section closes with two sub-paragraphs covering the sampling plan and OIG reliance on others.
  - Sampling Plan. If sampling is to be used within the methodology, there will be at least one paragraph describing how the sample(s) are to be selected. If the results of the sampling are to be projected to a population, the paragraph should describe the statistical approaches being used to ensure sample size is sufficient and selection is random. If sample stratification is to be used, describe the basis. If sampling is to be judgmental, describe the planned guidelines for selection. If the complexity of the plan warrants, this can be a separate exhibit. (See discussion of sampling plans in Chapter 6, Data and Evidence Collection.)
  - Reliance on Others. If the inspection team will be relying on external Subject Matter Experts (SMEs), describe the extent of such support. This section should also describe any reliance on other offices (OIG or external) to collect, provide, or analyze data/information. One reason for identifying this is to address possible timeline impacts if organizations will not commit to delivering (or fails to deliver) needed products/services (i.e., the risk involved). There is also the consideration as to whether a contributor's product can be relied upon in drawing conclusions, and whether/how it will be reviewed by the inspection team.
- **Inspection Team.** This section identifies the inspection team members by name, role, and phone number.

- **Criteria.** Criteria are specific regulations, policies, or strategic goals that apply to the inspected topic or entity. This section identifies the standards against which an organization's actual performance or practices, as observed during the inspection, will be judged. Performance plans are another valuable set of criteria. They shall state goals or target levels of performance and give objective, quantifiable measures and verifiable performance indicators.

The organization's strategic or business (execution) plans may also be used as criteria. In some cases, it is hard to find valid criteria; in fact, the lack of standards and measures within organizations and projects is often a key finding in inspections. If published standards are unavailable, inspectors must rely on their own expertise and research to identify applicable standards or postulate reasonable expectations. It may be useful to identify problems caused by lack of standards, along with the consequences. Once defined, the criteria and/or standards form the basis for writing the inspection objectives. Possible criteria for inspections include Federal laws and regulations, and GPO policies, procedures, and directives. An organization's internal controls may provide an additional source of criteria.

This section should identify, at minimum, the title and date of all major criteria/standards applicable to the scope and objectives of the inspection. This section serves as a list of the documents the inspection team must be familiar with in order to be competent to inspect within the scope of the inspection. Depending on the criticality of specific standards to an objective/scope, this section may need to include quotations or extracted detail from the criteria to ensure inspection steps adequately take these aspects into account. This determination is situational.

- **Inspection Steps.** This section should outline all major steps (actions) the team must execute to fulfill all inspection sub-objectives. Each step shall be written so that a reasonable person can understand the work to be performed to answer the inspection objective(s). Although steps do not have to go in to minute details, if all steps are completed as described, the objective should reasonably be fulfilled. The AIG applies professional judgment as to how much detail is sufficient when approving the plan. If a step as described immediately evokes a question of "how" the team will make a determination or answer the question, more detail is probably needed.
- **Milestones.** This is a set of key dates established with the actual and/or target dates filled in by the time the plan is approved. These milestones are used to provide a management indicator for monitoring whether an inspection is tracking with or shifting from its original date targets. The inspection plan version of the milestones contains, the high-level events listed below:

- Conduct Inspector General/Deputy Inspector General Pre-Notification Tollgate (if necessary)
- Issue Notification Memorandum
- Conduct Entrance Conference
- Conduct Mid-Fieldwork IPR
- All PARs final and approved by AIG
- Consolidated Draft Report to AIG
- Draft Report to IRR Reviewer
- IRR Complete
- Conduct Exit Conference/Issue Draft Report to Management
- Obtain Management Comments (informal-1 week; formal-30 days)
- Final Report Signed

*Note: Real-time status for each active project is recorded in the project milestone spreadsheet maintained on the OIG share drive.*

- **Inspection Standards.** This section, which remains the same from plan to plan, reinforces the requirement that all inspection work be conducted in accordance with the CIGIE *Quality Standards for Inspection and Evaluation* as implemented by the Inspections Handbook. The purpose of this section is to make reference to the Handbook in regard to production and review of inspection documentation, maintenance of the inspection file, communications with the inspected entity, production and review of reports, etc., so that these matters of procedure do not have to be reproduced within each plan.
- **Coordination and Approval.** This section captures the signatures of the Project Lead, and AIG establishing the coordination and approval of the inspection work plan.

# Exhibit 4-1. Project and Report Numbers Control Log

FY 2020 INSPECTION PROJECT AND REPORT NUMBERS CONTROL LOG					
DO NOT ADD REPORT # UNTIL THE REPORT IS FINAL AND APPROVED BY THE AIG Draft report use Project No.					
Project Number	Organization/Name	Date of Notification	Date of Final Report	Inspection Report Number	Team Lead/Inspector
<b>CARRY OVER PROJECTS FROM FY 2019</b>					
A-19-03*	SID: Next Generation Passports	7/26/2019		20-06	Rose/Schaub
A-19-10*	Acquisition: Late Fees	11/13/2019			Vega/Malak/Rose
<b>NEW FY 2020 INSPECTIONS</b>					
SP-20-01	Office of General Counsel/Office of Finance: Contingent Liabilities	N/A**	3/3/2020	20-05	Deahl/Malak/Rose/Jackson
SP-20-02	CIO: eWaste	3/4/2020			Rose/Temsupasiri
SP-20-03	GPO Policy Review	N/A**			Ryno
II-20-01	IT Internal Controls (contracted)				Temsupasiri / Contract
	A - Audit Project*				
	CI-Component Inspection				
	JI-Joint Inspection				
	II-Issue Inspection				
	SP-Special Project				
	LS-Limited Scope				
	* Started as Audits due to creation of Inspection Division				
	**Not formally announced				

NOTE: The numbering system will change in FY 2021 to list the type of inspection after the Fiscal Year and inspection number.

See below for the FY 2021 changes in the red boxes.

FY 2021 INSPECTION PROJECT AND REPORT NUMBERS CONTROL LOG					
NOTE: Beginning in FY 2021, the type of inspection will follow the project number.					
DO NOT ADD REPORT # UNTIL THE REPORT IS FINAL AND APPROVED BY THE AIG Draft report us Project No.					
Project Number	Organization/Name	Date of Notification	Date of Final Report	Inspection Report Number	Team Lead/Inspector
<b>CARRY OVER PROJECTS FROM FY 2020</b>					
A-19-10*	Acquisition: Late Fees	11/13/2019			Vega/Malak/Rose
SP-20-02	CIO: eWaste	3/4/2020			Rose/Temsupasiri
SP-20-03	GPO Policy Review	N/A**			Ryno
II-20-01	IT Internal Controls (contracted)				Temsupasiri / Contract
<b>NEW FY 2021 INSPECTIONS</b>					
21-01-XX					
21-02-XX					
21-03-XX					
	A - Audit Project*				
	CI-Component Inspection				
	JI-Joint Inspection				
	II-Issue Inspection				
	SP-Special Project				
	LS-Limited Scope				
	* Started as Audits due to creation of Inspection Division				
	**Not formally announced				

## **Exhibit 4-2. Inspection File Structure**

The below structure and naming conventions ensure consistency of practice among inspections and inspectors to promote information sharing and predictability. While additional folders can be created when needed, inspectors should attempt to use the below structure before adding new categories or deeper levels of folders. The reduced number of folder levels and shorter names shortens hyperlinks and makes files easier to find.

<b>Level-1 Folders</b>	<b>Level-2 Folders</b>	<b>Level-3 Folders</b>	<b>Level-4 Folders</b>	
A – Admin	A1 Proposal			
	A2 Work Plan			
	A3 Proj. Sched			
	A4 Independence			
	A5 Meetings			
	A6 Notification			
	A7 Ent Conf.			
	A8 IPRs		Inspections	
			OIG	
			Stakeholder	
A9 Exit Conf.				
A10 Travel				
B-Research	B1 Prev. Reports	GPO		
		GAO		
		Other		
		Other OIG		
	B2 Laws-Rules-Regs	1. Congress		
		2. Executive Br		
		3. GPO		1. Directives 2. Instructions 3. SOPs
B3 Literature				
C-Surveys	C1 Instruments			
	C2 Results			
	C3 Analysis			
D-Benchmarks				

Level-1 Folders	Level-2 Folders	Level-3 Folders	Level-4 Folders	
E-Evidence	E1 Data call			
	E2 Inspected Unit	Briefings		
		MOA-MOU		
		Msn-Funct.		
		Org Charts		
		Plans		
		Processes		
		Prod-Services		
	SOPs			
	E3 Other Sources			
E4 Interviews	1. Questions			
	2. MFRs			
	Interview Management Excel List			
E5 Analytic Products				
F-Reports	F1 PARs	1. Final PARs		
	F2 Draft	1. Pre-IRR		
		2. IRR		
		3. Working (for LS)	1. Legal Review	
			2. Front Office Sheet	
		3. Informal Mgmt Cmts		
		4. Official	1. Legal Review	
			2. Front Office Sheet	
	3. Memo			
	4. TQCR			
G-Lessons Learned				
H-Follow-Up				

Note: All level 1 and 2 folders are mandatory for all inspection files, even if some remain empty. Use the abbreviations as listed. Numbered level 3 and 4 folders are also mandatory. Unnumbered folders are optional and may be deleted if not used. A complete set of properly labeled files is available as a template on the shared drive.

## Exhibit 4-3. Project Milestones Spreadsheet

Suspense	Plan	Target	Actual	Remarks
<b>Pre-Inspection/ Planning</b>				
Complete Background Research				
Complete Coordination with other divisions				
Complete Inspection Work Plan				
Brief IG/DIG on Inspection Objectives and Plan				
Issue Notification Memorandum				
Issue Data Call Memo				
Issue Surveys				
Conduct Entrance Conference w/ Stakeholders				
Miscellaneous Coord				
<b>Fieldwork</b>				
Complete Review of Data Call Responses				
Complete Review of Survey Responses				
Conduct IG Management IPR #1 (PARs)				
Conduct IG Management IPR #2 (PARs)				
Conduct IG Management IPR #3 (PARs)				
Conduct IG Management IPR #4 (PARs)				
Conduct Stakeholder IPR #1				
Conduct Stakeholder IPR #2				
Conduct Stakeholder IPR #3				
Complete Interviews				
Complete Analysis				
All Work Papers Finalized and Reviewed				
All PARS final and approved by AIG/DAIG				
Brief IG/DIG on Results				
Conduct Recommendations and Review Conference w/ Stakeholders (potential findings)				
Miscellaneous Coord				
<b>"Working" Draft Report Phase</b>				
Consolidated Draft Report to AIG				
AIG Review Complete				
Complete Needed Revisions				
Draft Report to IRR Reviewer				
IRR Complete				
Complete Needed Revisions				
Draft Report to OIG Counsel				
OIG Counsel Review Complete				
Draft Report to Editor				

Editor Review Complete				
Complete Needed Revisions				
Obtain IG Approval				
Conduct Exit Conference/Issue "Working" Draft Report to Stakeholders				
Informal Management Comments Due				
Miscellaneous Coord				
<b>Formal Draft Report Phase</b>				
Obtain Informal Management Comments (MC)				
Complete Needed Revisions				
Complete TQCR				
Obtain IG Approval				
Issue Draft Report to Management				
Informal Management Comments Due				
Miscellaneous Coord				
<b>Final Report Phase</b>				
Obtain Formal Management Comments (MC)				
Resolve Non-Concurrences to Extent Practicable				
Incorporate MC and Consideration of MC into Final Report				
Complete legal and editorial reviews (as needed)				
Complete TQCR (as needed)				
Obtain IG Approval				
Final Report to Printing				
Printing Complete				
Distribute Final Report				
Miscellaneous Coord				

Note: The milestones in the white blocks in the “plan” column are the only ones required to be in the inspection work plan. Target dates for the other milestones are established when the inspection enters the particular phase. “Plan” dates never change; target dates may be adjusted in coordination with the AIG. The “actual” date reflects the date the step was actually completed.





OFFICE of the  
**INSPECTOR GENERAL**  
U.S. GOVERNMENT PUBLISHING OFFICE

STATEMENT OF INDEPENDENCE

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**Attachment**

**POTENTIAL PERSONAL PERFORMANCE IMPAIRMENTS**

Personal impairments may include, but are not limited to, the following:

- (a) Official, professional, personal, or financial relationships that might cause a team member to limit the extent of the inquiry, to limit disclosure, or to weaken or slant findings in any way (including the failure to properly exercise professional skepticism);
- (b) Preconceived ideas toward individuals, groups, organizations, or objectives of a particular program that could bias the project (either favorably or unfavorably);
- (c) Previous responsibility for decision-making or managing an entity that would affect current operations of the entity or program being reviewed;
- (d) Biases, including those induced by political or social convictions, that result from employment in, or loyalty to, a particular group, organization, or level of government;
- (e) Subsequent performance of an inspection or evaluation by the same individual who, for example, had previously approved invoices, payrolls, claims, and other proposed payments of the entity or program being reviewed;
- (f) Concurrent or subsequent performance of inspection or evaluation by the same individual who maintained the official accounting records.
- (g) Financial interest that is direct, or is substantial though indirect, in the reviewed entity or program.

Examples of personal impairments are: (a) reviewing inspections and evaluations or work that you performed, not including supervisory review of current project; (b) reviewing work at an office where you worked within the last **TWO (2)** years, (c) reviewing work of a previous supervisor or coworker with whom you have either a close personal relationship or unfriendly working relationship, (d) reviewing or inspecting a company that you have a direct or indirect financial interest in, (e) reviewing or inspecting a company or office in which a relative or an individual with whom you have a close personal relationship works, or (f) reviewing or inspecting a company or office for which you have applied or plan to apply for a job.

Examples of external impairments are: (a) external interference or influence that improperly limits the scope of the project; (b) external interference with the selection or application of procedures or in the selection of transactions to be examined; (c) unreasonable restrictions on the time allowed to complete a project; (d) authority to overrule or to influence the inspector's judgment as to the appropriate content of a report; and (e) influences that jeopardize the inspector's continued employment for reasons other than competency or the need for inspection or evaluation services.

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## **Exhibit 4-5. Non-Disclosure Agreement**

GOVERNMENT PUBLISHING OFFICE  
OFFICE OF INSPECTOR GENERAL  
NONDISCLOSURE AGREEMENT

1. Intending to be legally bound, I hereby accept the obligations contained in this Agreement in consideration of my being granted access to internal GOVERNMENT PUBLISHING OFFICE (GPO) Office of Inspector General (OIG) information. As used in this Agreement, internal GPO-OIG information includes any material, including oral communications, that pertains to any facet of the activities I will be exposed to while working with the GPO-OIG. I understand and accept that by being granted access to internal GPO-OIG information, special confidence and trust shall be placed in me by the GPO Inspector General (IG).
2. I hereby acknowledge that I have received a suitable indoctrination concerning the nature and protection of internal GPO-OIG information, including the procedures to be followed in ascertaining whether other persons to whom I contemplate disclosing this information have been approved for access to it, and that I understand these procedures.
3. I have been advised that the unauthorized disclosure, unauthorized retention, or negligent handling of internal GPO-OIG information by me could cause damage or irreparable injury to the operations of the GPO-OIG. I hereby agree that I will never divulge internal GPO-OIG information to anyone unless: (a) I have officially verified that the recipient has been properly authorized by the GPO-OIG to receive it; or (b) I have been given prior written notice of authorization from the GPO-OIG. I understand that if I am uncertain about the status of information, I am required to confirm with the GPO-OIG that the information is not sensitive and is releasable before I may disclose it.
4. I have been advised that any breach of this Agreement may result in the termination of any further access to internal GPO-OIG information, removal from any position supporting the GPO-OIG; or administrative discipline up to and including termination of my Federal employment. In addition, I have been advised that any unauthorized disclosure of internal GPO-OIG information may constitute a criminal violation of one or more provisions of Title 18 of the United States Code. I recognize that nothing in this Agreement constitutes a waiver by the United States of the right to prosecute me for any statutory violation.
5. I hereby assign to the United States Government all royalties, remunerations, and emoluments that have resulted, will result, or may result from any disclosure, publication, or revelation of internal GPO-OIG information not consistent with the terms of this Agreement.
6. I understand that the United States Government may seek any remedy available to it to enforce this Agreement including, but not limited to, application for a court order prohibiting disclosure of internal GPO-OIG information in breach of this Agreement.
7. I understand that all internal GPO-OIG information to which I have access or may obtain access by signing this Agreement is now and will remain the property of or under

the control of the United States Government unless and until otherwise determined by an authorized official or final ruling of a court of law. I agree that I shall return all internal GPO-OIG materials which have, or may come into my possession, or for which I am responsible because of such access: (a) upon demand by the GPO IG, or designee; (b) upon the conclusion of my employment or other relationship with the GPO-OIG; or (c) upon the conclusion of my employment or other relationship that requires access to internal GPO-OIG information.

8. Unless and until I am released in writing by an authorized representative of the GPO-OIG, I understand that all conditions and obligations imposed upon me by this Agreement apply during the time I am granted access to internal GPO-OIG information, and at all times thereafter.

9. Each provision of this Agreement is severable. If a court should find any provision of this Agreement to be unenforceable, all other provisions of this Agreement shall remain in full force and effect

10. These restrictions are consistent with and do not supersede, conflict with, or otherwise alter the employee's obligations, rights or liabilities created by Executive Order 12958; Section 7211 of Title 5, United States Code (governing disclosures to Congress); Section 2302(b)(8) of Title 5, United States Code, as amended by the Whistleblower Protection Act. The Whistleblower Protection Act of 1989 and the Whistleblower Protection Enhancement Act of 2012 provide the right for all covered federal employees to make whistleblower disclosures and to ensure that employees are protected from whistleblower retaliation. The Dr. Chris Kirkpatrick Whistleblower Protection Act of 2017 and OSC's Reauthorization Act of 2017 further enhanced and reinforced these rights and protections.); The definitions, requirements, obligations, rights, sanctions and liabilities created by said Executive Order and listed statutes are incorporated into this Agreement and are controlling.

11. I have read this Agreement carefully and my questions, if any, have been answered.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature and Date

## **Exhibit 4-6. Sample Project Notification Memorandum**



**OFFICE of the  
INSPECTOR GENERAL**  
U.S. GOVERNMENT PUBLISHING OFFICE

MEMORANDUM

**Date:**

**March 5, 2020**

**To:**

**Chief Information Officer**

**From:**

**Inspector General**

**Subject:**

**Notification – Review of GPO’s Electronic Waste (e-waste) Processes and Procedures, SP-20-02**

This memorandum is to inform you that the Office of Inspector General is initiating a review of the above subject. Our objective is to gain an understanding of GPO’s e-waste policies, procedures, and how e-waste is secured.

The review is scoped for GPO Information Technology (IT) end user asset management, specifically the disposal of assets no longer useful to GPO. We will review how GPO securely sanitizes and disposes of e-waste assets. To fulfill the review objective we will gather directives, procedures, and artifacts from the CIO staff. As necessary, we will interview personnel charged with the management of e-waste and tour relevant GPO facilities.

We will begin fieldwork in March 2020 and expect the inspection to continue through April 2020. We would appreciate your assistance notifying the appropriate officials and providing us with a point of contact. If you have any questions, please feel free to contact Nathan Deahl, Assistant Inspector General for Inspections at (202) 512-2009 or me at (202) 512-0039.

A handwritten signature in black ink, appearing to read "Michael P. Leary".

**MICHAEL P. LEARY**  
Inspector General

**cc:**

**Acting Chief of Staff  
Acting Chief Administrative Officer**

## **Exhibit 4-8. Inspection Work Plan Template — Use for all but Limited Scope**

### **INSPECTION WORK PLAN Project No. YY-NN-TT Inspection Title**

#### **INTRODUCTION**

##### **Background**

Context of the Inspection.

Background of the [Issue or Organization].

##### **Objectives**

The overall objective of the inspection is to . . . . Sub-objectives include:

- A. Determine . . .
- B. Determine . . .
- C. Determine . . .
- D. Assess . . .

##### **Scope**

Topical Scope. This inspection will . . .

The following items are outside of the scope of this inspection:

- Item 1
- Item 2

Organizational Scope. The organizational scope of this inspection includes . . . .

##### **Benefit**

This inspection will determine . . .

##### **Prior Evaluation Coverage**

#### **METHODOLOGY**

The inspection team will review . . .

##### **Sampling Plan**

## OIG Reliance on Others

This inspection will rely on an SME to aid as an expert matrixed to OIG as part of this inspection.

## INSPECTION TEAM

- Inspectors Name #1, Lead
- Inspectors Name #2

## CRITERIA

Laws  
Executive Orders  
National Standards  
GPO Standards

## INSPECTION STEPS

<b>Inspection Objective:</b> The overall objective of the inspection is to determine	
<b>Sub-Objective 1:</b> Determine.	
1. Research/confirm	
2. Determine	
3. Determine	
<b>Sub-Objective 2:</b> Determine	
1. Review.	
2. Review?	
3. Review	
<b>Sub-Objective 3:</b> Determine	
1. Review	
2. Review	
3. Review	
4. Review	
<b>Sub-Objective 4:</b> Assess	
1. Isolate/clarify	
2. Determine	
3. Review	

## MILESTONES

Event	Date (Actual or Target)
IG/DIG Pre-Notification Tollgate	
Notification Memorandum	
Entrance Conference	
OIG Mid-Fieldwork IPR	
All PARs final and approved by AIG	
Consolidated Draft Report to AIG	

Draft Report to IRR Reviewer	
IRR Complete	
Exit Conference	
Issue Draft Report to Management	
Formal Management Comments	
Final Report Signed	

## INSPECTION STANDARDS

All work on this inspection will be conducted in accordance with the CIGIE *Quality Standards for Inspection and Evaluation* as implemented by the OIG Inspections Handbook. Production and review of inspection documentation, maintenance of the inspection file, communications with the inspected entity, production and review of reports, safeguarding of files and information, and release of documents shall all be in accordance with the OIG Inspections Handbook. Issues arising that are not covered by the Handbook will be resolved at the lowest effective level. Decisions that involve interpretation of CIGIE standards, reducing the amount of reasonable assurance normally provided by Handbook procedures, or increasing the level of risk that inspection objectives will not be achieved will be brought to the attention of the AIG.

## COORDINATION AND APPROVAL

\_\_\_\_\_  
 [NAME]  
 Inspection Project Lead

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 [NAME]  
 Assistant Inspector General for Inspections

\_\_\_\_\_  
 Date

# Exhibit 4-9. Sample Inspection Work Plan — Limited Scope

Inspection Work Plan <b>SAMPLE ONLY THIS IS NOT A REAL INSPECTION WORK PLAN</b> Unauthorized Disclosure of Information to the Public Media Overall Objective: Determine the effectiveness of Agency processes pertaining to leaks to the public media, as well as compliance with policies and directives				
Subobjective/ Topic	Critical Questions	Criteria	Sources	Evidence/Analysis
1. Assess Procedures for <b>Detecting</b> Media Leaks	1. Are there Federal requirements that govern <i>detection</i> of leaks?	Higher-level directives	Agency personnel interviews from [organization name]	
	2. Does [Agency] engage in any leak detection activities? If so, -- Are they governed by procedure? -- Are the procedures published? -- Do they conform with higher standards? -- Are the activities/procedures effective? -- Are they communicated to NGA employees?	● [Policy Name and #], Media and Public Interaction SOPs	Agency personnel interviews from [organization name]	How many leaks has the agency detected over the last 3 years, and how were the detections accomplished? [Confirm answer from spreadsheet.] What was done with the information from the detected instances? How does agency monitor the media for potential news concerning itself, and what are its criteria for identifying potential leaks?
2. Assess Procedures for <b>Reporting</b> Media Leaks	1. Are there Federal requirements that govern reporting of leaks?	● [Policy Name and #], Media and Public Interaction SOPs	Agency personnel interviews from [organization name]	
	2. Does [Agency] have procedures for the reporting of leaks? If so, -- Are they published? -- Do they conform with higher standards? -- Do they appear effective? -- Are they communicated to GPO employees? -- Are they exercised?	Agency standards involving -- releases to media -- unauthorized disclosure of classified info SOPs	Agency personnel interviews from [organization name]	How many leaks have been reported by the Agency to higher authority over the last 3 years? How many DOJ referrals?
	3. What is the relationship among the DOJ 11 questions, 811 referrals, and "Crimes Reports?" How do these relate to the reporting of UD's?			
3. Assess Procedures for <b>Investigating</b> Media Leaks	1. What are the Federal requirements that govern leak investigations?	Higher-level directives	Agency personnel interviews from [organization name]	
	2. What are Agency requirements that govern leak investigations?	Agency standards	Agency personnel interviews from [organization name]	

## **Chapter 5: COMMUNICATIONS**

This chapter provides guidelines for maintaining effective communications within the OIG and communications and liaison with inspected and affected organizations before, during, and after inspection fieldwork.

<b><i>Working Relationships and Communication</i></b>	<b><i>Each inspection organization shall seek to facilitate positive working relationships and effective communication with those entities being inspected and other interested parties.</i></b>
-------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

### **5.1 Communications**

Maintaining effective relations with management and among the inspection team is essential to conducting responsive assessments that will assist management in improving the effectiveness, efficiency, economy, and integrity of GPO programs, processes, and operations.

Management. Early in the inspection planning stage and before issuing the notification memorandum, the AIG and/or project lead may meet with leadership of the inspected organization(s). Such a meeting could be useful to clarify the inspection scopes and objectives. This is particularly true when the senior leader of the organization has requested the inspection. The project lead will inform OIG leadership of the need of or plan for any such meetings. Throughout the fieldwork phase, the project lead and team members will discuss potential deficiencies with management officials (OIG and inspected element as needed) to ensure the team accurately understands the issues(s) and has obtained sufficient information to support a finding.

Inspection Team. All team members are responsible for keeping involved parties apprised of the relevant facts and situations during an inspection. This includes ideas for findings, status of work, problems encountered with the inspected activity, the need to coordinate issues with other OIG teams, and referral of leads and information to other OIG teams, the project lead, or AIG.

### **5.2 Entrance Conference**

The inspection project lead works with the inspected organization's POC to schedule an entrance conference with management in order to provide details of the upcoming inspection. The entrance conference is used to:

- Introduce the inspection team
- Discuss the objectives, scope (what is and is not included), and other principal aspects of the inspection, including major milestone dates

- Explain the process for discussing inspection findings as they are developed during the inspection
- Give management an opportunity to ask questions or comment on inspection coverage and discuss additional topics to be addressed during the inspection

The entrance conference may be an effective time to receive an inspected organization's mission briefing, as appropriate. In such cases, management of the inspected organization will brief the inspectors about their organization's missions, functions, personnel, and facilities, as appropriate for the inspection. The entrance conference may also be an effective time to discuss the data call (see Chapter 6, Data and Evidence Collection).

The results of the entrance conference shall be documented in a memorandum for record (MFR) for the inspection file (see Exhibit 5-1, Sample Entrance Conference MFRs) and can be embedded into a briefing or stand alone.

### **5.3 Briefings to Management & In-Progress Reviews**

During an inspection, the inspection team shall meet with management and working level officials in the inspected areas as needed to discuss the inspection's progress and preliminary results. These optional meetings may be informal or may be conducted as IPRs. Such IPRs provide management the opportunity to correct preliminary adverse findings during the inspection. These IPRs provide an opportunity to discuss preliminary findings and recommendations prior to the writing of the actual draft report. When doing so, the project lead should include the caveat that preliminary findings and recommendations have not yet been presented to the Inspector General and are therefore subject to guidance at that level. See IPR template at Exhibit 5-2, IPR Template.

### **5.4 Exit Conference or Meeting**

Exit conferences are usually conducted after the Inspector General has signed the draft report. On occasion, the exit conference may occur prior to the Inspector General signing the draft report. All recommendation recipients and key stakeholders are invited to the exit conference. Though not the norm, exit meetings can be held with individual recipients in either their or the OIG's office. The decision on which exit format to use is a strategic communications choice made by the AIG with input from the project lead.

In either case, the inspection team will have already discussed potential findings with working-level officials throughout the fieldwork phase using an IPR process (discussed above). The exit conference consolidates the earlier preliminary advisories and formally presents findings to management. Whereas IPRs are normally conducted by the project team, the AIG, Deputy Inspector General, and Inspector General can participate in the exit conference. OIG attendance at exit meetings for individual recipients is usually scaled back so as not to overbalance the room with OIG personnel.

The decision on whether to provide copies of the report to management prior to the meeting is also a strategic communications choice made by the AIG. Read-ahead copies are provided when doing so would promote a more effective meeting.

At an exit conference or meeting, the inspectors shall:

- Recap the inspection scope and objectives
- Discuss findings and recommendations
- Give management the opportunity to ask for clarification or provide additional information
- Explain the timeframes and procedures for commenting on the draft report

The results of the Exit Conference shall be documented in the inspection file via an MFR (Exhibit 5-3, Sample Exit Conference MFR) that is either embedded into the briefing or stands alone.

## **5.5 Official Agency Correspondence and Tasking**

During an inspection, the inspection team will need to officially communicate and task the inspected organization or GPO management via email. As necessary, please include the following caveat on official email correspondence with GPO.

This is a Government Publishing Office of the Inspector General document. It may contain information that is restricted from public release by Federal law. Recipients of this document may not further release it or its contents to anyone inside the agency not having an official need to know or outside the agency without the express consent of the GPO Inspector General.

## **Exhibit 5-1. Sample Entrance Conference MFR** **(can also be in slide format, see Exhibit 5-3)**

### **MEMORANDUM FOR RECORD**

**SUBJECT:** Office of Finance - Entrance conference.

**PURPOSE.** Team Introduction, Defining an Inspection, and Entrance Conference.  
See presentation charts.<sup>1</sup>

### **INTERVIEWEE(S)/SOURCE(S)**

See attached sign-in sheet.<sup>2</sup>

### **PRESENT**

John A. Doe; Chief Financial Officer (202-512-XXXX)

Jane B. Doe; Finance Contractor (202-512-XXXX)

INSPECTOR 1; Lead Project/Senior Auditor (202-512-XXXX)

INSPECTOR 2; Assistant Inspector General for Inspections (202-512-XXXX)

### **DATA/INFORMATION:**

The meeting starting by an introduction of all the attendees.

Inspector 1 stated that he wanted to explain the difference between an audit and an inspection. He described the purpose of an inspection as listed in the power point presentation. He also explained that an audit has more rigor and details while an inspection is more flexible with less documentation.

Inspector 1 explained that this project was going to be an inspection, and that the Inspector General's (IG's) role is to help support the GPO in terms of effectiveness and efficiency. In addition, the IG would not offer any surprises or "gotchas" but offer recommendations for improvement and cost savings.

Inspector 2 explained the objective and provided the example of a when a late payment was issued. The issue of late payments/penalties was brought up by Agency X upper management to the Office of Inspector General (OIG). Inspector 1 pointed out that we are generalizing the problem as either late payments, late fees, or late penalties.

*[THE REST OF THIS SECTION HAS BEEN CUT FOR BREVIETY]*

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<sup>1</sup> Link would go here.

<sup>2</sup> Link to sign in sheet here

**CONCLUSION:**

Inspector 1 conveyed that the IG team is here to help the agency improve processes and procedures in order to increase effectiveness and efficiency. In addition, Inspector 1 stated that he would commit to “no surprises” and would not play “gotcha” with anything that may be found.

The IG Inspection Team will follow up with a data call with the Finance group after the meeting held on December 17.

**FOLLOW-UP:**

- Issue data call (accomplished 12/17/2019 and received 12/19/2019)
- Begin scheduling interviews.

Document #:	A.X.X	Review By:	INSPECTOR NAME
Document Title:	Entrance Conference - Finance	Date:	December 23, 2019
Prepared By:	INSPECTOR NAME		
Date:	December 20, 2019		

## Exhibit 5-2. IPR Template



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INSPECTOR GENERAL

**IPR Template**  
 Name, Lead Inspector  
 XX January 2020

### Agenda

- Purpose
- Inspection Objectives
- Milestones
- Interview Status
- Review of Inspection Steps
- Developing Findings
- Risks



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### Purpose

The Inspection Progress Review (IPR) provides an opportunity for OIG Inspection team members to:

- Discuss the objectives and the scope of the review:
  - Is the inspection on track?
  - Is the project scoped correctly (scope creep)?
- Present what has been accomplished and what is left to do
- Receive feedback and guidance
- Discuss risks and risk management
- Discuss potential findings and prepare for Process Assessment Reports (PARs)



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## Inspection Objective and Sub-Objectives

The overall objective of the inspection is to... [insert objective from project plan]. The inspection will have the following objectives/sub-objectives:

1. Objective/Sub-objective:
2. Objective/Sub-objective:
3. Objective/Sub-objective:
4. Objective/Sub-objective:



4

## Milestones

Event	Date (Actual or Target)
Issue Notification Memo	10 January 2018
Entrance Conference	Week of 15 January 2018
Conduct Mid-Fieldwork In-Progress Review (IPR)	10 March 2018
All Process Assessment Reports (PARs) final and approved by AIG/DAIG	3 May 2018
Consolidated Draft Report to AIG/DAIG	16 May 2018
Draft Report to Independent Reference Review (IRR) Reviewer	5 June 2018
IRR Complete	8 June 2018
Exit Conference / Issue Draft Report	10 July 2018
Obtain Formal Management Comments	10 August 2018
Issue Final Report	September 2018



5

## Interview Status

[Note: To protect non-attribution, inspectors may not want to include this slide in a stakeholder IPR].

**Total Interviews Completed: 59**

- Joint Staff (3)
- NRO (1)
- NSA (2)

**Internal GPO:**

- Acq (2)
- CIO-T (3)
- SID (2)
- Front Office (6)

**Interviews Remaining: XX**

- OCC (XX)
- Plant Operations (XX)

**External:**

- USAF (1)
- USA (2)
- USN (1)

**Benchmarking:**

- DIA (2)



6

### Inspection Steps Review

*[Insert work steps from project plan; use multiple slides if necessary. Review and discuss the steps completed, yet to accomplish and variances from the plan.]*

<p><b>Objective 1: Evaluate the performance of the Business Unit's management, coordination, and monitoring activities.</b></p> <ul style="list-style-type: none"> <li>Identify and review the business unit needs/requirements review and approval process.</li> <li>Review Business Unit's end-to-end, need to resolution process and workflows by examining:                     <ul style="list-style-type: none"> <li>Decision-making authorities (need validation, resolution determination)</li> <li>Coordination (course of action, funding reviews, tasker, status reviews)</li> <li>Implementation/resolution (customer satisfaction/need resolution criterion)</li> </ul> </li> <li>Examine unit's management and oversight processes and procedures.</li> <li>Identify all oversight entities and examine their role and impact on business unit</li> <li>Review methods to obtain stakeholder/customer feedback</li> </ul>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

### Developing Findings: Based on Objective/Sub-objective 1

*[Do a slide or two per each objective/sub-objective]*

**Finding/Observation/Issue 1: Describe the issue; use a rudimentary finding statement.**

**Condition:** *[Describe the "as is" state with respect to the first objective, examples below]*

- Lacking and/or insufficient governing policy, directives, instructions, manuals, charters, terms of reference, CONOPs, SOPs, training manuals, etc.
- Poor documentation configuration management/version control issues
- Reliance upon informal documentation

**Cause:** *[what is the root cause underlying the condition (if known)]*

- No issuance of policy (directives, instructions, manuals) that defines missions, provides authority, assigns responsibilities, and provides detailed procedures
- Lack of adherence to Policy Program
- Lack of consistent and systematic program management

**Effect:** *[what are the results or impact of the finding]*

- Inconsistent direction and guidance for policy development
- No standardized, repeatable business practices
- Manipulation of the needs process

### Risks/Issues

Discuss any risks to closure of inspection

Discuss any resources needed

Questions?



## **Exhibit 5-3. Exit Conference MFR (Slide Template)**

**Exit Conference Memorandum for Record**

**SUBJECT:** Entrance Conference for [name of the inspection]

**PURPOSE:** Deliver Exit Conference. See purpose slide of this briefing

**INTERVIEWEE(S)/SOURCE(S):** List GPO and other non-OIG personnel

**PRESENT:** List OIG members

**SCOPE/METHODOLGY:** See slides for major topics addressed. Document additional scope and methodology information.

**DATA/INFORMATION:** In accordance with the slide-deck. Document pertinent discussion items

- Item 1
- Item 2
- Item 3, etc.

**Exit Conference Memorandum for Record**

**DATA/INFORMATION Con't:** In accordance with the slide-deck. Document pertinent discussion items

- Item 4
- Item 5
- Item 6, etc.

**RESULTS/CONCLUSIONS:** Document the outcome of the meeting

**FOLLOW UP:** list follow up actions such as scheduling interviews, additional entrance conferences, data call.

Document #	Enter # if applicable	Reviewed by	Reviewers name
Document Title	<i>Entrance Conference...</i>	Date	
Prepared by:	Inspector Name		
Date:			

## **Chapter 6: EVIDENCE COLLECTION**

This chapter provides guidelines for collecting data and evidence of inspected organizations.

### ***Data Collection and Analysis***

*The collection of information and data will be focused on the organization, program, activity, or function being inspected; will be consistent with the inspection objectives; and will be sufficient to provide a reasonable basis for reaching conclusions.*

### **6.1 Access to Information**

The IG Act, as amended and the Inspector General Empowerment Act of 2016, authorizes OIG personnel to have timely access to *all* records, documents, and other materials available to GPO unless there is a law specifically limiting the OIG's right to records, documents, or materials<sup>3</sup>. Inspectors are to have full and unrestricted access to all personnel, facilities, records, reports, databases, documents, and other information or material needed to carry out the inspection objectives. Disagreements between inspectors and agency managers regarding access to information must be promptly resolved through the proper chain of command. Prior to interviewing personnel from other agencies, inspectors must coordinate with the OIG of that agency.

If a GPO Government employee denies access to information required to accomplish announced project objectives, the team shall take the following actions to resolve the issue. The project lead shall ensure that the GPO Government employee has received a copy of the Project Notification Memorandum. The project lead shall ensure that the GPO Government employee is aware of the authority for access provided by the GPO Director (that is, show his/her OIG credentials). If the access is still denied, the project lead shall immediately notify the AIG of the denial. The AIG (or designee), shall ask the official denying access and his or her superiors for a memorandum stating the reasons for denying access. If access is still denied, the AIG shall notify OIG counsel of the denial and counsel will try to resolve the access issue through discussions with the head of the organization and/or GPO's Office of General Counsel. If satisfactory agreement cannot be reached with the organization, the AIG will elevate to the Inspector General for resolution.

### **6.2 Non-attribution Policies**

Non-attribution. The inspection process relies on the willingness of employees and managers to speak freely and candidly to inspectors, without fear of retaliation or reprisal. It is the responsibility of each inspector to ensure that interview material is shared — in team discussions, in feedback sessions with management, and in the written report — in a manner that protects these employees to the fullest extent

<sup>3</sup> 5 U.S.C. App., § 6(a)(1). There are special procedures to follow if the OIG wants access to Federal grand jury material in GPO's possession.

possible. Note that this policy of non-attribution applies to every portion of an interview. Inspectors should never assume that a particular fact is “common knowledge” and thus repeatable. Inspectors will begin each interview with a short statement to the interviewee that to the maximum extent possible their views will not be identified in the final inspection report or in feedback to component managers in a manner that would identify them as the source of the information.<sup>4</sup>

Confidentiality vs. non-attribution. Do not use the term “confidentiality;” use “non-attribution” instead. In all cases, it is the policy of the OIG to assure non-attribution in OIG inspections, to the maximum extent permitted by law, to all persons who provide information to the OIG about any subject.

Employees tend to be most concerned about providing negative information regarding their managers. Inspectors should point out that the team takes great care to protect sources when it gives feedback to management and that inspection reports do not discuss individual personalities. Inspectors should also note that only members of the OIG staff with the need-to-know have access to interview reports unless disclosure is otherwise mandated by law. Non-attribution is particularly difficult to maintain in small or isolated components. Inspectors must exercise judgment as to whether non-attribution might be jeopardized in providing feedback to management.

### **6.3 Collection of Evidence**

Evidence may take many forms, including physical, testimonial, documentary, and analytical. Physical evidence is obtained by an inspector’s direct review or observation of people, property, or events, and shall be appropriately documented (e.g., photographs). Testimonial evidence is obtained through inquiries, interviews, surveys, or questionnaires. Documentary evidence consists of created information, such as letters, contracts, grants, memoranda, and files. Analytical evidence includes computations, benchmarking, trending, comparisons, and rational arguments. Ultimately, all the evidence will be weighed to formulate judgments and arrive at valid conclusions. Evaluation of evidence in terms of its sufficiency, competence, and relevance is addressed in Chapter 7, Data and Evidence Analysis.

### **6.4 Sampling Plan**

A sampling plan is a narrative of sampling procedures used to accomplish specific assignment objectives. Since almost every inspection uses some type of sampling, whether statistical or judgmental, the inspection work plan requires at least a paragraph describing the approach to be used. *Any* sampling implies selection factors, even if unconsciously arrived at, so the more deliberate the basis of sampling, the better the inspectors can defend it if the report is challenged. Strong consideration should be given to using statistical sampling when feasible based on

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<sup>4</sup> Non-attribution does not apply to senior executive business unit directors.

population size, desired confidence level, and inspection objectives. Statistical or other complex sampling methods are more effectively addressed in a separate attachment to the inspection work plan. Sampling plans involving statistical sampling shall address the following elements:

- Sampling Objectives – specify what the team is looking for among the entire population (the universe). They also describe the steps or combination of steps to be performed to achieve the sampling objectives. The plan should explain why the basis of sampling (e.g., statistical or non-statistical) will meet the sampling objectives.
- Universe – is the total group about which information is desired. As part of the sampling plan, team members shall clearly identify and define the universe in terms of size, categories, geography and/or any other distinguishing attributes that determine whether a particular person, organization, or data point belongs within the set.
- Sampling Frame – is the physical or electronic representation of the population to which the mechanisms of sampling will be applied. It contains the totality of the sampling units from which the sample will be selected.

## 6.5 Data Call Memorandum

The project lead prepares a data call memorandum and provides it to the AIG (or Inspector General) for signature. This memorandum requests documentary materials on personnel, resources, customers, office management practices, and policies and procedures. It shall also request written information on the organization's customers and partners. Once signed by the AIG or Inspector General, the project lead will coordinate its distribution (default is email). The data call response is typically due within 10 working days or as approved in the work plan.

## 6.6 Criteria Review (Wills, Shalls, and Musts)

A systematic criteria review is essential to understanding the subject matter of an inspection. Future findings and recommendations are often tied directly to existing criteria. Although not mandatory, the inspections division employs a technique to document the criteria and record the text portions relative to the inspection. This technique is called the "Wills, Shalls, and Musts" worksheet. As inspectors review criteria, they capture any text that states when an organization/function shall, will, or must do something. The final document captures various criteria, the relevant verbiage and the official responsible for the task; see example in Table 6-1 below.

**Table 6-1. Wills, Shalls, and Musts Worksheet Example**

Ref #	Official	Task/Authority	Citation
1	Agency Heads	Design and implement processes for maximizing the value and managing the risks of their IT acquisitions	Clinger Cohen Act of 1996, Title 40
2	Chief Information Officers (CIO)	Responsible for providing advice and assistance to agency heads on IT acquisition and Investment Review Management (IRM).	Clinger Cohen Act of 1996, Title 40
3	Agency Heads	Shall identify in the agency's IRM plan, major IT acquisition programs that have significantly deviated from their respective cost, performance or schedule goals	Paperwork Reduction Act

## 6.7 Benchmarking

Discovering how other organizations accomplish similar tasks is an important evaluative tool. Benchmarking is the process of comparing an organization's activities, services, or products against the activities, services, or products of organizations that are recognized as the best and identifying opportunities for improvement. Benchmarking data is valuable as a tool for comparative analysis and for informing an inspected element of best practices or pitfalls that other organizations have discovered. Inspectors are expected to benchmark whenever practical as time and resources allow. Benchmarking can be accomplished at any time during an inspection, but is most often conducted at the beginning of the fieldwork portion (execution phase) or as part of the planning phase. General guidelines for conducting a benchmarking session are:

### Before Meeting

- As a courtesy, always coordinate with the benchmark organization's OIG prior to contacting the organization itself. Their OIG may help facilitate the benchmarking session. The GPO AIG for Inspections will contact the corresponding AIG and will help with this initial contact.
- Request to meet with the benchmark organization:
  - Ensure they understand that they are not the subject of the inspection.
  - Provide them with the inspection notification.
  - Be polite and courteous (it is a favor to us if they say yes).
- Meet when it is convenient for them and offer to travel to their location.

### Day of the Meeting

- Do not swarm their location; two inspectors are ideal for conducting a benchmarking session. Sometimes members of the inspected element will ask to join a benchmarking session. Consider this on a case-by-case basis and discuss with the AIG whether including them is appropriate.
- Provide the organization a briefing and agenda explaining the purpose of the visit to avoid wasting time.

- Share any discovered best practices with them.

#### After Meeting

- Send a thank you letter signed by the IG or Deputy IG to the benchmark organization.
- As appropriate, share inspection results and other best practices that may have been found after the meeting.
- If requested, share points of contact between the inspected element and the benchmark organization.

## **6.8 Interviews**

During the inspection, the team conducts interviews to obtain a good understanding of the processes, programs, and/or operations of the inspected element. The following paragraphs describe the types of interviews available to inspection teams. The team may record the names, dates, and times of the interviews on a master interview list kept inside the inspection's share drive folder; this will aid in generating quick interview metrics such as the number of interviews conducted during the project.

Functional Interviews. Functional interviews are conducted with the person responsible for the program or issue the team is inspecting. Upon approval from the AIG, it may be effective for inspectors to meet with program- or issue-specific personnel during the planning phase of an inspection—while the inspection work plan is being created and before the entrance conference—to allow a better appreciation for operational issues, inspection objectives, scope, and methodology.

Focus Groups. Group interviews, called “focus groups”, are often used during inspections to get the input of multiple participants in a short amount of time. Focus groups can be used to get the perspective of a select and/or unique group of the workforce (for example, supervisors or contractors) in the inspected organization. Conversely, focus groups could also be used to get varying perspectives from a wide range of interviewees.

A focus group also gives participants a forum to voice concerns or share their opinions concerning the organization. Focus group participants are asked a series of questions developed by the inspection team to explore areas of concern. Standard topics include mission effectiveness, communication, work relationships, management, and resources concerning organizational effectiveness, efficiency, diversity, etc.

The facilitator shall designate one of the other attending inspectors to take notes on significant issues that surface. Significant themes can be further explored during the individual interviews. To minimize disruption to operations, consider using only a small percentage of the organization's personnel in the sessions. To encourage frank and open discussion, sessions can be grouped by similar rank and grade or by occupation. Questions for a given focus group shall be created by the inspection team using

information from the OIG Survey, management interviews, and, when possible, workforce interviews.

General guidelines for conducting a focus group are:

- The group size shall normally be between 6-10 members.
- Participants of the inspected element should be selected at random to the extent possible (unless there is a specific set interviewees needed); subordinates should not be in the same group as their supervisors.
- The interview coordinator needs to ensure that that management of the inspected organization understands that it is responsible for ensuring member attendance. This avoids sessions with large numbers of “no-shows.”
- There shall be a facilitator and a recorder from the inspection team.
- The group shall establish group rules (one speaker at a time, do not carry the discussion outside of the group, respect for all, etc.).
- Sessions shall normally be scheduled for no more than 2 hours.
- Primary questions shall be prepared prior to the session.
  - Usually 4-8 questions as the basis for discussion
  - Follow-up questions are asked as necessary

The facilitator is responsible for keeping the discussion on track and ensuring that all group members have the opportunity to participate in the discussion. Both the facilitator and the recorder are responsible for completing the focus group work paper (see Exhibit 6-2, Sample Interview Questions).

Individual Interviews. The inspection team is responsible for working with the organization’s POC to facilitate individual interviews. Additionally, the team must develop questions to ask during all individual interviews. The organizational POC shall provide a roster of the workforce, broken down by the sub-elements of the organization. The roster shall state each person’s job function, grade, status (Government, contractor, or other).

Individual inspectors are responsible for scheduling interviews. If the interviews are outside the National Capital Region, the project lead or designee will schedule interviews. The inspectors and POC can decide together on the interview time slots and location. Inspectors shall emphasize the importance of filling the time slots quickly and making sure that interviewees understand the importance of keeping their appointment. The POC shall also select appropriate alternates to serve as a backup for those who could not keep their scheduled appointments.

Customer and Partner Interviews. When customer/ partner input or feedback may inform inspection objectives, the inspected organization is responsible for providing an initial list of customers and partners to interview. Inspectors will also request names and contact information of customers and partners during any management and/or workforce interviews conducted. Individual inspectors are responsible for setting up customer and partner interviews and developing the questions. When there are more than ten

organizations identified as partners, the project lead, with approval from the AIG will determine the number of partners to be interviewed.

For inspection purposes, customers are generally defined as personnel external to GPO; partners are generally defined as personnel internal to GPO but may also be external if there is a shared mission goal.

Use of Tape Recorders or Other Recording During Inspection Interviews (Optional). The inspection team has the option to use a tape recorder during interviews but this is voluntary for the interviewee. Inspectors must gain voluntary consent from the interviewee before recording. Interview recording is intended to be a tool to help document interview conversations and assists the inspector in the preparation of the interview MFR. The interview MFR will remain as the official inspection record documenting the interview. The recording will not be used as a substitute for the MFR. Inspectors are authorized to use approved transcription software to aide in MFR creation.

The introduction of tape recorders at contracting sites and other Government buildings must be coordinated with the facility's security manager or area security officer prior to use. Inspectors must use professional judgment when asking to record interviews and must weigh the potential "chilling effect" recording may have on an individual's willingness to answer inspection questions. Again, recording is voluntary for the interviewee and they may decline to have their statement recorded.

## 6.9 Surveys

Depending on the type of the inspection, a survey may be disseminated as (1) a primary data gathering method or (2) prior to scheduling interviews to focus the inspection on specific topics when later conducting interviews or focus group sessions. Web-based surveys are generally the most effective for reaching the respondents, monitoring completion levels, and analyzing the results.

The inspection team designs and administers the survey. The website [www.digital.gov](http://www.digital.gov) lists negotiated terms of service agreements for free federal-compatible tools such as Survey Monkey and Survey Analytics. The organizational POC may be helpful in encouraging workforce participation, and it is often helpful to get the endorsement of a senior leader in launching the survey, e.g., through an email. The survey shall be mentioned in the project notification memorandum to the inspected element and during the entrance conference. Participants are given specific instructions on how to complete the survey. The survey results and analysis should be maintained in files that are accessible only by the GPO OIG.

Component Inspection Survey. This type of survey includes information on demographics, overall job satisfaction, products or services to customers external to GPO, products and services internal to GPO partners, leadership and management effectiveness, communications, performance and career management, work

environment and support, and fraud, waste, and abuse. Survey responses may be useful in gauging workforce morale or indicating possible problem areas to explore during the inspection. It is important to make the survey available to the respondents as soon as feasible to allow sufficient time to get the results back to analyze the responses and incorporate them in the interview phase. For component inspections, surveys are generally released immediately after the entrance meeting, with a requested response time of 10 working days. The survey results are usually reported as an appendix to the report.

Issue Inspection Survey. A compulsory survey can be an effective method of collecting detailed data and information from personnel who provide a particular function across organization, e.g., property custodians, contracting officer's representatives, etc. A well-constructed survey can take the place of dozens of interviews that might have otherwise been required, or can focus inspectors on the respondents who *should* be interviewed as a follow-up. While anonymity cannot be provided with a compulsory survey, respondents can be afforded the protection of non-attribution, i.e., that the OIG will not report results of the survey in a manner that would allow management to deduce the responses submitted by particular individuals. See Exhibit 6-3, Survey Caveat.

The questions used on such a survey can be both qualitative and quantitative, depending on the inspection's objectives. Survey responses can be validated objectively as deemed appropriate; non-validated results are still useful as long as limitations are fairly described in the report. Inspectors should carefully vet all proposed questions to ensure that the responses will add value, e.g., that the respondents have a valid basis for answering the question as opposed to relying on speculation. This type of survey should usually ask respondents if they would like to be interviewed. Respondents who fail to return a survey will be interviewed to obtain the information they would have otherwise provided. For this reason, the respondent's name and organization must be among the responses collected. This, along with management sanction, is the enforcement mechanism for ensuring participation.

## Exhibit 6-1. Data Call Memorandum Example

	<b>OFFICE of the INSPECTOR GENERAL</b> U.S. GOVERNMENT PUBLISHING OFFICE	MEMORANDUM
<p>Date: March 11, 2020</p> <p>To: Chief Information Officer</p> <p>From: Assistant Inspector General for Inspections</p> <p>Subject: Request for Data and Documents Support for the E-Waste Inspection (SP-20-02).</p> <p>To facilitate the Office of Inspector General's (OIG's) inspection of E-Waste we are requesting applicable data, documents, procedures and policies. Specifically, from fiscal year 2019—present provide:</p> <ul style="list-style-type: none"><li>• The applicable GPO directives and policies for handling E-waste.</li><li>• The federal E-Waste guidance that GPO follows, given that GPO is a legislative branch agency.</li><li>• A copy of the contract between GPO and any vendors that process e-waste.<ul style="list-style-type: none"><li>◦ Include contact information for the contractors.</li></ul></li><li>• Documentation associated with processing E-waste for the following types of electronics:<ul style="list-style-type: none"><li>◦ printers</li><li>◦ tablets</li><li>◦ mobile devices</li><li>◦ laptops</li><li>◦ desktops</li><li>◦ photo copiers</li></ul></li><li>• Documentation (records, receipts) associated with E-waste sanitization processes.</li></ul> <p>Please send the documents in electronic form to Daniel Rose, the team lead, at <a href="mailto:drose@gpo.gov">drose@gpo.gov</a>. If materials are in an electronic database, you may give the team access to the database instead of e-mailing the information. If you do not have the information in electronic format, please contact the OIG, so we can arrange to have any hard-copy documents picked up or delivered to the OIG. Please submit the requested documents by March 19, 2020. As we proceed with the inspection, we may request additional data or documentation.</p> <p>We appreciate the opportunity to work with you on this inspection. If you have questions concerning the material listed, please contact Daniel Rose at 202-512-1944; <a href="mailto:drose@gpo.gov">drose@gpo.gov</a>.</p> <p> Nathan J. Deahl Assistant Inspector General for Inspections</p> <p>Keeping America Informed   <a href="http://www.gpo.gov/oig">www.gpo.gov/oig</a> <span style="float: right;"><a href="mailto:InspectorGeneral@gpo.gov">InspectorGeneral@gpo.gov</a></span></p> <p style="text-align: center;"><b>For Official Use Only</b></p>		

## Exhibit 6-2. Sample Interview Questions and Script



OFFICE of the  
INSPECTOR GENERAL  
U.S. GOVERNMENT PUBLISHING OFFICE

Title of the Inspection (Project No. XX-XX-XX)

**Location:**

**Date:**

**Name(s):** [interviewee(s)]

**Agenda:**

**1. OIG Team Introduction**

**2. Non-attribution statement and OIG operations**

Non-attribution. We will not use your name in our report. The inspection process relies on the willingness of interviewees to speak freely and candidly with us, without fear of retaliation or reprisal. It is our responsibility to ensure that interview discussions and material is shared in a manner that protects interviewees to the fullest extent possible.

**3. Procedural Script if recording**

The formal part of this interview will start when I turn on the recorder. I'll do a short introduction and then ask you to state your name and that you are aware of and consent to being recorded.

Do you have any questions about this process?

I will now turn on the recorder and we will begin. Today is [Day and Date] and the time is [time]. My name is [inspector's name] and I am with the GPO Office of the Inspector General. We are located in [building, room number]. With me today is my fellow inspector [name]. We are here to interview regarding [insert inspection or topic].

Please state your name and verbally acknowledge that you are consenting to this recording.

**4. Ask prepared questions**

To frame this interview we have created a series of questions focused on answering the inspection's overall objectives which is to [insert objective(s)].

Question Bank *these should be tailored to the inspection below are just examples.*

1. What is your duty title?
2. Describe your roles and responsibilities? (supervisory/non-supervisory)
3. What is your experience with the subject inspection?
4. Is the [subject inspection or group] effectively organized?
5. Is the [subject inspection or group] effectively staffed and resourced?
6. What policies govern your work?
7. Are their standard operating procedures or templates that govern your work?
8. Are there other personnel we should speak with?
9. Is there anything we have not asked but should have?
10. Are you aware of any fraud, waste, or abuse in GPO?

That concludes the interview, the time is now \_\_\_\_\_|

## **Exhibit 6-3. Survey Caveat**

The below caveat is for use with surveys of select groups where surveys are being used in lieu of individual interviews.

### STATEMENT OF NON-ATTRIBUTION

Although this survey is MANDATORY, we will not attribute your name to your responses. We do this to make it easier for you to express your answers honestly. This means that when we list or summarize answers, opinions, and comments in our reports, your name will not appear. No comments or opinion you express will be traceable to you in our reports or appendices. Management will not know what you told us, and the OIG takes this protection very seriously. The only exception to providing this non-attribution is that if you were to report something that involved serious wrong-doing, e.g., criminal conduct, you might be required to provide additional information for an OIG investigation separate from this inspection. In such a case, the OIG would still protect your confidentiality to the full extent of the law.

## **Chapter 7: EVIDENCE ANALYSIS & FINDING DEVELOPMENT**

This chapter provides guidelines comparing the conditions documented during the inspection with the governing standard to determine a level of effectiveness, efficiency, or compliance. Inspectors must ensure that the evidence the OIG is relying on to support these judgments is *sufficient*, *competent*, and *relevant* enough to draw conclusions. This chapter also describes other analysis required in most inspections, namely determination of monetary benefits realized as a result of the inspection and susceptibility of processes and assets to fraud, waste, and abuse. Also provided are models for root cause analysis and process effectiveness and efficiency.

Analysis. Analysis is the process of breaking a complex topic or substance into smaller parts to gain a better understanding of it. Inspectors analyze and interpret information collected to compare outcomes against intentions, operations against policy and procedures, and performance against standards, as well as to draw conclusions about effectiveness and efficiency. Analysis also attempts to identify trends and causal relationships. The information developed through analysis must form a sound basis for the findings and recommendations and, therefore must be sufficient, competent, and relevant. Additionally, qualitative and quantitative information gathered during the inspection shall be presented and documented appropriately and logically in work papers to ensure supportable interpretations. Inspectors shall:

- Analyze all relevant evidence that affords a reasonable basis for the inspectors' judgments and conclusions.
- Review the organization's compliance with applicable laws, regulations, and other identified criteria.
- Develop preliminary findings, observations, commendables, findings, and considerations.
- Be alert to situations or transactions that could indicate fraud, waste, abuse, illegal acts, and weak internal controls.

### **7.1 Identifying Strengths and Weaknesses**

In pursuing inspection objectives, inspectors shall remain objective and follow the evidence wherever it may lead, whether positive or negative. In identifying strengths and weaknesses, team members shall rely on the result of process tests, observations, and interviews. Tests may include physical observations, document examination, and use of automated test programs.

For a process or product to be categorized as a strength, it must be systematic, documented, and consistently result in outputs/outcomes that demonstrably fulfill process objectives or mission requirements. The evidence of such fulfillment must

consist of documentation that is reliable and indicative of quantity and/or quality, as appropriate to the process or product. Documentation must cover a period sufficient to show that the performance is sustained. Anecdotal evidence alone is not sufficient to assess a process or product as a strength.

If weaknesses are identified, the team shall determine the significance of a potential problem area. Criteria for evaluating significance include dollar value of resources lost if not controlled carefully, as well as large expenditures of resources; potential for fraud, waste, illegal acts, noncompliance, mismanagement, or abuse; criticality of the potential problem to GPO's missions and operations; concerns expressed by management or stakeholders; significant weaknesses or deficiencies disclosed in prior audits, inspections, or reviews; and political sensitivity of the area under review.

If warranted based on the project objectives, team members can also identify strengths and weaknesses in the program or subject being examined by benchmarking and reviewing best and promising practices of other organizations (see 6.7 Benchmarking, p. 75). Best and promising practices are documented strategies and tactics employed by highly effective organizations and companies. Team members must assess the applicability of best and promising practices used by organizations to the program or subject being evaluated.

## 7.2 Process Analysis

When analyzing a process, the first question is whether there is a truly systematic process, or if steps are done differently each time depending on who is performing them. A corollary to this is whether all process participants understand the process the same way. The next question, presuming there is a systematic process, is whether process documentation (e.g., a standard operating procedure (SOP), flowchart, or process narrative) exists to regulate, stabilize, and communicate the process. Does the documentation reflect the reality of how the process is currently being executed day to day? If process documentation does not exist or is significantly misaligned with practices, the inspector should consider creating a flowchart or other model based on observations, documentation, and interviews. A flowchart or other process representation should be used to analyze process effectiveness and efficiency.

Process Effectiveness. Analyzing a process for its effectiveness is aimed at determining whether it is achieving its intended purpose and attaining desired outcomes, i.e., whether it is “doing the right things.” Other questions to consider include:

- Does the process achieve the outcomes it was designed to deliver? Is the overall product/service delivered on time, to the right people, and within allowable margins of error?
- Are any process steps (or the omission of steps) allowing errors or flaws to enter the product/service?

- Are there clear quality standards for what is supposed to happen during key steps or at various stages of the product life cycle?
- Does the process contain any steps where error is likely to affect the product or service? That is, are there problems built into the process? How can the process be revised to eliminate the errors and opportunities for error?
- What are the decision points? Are the criteria for these decisions clear, stable, and understood?
- Are there frequently occurring “exceptions” that the process fails to address or addresses inadequately?
- Does the timeliness of the process meet *mission and customer needs*?

Process Efficiency. Analyzing a process for its efficiency is aimed at determining its level of agility and economy.

- How long does the overall process take? Are there any steps that waste time?
- How many hand-offs are there? Are they causing delays? Can they be reduced?
- How many approvals are there? Are they causing delays? Can they be reduced?
- Is there waste of material (e.g., paper, supplies, and postage)?

### **7.3 Root-Cause Analysis**

The root cause is the underlying reason that something occurs. It answers the question “why?” It identifies the root of the problem, just as a disease (e.g., the flu) is the cause of an individual’s symptoms (e.g., headache and fever). The symptoms are real enough and can be treated two ways: by focusing on relieving the symptoms or by curing the disease. Every problem has one or more root cause. Some may be systemic, others local.

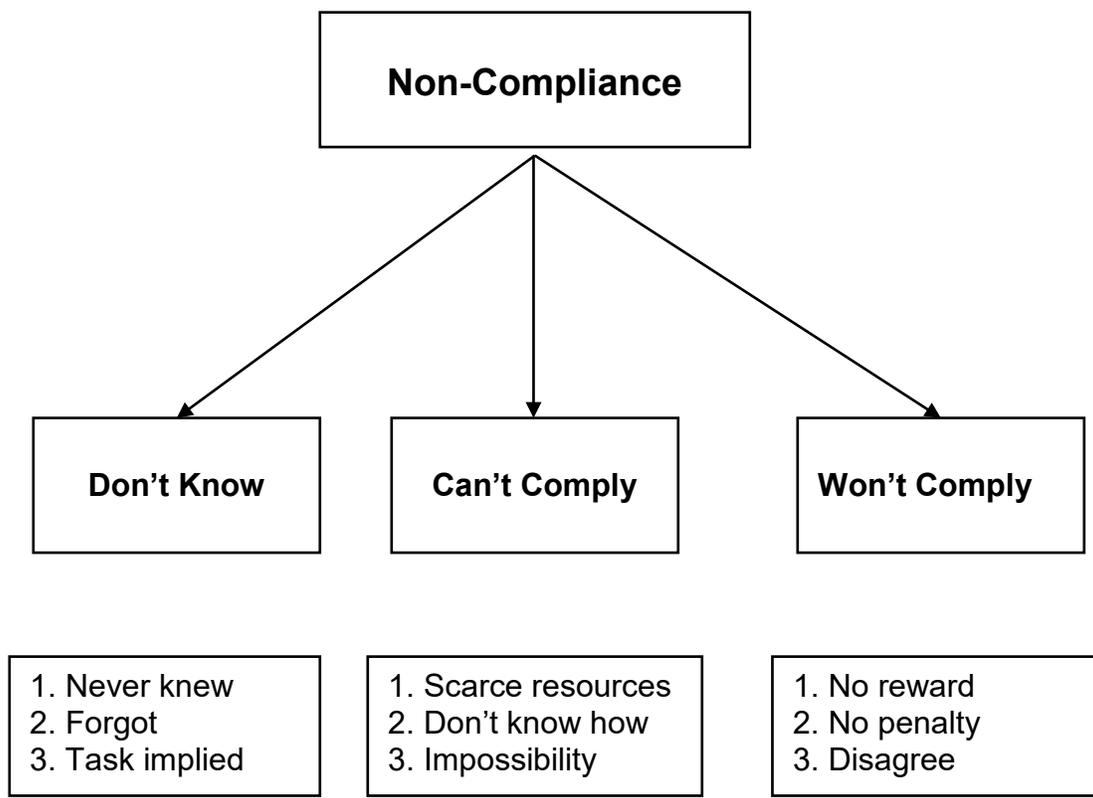
Systemic Root Causes. When a problem is widespread and presents a pattern, it is likely to be systemic. Often such problems can be traced back to a regulation, policy, or other standard that is confusing, overly ambitious, or in conflict with another standard. These problems are best addressed to the ones responsible, such as the proponent who wrote the standard.

Local Root Causes. When the problem is localized and does not occur in a number of organizations or does not present a pattern of non-compliance, it is likely to be organization-specific. Hence, the cause lies in the local (smaller) organization.

Using the Root Cause Model, Figure 7-1. The first step is to determine compliance or non-compliance. If non-compliance, pursue the issue further (observing, asking questions, reviewing documents), focusing on covering the three non-compliance categories (don’t know, can’t comply, won’t comply). Having identified the root cause for non-compliance, inspectors should take these causes into account when recommending

solutions. While the model may not necessarily be discussed in the narrative of the report's findings, the thought process should be followed for all findings of non-compliance.

**Figure 7-1. Root Cause Model**



## 7.4 Sufficiency, Competency, and Relevance of Evidence

<b>Evidence</b>	<i>Evidence supporting inspection findings, conclusions, and recommendations shall be sufficient, competent, and relevant and shall lead a reasonable person to sustain the findings, conclusions, and recommendations.</i>
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The following guidelines shall be considered regarding evidence to ensure it meets the basic tests of sufficiency and relevance:

Sufficiency. Evidence shall be sufficient to support the inspection findings, recommendations, and conclusions. In determining the sufficiency of evidence, inspectors shall ensure that enough evidence exists to persuade a knowledgeable person of the validity of the findings.

Competency. To be competent, evidence shall be reliable and the best obtainable by using reasonable collection and evaluation methods. The following presumptions are useful in judging the competency of evidence:

- Evidence obtained from an independent source may be more reliable than that secured from the organization being inspected.
- Evidence developed under an effective system of internal controls generally is more reliable than that obtained where such controls are lacking or unsatisfactory.
- Evidence obtained through direct physical examination, observation, or computation may be more reliable than evidence obtained through less direct means.
- Original documents generally are more reliable than copies.
- Oral evidence obtained from an individual who is not biased or who has complete knowledge about the area usually is more competent than oral evidence from an individual who is biased or has only partial knowledge about the area.

Relevance. Relevance refers to the relationship of evidence to its use. The information used to prove or disprove an issue must have a logical relationship with, and importance to, the issue being addressed.

## **7.5 Developing Findings, Observations, and Commendables**

Findings. As inspectors analyze information and discuss their work, they begin to draw conclusions. A finding is a conclusion that directly addresses an inspection objective—*i.e.*, that answers one of the main questions posed by the inspection. Findings may be positive or negative. Conclusions that do not directly address an inspection objective may be included in supporting discussions. The OIG may opt to include findings not directly tied to the original inspection objectives to the degree they are solidly supported by evidence and important enough to be called out separately for management attention. The following factors indicate materiality in deciding whether to add findings beyond those tied to the original inspection objectives:

- Significant mission and performance issues, such as management practices that seriously affect program accomplishment.
- Noncompliance with laws and regulations.
- Waste or misuse of personnel or resources.
- A serious impact on security or morale.
- Conditions likely to embarrass the agency.
- Extensive minor deficiencies that, if combined, become significant.
- Recurring conditions reported in OIG reports in the past 5 years.

As depicted in Figure 7-2, the elements of a finding are typically listed as criteria, condition, cause, and effect. However, the elements needed for any particular finding

depend entirely on the objectives of the inspection or evaluation. A finding or set of findings is complete to the extent the inspection objectives are addressed and the report clearly relates those objectives to the elements of a finding. For example, an inspection objective may be limited to determining the current status or condition of program operations or progress in implementing legislative requirements, and not the related cause and effect. In this situation, developing the condition would address the inspection objective and development of the other elements of a finding would not be necessary. The degree to which a finding ignores or minimizes the aspects of cause and effect will ultimately be approved by the AIG based on professional judgment.

When warranted by complexity or extensiveness, sub-objectives may have their own respective findings and finding statements, which may or may not eliminate the need for an overall finding statement based on the primary objective.

Preliminary findings shall be identified as early as possible in the inspection. In general, work on a finding continues as long as it is consistent with the inspection objectives and is important enough to justify the use of inspection resources.

**Figure 7-2. Elements of a Finding**

<b>Elements of a Finding</b>	
<ul style="list-style-type: none"><li>▪ <b>FINDING STATEMENT.</b> This statement is a brief summary of the criteria, condition, cause, and effect that answers a pertinent objective or sub-objective of the inspection. It should highlight the critical attributes of the condition, provide a brief statement of the proximate cause (if determined), and end with a succinct statement of the effect. As a test of effectiveness, if the report's audience read nothing but the finding statements, the main message of the inspection should come through.</li><li>▪ <b>CRITERIA.</b> "What should be?" The criteria are established in the inspection plan.</li><li>▪ <b>CONDITION.</b> "What is?" Objectively describe the facts, information, and circumstances collected, observed, or otherwise documented during the inspection.</li><li>▪ <b>CAUSE(S).</b> "Why it is?" If possible, determine the reasons for the disparity between "what is" and "what should be". Identifying the root cause helps to develop a constructive recommendation designed to prevent recurrence of the condition (See 7.3, Root-Cause Analysis, p. 85). If the cause cannot be determined, this shall be stated in the work papers. If the potential finding is positive, describe the factors that led to success.</li><li>▪ <b>EFFECT(S).</b> "Why does it matter?" Attempt to determine the effect on agency performance. The concern is not only with direct and immediate effects but also collateral or long-term impact. When the inspector cannot demonstrate an actual effect, potential effect shall be discussed. See Exhibit 7-1, Examples of Cause, Criteria, and Effect.</li></ul>	

**Observation(s).** An observation is a conclusion about a condition where a standard (*i.e.*, criteria) may not have been violated or may not exist, but where economy, efficiency, or effectiveness may be improved through corrective actions (the OIG recommendation

that is paired with an observation is termed a “consideration”). The components of observations are otherwise the same as those of findings—condition, cause, and effect. Observations are optional in draft and final reports, serving to highlight concerns and/or problem areas not serious enough to warrant findings but that need to be brought to management’s attention. Although management is not held accountable for acting on observations, the observation serves as formal notice that the issue may be revisited in future inspections. Observations, while numbered, are not tracked in the OIG follow-up system.

Commendable(s). A commendable is a practice or performance that merits special recognition in the inspection report. For the purposes of consistency across inspections, it is important that a commendable be awarded based on clear criteria. Commendables should not be awarded for merely meeting standards or fulfilling expectations. It may be appropriate to award commendables for innovation, exceptional achievement, exceptional behavior, or combinations of these depicted in Figure 7-3.

**Figure 7-3. Elements of a Commendable**

**Elements of a Commendable**

- **COMMENDATION STATEMENT.** Describe the innovative approach, process, or technique; the exceptional achievement or performance; and/or the exceptional behavior.
- **CRITERIA.** “What should be?” The criteria or customer expectations governing the particular mission, function, or issue.
- **CONDITION:** Describe the “what is” in terms that clearly relate to at least one of the following:
  - **INNOVATION.**
    - “How is it new?” Explain the source of the innovation, whether created or borrowed, how it differs from the conventional approach, and why it is more effective. The effectiveness of the innovation must have been objectively demonstrated.
    - “How can the innovation be used by others?” Explain which other organizations could use this approach and what the benefit to them would be.
  - **EXCEPTIONAL ACHIEVEMENT/PERFORMANCE.** “Why was the achievement outstanding?” Describe how the organization or individual consistently delivered products or achieved outcomes/results that substantially exceeded standards and/or customer expectations.
  - **EXCEPTIONAL BEHAVIOR.** “Why was the behavior exceptional?” Describe how the individual met or exceeded all standards associated with a mission or function through *unusual levels* of dedication and diligence (e.g., volunteerism, long hours, personal sacrifice, or physical hardship).

## 7.6 Developing Recommendations and Considerations

Elements of a Recommendation. When an inspection finding identifies deficiencies or problems, the inspection report must offer constructive recommendations to generate corrective actions. This does not mean prescribing a specific solution to every problem. Typically, each finding requiring corrective action is addressed by one or more recommendations directed to the management official(s) who have the authority to act on them. Recommendations normally should not be prescriptive in nature; rather, they should be crafted in a manner that lays out what needs to be corrected or achieved. All recommendations shall be brief and direct an action such as “publish a directive” and/or “define.” Avoid terms such as “emphasize,” “ensure,” “study,” and “consider,” which are difficult to track. Describe the desired outcome or end state. If full corrective action will take longer than a year, consider a recommendation to improve conditions in the interim. When corrective actions extend beyond the date of the final report, management will be required to set milestones for major segments. When writing recommendations, avoid “bundling” several actions into a single recommendation because bundling complicates OIG follow-up activities and may extend the recommendation closure timeframe. Instead, try to create separate recommendations for each discrete action. List sequential recommendations in the order in which the conditions appear in the finding.

When developing recommendations, the inspector must:

- Strive to resolve the root causes of identified problems.
- Make certain that the recommendations are consistent with and supported by the inspection findings.
- Identify concrete, realistic steps to fix the identified problems, such as to issue a formal policy or identify quantifiable performance measures.
- Weigh the solution’s cost or disadvantages versus anticipated benefits.
- Make recommendations that are action-oriented, specific, and addressed to the parties that need to act. Occasionally, the “inspected element” for a recommendation may be directed to work with another organization.
- Develop recommendations that have clear closure criteria.
- Address recommendations to a single Office of Primary Responsibility (OPR). It is possible to have multiple collaborating offices, as required by the circumstances. However, as bundling multiple recommendations into one complicates follow-up, so does grouping OPRs with collaborating offices.

For outcome tracking purposes, the OIG classifies audit and inspection recommendations as either monetary or non-monetary (see Exhibit 7-2, Non-Monetary and Monetary Benefits). Monetary recommendations involve recoveries, such as retrieval of stolen property or recoupment of fraudulent expenditures, as well as identified waste, questioned costs, or funds put to better use. Examples of funds put to better use include savings resulting from the cancellation of duplicative contracts or redesign of processes such that monetary savings can be realized. A recommendation is considered to be monetary only when a specific dollar amount can be attributed to it. This figure, as well as an explanation of its calculation, should be included in the respective finding

section of the report. Dollar figures for both recoveries, waste, questioned costs, and funds put to better use are captured in OIG metrics.

Non-monetary recommendations, as well as some monetary ones, are further divided into the three OIG categories listed below. One of these three categories should be used for the Description of Benefits Column in the final report's Appendix A, Summary of Recommendations (see Exhibit 7-3, Sample "Summary of Recommendations Appendix" to Final Reports). The categories are as follows:

- Enhance compliance with laws, regulations, and standards
- Enhance management controls
- Improve program results

All non-monetary inspection recommendations will normally fall within at least one of these categories. For metrics reporting purposes, each recommendation is associated with only one category—the one most applicable. Description of Benefits categories **are not** listed within draft reports, as they are not subject to management comment.

Considerations (Suggested Actions). When an inspection observation identifies deficiencies or problems, the inspection report must offer constructive considerations for possible corrective actions. This does not mean prescribing a specific solution to every problem. In complex cases, the inspector may provide a consideration that management place a high priority on determining a solution. When developing considerations, the inspector must:

- Make certain that the considerations are consistent with and supported by the inspection observation.
- Identify concrete, realistic steps to fix the identified problems, such as to issue a formal policy or identify quantifiable performance measures.
- Weigh the solution's cost or disadvantages versus anticipated benefits.
- Direct the consideration to the managers who have the authority and responsibility for implementing them. Occasionally, the "inspected element" may be directed to work with another organization.

## 7.7 Process Assessment Reports

The Process Assessment Report (PAR) is both an analytical tool and a vehicle for efficient production of the draft report. PARs enable the construction of a draft report using a building-block approach. **Prior to writing PARs** inspectors will hold an IPR aka "PAR Tollgate IPR" with Inspections Division management (usually scheduled after weekly staff meetings) to discuss potential findings as they relate to the inspection objectives (see Exhibit 5-2, IPR Template).

Each PAR is a document file consisting of a finding, observation, or commendable and its respective elements. For example, "finding" outlines contain the elements of criteria, condition, cause, and effect, as applicable to the inspection objectives (see Exhibit 7-4,

PAR Template). The AIG may ask for PARs to begin as Topic Sentence Outlines (TSO), where each element of the finding, observation, or commendable is expressed as the topic sentence for a descriptive paragraph to be written later (see Exhibit 7-5, Sample PAR Topic Sentence Outline). This ensures that the main themes of a finding/observation/commendable are understood prior to investing a significant amount of time writing.

The PAR will go through several iterations with Inspections management. As reviews and revisions progress, PARs will become more and more fleshed out into full paragraphs. At the point that a PAR contains all elements to the degree required by the inspection objectives, as well as enough evidence and analysis to effectively support the finding and recommendation (or observation and consideration), it is ready for final AIG approval. Once PARs receive final approval, they are incorporated into the framework of the full draft report, which includes sections for background, methodology, and other material from the inspection work plan. Project leads will place a copy of approved PARs within the “Final PARs” subfolder immediately after AIG approval to document that a PAR has been approved as final.

The vetting of the PARs is accomplished initially through IPRs, and then with iterative reviews with the AIG. As PARs are revised, significant facts and references to evidence and supporting documentation shall be hyperlinked to the underlying supporting document from the inspection file. This approach facilitates the eventual Independent Referencing Review (IRR) of the draft report. Ideally, when the individual PARs are compiled into the actual draft report, the hyperlinks are carried forward into the draft.

When inserting hyperlinks, make sure that the link points to the name of the OIG G drive directory. This is best accomplished by using the “edit hyperlink” pull-down function to remove reference to any drives in the “text-to-display” field (see full explanation at Figure 9-3).

PAR files will be named using the topic of the particular finding, observation, or commendable. While brevity is desirable, the file name should be clear enough to distinguish it from other PARs. The first version of a PAR will have “v1” as a suffix, and the version number will increase with every revision.

PARs are not subject to formal work paper documentation controls, i.e., they are not individually signed-off on by a preparer, reviewer, or approver. The process for mark-ups, comments, red-lines, etc. is discretionary—the only required control is the application of version numbers to make sure changes are not lost. AIG approval to incorporate a version of a PAR into the draft report is informal and requires only annotation of “Approved” on the final version and filing in the Final PARs file folder. Documentation of the review of findings, observations, and commendables in a draft report is achieved through the IRR and Technical Quality Review processes.

## 7.8 Identifying Fraud or Other Illegal Acts

When analyzing information and observations from inspected organizations and processes, inspectors shall be alert to possible indicators of fraud or other improper actions. While the identification of such activities is not usually an objective of an inspection, it is necessary to have a clear understanding of the action required if such circumstances are discovered.

<b><i>Fraud, Other Illegal Acts, and Abuse</i></b>	<i>In conducting inspection work, inspectors shall be alert to possible fraud, other illegal acts, and abuse and shall appropriately follow up on any indicators of such activity and promptly present associated information to their supervisors for review and possible referral to the appropriate investigative office.</i>
----------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Fraud encompasses a wide array of illegal acts, characterized by intentional deception to obtain undeserved benefits at Government expense. Fraud can include theft, embezzlement, bribery, improper gratuities, conflict of interest, and unauthorized disclosure of information about procurement matters. Fraud can also include deceit, grossly inferior work, concealment, breach of confidence, or other actions used to gain unfair advantage. Any indication of possible fraud that surfaces during an inspection shall be promptly reported to the AIG for Inspections for review and potential referral to the OIG's Office of Investigations.

## 7.9 Identifying Non-Monetary and Monetary Benefits

While analyzing organizational and process performance, policies, practices, and outcomes, inspectors shall remain alert to the potential for recovering money, reducing costs, or enhancing GPO programs, processes, and operations. When a recommendation is likely to result in a cost saving or avoidance, the inspector should estimate the amount involved as realistically as possible using cost data documented for the original practice or approach. Cost definitions are listed in Exhibit 7-6 and Non-Monetary and Monetary Benefit examples are in Exhibit 7-2.

## **Exhibit 7-1. Cause, Criteria, and Effect Examples**

**Cause** is the reason for the problem (condition). Examples include:

- Directives, procedures, regulations, or standards are faulty, obsolete, or impractical.
- Failure to follow prescribed procedures.
- Lack of resources.
- Dishonesty.
- Weak or missing internal controls.
- Lack of planning.
- Negligence or carelessness.
- Conscious decision to deviate.
- Fraud or illegal acts. *Note: This shall be discussed immediately with the AIG, who will discuss a course of action with the OIG Office of Investigations.*

**Criteria** are the standards or “what should be.” Examples include:

- Written requirements such as laws, regulations, policies, procedures, instructions, manuals, and directives.
- Mission, goals, and objectives of GPO or organizations.
- Opinions of experts.
- Technically developed standards or norms.
- Prudent business practices.
- Performance of similar entities.
- Best practices of leading organizations.
- Prior period’s performance.

**Effect** is the result or impact, or the “so what” of the condition. Discuss impact in positive terms when possible (for example, “implementing improved management practices will increase productivity”). Examples include:

- Cost savings.
- Program improvement.
- Dollar loss or recovery.
- Uneconomical or inefficient use of resources.
- Loss of potential income.
- Violation of law.
- Funds improperly spent.
- Inadequate control or loss of control over resources.
- Program goals are not being accomplished.

## **Exhibit 7-2. Non-Monetary and Monetary Benefits**

### **Examples of Non-Monetary Benefits**

1. Improve management controls
2. Improve systems/processes
3. Avoid violations of law or regulation
4. Avoid adverse publicity
5. Validate existing processes
6. Initiate best business practices
7. Provide analysis/data to decision makers
8. Improve safety, morale, health, and security
9. Ensure compliance with audit resolution standard
10. Other: (explain)

### **Examples of Monetary Benefits**

1. Recouping money erroneously paid out
2. Reducing the need for funds by reducing computed material requirements
3. Eliminating or reducing the scope of construction, renovation, or repair projects
4. Terminating or reducing the scope of contracts for material or services
5. Substituting less costly items to satisfy requirements
6. Reducing implementation costs for base/activity closures or realignment
7. Reducing requirements for equipment
8. Eliminating an organization or out-sourcing work
9. Turning in excess material
10. Reducing fuel costs
11. Reductions in outlay
12. Deobligation of funds available for reobligation
13. Cost not incurred by implementing recommended improvements
14. Avoidance of unnecessary expenditures
15. Any other savings that are specifically identified
16. Prevention of potential fines
17. Recouping money from a contractor for:
  - a. Unsatisfactory performance of work
  - b. Defective performance or work
  - c. Work not done (nonperformance)
18. Collection of:
  - a. Overpayments of travel, pay, etc.
  - b. Duplicate payments

## **Exhibit 7-3. Sample “Summary of Recommendations Appendix” to Final Reports**

### **Appendix A. Table of Recommendations and Benefits [14 pt bold].**

<b>Recommendation</b>	<b>Management Response</b>	<b>Status</b>	<b>Description of Benefits</b>
<b>For Director, [Office Name]</b>			
1. Create an overarching policy document defining Police Force roles, responsibilities, and authorities and subject it to normal agency staffing.	Director, [Office Name] concurred with the recommendation. A new GPO Instruction is currently in draft.	Open	Non-monetary – Improve program results <i>An overarching policy document will provide clearer lines of responsibility and promote more effective force protection and law enforcement.</i>
<b>For Director, [Office Name]</b>			
2. Complete the revision of the GPO Armory SOP. Specify that inventory records shall be maintained on an approved share drive.	Management concurred with the recommendation. SIP will immediately coordinate with Police Commanders to revise the armory SOPs. The SOP will include the requirement to maintain inventory records on the share drive.	Open	Non-monetary – Enhance management controls <i>A revised armory SOP will more effectively promulgate the controls that are currently in place; shared-drive retention of inventory records will protect those records from loss.</i>
3. Post Lautenberg notices and finalize a systematic approach for ongoing validation of Lautenberg compliance.	Management concurred with the recommendation. Office will post Lautenberg notices outside of the armory and in the police work areas. Office will also establish a process to systematically query criminal information databases annually to ensure all GPO police officers have not been convicted of misdemeanor domestic violence.	Open	Non-monetary – Enhance compliance with laws, regulations, and standards <i>The requirement for Lautenberg notices stems from the 1986 Gun Control Act; compliance validation helps to provide reasonable assurance against the issue of firearms to people disqualified under the amendment.</i>

## **Exhibit 7-4. Process Assessment Report (PAR) Template**

### **Process Assessment Report Finding #N. Finding Short Topic**

NOTE: Initial format is topic-sentence outline. For observations, substitute the terms “observation” and “consideration” for “finding” and “recommendation.” Maintain each PAR as a separate electronic file until the AIG confirms the elements are mature enough to be inserted into the draft report.

#### **Relevant Inspection Objective/Sub-Objective**

**Finding Statement.** The finding statement is an executive summary of the finding. Begin with a topic sentence that directly addresses the respective inspection objective or sub-objective. The next sentence(s) should highlight the critical attributes of the condition—what was really noteworthy? Follow the condition sentence(s) with a brief statement of the proximate cause (if determined), and end with a succinct statement of the effect.

**Criteria.** Present any criteria unique to this finding/topic essential for understanding any shortcomings or deficiencies established in the finding.

**Condition Paragraph(s).** A collection of major factual points and evidence supporting the finding, with hyperlinks. If there were multiple criteria involved in developing the finding, consider creating a separate section for material related to each criterion. Each section would have its own topic sentence (when this approach is used, it can be effective to place each section’s topic sentence within the finding statement. See Exhibit 10-7, Report Inspection Results, for an example of this approach in a final report.

**Cause Paragraph** (*when relevant to the inspection objective*). The topic sentence expresses the proximate cause for the condition, with all key points of factual support or other evidence, with hyperlinks. NOTES: 1. A positive finding will not have a cause section. 2. When a finding presents multiple conditions, an alternative organizational approach is to provide a brief statement of a condition’s cause at the end of each condition section. If using this approach, use a header to set off these statements, for example, [CAUSE].

**Effect Paragraph** (*when relevant to the inspection objective*). Topic sentence expressing effect.

**Support/Evidence.** Outline of supporting points, with hyperlinks.

**Recommendation.** Write in active voice, with the OPR as the subject.

## **Exhibit 7-5. Sample PAR Topic Sentence Outline**



**OFFICE of the  
INSPECTOR GENERAL**  
U.S. GOVERNMENT PUBLISHING OFFICE

**Process Assessment Report (PAR)**  
**(This is a fictional sample only)**  
**Finding 1. Sufficiency of COOP Plans**

**Relevant Inspection Objective(s)/Sub-Objective(s):** *Note: these objectives are included in the PAR to ensure the relevance of the finding. These would be omitted when the PAR is eventually copied into the draft report.*

Objective 1. Are agency-level Continuity of Operations Plans (COOP) plans sufficient?

- Are plans compliant with higher-level Federal policy and law?
- Do plans account for agency and operations?

**Finding Statement**

Although agency-level COOP plans are generally sufficient, not all agency offices have a business continuity plan (BCP) or memorandum of agreement. Some offices have not clearly delineated the disposition of essential personnel in the case of a catastrophic event or execution of a COOP event. The Continuity Planning tool (CPT) lacks documentation of required organizational continuity plans.

**Criteria**

Policy Number, Title, Month, Day Fiscal year. |

Agency COOP Plan

Organizational concepts of operation

Integrated continuity program directive

**Condition** (Simply list the headings that will go into the report)

Only 13 out of 100 agency offices have required business continuity plans

Offices with approved plans/agreements did not address agency personnel relocation or required mission support needed to relocate.

Business plans were not uploaded into the CPT

Some documents contain outdated information

**Cause**

Developing and maintaining BCPs has not been a leadership priority. The agency's BCP process has been in draft form since 2010.

**Effect**

Lack of documented continuity plans could limit effectiveness in an actual event

**Recommendation.** The affected agency offices should develop, update, and validate all BCPs and MOAs. Ensure all BCPs and MOAs are cataloged in the Continuity Planning Tool.

## **Exhibit 7-6. Cost Definitions**

**1. Recommendation that funds be put to better use** means a recommendation that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including:

- Reductions in outlays;
- De-obligation of funds from programs or operations;
- Withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;
- Costs that could be avoided if recommended improvements related to the operations of the agency or a contractor are implemented;
- Avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or
- Any other savings.

**2. Questioned cost** means a cost that is questioned by the OIG because of:

- An alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;
- A finding that, at the time of the inspection, such cost is not supported by adequate documentation; or
- A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

**3. Unsupported cost** means a cost that is questioned because the OIG found that, at the time of the inspection, such cost is not supported by adequate documentation.

**4. Disallowed cost** means a questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.

**5. Cost Avoidance** means immediate action taken to reduce future costs. Cost avoidance may incur higher (or additional) costs in the short run but the final or life-cycle cost would be lower.

According to the Defense Acquisition University definition, cost avoidance is an action taken immediately that will decrease costs in the future. For example, an engineering improvement that increases the mean time between failures and thereby decreases operating support costs can be described as a cost avoidance action.

## **Chapter 8: CREATION AND MAINTENANCE OF INSPECTION DOCUMENTATION**

This chapter presents procedures for preparing, reviewing, and managing project inspection documentation in compliance with CIGIE standards. Inspection documentation serves three purposes: (1) it provides the principal support for the inspection report, (2) facilitates the conduct and supervision of the inspection, and (3) allows independent and external reviews of the inspection's quality. The primary type of documentation generated by OIG inspectors (commonly referred to as "work papers") is the memorandum for the record (MFR).

### **8.1 Types of Inspection Documentation**

The purpose, scope, objectives, and methodology of inspections are established, reviewed, and approved via signed inspection work plans and IPRs. Any modifications to purpose, scope, and objectives, as well as descriptions of actual methodologies employed are documented in signed inspection reports, along with findings and recommendations. Significant information and analysis upon which inspection findings and recommendations are based are documented in MFRs, which are subject to documented review and retention.

Inspection documentation broadly defined includes documents, papers, electronic files, emails and attachments, computer disks, tapes, CDs, records, and media either produced or collected by the project team to document the objectives, scope, methodology, and work performed to support findings, conclusions, and recommendations. Exhibit 8-1, Inspection Documentation and Review, lists specific types of inspection documentation, along with the required review levels.

### **8.2 Email Retention**

Coordination emails or those containing softcopy attachments of substance (*e.g.*, charts, briefings, and documents in response to a data call) should be saved (preferably as a .pdf) to the electronic shared inspection file. Do this no later than five business days from receipt. The reasons for this are: (1) hyperlinks to an inspector's personal drive will not open for an independent reviewer, (2) hyperlinks to emails automatically archived by MS Outlook are similarly problematic, and (3) saving to the electronic shared inspection file facilitates sharing among for team members and OIG management.

To further facilitate sharing, email attachments will be saved to the inspection file as separate documents (*i.e.*, separated from their original email). When saving an attachment to the inspection file, choose the most appropriate folder and use a name that clearly and concisely labels the content. Do not automatically use the

original name provided by the sender—these may be too long or not clear enough to distinguish the contents.

### 8.3 Preparing Documentation

The MFR constitutes the bulk of inspection documentation prepared by OIG inspectors. Exhibit 8-2, Preparing Memoranda For Record, outlines the MFR template, along with various flexibilities built in to allow adjustment based on circumstances. Exhibits 8-3 through 8-5 provide examples of MFRs addressing individual interviews/meetings, focus groups, and analysis, respectively.

It is also permissible to document the results of briefings (*e.g.*, entrance and exit conferences, IPRs, plan and topic approval) by adding text slides (normal document font) to the head or tail of the briefing slides as presented. These text slides should evidence the preparer's and reviewer's names and dates at the bottom of each slide. They do not need to be digitally signed. Exhibit 5-3, Exit Conference MFR (Slide Template), is a sample embedded MFR often used for entrance and exit conferences but may be used in other briefings as well. File the MFR version of the electronic file in the same folder as the original briefing slides; add the term "MFR" to the file name for recognition.

MFRs documenting collection of information and any accompanying analysis will normally be prepared (*i.e.*, ready for review) within 5 working days of performance of the work. Analytical MFRs do not have a specific time limit for completion.

### 8.4 Reviewing Documentation

Documentation reviews are an important aspect of ensuring project quality. Inspection documentation is subject to at least one level of review; some is subject to more. In addition, some reviews must be formally documented through digital certificate or hard copy signatures. Project leads and other personnel as designated in Exhibit 8-1, Inspection Documentation and Review, shall conduct timely reviews of documentation to ensure the project is progressing satisfactorily and that documentation adequately supports findings, conclusions, and recommendations. Documentation requiring sign-off shall be reviewed as soon as possible, but no later than 30 days after preparation unless there are extenuating circumstances. Reviews shall determine whether:

- MFR work papers are prepared according to the guidelines of Exhibit 8-2, Preparing Memoranda For Record.
- Information and analysis presented adequately fulfill the respective inspection objective or inspection step. When additional collection, clarification, or analysis is required, the reviewer will make this known to the preparer via written comments, either directly in the text or via "insert comment."

- The information documented came from credible sources and was the best obtainable for the collection/evaluation method used.
- Any conclusions or judgments expressed in the document are valid and fully supported.
- Document naming and placement facilitates effective discovery, retrieval, and hyperlinking to the eventual topic sentence outline.

MFRs documenting interviews, meetings, or conversations are generally reviewed by the project lead. In accordance with Exhibit 8-1, Inspection Documentation and Review, in cases where the project lead prepares an MFR documenting these activities, the review can be accomplished by another team member or peer-level inspector. In the case of an MFR that is primarily analytic (*i.e.*, is primarily describing analysis or reasoning), the review will normally be done at the next higher level. For an inspection team member, this would be the project lead; for the project lead, it would be a peer-level inspector or the AIG. In addition, the project leader or AIG can determine that the amount or complexity of analysis within any particular MFR warrants review by the next higher level.

All project documentation, including administrative documents, except the final report itself and documentation related to recommendation follow-up, shall be completed, reviewed as required, and corrected prior to issuance of the final report.

## **8.5 Addressing an MFR Reviewer's Comments**

The MFR author will adjust it in accordance with the reviewer's comments and promptly notify the reviewer that the MFR is ready for another review. The reviewer will verify that the action taken is adequate by reviewing the changes against his or her original comments. Upon validating that the MFR is now acceptable as inspection documentation, the reviewer will type his or her name and the date within the footer of the MFR.

## **8.6 Signatures**

Signatures and dates must be on any memos or transmittal letters or reports sent outside the OIG. Review of MFRs used as inspection documentation will be evidenced by typing the reviewer's name and date of review into the review-documentation footer. Only IRR documents actually use a digital signature, which is applied by using the "protect document" functions within the "file" tab of MS Word. These signatures ensure the documents are not changed after reviewer comments and drafter considerations/revisions.

## **Exhibit 8-1. Inspection Documentation and Review**

<b>Document or Artifact</b>	<b>Preparer</b>	<b>Level-One Review</b>	<b>Level-Two Review</b>	<b>Evidence of Review/Approval</b>
<b>Project Proposal</b>	Inspectors	NA	NA	NA
<b>Inspection Work Plan</b>	Project Lead	Team member	AIG	Signatures (Ink)
<b>Statement of Independence</b>	Inspectors/Project Lead	NA	AIG	Signatures (Ink)
<b>Project Schedule</b>	Project Lead	AIG	NA	NA
<b>Inspection Topic Tollgate (for ad hoc project)</b>	Project Lead	AIG	DIG/IG	Annotated IPR Slides or MFR
<b>Notification Memo</b>	Project Lead	AIG	DIG/IG	IG/DIG Signature (Ink)
<b>Data Call Memo</b>	Project Lead	AIG	DIG/IG	IG/DIG Signature (Ink)
<b>Team Meeting MFR</b>	Project Lead	Project Lead (Note 1)		Name of Reviewer
<b>Entrance Conference Briefing Slides</b>	Project Lead	AIG	NA	NA
<b>Entrance Conference MFR</b>	Inspector/Project Lead	Project Lead (Note 1)	NA	Name of Reviewer
<b>Site Visit Agendas</b>	Project Lead	AIG	DIG/IG (optional)	NA
<b>Interview MFR</b>	Inspector/Project Lead	Project Lead (Note 1)	NA	Name of Reviewer
<b>Meeting MFR</b>	Inspector/Project Lead	Project Lead (Note 1)	NA	Name of Reviewer
<b>Conversation MFR</b>	Inspector/Project Lead	Project Lead (Note 1)	NA	Name of Reviewer
<b>Analysis MFR</b>	Inspector/Project Lead	Next Level Reviewer	NA	Name of Reviewer
<b>Meeting/Interview Sign-in Sheet</b>	Project Lead	NA	NA	NA
<b>Analytical Timelines (e.g., Excel, Word docs)</b>	Inspector	Project Lead	AIG (optional)	NA
<b>Analytical Spreadsheets (Qualitative and Quantitative)</b>	Inspector	Project Lead	AIG (optional)	NA

Document or Artifact	Preparer	Level-One Review	Level-Two Review	Evidence of Review/Approval
<b>Spreadsheets of Interview Results</b> (Status, Follow-up, Additional Issues, Potential Findings)	Inspector	Project Lead	AIG (optional)	NA
<b>IPR Briefing Slides</b> —Findings, Recommendations, Observations	Project Lead	AIG	NA	NA
<b>Process Assessment Reports (PARs)</b> . Draft Findings, Observations, and Commendables with Support Hyperlinks	Inspector	Project Lead	AIG	AIG (Final version file name annotated with “Approved” and filed in the Final PARs file folder)
<b>Draft Report with hyperlinks (pre-IRR version)</b> . This report built using final PARs. Need AIG approval before going to IRR version.	Project Lead	AIG	NA	Commentary/revisions applied directly to draft (electronically or pen-and-ink)
<b>Draft Report with hyperlinks (IRR version)</b> . This report built from version approved by AIG.	Project Lead	Independent Reviewer	AIG (optional)	Independent Reviewer Signature (Digital)
<b>Draft Report (hyperlinks removed)</b> . Report created after all IRR comments actioned. (This is the version given to the editor)	Project Lead	AIG	QAS	Comments and corrections applied by the editor
<b>Draft Report (hyperlinks removed)</b> . Report created after all IRR comments actioned. (Provided for legal sufficiency review)	Project Lead	OIG Counsel	NA	Email response and comments from Counsel filed in the Legal Review file folder

Document or Artifact	Preparer	Level-One Review	Level-Two Review	Evidence of Review/Approval
<b>Draft Report (hyperlinks removed).</b> (Provided for subject matter expert accuracy review)	Project Lead	SME	NA	Documentation of SME review and comments in the Draft report file folder
<b>Formal Exit Conference Briefing Slides</b>	Project Lead	AIG	DIG/IG	NA
<b>Exit Conference MFR</b>	Project Lead	Project Lead (Note 1)	NA	Name of Reviewer
<b>Draft Report (for management comment (MC)).</b> This report reflects editor's comments & adjustments to any informal comments and is presented at the Exit Conference.	Project Lead	AIG	DIG/IG	IG/DIG signature on the cover memo. (Note 2)
<b>Draft Report Cover Memo</b>	Project Lead	AIG	DIG/IG	IG/DIG Signature (Ink)
<b>Technical Quality Control Review Form</b>	Project Lead	IRR Reviewer Legal	AIG	Signatures (Ink)
<b>Final Report.</b> This report built from the official draft after insertion of MC and consideration of MC.	Project Lead	AIG	QAS then DIG/IG	IG/DIG signature on the cover memo.
<b>Final Report Cover Memo</b>	Project Lead	AIG	DIG/IG	IG Signature (Ink);
<b>Note 1:</b> If project lead is the preparer, review can be performed by another member of the inspection team.				
<b>Note 2:</b> For Limited Scope draft reports, the DIG/IG initials the OIG Routing Sheet				

## **Exhibit 8-2. Preparing Memoranda For Record**

MFRs are the primary type of work paper produced by inspectors. They are used to document interviews (individual and group), meetings, and significant conversations. They are also used to document complex testing and/or analytical processes when results documents alone (e.g., spreadsheets or survey roll-ups) are not sufficient for understanding or validating the analytical process used. For example, conclusions drawn from a survey after aggregating the responses of select groups of respondents may require an MFR describing the rationale for selecting the particular groups and why the aggregated data was more valid as a basis for judgment. Three completed MFRs follow this exhibit to demonstrate the below instructions in context.

Each MFR has the following major sections:

- Subject
- Purpose
- Interviewee(s)/Source(s)
- Present (OIG personnel in attendance)
- Scope/Methodology
- Data/Information
- Results/Conclusion(s)
- Follow-up

**SUBJECT.** The subject line should identify what the activity was, and for interviews/meetings, who the participants were and the date of the event. Below are sample subject lines for work paper MFRs:

Meeting/interview with Jane Doe, Director, Human Capital (HC); held on March 22, 2020.

Survey analysis conducted for Security Clearance Inspection [INSERT INSPECTION #]; June 14, 2020.

**PURPOSE.** The purpose section should answer the question “What was the reason for conducting the subject inspection activity and/or preparing this MFR?” and should relate to the objective of the inspection. Examples include:

- This meeting was intended to get an overview of the GPO passport production process and any significant issues associated with it; this information is intended to help scope the inspection.
- To discuss survey results with Mr. John Doe, Director, Customer Services.
- To record the results of the telephone conversation with Mr. John Doe, Deputy Director, Earth Mars Relations Group.

- To determine Ms. Jane Doe’s perspective on vision, mission performance, management effectiveness, customer and partner relationships, and resource management, along with issues regarding acquisition.
- To analyze results of the OIG survey administered to the GPO workforce.

**INTERVIEWEE(S)/SOURCE(S).** This section should answer the question, “Where did the inspector obtain the information documented in the MFR?” For meetings, the source would include all attendees/participants. (Include name, title, division, agency, or department and telephone number.) For MFRs created to document analysis, the source would include the documents examined and any texts or other criteria that established the analytical technique used. Examples include:

- Marsha Brady, Chief of External Assignments, (202) 512-XXXX
- James “Jack” Sprat, Superintendent of Documents, (202) 512-XXXX
- Survey results of the Plant Operations workforce (Excel spreadsheet)

**PRESENT.** This section lists the OIG personnel present for a meeting or interview. Include people from outside the OIG who are working as part of the inspection team or are observing the proceedings under OIG sponsorship. Omit this section for analytical MFRs.

**SCOPE/METHODOLOGY.** This section should summarize major topics addressed in the inspection activity and the methods used by the inspector(s). For interviews and meetings, the scope would address the major topics discussed and the methodology would state how the interview was structured, whether questions were prepared in advance, etc. For analytical MFRs, the scope would describe the data or information sets examined and the methodology would describe the analytical process and any formulas used. (This section would normally be fairly substantial in an analytical MFR.) Examples include:

- We used a prepared list of 12 questions regarding reintegration tailored specifically for [Organization’s] senior leadership (see Document # 000008)<sup>5</sup>. We also provided opportunity for interviewee comments. [Used with an interview MFR]
- We obtained from Company ABCD a list of contractor employees as of June 15, 2006. On June 20, 2006 between the hours of 9:00 am and 10:00 am, we compared the names from the list to Outlook data base to ascertain if there was a matching entry. We identified a total of 80 names from the list that were not Outlook. [Used with an analytical MFR.]

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<sup>5</sup> Questions used during an interview should be referenced by document number or reproduced within or attached to the MFR so that a reviewer can have a full awareness of the scope of the discussion. The easiest way to reference the questions is by citing the question list document number or hyperlinking to it within the scope/methodology section. The questions can also be reproduced as a list within this section or cited individually (*i.e.*, question and response) within the details/results section. If some questions on a cited list were not asked (due to time or relevance) this should be noted within the scope paragraph.

**DATA/INFORMATION.** This section should clearly and concisely summarize the data and information presented/obtained in the course of the meeting, telephone conversation, focus group etc. For meetings, interviews, and conversations, it will include all areas discussed and the information you obtained.<sup>6</sup> Use of sub-headings within this section is optional: the inspection team is free to configure these in any way that assists comprehension. In an analytical MFR, this section should describe the data sets that were analyzed, a breakout of the analytical steps followed and any important intermediate sums/products subjected to additional calculations. Use of sub-headings for an analytical MFR is also optional and format is not prescribed.

**RESULTS/CONCLUSION(S).** The “so what?” of the interview. **This is the most important section of the MFR.** This section should set forth any major facts or analytical conclusions that bear directly on the objectives of the inspection, as well as an explanation of the reasoning or logic as to how the conclusions were reached. This section answers the question, “What did we learn from this inspection activity that contributes to our overall findings and recommendations?” If the inspection activity resulted in the framing of new issues, these should also be presented here. Conclusions should not contain unsupported personal opinions or conjecture. Examples include:

- Front-end planning affects contract management. There is an apparent lack of analysis on the part of GPO contracting personnel regarding return on investment.
- A key factor in understanding discontent with the process is customer perception (*i.e.*, the person on reintegration) of where and what job they will return to.
- We conclude that the Outlook directory lacks timely updates and does not represent a good repository of current GPO employees.

**FOLLOW-UP.** This section allows the capture of items requiring follow-up. Examples include:

- Obtain POC listing promised by interviewee.
- Contact Marsha Brady, Chief of External Assignments, interviewee stated would be able to provide documentation for his claim that...
- Revise interview questions for the remainder of senior leaders to include their views on the utility of last year’s off-site planning session.
- Consider whether the scope of the inspection needs to be expanded to include observations of former employees.

**DOCUMENTATION.** Preparation and review of MFR work papers are documented by applying a footer to each MFR, such as the one in Figure 8-2-1. The footer will contain the information presented in that figure. Instructions for completing footer documentation are as follows:

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<sup>6</sup> If desired, interview questions can be reproduced in this section, followed by the response given by the interviewee. If this approach is used, the question list does not need to be otherwise documented, *i.e.*, would not need to be included within the scope section or attached separately.

- Document #: Short title based on the document's file name. (This is for ease of locating the soft copy in the inspection file before hyperlinks are applied. Can be abbreviated.)
- Document title: Normally the same as the MFR's subject line.
- "Prepared by": First name/initial and last name of the preparer.
- Prep Date: Date the document was ready for review.
- "Reviewed by": MFR work papers do not need to be digitally signed. Evidence of review is provided by the reviewer typing his or her name into the "reviewed by" block.
- Review Date: Date the reviewer completes the review.
- Notes: Add in the empty box as needed or applicable.

**Figure 8-2-1 MFR Documentation Footer**

Document #:	Doe MFR 03222020	Reviewed By:	[Inspectors name]
Document Title:	Interview of Jane Doe	Date:	March 28, 2020
Prepared By:	[Inspector Name]		
Date:	March 23, 2020		

Inspectors drafting the MFR will leave the "review by" and date [of review] fields empty when providing the document to the reviewer to prevent a false indication of a completed review.

## **Exhibit 8-3. Sample MFR (Individual Interview)**

OIG Inspections Division

### MEMORANDUM FOR RECORD

#### SUBJECT:

To determine whether the [REDACTED] had any issues regarding [REDACTED] processes and procedures governing GPO's requests for supplies and services; specifically if those process resulted in some sort of late fee or penalty.

#### PURPOSE:

1. On January 6, 2020, at 9:30 am, we held a meeting with the GPO [REDACTED] and [REDACTED], room C897, 732 North Capital Street, NW, Washington, DC 20401.

#### INTERVIEWEE/SOURCE(S)

##### *Office of the CIO*

Name, Title, (202) 512-0000, [name@gpo.gov](mailto:name@gpo.gov)

Name, Title, (202) 512-0000, [name@gpo.gov](mailto:name@gpo.gov)

#### PRESENT

##### *Government Publishing Office (GPO) Office of Inspector General (OIG)*

Mr. John Doe, Assistant Inspector General for Inspections, (202) 512-XXXX,

[jdove@gpo.gov](mailto:jdove@gpo.gov)

Ms. Jane Doe, Senior Auditor/Lead Auditor for the Audit of SPA, (202) 512-XXXX,

[msjdoe@gpo.gov](mailto:msjdoe@gpo.gov)

#### SCOPE/METHODOLOGY:

On June 22, 2018, we met with the GPO [title] and [Name] to determine whether the [REDACTED] had any issues on GPO's requests for supplies and services; specifically if those process resulted in some sort of late fee or penalty. What's more the inspection team wanted to determine the background of the alleged complaint that started the inspection. We asked the following questions during the interview

List of questions for the meeting.<sup>1</sup> Based on the response from the [redacted] and [redacted], some of the questions were not asked.

#### DATA/INFORMATION:

1. Mr. Jon Doe explained the difference between an audit and an inspection. He also explained that an audit has more rigor and details, while an inspection is more flexible with less documentation. Mr. Doe stated that this inspection was initiated, because in

<sup>1</sup> [W](#) B 2.2

Document #:	[if applicable]	Reviewed By:	John Doe Jr.
Document Title:	Interview MFR of [Name]	Date:	9 January 2020
Prepared By:	Jane Doe		
Date:	7 January 2020		

one of the meetings with GPO senior leadership different Business Units brought up that their Business Units were getting late payment penalties/fees [REDACTED].

2. Ms. Doe inquired whether the [REDACTED] had any issues with [REDACTED] in regards to late payment penalties or fees. [Redacted] stated that they only dealt with one issue like that two to three years ago. The vendor was one of the internet providers, the subject could not identify which vendor. The issue was that the contract did not have the language stating that the Government does not pay for taxes or late fees. According to [REDACTED], Acquisition services made an honest mistake. The Contracting Officer Representative (COR) informs the Contracting Officer whether the contract was fulfilled. Then, Acquisition Services should have informed the contracting officer and the Office of Finance to proceed with payment. [REDACTED] stated that his concern is with the communication. [REDACTED] stated that there is too much complexity and human error.

3. Ms. Doe inquired who is the point of contact from the Office of [REDACTED]. [REDACTED] stated that [REDACTED] is tasked with payments. Ms. Doe also inquired if there was any policy or guidance provided from [REDACTED] to deal with the late payment fees. [REDACTED] stated no. Ms. Doe inquired whom was the Contracting Officer dealing with the issue. [REDACTED] stated that [REDACTED] dealt with the late payment/late fees, but he could not remember whether it was her mistake or was she assigned to fix it.

4. [REDACTED] explained that in the past, the vendor has claimed that GPO has not paid bills on time. Issues like this is because the vendor has provided wrong purchase orders. This type of issue was not part of the issues they inquired two to three years ago.

5. Mr. Doe inquired what would the Office of the [REDACTED] would like from OFFICE X. [REDACTED] stated that he would like to see more training with the Contracting Officer Representatives and the correct verbiage needed in contracts. [REDACTED] stated that everyone should get the policy on how to deal with late fees and taxes.

6. [REDACTED] stated that [REDACTED] approves of information technology supplies to be purchase by the purchase card program. [REDACTED] stated that there is a purchase limit for that. [REDACTED] stated that Acquisition Services is now doing a good job dealing with the purchase card. Business Units like Library Services can purchase information technology supplies with the credit card and then check [REDACTED], with items that are ok with GPO information technology systems. [REDACTED] also stated that he read the GPO OIG audit report on the purchase card that will soon be final.

7. Mr. Doe inquired how long has [REDACTED] and [REDACTED] working at GPO. [REDACTED] stated that he was been working at GPO for a year. [REDACTED] for three to four years.

Document #:	[if applicable]	Reviewed By:	John Doe Jr.
Document Title:	Interview MFR of [Name]	Date:	9 January 2020
Prepared By:	Jane Doe		
Date:	7 January 2020		

8. [REDACTED] will talk to his employee [REDACTED] to gather the information they have from the issue with [REDACTED] in regards to late payment penalties or fees, which occurred like two to three years ago. After [REDACTED] collects the information, he will provide it to the inspection team.

**RESULTS/CONCLUSIONS:**

1. The [REDACTED] discussed one issue regarding on late payment penalties/fees on GPO's requests for supplies and services which allegedly occurred two to three years ago. According to [REDACTED] and the [REDACTED], the proximate cause of that issue was that the contract did not have the language stating that the Government does not pay for taxes or late fees and the vendor tried to collect it. We did not verify if this occurred. According to [REDACTED], Acquisition services made an honest mistake.
2. [REDACTED] stated that [REDACTED], deals with payments.
3. [REDACTED] dealt with the late payment/late fees issue, but he could not remember whether it was her mistake or was she assigned to fix it.
4. [REDACTED] stated that he would like to see more training with the Contracting Officer Representatives and the correct verbiage needed in contracts. [REDACTED] stated that everyone should get the policy on how to deal with late fees and taxes.
5. [REDACTED] stated that [REDACTED] approves of information technology supplies to be purchase by the purchase card program. [REDACTED] stated that there is a purchase limit for that. [REDACTED] stated that Acquisition Services is now doing a good job dealing with the purchase card. Business Units like [REDACTED] can purchase information technology supplies with the credit card and then check [REDACTED] with items that are ok with GPO information technology systems.

Document #:	[if applicable]	Reviewed By:	John Doe Jr.
Document Title:	Interview MFR of [Name]	Date:	9 January 2020
Prepared By:	Jane Doe		
Date:	7 January 2020		

## **Exhibit 8-4. Sample MFR (Focus Group)**

### OIG INSPECTIONS|

#### MEMORANDUM FOR RECORD

**SUBJECT:** Focus Group of Interview of AA Consultants, 14 March 2020, Issue Inspection of Agency X Hiring Process (20-02-II)

**PURPOSE.** The intent of this focus group is to gather the perspective of the AA consultants located at [insert address]. For the discussion, the group was asked to identify the challenges to both the speed and quality of the hiring process. Once the challenges were identified, the group was asked to propose solutions to each challenge.

#### INTERVIEWEE(S)/SOURCE(S)

- Ms. Jane A. Doe, Organization, Duty Title, Phone number, email
- Mr. John B. Doe, Organization, Duty Title, Phone number, email
- Ms. Jane C. Doe, Organization, Duty Title, Phone number, email
- Mr. John D. Doe, Organization, Duty Title, Phone number, email
- Mr. John E. Doe, Organization, Duty Title, Phone number, email

#### PRESENT

- Name, Lead Inspector, Phone number, email
- Name, Inspector, Phone number, email
- Name, Inspector, Phone number, email

#### SCOPE/METHODOLOGY.

We conducted the focus group on 13 March 2020, beginning at 9am ending 10:45am. The session proceeded using the following session logic and questions.

Session Logic	Questions
1. Welcome and Introductions 2. Overview of the inspection 3. Why the AA consultants are important 4. Non-attribution for the report 5. Ground rules 6. Discussion 7. Capture on Whiteboard 8. Participant Questions 9. End	1. What are the challenges to the efficiency (speed) of the hiring process? 2. What are the challenges to the effectiveness (quality of hire) to the hiring process? 3. What are the potential solutions to any efficiency challenges? 4. What are potential solutions to any effectiveness challenges

#### DATA/INFORMATION

Document #:		Reviewed By:	
Document Title:		Date:	
Prepared By:			
Date:			

**What are the challenges to the efficiency (speed) of the hiring process?**

1. (Efficiency and Effectiveness) Lack of AA Authority in the hiring process and accountability in the suitability/supporting processes, e.g. individuals are still waiting to take their drug test even though they have been cleared. These can happen concurrently.
  - a. Solution: AA should own the security process or be designated the lead for the suitability processes if they are responsible for the outcome.
  - b. Solution: grant interim clearances.
2. People are hired without billets or availability within the organizational offices. Office hiring plans need improvement. Billet management and position management in the Agency is broken.
  - a. The Agency needs "classification professionals that are trained in workforce planning beyond just numbers.
  - b. Agency needs to make decisions based on skills analysis not numbers.
  - c. Use the Personnel Advisory Board process and bring it back under AA to properly plan for positions at the office level
    - i. Solution: examine centralized billet process and how to do it effectively.
    - ii. Solution: Improve Agency workforce planning ability by hiring the right talent
    - iii. Solution: Improve Agency workforce analysis
3. (Efficiency and Effectiveness) Pre-planning at the office level for hiring panels and events needs improvement. Lack of the *right* support
  - a. Solution: Training for hiring managers prior to panel participation
  - b. Solution: Office buy-in for hiring events, support with the right mix of people based on the positions needed.
4. Improved Processes and Training Needed.
  - a. Recruiters are not properly trained on agency processes, policies, and authorities.
  - b. There is no process for proper recruiting.
  - c. There is not hiring manager training.
    - i. Solution: Update agency policy, create standard operating procedures.
5. Lack of behavioral analysis of applicants can lead to poor quality hires. Institute behavioral interview questions.

**RESULTS/CONCLUSIONS**

The focus group successfully identified areas of the inspection to focus on with respect to strategic hiring, training, and workforce planning in order to improve the efficiency and effectiveness of Agency hiring.

**FOLLOW-UP.** AA will provide statistics of individuals who separated w/in first 2 years due to performance and conduct issues.

Document #:		Reviewed By:	
Document Title:		Date:	
Prepared By:			
Date:			

## Exhibit 8-5. Sample MFR (Analytical)

### OIG INSPECTIONS

#### MEMORANDUM FOR RECORD

**SUBJECT:** Analytical MFR of documentation associated with firearm issuance January 1, 2021.

**PURPOSE.** To create a summary of the Agency X's firearm documentation and verification.

#### INTERVIEWEE(S)/SOURCE(S)

- Ms. Jane A. Doe, Organization, Duty Title, Phone number, email
- Mr. John B. Doe, Organization, Duty Title, Phone number, email
- Ms. Jane C. Doe, Organization, Duty Title, Phone number, email

#### PRESENT

- Name, Lead Inspector, Phone number, email
- Name, Inspector, Phone number, email
- Name, Inspector, Phone number, email

#### SCOPE/METHODOLOGY.

We chose a representative sample of Agency employees and reviewed their firearms authorization documentation. We then created a tracking spreadsheet to analyze the information. The spreadsheet can be accessed at this link to the inspection shared drive: [Agency X Firearm Documentation Spreadsheet](#)

#### DATA/ANALYSIS/RESULTS (NOTE: THIS SECTION DIFFERS SLIGHTLY FROM AN INTERVIEW MFR AS IT INCLUDES THE RESULTS IN THIS SECTION)

In order to create a representative sample, we reviewed the Agency's manning roster and chose to review the records of every 5<sup>th</sup> person; the resultant number of employees was 19, 24 percent of the population.

Relevant firearm criteria follows:

- Agency X Policy 1234.56, *Carrying of Firearms by Personnel Engage in Security, Law and Order, Counterterrorism Activities*, April 1, 2012. This directive implements 10 USC § 1585. This policy:
  - Requires agency to ensure persons carrying firearms have been properly screened in accordance with Agency Policy 6400.06 and have completed Form 9999, Qualification to Possess Firearms or Ammunition – Lautenberg Amendment Agreement.

Document #:		Reviewed By:	
Document Title:		Date:	
Prepared By:			
Date:			

- o Requires that all arming authorizations shall be in writing and signed by the appropriate authorizing official(s) before a firearm is issued to an individual – **Arming Letter.**
- Agency X police officers are armed by authority of the Director, as provided in Agency Policy 1234.56. Agency police officer arming authorizations are documented via an officer’s credentials, which are signed by the Director.

We examined the records of the 19 individuals and reviewed whether they had the following required documentation:

- Signed Authorization/Arming
- Lautenberg Amendment Agreement (Form 9999)
- Officer Acknowledgement Letter
- Verified participation in take home weapons program, and if not, verified that their weapons was stored in Police Control Center Armory.

**Arming Letters with Agency Director.** 18 out of 19 (95 percent) had arming letters. However, Officer John A. Doe’s letter could not be verified because they were currently deployed for Active Duty. We were informed that the arming letter accompanies the officer while on deployment. Thus the adjusted numbers were 18 of 18 “eligible” for 100 percent.

**Lautenberg Letter:** 18 of 19 (95 percent) had the letter. The exception was John A. Doe. We were informed that the Lautenberg Letter accompanies the officer while on deployment. Thus the adjusted numbers were 18 of 18 “eligible” for 100 percent.

**Acknowledgement Letter.** 18 of 19 (95 percent). Same reasons as above. Thus the adjusted numbers were 18 of 18 “eligible” for 100 percent.

**Participation in Take Home Program.** 18 of 19 (95 percent). Same reasons as above. Thus the adjusted numbers were 18 of 18 “eligible” for 100 percent.

**FOLLOW-UP.**

None

Document #:		Reviewed By:	
Document Title:		Date:	
Prepared By:			
Date:			

## **Chapter 9: INDEPENDENT REFERENCE REVIEW**

The IRR is a critical element of the internal controls for quality assurance. The key attributes of the IRR are presented at Figure 9-1 below. The purpose of an IRR is to provide documented reasonable assurance that facts, figures, and citations in a report are clearly supported by authoritative source documents. The IRR process produces an artifact that captures an independent reviewer's verification of source documents upon which a report relies, as well as a certification that the project lead has considered and appropriately acted upon the reviewer's findings. The IRR reviewer must not have worked on the inspection in any capacity. Detailed steps of the IRR process are presented at Exhibit 9-1, IRR Process Flow.

**Figure 9-1. Key Attributes of the IRR**

<b>KEY ATTRIBUTES OF THE IRR</b>
<ul style="list-style-type: none"><li>• Normally performed by a peer, not a supervisor.</li><li>• Cannot be performed by a team member of the inspection being reviewed. Exceptions will be granted by the AIG and documented.</li><li>• The purpose of the review is to independently and objectively:<ul style="list-style-type: none"><li>○ Confirm the factual underpinnings of facts and figures. This includes checking the citations provided by the drafter, as well as identifying facts/figures in the text that should have had a citation, but do not.</li><li>○ Confirm the accuracy of quotes drawn from source documents.</li><li>○ Confirm the descriptions of quoted sources, <i>e.g.</i>, publication titles, dates, page numbers, job titles, spelling of names. Inspectors should create references for the initial criteria list in the report.</li><li>○ Confirm that supporting work papers have had the required level of documented review.</li><li>○ Ask questions about sentences or chart relationships that do not seem to make sense.</li></ul></li><li>• The purpose of the review is <b>NOT</b>:<ul style="list-style-type: none"><li>○ To serve as an additional editor of the text of the report.</li><li>○ To collaborate on the content of the report.</li><li>○ To challenge the appropriateness of findings and recommendations, which is a function of the AIG. The AIG should have already approved the draft of the report that is now being reviewed. The reviewer <u>can</u> challenge, however, the appropriateness of the level of documentation provided. Disagreements in this area will be resolved by the AIG.</li></ul></li></ul>

When reviewing the IRR version of the draft report, the reviewer is achieving the purposes listed in Figure 9-1. Upon discovering a documentation discrepancy, *e.g.*, a report figure does not match the source document figure, the reviewer will describe the issue using a margin comment at the point of the discrepancy. The description should be in sufficient detail for the drafter to understand the problem (see Exhibit 9- 2, Sample IRR Extract). For each problem noted, the reviewer will make a line entry in a resolution table placed at the end of the document (see Exhibit 9-3, Sample IRR Resolution Table). These line entries will be by comment number and comment category. Categories available for use in the table are listed below in Figure 9-2. Do not repeat the description found in the margin comment; just enter the category title.

**Figure 9-2. IRR Comment Categories**

<b>Category Title</b>	<b>Issue</b>
Accuracy	The text or figures in the report do not accurately reflect the substance or context of the cited documentation, <i>e.g.</i> , the source document states a person owned 50 bananas but the draft report says 45
Comprehension	The source material is incorporated in a manner that is likely to confuse the reader, especially if the reader were to obtain the original source
Definition/Terminology	Definition or term does not conform to authoritative sources, is applied inconsistently within the report, or does not reflect normal practice/convention
Incorrect Cite	The title, date, or source of a cited document is incorrect
Incorrect Figure	A figure in the report is mathematically wrong or different than the figure in the source
Incorrect Quote	Material attributed to a source as direct quote is not accurate
MFR Needs Review	The supporting MFR lacks a reviewer and/or the reviewer's signature
Needs Cite	A significant fact, figure, quote, or assertion lacks a supporting footnote and/or hyperlink to its support
Spelling	A name or word is misspelled
Relevance	Material cited in support of a fact, figure, or assertion is not clearly related to the text, <i>e.g.</i> , if the report is discussing how many passports are produced, but the cited reference material points to the number or personnel GPO employs. The cited reference is not relevant.
Weak/Indirect Support	The material provided at the hyperlink only indirectly supports the assertion or attribution made in the text, <i>e.g.</i> , the report states that the D/GPO likes dogs, but the citation quotes the D/GPO as saying that he owns a dog house. Owning a dog house does not confirm that the D/GPO likes dogs.

The key to a successful IRR process is for the report drafter to cite supporting documentation while writing the PARs and actual draft report. Drafters will cite supporting documentation at the point of reference by inserting a footnote and hyperlink, thus allowing the reference to be checked in softcopy from the same page. The hyperlink is most effective when it takes the reviewer to a bookmark keyed to the exact information within the supporting document. This procedure has several steps and is detailed in Figure 9-3.

IRR reviewers who encounter a broken hyperlink during the review should coordinate with the drafter to fix the link while the IRR is in progress. If the link cannot be fixed the author should provide the reviewer the source document. The problem with a “broken link” comment in a completed review is that the reviewer did not have the chance to validate the support, which automatically requires further post-review validation.

**Figure 9-3. Inserting a Hyperlink**

### INSERTING A HYPERLINK WITHIN A PAR OR REPORT

- 1. Insert the footnote.** When mentioning a key fact, figure, or piece of evidence from a supporting document in a PAR or report, create a footnote at the point of reference by clicking the “insert footnote” button on the “references” tab.
- 2. Create a bookmark.**<sup>7</sup> Within the *supporting document*, use the cursor to highlight the sentence or portion that supports the point you are making in the report. Then click the “bookmark” button on the “insert” tab. The bookmark dialog box will open. Create a logical name for the bookmark, e.g., “42\_trucks,” and click the “add” button.<sup>8</sup> Make sure to save the file before going to the next step.
- 3. Hyperlink to the bookmark.** Go back to the *draft report*. Keeping the cursor within the footnote field in the footer, select “hyperlink” from the “insert” menu. Using the “insert hyperlink” dialog box, go to the OIG share drive and drill down until the supporting document is displayed in the “look-in” field. At this point, click the “bookmark” button on the right side of the dialog box and find the bookmark name, e.g., “42\_trucks.” Select the desired bookmark and click the “OK” button. The bookmark dialog box will disappear, leaving the “insert hyperlink” dialog box. Click the “OK” button. The hyperlink to the selected bookmark will appear at the footnote.<sup>9</sup>
- 4. Edit the hyperlink.** As inserted by MS Word, the hyperlink may have two problems: (1) it will be too long, and (2) it will point to the drafter’s directory shortcut instead of the OIG G shared drive itself (other people will not be able to open it). To correct these issues, right click inside the hyperlink and choose “edit hyperlink.” Within the “text to display” field in the “Edit Hyperlink” dialog box, remove everything except the name of the supporting document itself, e.g., “Jones MFR.” In particular, make sure to remove the first three characters of the hyperlink, e.g., “G:\,” since these are the characters that will cause the link not to work for someone else. Click the “OK” button.

<sup>7</sup> Bookmarks do not work with scanned (.pdf) documents although .pdf highlighting and sticky notes can be used. If you are citing a fact from a .pdf file, skip the bookmark step and hyperlink directly to the file. You will still need to edit the hyperlink (Step 4).

<sup>8</sup> A bookmark name cannot have spaces or dashes, but you can use underscores.

<sup>9</sup> Do not try to save a step by editing the hyperlink before clicking the “OK” button. Although the edited link will look correct, it will not work correctly for a reviewer.

**5. Cite the specific page number at a minimum.** Separate from, and following, the hyperlink, type in the page number or range of numbers where the exact support information is located, e.g., pp.3-5. In the event that the hyperlink will not open for the reviewer, this will enable them to locate the supporting material within the document on the OIG shared drive. Additionally, an inspector can add information to the footnote to assist the reviewer. The final hyperlink will look similar to the below examples:

<sup>3</sup> [Jones MFR](#) p.3-5

<sup>4</sup> [James MFR](#) p.2, bookmark "ham\_sandwich"

<sup>5</sup> [Hiring SOP PDF](#) p.53, yellow highlight, callout #17 "special hiring"

If the supporting information comes from a large hard copy document, the preferred method is to scan the subject page to create an electronic reference in the inspection file. If for some reason this cannot be done, the drafter will need to supply the reviewer with the hard copy document at the time of the IRR.

Building source references and their hyperlinks into an outline/report ensures correctness of information while eliminating the need to create a separate cross-index of inspection findings and support to the inspection file. It also eliminates the need to create an independent set of reference numbers, since numbering is accomplished automatically by the footnotes. The electronic documents being referenced are managed by naming conventions within the inspection file, not a complex overarching numbering system.

When a hyperlink becomes excessively long, it can malfunction. This can still be true even if the hyperlink displayed in the document itself has been shortened by editing. Since an inspection folder on the OIG G shared drive already contains a preamble of numerous characters, the inspection file itself should be limited in terms of levels of folders and title length, both folder and document titles should be as short as possible. Inspectors should adhere to inspection file guidelines found in Exhibit 4-2, Inspection File Structure, which takes these concerns into account.

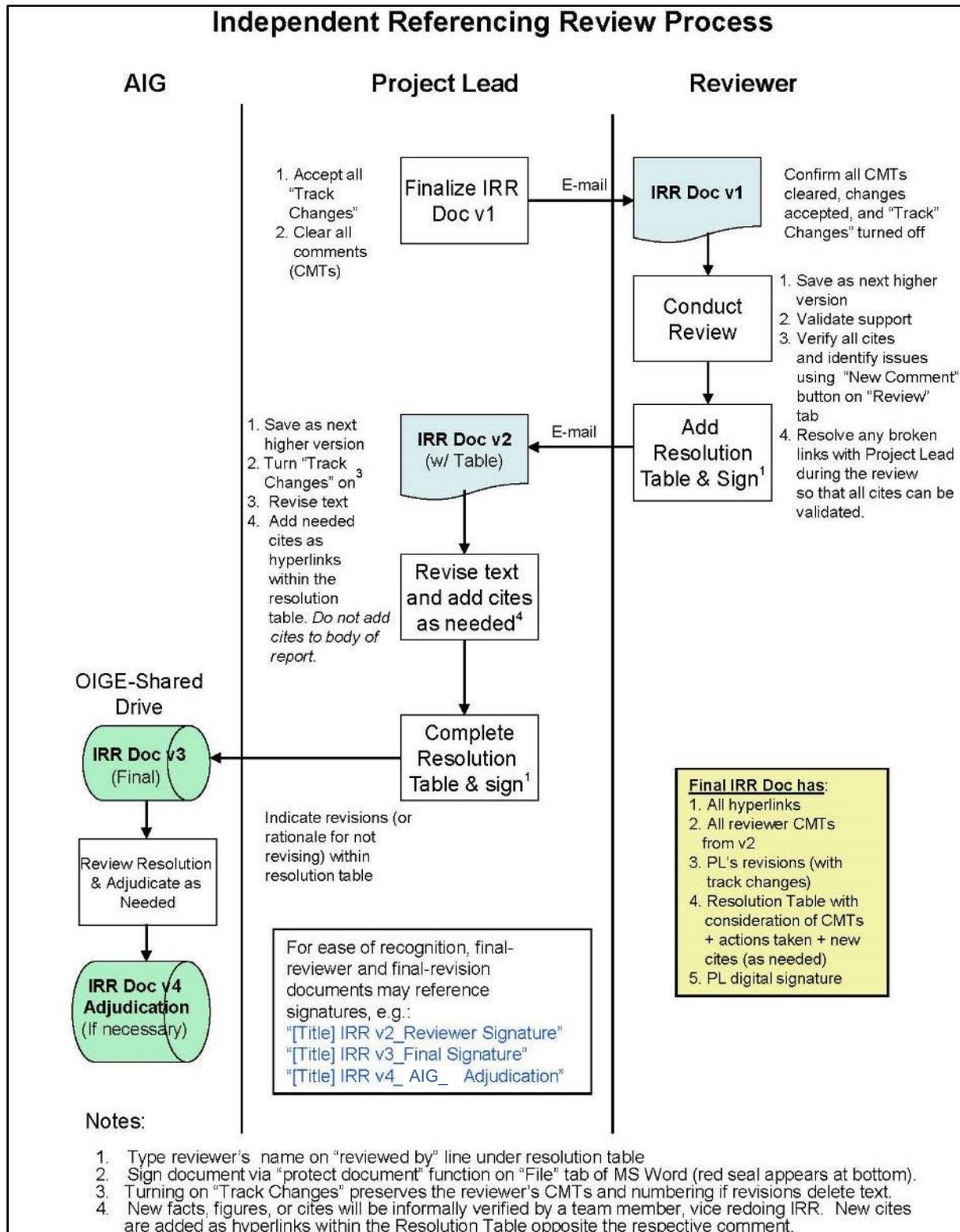
### **Revising a report based on the IRR reviewer's comments**

It is important for the drafter to follow the procedures in Exhibit 9-1, IRR Process Flow. Key among these is making sure that track changes is turned on while revising the text, which documents what is added or deleted. It also preserves the reviewer's comment numbers if blocks of text are deleted in the revision process. The drafter limits all descriptions of corrective actions (or objections) to the resolution table. Do not add comments to the reviewer's MS Word margin comments. Similarly, add new citations/hyperlinks only within the resolution table—do not add new footnotes to the text of the report.

A report is normally subjected to IRR only once. When a drafter places hyperlinks to new supporting material within the IRR resolution table, this material is verified by a

team member. The report does not go through a second IRR after the drafter completes and signs the resolution version. Likewise, a report is not normally subjected to a second IRR following revisions made as a result of management comments. If management comments lead to significant revisions that rely on substantial factual underpinnings, the AIG can require a separate IRR of the revised portions. In such cases, the drafter will need to incorporate hyperlinks to the new supporting material in an interim version of the final report, and an IRR reviewer would append comments within a new resolution table. The degree of revision that would require a second IRR is within the purview of the AIG's professional judgment.

# Exhibit 9-1. IRR Process Flow



# Exhibit 9-2. Sample IRR Extract (Final Reviewer Version)

- To foster better communication and to provide documented decision processes for all changes to the passport products, processes and associated systems, the GPO and the DoS shall establish an Interagency Boards and Committees (IABC) system. The IABC system will consist of the four core bodies<sup>19</sup> to include the relevant Product Planning and Engineering Change Control Committee or "Planning Committee."
- The Planning Committee reviews and approve changes to:
  - physical and electronic product features;
  - program and product requirements and specifications;
  - procurement plans;
  - process and system modifications;
  - product redesigns; and
  - other matters as assigned by the Steering Committee.<sup>20</sup>

As a result of the committees, the GPO was authorized to work with Department of Homeland Security and the Bureau of Engraving and Printing to create the Next Generation Passport<sup>21</sup>. The authorization by Department of State was conveyed by memo to GPO on October 15, 2012<sup>22</sup>.

### Passport Production Machine and Line Description

GPO incorporated security upgrades into the next generation passport visa pages employing new equipment (three new DC B-Lines<sup>23</sup>)<sup>24</sup>. GPO incorporated new design images, inks and security features for the visa and data pages<sup>25</sup>. GPO worked with the Bureau of Engraving and Printing to redesign and enhance the end sheet and improved the book stitching method and threading<sup>26</sup>.

The passport production system is composed of four distinct assembly or system line types<sup>27</sup>. The system lines are redundant, for example, there are three distinct A-Line machines<sup>28</sup>. Further, GPO operates a second facility located in Stennis, Mississippi<sup>29</sup>. The lines consist of the following components: 1) Batching, 2) A-Line, 3) Encoder, and 4) B-Line described below<sup>30</sup>.

<sup>19</sup> [B.3 - Pg 12 1st HL](#)  
<sup>20</sup> [B.3 - Pg 12 2nd HL](#)  
<sup>21</sup> [B.1 - Pg 8 1st and 5th sentences HL](#)  
<sup>22</sup> [B.3 - Pg 11 Signature dates HL](#)  
<sup>23</sup> [B.2 - New BLine = PP dual perforator custom built for GPO](#)  
<sup>24</sup> See page X of the background section of the report for a description of the passport production lines.  
<sup>25</sup> [B.1 - Pg 8 4th sentence HL](#)  
<sup>26</sup> [B.1 - Pg 8 5th and 6th sentences HL](#)  
<sup>27</sup> [B.2 - Sentence through bullets](#)  
<sup>28</sup> [B.2 - A1 machine, B.2 - A2 machine, B.2 - A3 machine](#)  
<sup>29</sup> [A.7 - Pg 145 To support the State Department's...](#)  
<sup>30</sup> [A.6 - Pgs 7 - 8 HL](#)

DRAFT REPORT -- FOR OFFICIAL USE ONLY

 **Malak, Miles J.**  
25. Verified.

 **Malak, Miles J.**  
26. Verified.

 **Malak, Miles J.**  
27. Not verified. I believe the wrong document was referenced. See B.1; page 2

 **Malak, Miles J.**  
28. Verified.

 **Malak, Miles J.**  
29. Not verified. Page "x"?

 **Malak, Miles J.**  
30. Verified.

 **Malak, Miles J.**  
31. Verified.

 **Malak, Miles J.**  
32. Verified.

 **Malak, Miles J.**  
34. Verified.

 **Malak, Miles J.**  
33. Verified.

 **Malak, Miles J.**  
35. Verified. Should highlight the area referenced in the document.

 **Malak, Miles J.**  
36. Verified.

- **A-Line.** The pages of the passport are sewn into the covers.
- **Encoder.** The operating system is formatted on the chip to hold personalization information to be applied by DoS at a later time.
- **B-Line.** The three connected passports are physically separated through automation, each passport received a barcode and serial number.

**Quality Management System: ISO 9000 and Lean Six Sigma**

The SID quality management system is supported by the application of two conventional manufacturing quality frameworks. The first is the ISO 9000<sup>31</sup> family standard<sup>32</sup> and the second is the Lean Six Sigma Failure Modes and Effects Analysis<sup>33</sup> (FMEA)<sup>34</sup>. The ISO 9000 family addresses various aspects of quality management and provides guidance and tools for companies and organizations wanting to ensure that their products and services consistently meet customer’s requirements, and that quality is consistently improved<sup>35</sup>. FMEA is a risk assessment tool that evaluates the severity, occurrence and detection of risks to prioritize which ones are the most urgent<sup>36</sup>.

**Internal Audit Function and FMEA Risk Ratings**

SID’s application of the ISO standard applies an internal audit function to its pilot productions of Next Generation Passports. The internal audit function has documented procedures<sup>37</sup>, roles for auditors<sup>38</sup> and findings resulting from their work. The process of issue to resolution starts with SID internal auditors identifying deficiencies<sup>39</sup>. If any are found, they are reported to SID management in charge of that area. The manager responds to the internal auditors’ findings allowing the auditors to verify that corrective actions were taken<sup>40</sup>. Additionally, SID creates living risk assessments coupled with a FMEA risk ratings<sup>41</sup>. The rating systems is categorized along qualitative measures of High,

<sup>31</sup> [B.6 - Pg 1 HL](#)  
<sup>32</sup> More specifically SID is independently audited against the criteria composing the ISO 9001:2015.  
<sup>33</sup> [B.5 - FMEA 1st use HL](#), [B.5 - FMEA 2nd use HL](#)  
<sup>35</sup> [A.8 - Pg 1 HL](#)  
<sup>36</sup> [A.9 - Pg 1 HL](#)  
<sup>37</sup> [B.7 - Pg 2 procedures - Pg 3 ISO 9000 Requirements Mapped](#)  
<sup>38</sup> [B.8 - HL](#)  
<sup>39</sup> [B.9 - Column Named Objective Evidence](#)  
<sup>40</sup> [B.6 - Pg 1 Items E and F](#), [B.5 Managers](#)  
<sup>41</sup> [B.10 - Pg 1 Title and Column on left name](#)

-  **Malak, Miles J.**  
38. Verified.
-  **Malak, Miles J.**  
39. Verified.
-  **Malak, Miles J.**  
40. Verified.
-  **Malak, Miles J.**  
41. Not Verified. Missing footnote.
-  **Malak, Miles J.**  
42. Verified.
-  **Malak, Miles J.**  
43. Verified.
-  **Malak, Miles J.**  
44. Not verified. Needs Cite Not sure if this is a general statement or assumption that it would be.
-  **Malak, Miles J.**  
45. Verified.
-  **Malak, Miles J.**  
46. Verified.
-  **Malak, Miles J.**  
47. Verified.
-  **Malak, Miles J.**  
48. Verified. See footnote #40 referenced document.
-  **Malak, Miles J.**  
49. Verified.
-  **Malak, Miles J.**  
50. Verified.
-  **Malak, Miles J.**  
51. Verified.

## **Exhibit 9-3. Sample IRR Resolution Table (Final Version After Corrections)**

### Consideration of Comments/Action Taken

CMT #	CATEGORY	RESOLUTION
27	Incorrect Cite	Changed citation. See <a href="#">B.1</a> ; page 2
41	Needs Cite	Footnote to be added: Sourced at the following URL <a href="https://www.iso.org/iso-9001-quality-management.html">https://www.iso.org/iso-9001-quality-management.html</a>
44	Needs Cite	Changed citation. See <a href="#">Internal Auditors</a>
56	Needs Cite	Based on all work we conclude this statement.
60	Relevance	Changed the sentence making it two separate statements. This delineated the ISO audit applicability to DC and the SFP sites where the audit report had attribution to only a DC address.
62	Needs Cite	Conclusion based on evidence.
94	Needs Cite	See the teammate procedure group B.2

I have reviewed the draft report for completeness of supporting documentation and verified all hyperlinked sources for adequacy of support. Except as noted above and in the appended comments, no significant fact, figure, assertion, or citation lacked adequate support. Unless otherwise noted, supporting documents that required a review contained evidence of such review.

[Digital signature]

\_\_\_\_\_  
REVIEWER'S NAME

I have considered all reviewers comments and have applied the corrections or revisions indicated above to the draft report.

[Digital signature]

\_\_\_\_\_  
AUTHOR'S NAME

## **Chapter 10: REPORT PRODUCTION**

This chapter presents guidelines for preparing inspection reports. Various means are available to report on the results of inspection work, e.g., written reports, oral presentations, videos, or slide presentations. Regardless of the means used, there should be retrievable documentation of the reporting. The content of the reporting will be affected by the specific means used and the purpose it is serving. The primary purpose of an inspection report is to document the effectiveness of an organization, function, or process in achieving the agency's mission. To be of maximum value to management, a report shall identify the underlying factors that produce excellence or, conversely, led to performance shortfalls. Reports must be timely, objective, accurate, concise, clear, complete, convincing and written so that they can be understood by an uninformed, cold reader. The conditions for successful report production are set up by solid Topic Sentence Outlines and applicable IPRs.

<b>Reporting</b>	<i>Inspection reporting shall present factual data accurately, fairly, and objectively and present findings, conclusions, and recommendations in a persuasive manner.</i>
------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------

### **10.1 Inspection Report Drafting Process**

The draft report is built incrementally from individual PARs containing vetted findings, observations, and commendables. The process is iterative:

- First hold the pre-PAR tollgate IPR to vet developing findings; AIG will approve the findings for PAR development.
- Review and revise the stand-alone PARs as the project moves to completion.
- After the content of all PARs has been informally approved by the Inspector General and/or the Deputy Inspector General typically via IPR briefing slides, since there is no additional formal sign-off.

#### **Topic Sentence Outline → Process Assessment Reviews**

Once a finding, observation, or commendable is captured in an initial PAR a topic sentence outline, the project lead and other drafters, flesh out each outline into fully written products. The original hyperlinks remain and are added to the drafting process, which adds additional documentary support. Each PAR remains as a separate document file until it has been completely drafted, reviewed, revised, and approved by the AIG. This approach prevents the conflicts and delays that result when a combined report is under simultaneous revision by several different drafters/reviewers. Only after the final PAR is approved by the AIG, does the project lead copy it into the master draft report document, along with all hyperlinks.

## PARs → Draft Report

Once the draft report contains all findings, observations, and commendables, it is reviewed by the AIG. Upon his/her approval, this is the document that is subjected to the IRR process discussed in the previous chapter (see Exhibit 9-1, IRR Process Flow). Following any revisions required by the IRR, the project lead provides the draft to the OIG counsel for legal review, and following any resulting revisions, to the QAS.<sup>10</sup> Following the edit and necessary revision, the project lead submits the formal draft and cover memo for review by the AIG, Deputy Inspector General, and approval by the Inspector General. This report is the signed official draft that is provided to the inspected organization(s) during the exit conference or meetings. The inspected organization(s) are normally given 30 days after the exit conference to provide formal comments to the draft (this time frame can be shortened as appropriate, for example, if the report contains no contentious issues and/or the inspected organization requests a shortened period). The inspected organization(s) are normally given one week after the exit conference to provide informal comments for a Limited Scope Inspection.

Once the draft report has been subjected to an IRR and revised in accordance with reviewer comments and the legal review, the AIG is responsible for documenting in writing the reason(s) for the removal of any finding, recommendation, or observation in subsequent drafts of the report. The format of this documentation is not prescribed—an email or MFR is acceptable.

## 10.2 Types of Reports

Draft Reports. These are initial drafts of reports based on component, issue, or Limited Scope inspections. Draft reports are subjected to an IRR prior to issuing to the inspected organization or program, which is normally at the Exit Conference. Drafts are reviewed by the Inspector General /Deputy Inspector General, but their approval documentation depends on the inspection type:

- Deputy Inspector General/Inspector General approval of Limited Scope informal draft reports is documented via the OIG Routing Sheet rather than signing a transmittal memorandum (cover memorandum). Recipients of Limited Scope drafts are typically given a week to provide informal comments, which are not reproduced within the body of the formal draft report. This is because these reports do not request formal management comments and thus do not need a draft cover memorandum, only a final memorandum.
- Deputy Inspector General/Inspector General approval of draft reports for issue and component inspections, including joint inspections, is documented via their initials on the OIG Routing Sheet, as well as the Inspector General's signature on the cover memorandum.

---

<sup>10</sup> Based on circumstances, the project lead can provide the draft report to the counsel and Quality Assurance Specialist simultaneously.

Draft reports request management concurrence or nonconcurrence with findings and recommendations, along with proposed alternative actions and descriptions of any corrective actions taken thus far. The transmittal memorandum also requests that the inspected element provides detailed information on how management intends to implement the agreed-upon recommendations. Management typically has 14 days to respond if they were provided an earlier copy; 30 days if it is the first copy they received.

Final Reports. These are reports providing the final versions of inspection findings and recommendations. Final reports for issue and component inspections reproduce management comments along with OIG consideration of the comments. Limited Scope reports do not reference or reproduce management comments, since management comments were informal. Final reports are normally signed by the Inspector General. Unless there are open issues remaining from management's comments to the draft report, final reports do not normally solicit a response but ask the agency to provide a response to address the recommendations.

OIG White Papers. OIG White Papers are the product of special/tailored studies or other research and are typically issued in final. Although normally subjected to an IRR, they are not typically vetted with management and do not contain recommendations. An OIG White Paper may be signed by the AIG, Deputy Inspector General, or Inspector General, depending on the scope and circumstances of the study or research.

Management Advisory Reports. Management Advisory Reports (MARs) are used to alert senior agency management to problems of a continuing nature or corporate interest. Since they are consultative in nature, advisory reports do not necessarily include recommendations. The inspection team shall prepare a written outline stating the objectives, applicable inspection standards, and report format. As with all reports, the AIG must obtain approval from the Deputy Inspector General and/or Inspector General before issuing an advisory report. The format of advisory reports is decided on a case-by-case basis. Management is not required to respond to a MAR unless otherwise directed by the OIG.

Memorandum Reports. Memorandum reports are written in agency memorandum format when only a few pages are needed to convey the results of an inspection or special study. The basic elements (objectives, criteria, scope, methodology, findings, and recommendations) are briefly stated. A Memorandum Report may be signed by the AIG, Deputy Inspector General, or Inspector General, depending on the scope and circumstances of the study or research.

### **10.3 Writing Style**

Discussion Paragraphs. The text supporting each finding, observation, and commendable must contain enough information to frame the issue and persuade the

reader that the conclusions are valid and significant. Logic and clarity are critical. If necessary, include any background information, other than what already appears in the introduction, needed to understand the issue. Presentation of inspection results will differ, depending on the complexity of the subject, but the following general principles apply:

- Do not make a statement unless it is supported by the evidence, such as documents, testimony, data sampling, or surveys. Above all, do not make subjective statements.
- Distinguish interviewees' opinions and inferences from facts.
- Consider when to generalize and when to be specific. For finding statements conveying summary conclusions pertaining to inspection objectives, it may be most appropriate to generalize, *i.e.*, to use terms like some, many, or most. For example, "Most employees expressed high levels of satisfaction in responses to questions on organizational climate." Quantification is normally appropriate when detailing the support underlying higher-level conclusions, for example, "About 70 percent of survey respondents described morale as excellent, while 55 percent reported having confidence in their leadership. Sixty-three percent reported being satisfied with opportunities for personal growth."
- Identify sources of data. Take care, however, to ensure that the confidentiality or non-attribution of individuals providing information is appropriately protected.
- Do not use names. When quoting or referring to an official, use the person's organizational or business title.
- Report all significant instances of noncompliance with laws and regulations.
- Write in the active voice unless passive constructions better convey the intended meaning. In any case, present all recommendations and considerations in the active voice.
- Avoid implying a recommended course of action that is not a formal recommendation. When readers see a statement that management "needs to" or "shall" do something, they expect the report to propose corrective action.

Recognition of Corrective Actions. Corrective actions already taken by the inspected element's management shall be documented within the inspection file and recognized/acknowledged in the report. Management shall also be given credit for plans that will significantly improve operations and any actions taken independent of the inspection recommendations. Documentation shall clearly distinguish between corrective actions resulting from inspection work and management efforts that were underway before the inspection started.

## 10.4 Classification

It is the inspection team's responsibility to ensure that reports are properly classified in accordance with GPO classification guidance, found in [GPO Directive 825.7F](#), *Information Security Program*, June 5, 2019.

## 10.5 Issuing Reports

OIG front office staff will issue written inspection reports unless otherwise assigned by the Inspector General. Written reports should be distributed to the appropriate officials responsible for taking action on the findings and recommendations via email, posted to the GPO OIG website and posted on Oversight.gov (exceptions will occur as dictated by the Inspector General). Further distribution will be subject to OIG policy and fully comply with all security procedures and other applicable laws, regulations, and policies.

**Draft Report.** Once signed, the draft is issued to the inspected organization for their management comments of record (formal or informal). Unless an organization was provided an earlier copy of the report for informal comment, they will normally be given 30 calendar days to provide their formal comments (14 days if an earlier copy was provided) or one week (5 business days) for informal comments. Management's response to OIG findings and recommendations shall state concurrence or nonconcurrence with each recommendation, explain specific reasons for each nonconcurrence, and describe preliminary plans of action and milestones (POA&M) for each agreed-upon recommendation. Management shall submit this information to the OIG in an official memorandum format, signed at the directorate level of the inspected element (Figure 10-1). Email is acceptable for informal comments. Formal draft reports are numbered with their project number, e.g., II-12-01. OIG report numbers, assigned by the AIG, are not assigned until the final report is approved.

**Figure 10-1. Example Management Comments Memorandum**

<b>Management Comments Memorandum</b>	
<i>This memorandum template <b>can be</b> included with the draft report when formally tasking the inspected element to provide management comments. <b>Management may have their own templates.</b></i>	
	[Date]
X-20XX-XXXX	
MEMORANDUM FOR INSPECTOR GENERAL	
SUBJECT:	Response to Recommendations in <i>REPORT TITLE</i>
REFERENCE:	GPO Inspector General Report, "TITLE," DATE (CLASSIFICATION)
1. This memorandum responds to the recommendations in the Reference.	

- Recommendation XX. *[Copy the wording of the recommendation directly from the report.]*  
**Indicate “Concur” or “Nonconcur.”**
  - *[If concurring, describe actions taken or planned to implement the recommendation.]*
  - *[If nonconcurring, provide the rationale and recommend alternative actions to correct the identified deficiencies.]*
  
- Recommendation XX. *[Copy the wording of the recommendation directly from the report.]*  
**Indicate “Concur” or “Nonconcur.”**
  - *[If concurring, describe actions taken or planned to implement the recommendation.]*
  - *[If nonconcurring provide the rationale and recommend alternative actions to correct the identified deficiencies.]*

2. Please direct any questions on this memorandum to NAME, TITLE/OFFICE, who may be reached at PHONE NUMBER, or EMAIL *[do not use caps or hyperlinks in email addresses]*.

[SIGNATURE BLOCK]

Enclosures:

1. *[Include each on a separate numbered line]*

cc: *[Include the titles of the directors of all Components the content of the memorandum was coordinated with, each on a separate line]*

**Extension Requests.** The AIG should coordinate extensions with the Inspector General. Each extension is considered on a case-by-case basis. If management fails to provide comments within agreed upon timelines, the AIG will advise the Inspector General whether to publish the report without management inputs. A brief statement regarding non-receipt of comments will be annotated in the report.

**Final Report.** Final reports and their cover memoranda are signed by the Inspector General after management’s comments are incorporated. The final report shall synopsise management’s response to the draft report. Verbatim formal management comments are included as an appendix to the final report.

## 10.6 Consideration of Management Comments

Upon receiving the inspected organization’s comments, the project lead will review them for relevance and completeness and incorporate them into the final report body, summary of recommendation appendix, and the management comments appendix. If management is requesting that the OIG delete or revise a recommendation that was in the draft report, the team shall give sufficient detail in the body of the inspection report and in the appendix so that the reader can understand why the deletion or revision occurred. They shall also revise any information in the finding and body of the report, leading to the deleted or revised recommendation.

If management fully concurs with the recommendations and states that corrective action is planned by a specified date, the only comment needed is that the planned action meets the intent of the recommendation. If recommended actions were implemented

during the inspection, include the recommendation in the report, but state in the OIG comment section that corrective actions were taken and have been verified. Management's professed actions will form the basis for subsequent inspection follow-up.

Validating Concurrence/Nonconcurrence. In deciding whether management comments are responsive, you have to read deeper than the simple declaration of "concur" or "nonconcur":

- **"Concur."** In deciding whether an inspection issue is resolved or unresolved, the terms "concur" and "nonconcur" shall always be viewed in light of the substance of the management response. For instance, a response indicating agreement with the recommendation prefaced "concur" that describes no action to correct the reported condition will be considered non-responsive to the recommendation.
- **"Nonconcur."** Conversely, a response indicating disagreement with the recommendation and prefaced "nonconcur" that actually describes acceptable corrective action (even when presented as an alternative to the OIG recommendation) may be considered a responsive concurrence. A response prefaced by a term such as "concur with comment," "concur in principle," or "partially concur" shall be considered responsive based on the overall merits of corrective actions planned or taken.

Resolving Disagreement on OIG Recommendations. A recommendation is considered "resolved" when management and the OIG are in written agreement as to the action needed to correct the reported deficiency. However, if management disagrees with a recommendation and proposes no acceptable alternative, the impasse must be resolved. (If the management response is too incomplete or unclear to make a determination, contact the office that prepared the response for clarification.) The AIG must evaluate both sides of the issue to determine if the inspection position is reasonable and adequately supported by the evidence.

- **If the Report's Original Documentation is Inadequate.** If documentation is legitimately contested, the AIG must decide whether to direct the team to do additional work or to delete the issue from the final report, explaining the decision in a memorandum for the record.
- **If Management's Position is Incorrect.** If analysis demonstrates that management's position is partially or totally incorrect, reasonable action must be taken to resolve the issue. This is a matter of professional judgment; at a minimum, it shall include talks between the Inspector General and/or AIG and management. After such discussions, if the management position is unchanged and there is no basis to change the inspection position, the OIG will publish the final report, designating the affected recommendation as unresolved. The OIG comment section must explain why management's position is not accepted. Do not repeat information already presented but

offer documented and convincing counterarguments or point out flaws in the logic of management's comments.

- **If Management Proposes Alternative Corrective Action.** If management proposes acceptable alternative actions, do not change the recommendation in the final report. In OIG's evaluation of management response, the inspector shall assess alternative actions and state that the "alternative action meets or does not meet the intent of the recommendation." If alternative actions do not meet the intent of the recommendation, treat the situation as a non-concurrence subject to further discussion with management, elevation to the Inspector General/higher levels of agency management, and/or publishing the report as unresolved as explained above.

Review and Verification of Management Comments and OIG Response. The AIG will review the incorporation of management comments into the final report to ensure that summaries of management responses are fair and accurate and that OIG responses are appropriate.

Elevating the Issue to the Inspector General. If the AIG deems it necessary to brief OIG management on the issue, the project lead shall write an MFR documenting the issue. The project lead should consider including the following in the MFR:

- Summary of management responses to each recommendation, including status of corrective actions and target completion dates,
- Details of any unresolved issues or non-responses,
- Any other pertinent comments from management, and
- Estimated date of final report publication.

If the OIG does not receive timely responses from management regarding original concurrence or non-concurrence with a draft report, the OIG reserves the right to send management a follow-on memorandum signed by the Inspector General, stating that lack of a response beyond a particular date will be considered a concurrence.

## 10.7 Other Final Report Requirements

Once the final report is packaged and approved (discussed above), the project lead, in coordination with the team and the QAS shall process the report for final distribution.

Final Report Numbering. Assign the proper number for a final report using the Report Numbers Control Log (Exhibit 4-1) and the following instructions. Ensure that you place the newly assigned number on the log form.

All inspection reports follow a numbering pattern, like audits, of "Report Number FY-##", without reference to the type of inspection or audit. For example, the first OIG report issued in FY 20 would be "Report Number 20-01" whether it was an audit or inspection.

The year used in a final report number reflects the fiscal year the report was issued, not the year the fiscal year project was initiated.

Final Report Printing. If needed, the team shall submit a final “print ready” soft copy of the report and the number of reports desired (baseline is 10) to the GPO’s Creative and Digital Media Services Office. Reports shall be printed with a cover and binding consistent with OIG report-production as prescribed by the GPO OIG QAS. The body of the report is printed two-sided. To maintain acceptable print quality, the signed cover memorandum page must be inserted into the final .pdf document. Do not submit a scanned copy of the report to Customer Services.

Primary Distribution of Final Reports. Final reports are distributed in two ways. A .pdf document using Adobe Acrobat Professional is sent electronically to management in accordance with the distribution appendix. This soft copy distribution is the preferred method. The project lead will provide the AIG a summary of each published report for email dissemination.

The inspection team may also hand deliver hard copy reports upon request. To save time and materials, we will not deliver hard copy reports unless requested.

Secondary Distribution of Reports. The AIG, in coordination with the Deputy Inspector General and Inspector General, must approve any external releases. The Inspections Division is responsible for maintaining digital and hard copies of inspection reports. Hard copy versions of the report shall be placed in the OIG File drawers. In addition, a scanned (.pdf) copy of the final report shall be maintained in the inspection project file (GPO record copy) and the follow-up file. All secondary distributions of inspections reports (hard copy and digital) to GPO recipients must be approved by the Inspector General.

OIG Website Posting of Final Reports. Inspection reports must be posted to the OIG website within 3 working days after report publication and submission to the Director of GPO and Congressional staff. Inspectors will send the .pdf version to the QAS to post the report. Alternatively, the AIG can post the report after Inspector General approval. The AIG will apply professional judgment in recommending exceptions to report posting. Exceptions will be approved by the Inspector General to ensure consistency among divisions. With Inspector General permission, reports should be posted to [www.oversight.gov](http://www.oversight.gov) within one week of publication.

## 10.8 Report Content

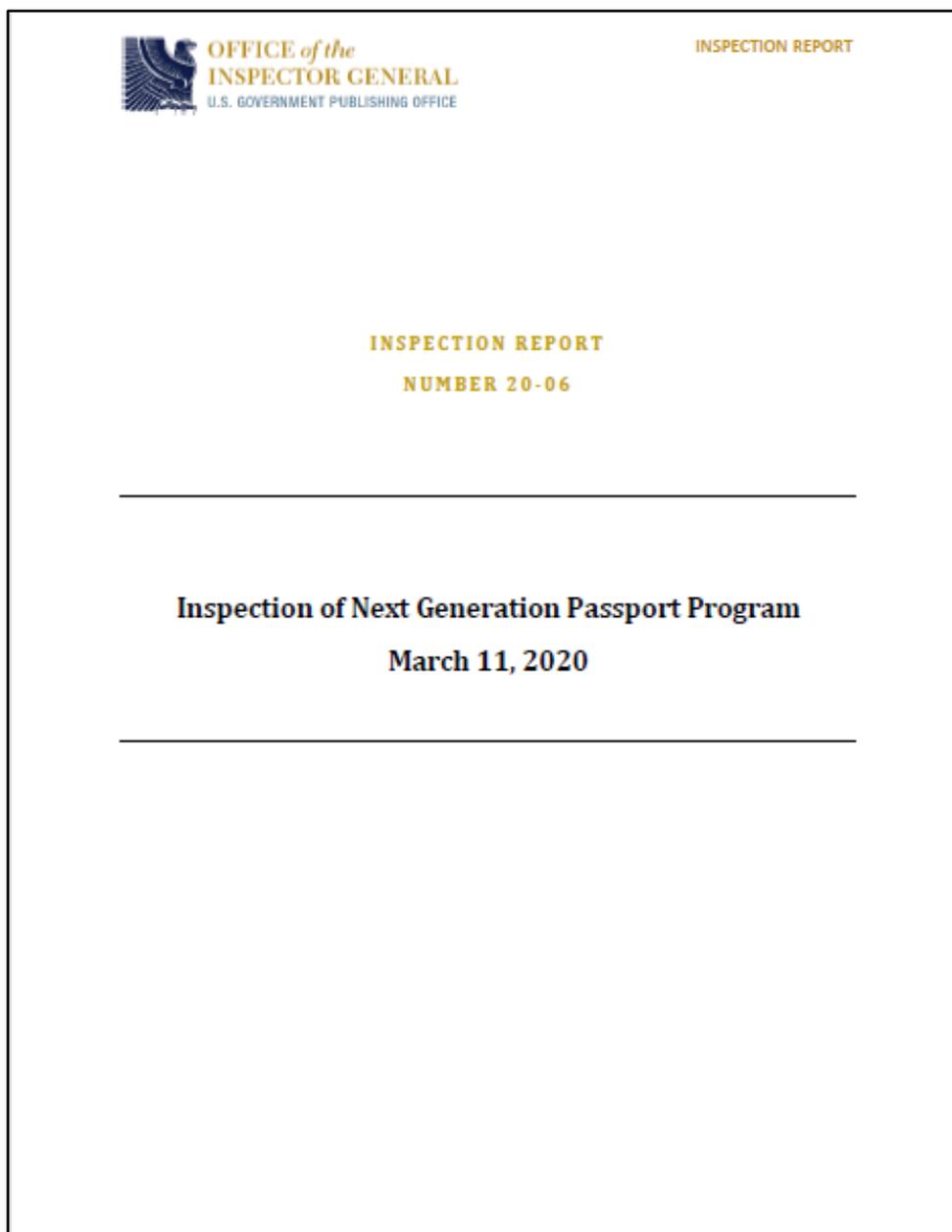
In terms of format, formal inspection reports issued by OIG, both draft and final, normally conform to the QAS’s guidance for matters such as front and back covers, inside pages, insertion of blank pages, and associated pagination and labeling. In terms of content, formal reports usually include the following areas: introduction (background, objectives, prior evaluation coverage, criteria); inspection results (findings and recommendations; observations and considerations (if any)); and commendations (if any); various

appendixes (recommendations by OPR, scope and methodology, abbreviations, management comments, report distribution and other appendixes unique to the inspection). Report content is presented in more detail in the Exhibits 10-1 through 10-12.

## **Exhibit 10-1. Report Covers**

*Report Covers are created and maintained by the QAS. The covers may change, and thus the QAS will provide the most recent covers for an inspection report prior to publication. Examples of the front and back cover follow.*

*NOTE: The reverse side of the front cover is the OIG Hotline page. The inside of the back cover should be entirely blank — and will not contain the words “this page intentionally left blank.” Reports with an odd number of pages require inserting a blank page to ensure the above.*



## **Exhibit 10-2. Draft Report Transmittal Memorandum**

*Transmittal memoranda, also known as cover memoranda, for both draft and final reports briefly summarize the inspection objectives and scope. The draft cover memorandum is used to solicit management comments, which are usually due to the OIG no later than 30 days.*

	<b>OFFICE of the INSPECTOR GENERAL</b> U.S. GOVERNMENT PUBLISHING OFFICE	<b>MEMORANDUM</b>
Date February 26, 2020		
To Director, Security and Intelligent Documents		
From Inspector General		
Subject: Draft Report— Next Generation Passport Program 20-06		
Attached is the subject draft report for your review and comment. The Office of Inspector General (OIG) conducted an inspection of GPO's Next Generation Passport Program. Please provide management's official response no later than March 13, 2020.		
GPO's management and staff were helpful and accommodating throughout this review. If you have any questions or comments about this report, please do not hesitate to contact Nathan Deahl, Assistant Inspector General for Inspections, at (202) 512-2009 or me at (202) 512-0039.		
MICHAEL P. LEARY Inspector General		
Attachment		
<small>Keeping America Informed   <a href="http://www.gpo.gov/oig">www.gpo.gov/oig</a></small>		<small><a href="mailto:InspectorGeneral@hhs.gov">InspectorGeneral@hhs.gov</a></small>
For Official Use Only		

## **Exhibit 10-3. Final Report Transmittal Memorandum**

*Final report transmittal memoranda state whether management's comments were acceptable, and if not, what further comments are required (and when). They also state what, if any, changes the OIG made to the final report based on the management comments. The memorandum is usually signed by the Inspector General but can be signed by his or her designee if recused or absent.*

	<b>OFFICE of the INSPECTOR GENERAL</b> U.S. GOVERNMENT PUBLISHING OFFICE	<b>MEMORANDUM</b>
Date March 11, 2020		
To Director, U.S. Government Publishing Office		
From Inspector General		
Subject: Final Report— Next Generation Passport Program 20-06		
<p>Enclosed please find the subject final report. The Office of Inspector General (OIG) conducted an inspection of GPO's Next Generation Passport Program to determine if GPO had the capability to produce the upgraded and more secure Next Generation Passports at the estimated quantity of more than 15 million total per year.</p> <p>We found that with respect to machine and process readiness, GPO is prepared to meet future next generation passport orders. Our report contains no recommendations for GPO and considered management's comments responsive (appendix D).</p> <p>We appreciate the courtesies extended to the staff during our inspection. If you have any questions or comments about this report, please do not hesitate to contact Nathan Deahl, Assistant Inspector General for Inspections, at (202) 512-2009 or me at (202) 512-0039.</p>		
		
MICHAEL P. LEARY Inspector General		
Keeping America Informed   <a href="https://www.gpo.gov">www.gpo.gov</a>		<a href="mailto:inspectorgeneral@gpo.gov">inspectorgeneral@gpo.gov</a>

## **Exhibit 10-4. Results in Brief**

*This summary provides readers an abstract, comprising a brief narrative on the reasons for conducting the inspection and a summary of results.*

Draft Report No. 20-06

26 February 2020

### **RESULTS IN BRIEF**

### **Inspection of Next Generation Passport Program**

#### **What We Did**

We inspected the Government Publishing Office's (GPO) Next Generation Passport Program (NGPP) with the intent of answering the following question: Is GPO prepared to meet the Department of State (DoS) production orders for the blank Next Generation Passport booklets?

#### **What We Recommend**

Our report contains no recommendations for improvement.

#### **What We Found**

#### **With Respect to Machine and Process Readiness, GPO Is Prepared to Meet Future Next Generation Passport Orders.**

We found no conditions hindering GPO's ability to meet the future Department of State orders for the Next Generation Passports. Additionally, the Department of State did not order Next Generation Passports for fiscal year 2020 but did forecast 17,557,000 ePassport books. GPO took proactive measures to fabricate Next Generation passports in Washington D.C. and Mississippi resulting in passports that met independently audited ISO 9001:2015 Quality Management Standards.

## **Exhibit 10-5. Report Table of Contents**

*The table of contents lists the sections and subsections of the inspection report, along with all appendixes. Titles of sections and subsections in the table of contents must be identical with the text in the report. Tables of contents are structured as presented below. GPO Reports are in Cambria font (see below). This is only a sample and not from an actual report.*

### **CONTENTS**

<b>Introduction</b>	1
Background	1
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Finding 1. Agency X acquisition governance is not effectively aligned with agency mission and needs.	3
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Appendix C. Complete Criteria List (as needed)	36
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## **Exhibit 10-6. Report Introduction**

*The introduction explains why the inspection was performed and typically has four sections. Additional sections can be added if essential for framing the overall topic. Reports are in Cambria Font (see below). This is only a sample and not from an actual report.*

### **INTRODUCTION [14 pt bold]**

The introduction section starts with a brief statement of the topic and what the report is delivering. A typical statement follows: “The U.S. Government Publishing Office (GPO) Office of Inspector General (OIG) assessed GPO Police Force internal controls. Based on the results, we made 23 recommendations (appendix A); scope and methodology are presented in appendix B.”

### **Background [12 pt bold]**

#### ***Context of the Inspection [12 pt bold italic]***

This subsection is about the *inspection*. In addition to explaining how the inspection came about, this section includes the timeframe (month/year of the entrance conference to month/year when the fieldwork was completed). If the inspection was part of the annual plan, state this, along with whether the project was specially requested. Also, state whether the inspection promoted attainment of any GPO strategic goal or objective. Include Details about why this inspection was conducted/initiated.

#### ***The Issue [12 pt bold italic]***

This subsection is about the *issue*. Present information that explains why the inspected issue is problematic or important to the agency. It may also define key terms and concepts that are unfamiliar to the general reader. Information presented here shall not be repeated in the findings.

### **Objectives [12 pt bold]**

The overall objective and sub-objectives are carried forward from the inspection work plan and notification memo, reflecting any changes made in the interim as approved by the IG or AIG. Sub-objectives are bulletized. This section explains what the inspection set out to accomplish and does not state results.

### **Prior Evaluation Coverage [12 pt bold]**

This subsection is carried forward from the inspection work plan. If the inspection concluded that management has not taken adequate corrective action on prior recommendations, this shall be reported in a finding. If any findings in the current report

note conditions that are substantially the same as those previously reported, this fact shall be disclosed. If there were no previous inspections or reviews, state this.

### **Criteria [12 pt bold]**

This subsection presents a catalog of criteria that were significant in determining the findings. Do not go into the specifics of each criterion; those specifics are provided within the individual finding sections. Present the criteria as a bulleted list, starting with Federal sources through other agencies and ultimately through GPO in that order. When the body of criteria used by inspectors is very large, criteria that is more peripheral can be presented in an appendix. Below is a sample of formatted criteria:

- Title 10 U.S. Code (U.S.C.) § 807, *Apprehension*<sup>11</sup>
- Executive Order (EO) 13576, *Delivering an Efficient, Effective, and Accountable Government*, June 13, 2011
- EO 13589, *Promoting Efficient Spending*, November 9, 2011
- DoD Instruction (DoDI) 2000.26, *Suspicious Activity Reporting (SAR)*, September 23, 2014
- Intelligence Community Directive (ICD) 701, *Security Policy Directive for Unauthorized Disclosures of Classified Information*, March, 14 2007
- Director of National Intelligence (DNI) Memo E/S 00274, *Intelligence Community Reporting and Investigation of Unauthorized Disclosures of Classified Information*, May 7, 2011

### **Supplemental Material [12 pt bold]**

Some inspections deal with complex topics that require additional, up front background information to enable most readers to understand any of the findings. If the above “issue” subsection was insufficient to provide such ground work, additional information can be added here. If the material is more than two pages, consider an appendix. **Do not** provide an extended background in this section if the material pertains to only one finding—present such material within the respective finding section. Note: The actual title of this section should reflect the subject matter, for example, “Definition of Personally Identifiable Information.”

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<sup>11</sup> In the IRR version of the report, each criterion should have a separate hyperlink back to the source document to allow verification of titles and dates.

## **Exhibit 10-7. Report Inspection Results**

*This example is fictitious. Throughout this exhibit, commentary is italicized.*

*The finding title is expressed as a 14 pt bold sentence that directly addresses the respective inspection objective. Only the first word is capitalized, and there is a period at the end. The title usually serves as the topic sentence for the entire finding statement and should be capable of standing alone.*

*The finding statement is a paragraph expressing the condition(s) relevant to the objective, along with key causes and effect. When there are several major conditions described within the finding, provide a sentence, briefly stating that condition. In this example, the colored highlighted portions in the finding statement correspond to four conditions and their highlighted subsection headings, plus an effect subsection [red highlight]. If the finding identified an important proximate cause, include a sentence capturing it as well.*

*Present the findings/observations in the order that they correspond with the inspection objectives. This may involve an overall finding and separate findings for each sub-objective, or only by sub-objective, as appropriate to the particular inspection.*

*The report's finding section is preceded by a page break and then an "INSPECTION RESULTS" heading, followed by the first finding. The beginning of the next finding will start on a new page.*

*GPO OIG reports are in Cambria font.*

### **INSPECTION RESULTS [14 pt bold]**

*[Finding title]* **Finding 1. Agency X leadership needs to exhibit greater commitment to acquisition as a core agency function. [14 pt bold]**

**Agency X's vision does not recognize acquisition as a core function.** Contrary to what one would expect from best practices, the acquisition function is not mentioned as a core function in any of Agency X's strategic documents. **The majority of key senior leaders and portfolio managers involved in acquisition decisions lack acquisition experience** as defined in Policy 5000.52, *Acquisition Career Development Program*, and Policy 5000.58, *Acquisition Career Management Program (ACMP)*. In addition, **Agency X's most senior acquisition decision-makers—the portfolio managers—are not acquisition professionals like their community counterparts**; this places agency acquisition actions at risk for cost, schedule, and performance. **Agency X does not employ the program executive office (PEO) construct.** The PEO approach allows organizations to hold program executives accountable for fulfilling their responsibilities and missions. **Agency X needs to be more committed to the acquisition function.** **Without a well-managed, core acquisition function, officials are less**

able to make informed, strategic decisions, thus inhibiting effective agency-wide acquisitions.

### **Criteria [12 pt bold]**

- 10 USC Chapter 87, *Defense Acquisition Workforce Improvement Act (DAWIA)*, September 18, 2013. This statute provides significant guidance to acquisition personnel. First and foremost, it defines an acquisition workforce. Per the act, the Secretary of Defense shall “designate in regulations those positions in the Department of Defense that are acquisition positions.” The act assumes that acquisition personnel carry out acquisition activities and lists specific acquisition positions in 11 career fields. It states that acquisition positions are also those in “acquisition-related positions which are in management headquarters activities and in management headquarters support activities.” The act also stipulates that it shall be a DoD goal to have acquisition positions performing acquisition functions (for major programs) by properly qualified officers.
- Policy 5100.7R3, *Major DoD Headquarters Activities*, December 1, 2007. This instruction states that management headquarters have primary responsibility for overseeing, directing, and controlling subordinate organizations or units through policies, reviewing performance, allocating and distributing resources, and any planning or budgeting.

### **Supplemental Background [12 pt bold] (Optional—use only when needed.)**

*In the event that the audience expected to read and act on this finding would need additional background to understand it, one or more paragraphs can be added in this position. Material this specific would have been too detailed to include within the introduction section of the report. Do not repeat information from the report’s introduction section. Note: The actual title of this section, if used, should reflect the subject matter, for example, “Relation of the DAWIA Act to the DoD Acquisition Workforce.”*

### **Agency X Vision Does Not Recognize Acquisition as a Core Function<sup>12</sup> [12 pt bold]**

The lack of an agency-wide vision establishing acquisition as a core function diminishes the effectiveness of agency X’s acquisitions, thereby placing the agency at risk. Since the merger of the Acquisition and the Operations organizations in February 1999, Agency X has not defined or articulated an enterprise-oriented, strategic, and integrated direction or agency-wide vision for the acquisition function. The acquisition function is not mentioned as a core function in any of Agency X’s strategic documents (Agency X Strategy, Strategic Planning

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<sup>12</sup> This is the first of several subsections providing evidence and analysis for distinct conditions related to the inspection objective. Section headers are all capitalized and do not have periods. They may express a complete thought, or they may be topical. However, within a finding, the headers should be consistent, all expressing a complete thought or all just stating a topic.

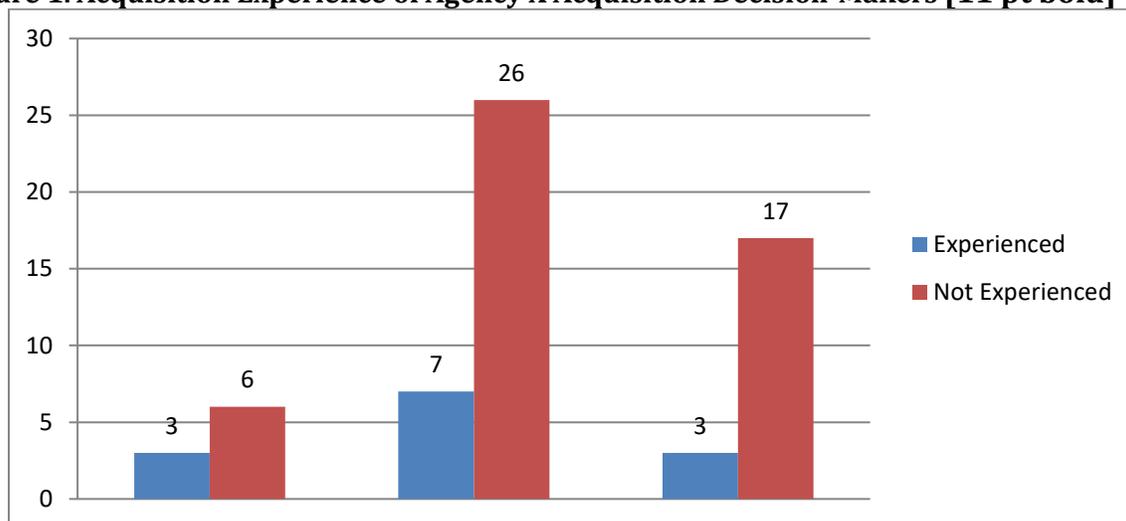
Guidance, Strategic Program Brief, or Future State Vision), contrary to Government Accountability Office guidance and best practices. Further, we found that, beyond procurement activities, Agency X acquisition-related functions are not visible on any of the agency's organization charts, nor is there a prominent agency-wide acquisition web presence. This lack of visibility diminishes the role of core agency acquisition activities. The only acquisition web presence is on the contracting services website, but it is not as robust as what we have seen in best-practice organizations.

[THIS SECTION WAS BEEN CUT FOR BREVIETY]

### Agency X Senior Leadership Involved in Acquisition Decisions Lack Acquisition [12 pt bold]

The majority of key senior leaders involved in acquisition decisions lack acquisition experience. This majority includes leaders involved in acquisition decisions by the Acquisition Governance Council and Information Technology Council (ITC). In addition, the representatives (portfolio lead and portfolio initiative lead) who are designated to act in acquisition-decision forums often lack the required acquisition experience. Gaps in acquisition experience are presented in figure 1.<sup>13</sup>

**Figure 1. Acquisition Experience of Agency X Acquisition Decision-Makers [11 pt bold]**



Three Agency X senior leaders we interviewed believe that senior leaders involved in acquisition decisions are not acquisition savvy. According to one senior official:

This fact negatively affects/complicates the entire acquisition process in that fundamental life cycle realities are often just not understood and, therefore, ignored. They often rely heavily on their TXs [Technical Executives] to advise, so they put total trust in that person's advice. If senior decision-

<sup>13</sup> When figures and tables are used within a finding, they are inserted immediately following the paragraph where they are first mentioned.

makers don't have a basic understanding of an acquisition life cycle and associated statutory requirements, there is huge potential for an acquisition failure. [11 pt]<sup>14</sup>

Another senior official stated that, since the portfolio managers and business unit leads "are not acquisition savvy, they have a general misunderstanding on how to holistically implement initiatives." One portfolio manager went so far as to say that portfolio managers "know nothing about acquisitions, nor do they want to know anything about how the acquisition process worked. . . They have an acquisition staff to address those details."

### **Agency X Portfolio Managers Are Not Acquisition Professionals and Are Performing** [12 pt bold]

The recently executed Agency X portfolio-management construct contains the framework for integrated programmatic rigor, fact-based decision-making, and resource alignment with agency strategic objectives.

[THIS SECTION HAS BEEN CUT FOR BREVIETY]

### **Agency X Does Not Employ the PEO Approach** [12 pt bold]

Unlike its DoD community counterparts, Agency X does not employ PEOs to manage its acquisition programs, even though Agency X portfolio managers have PEO-like responsibilities and duties for controlling cost, schedule, and performance.

### **Cause Section** [12 pt bold]

*When a cause for the reported condition(s) can be determined and is relevant to the inspection objectives, the clearest way to report on it is to create a separate section with its own subheading. Under this approach, when a cause is of significant interest, a sentence summarizing it can be included within the finding statement. When reporting on multiple conditions within a finding, an alternate approach is to include a sentence or sentences describing the cause of the respective condition within the subsection describing the condition itself.*

*Note: The actual title of a separate cause section, if used, should reflect the subject matter, for example, "Lack of Commitment" or "Mismanagement as a Root Cause", or "Cause: Lack of Standard Operating Procedures"*

### **Effect Section** [12 pt bold]

*To the extent that the effect can be determined and is relevant to the inspection objectives, this subsection describes the effect of the condition were it to continue without correction. It presents the consequence of the condition—the "so what." A clear*

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<sup>14</sup> Indent quotations of four or more lines.

*statement of the effect provides a decision maker with an incentive to act on the recommendations. This section should persuade the reader that there is a need to take corrective action. It is permissible to title this section as “effect.” In the sample finding statement above, the key idea of the effect is highlighted in red.*

**Recommendation(s) [12 pt bold]**

For the Director of Agency X Plans and Programs:

**Recommendation 1.** Codify the agency’s acquisition function as a core function while aligning it with the agency’s mission.

For the Agency X Acquisition Executives:

**Recommendation 2.** Reassess Agency X portfolio managers to determine whether the positions are critical acquisition positions as defined in 10 USC Chapter 87 (DAWIA).

## **Exhibit 10-8. Appendix A (Summary of Recommendations)**

*Appendix A is typically reserved for a summary of recommendations organized by the OPR. The example below would be from a final report; in a draft report, the Management Response column is blank as is the Description of Benefits column. Benefits shall be reasonably and prudently determined.*

### **Appendix A. Table of Recommendations and Benefits [14 pt bold]**

<b>Recommendation</b>	<b>Management Response</b>	<b>Status</b>	<b>Description of Benefits</b>
<b>For Director, [Office Name]</b>			
1. Create an overarching policy document defining Police Force roles, responsibilities, and authorities and subject it to normal agency staffing.	Director, [Office Name] concurred with the recommendation. A new Agency X Instruction is currently in draft.	Open	Non-monetary – Improve program results <i>An overarching policy document will provide clearer lines of responsibility and promote more effective force protection and law enforcement.</i>
<b>For Director, [Office Name]</b>			
2. Complete the revision of the Armory SOP. Specify that inventory records shall be maintained on an approved share drive.	Management concurred with the recommendation. Office will immediately coordinate with Police Commanders to revise the armory SOPs. The SOP will include the requirement to maintain inventory records on the share drive.	Open	Non-monetary – Enhance management controls <i>A revised armory SOP will more effectively promulgate the controls that are currently in place; shared-drive retention of inventory records will protect those records from loss.</i>
3. Post Lautenberg notices and finalize a systematic approach for ongoing validation of Lautenberg compliance.	Management concurred with the recommendation. Office will post Lautenberg notices outside of the armory and in the police work areas. Office will also establish a process to systematically query criminal information databases annually to ensure all Agency X police officers have not been convicted of misdemeanor domestic violence.	Open	Non-monetary – Enhance compliance with laws, regulations, and standards <i>The requirement for Lautenberg notices stems from the 1986 Gun Control Act; compliance validation helps to provide reasonable assurance against the issue of firearms to people disqualified under the amendment.</i>

## **Exhibit 10-9. Appendix B (Scope and Methodology)**

*Appendix B is typically reserved for Scope and Methodology. Material in this appendix is carried forward from the inspection work plan and reflects any changes made in the interim as approved by the Inspector General or AIG. Includes the following:*

### **Appendix B. Scope and Methodology [14 pt bold]**

**Scope [12pt bold].** Carried forward from the inspection work plan and reflecting any changes made in the interim as approved by the Inspector General or AIG. Scope has two dimensions:

- *Topical Scope.* Includes a description of the topic area and what aspects of the topic were out of scope.
- *Organizational Scope.* Includes the organizations and geographic locations where inspection work was done

### **Methodology [12pt bold]**

- Types of documents reviewed, such as mission and functions statements, strategic plans, and operating procedures.
- Officials and customer representatives of an organization who were interviewed as part of the inspection.
- Data-gathering techniques, such as statistical sampling, surveys, focus groups, and use of outside experts.
- Impediments, if any; *i.e.*, factors external to the OIG that restricted the team's ability to form objective opinions and conclusions. Also, state whether any pertinent information was omitted from the report because it was deemed privileged or sensitive.
- A statement whether the inspection was conducted in accordance with CIGIE *Quality Standards for Inspections and Evaluations*.

## **Exhibit 10-10. Appendix C (Abbreviations)**

*Appendix C is typically reserved for Abbreviations. Do not include well known abbreviations such as GPO or U.S.*

### **Appendix C. Abbreviations [14pt bold]**

CIO	Chief Information Officer
FOIA	Freedom of Information Act
HC	Human Capital
HIPAA	Health Insurance Portability and Accountability Act
OMB	Office of Management and Budget
PHI	Protected Health Information
PII	Personally Identifiable Information
PIA	Privacy Impact Assessment
SAOP	Senior Agency Official for Privacy
SCOP	Senior Component Official for Privacy
SORN	system(s) of records notice(s)
USC	U.S. Code

## **Exhibit 10-11. Appendix (Management Comments)**

*Verbatim management comments will be included as an appendix in a final report. These comments will be **summarized** in the body of the report after each recommendation and also in the “summary of recommendations” appendix. Include a .pdf or screen capture of the actual management comments in this appendix.*

<p><b>MEMORANDUM</b></p> <p>Date: March 5, 2020</p> <p>To: Michael P. Leary, Inspector General</p> <p>From: Hugh Nathaniel Halpern, Director</p> <p>Subject: Management Response to OIG Report #20-06, Inspection of Next Generation Passport Program dated 3 March 2020</p> <p>Mike:</p> <p>Thank you for the opportunity to provide a Management Response to the Office of Inspector General (OIG) Report #20-06, titled Inspection of Next Generation Passport Program and dated March 3, 2020.</p> <p>The GPO has worked closely with Department of State and other federal agencies to design, print and manufacture a new electronic passport for our nation. The Next Generation Passport is enhanced with new security features, artwork and state-of-the-art technologies to include a polycarbonate data page and laser perforated book identification numbers. Our GPO business unit, Security and Intelligent Documents, continues to be an ISO9001/2015 certified environment subject to annual outside inspections by third party auditors and has a well-established Quality Management System that focuses on customer service and continuous process improvements.</p> <p>It is noted that your team’s Inspection Results as published in the OIG Report 20-06 concluded that “With respect to machine and process readiness, the GPO is prepared to meet future Next Generation Passport orders” and additionally did not make any recommendations for improvement.</p> <p>The GPO continues to value the work that the OIG team performs for our agency and welcomes any future inspections.</p> <p> HUGH NATHANIAL HALPERN</p>	
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## **Exhibit 10-12. Appendix (Report Distribution)**

*The Report distribution appendix simply lists those who will receive a copy of the report (example below). All reports should be sent from the OIG Front Office to the GPO Front Office.*

### **Appendix XX. Report Distribution [14 pt bold]**

Director, GPO

Deputy Director, GPO

Director, Plant Operations

## **Chapter 11: MONITORING & FOLLOW-UP**

Once the final report is published, the inspection monitoring and follow-up process begins. The purpose of monitoring and follow-up is to ensure prompt, effective, and complete action is taken to implement the recommendations agreed to by management. Follow-up is a shared responsibility between inspectors, managers of the inspected elements, and the OIG QAS. It is the manager's responsibility to take prompt and responsive action on all inspection findings and recommendations and it is the inspector's responsibility to follow-up on them. Tracking of recommendation status is achieved centrally by the OIG QAS who will send quarterly status queries to the agency, described below. Inspectors review agency responses to determine and make a recommendation (to the AIG) whether a recommendation should remain open or can be closed.

<b><i>Follow-Up</i></b>	<i>Appropriate follow-up will be performed to assure that any inspection recommendations made to department/agency officials are adequately considered and appropriately addressed.</i>
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During follow-up, the OIG must determine whether management action, as agreed to in the final report, actually corrected the identified deficiency or proved beneficial (when inspection findings identify opportunities for improvement). A third possibility is that follow-up may demonstrate that the inspection findings and recommendations were invalid or no longer warrant management action. The ease of determining this depends on the complexity of the recommendation. If the inspection required significant changes, a separate follow-up inspection may be performed.

### **11.1 Final Reports Issued with Recommendations**

When a final report is issued with recommendations, the cover memo will require management to provide a plan of action and milestones (POA&M) for each agreed-upon recommendation. Inspectors should include the POA&M template at Exhibit 11-1, Plan of Action and Milestones Template, when sending the final report. The POA&M provides the baseline for monitoring progress in implementing corrective actions. The suspense date by which management will provide POA&Ms is typically 30 days, but may be longer if the plan is extensive. For compliance-related recommendations involving relatively straightforward corrective actions, the recommendation itself may contain a suspense date. Extension requests for POA&Ms must be approved by the AIG. The project lead will enter each recommendation into the established OIG Detailed Rec List database.

Once POA&Ms have been received, the OIG's QAS will prompt each component having open recommendations to provide a periodic status update. In the event GPO management asserts recommendation closure, the QAS will consult with Inspections management or the project lead to determine whether the recommendation can, in fact, be closed. If the response is sufficient, the recommendation will be designated closed after concurrence by the AIG.

The project lead or QAS will notify the component's responsible organization. If the action taken or documentation provided is not sufficient, the project lead will inform the responsible organization's follow-up POC and the QAS. If the status of corrective action is contested or resolution is becoming untimely, AIG will review the circumstances and attempt to resolve differences by correspondence or a meeting with management. Inspectors may be requested to attend the meetings with management. Issues that cannot be resolved at the AIG level will be elevated via the Deputy Inspector General and Inspector General.

## **11.2 Follow-up on Deliverables Agreed to in Final Reports**

What is required as a deliverable of an implemented recommendation is determined by the original language of the finding and recommendation, as well as any deliverables identified by management in its official response and/or its plan of action and milestones. For example, if the OIG recommended that management create an SOP to govern a particular process and management concurs with the recommendation, the recommendation would not be closed until management creates the SOP and provides the OIG with access to it. This access may be via provision of a hard copy or a link to an electronic file. The degree to which a particular deliverable is subjected to further qualitative review is a matter of judgment, the main point being whether the intent of the recommendation has been reasonably satisfied.

## **11.3 Follow-up on Measures Agreed to in Final Reports**

To the extent practicable, process-improvement recommendations will contain a requirement for the OPR to measure and report the results of implementation as a condition for recommendation closure. For example, if the OIG recommended that the organization streamline the Agency's hiring process by eliminating or combining steps, the recommendation should also include measuring process cycle time. To get the recommendation closed, the organization would provide documentation of the process modification as well as the cycle times achieved by the new process. This approach allows both the organization and the OIG to document attainment of quantified, positive outcomes.

## **11.4 Follow-up as Part of Subsequent Inspections**

Planning for all new inspections of an activity or organization shall take into consideration any findings and recommendations from OIG reviews done in the previous 5 years to determine the degree of follow-up required. The amount of follow-up work required during an inspection varies depending on the nature of the recommendations. If it would take a large investment of inspection resources to verify implementation of recommendations, the team shall ask OIG management to consider a separate Follow-up Inspection.

# Exhibit 11-1. Plan of Action and Milestones Template

**GPO OIG Inspection Report of the [Name]  
GPO Directorate  
DATE DUE**

**\*For comment matrix instructions, see "Instructions" tab at bottom left.**

Rec. #	Rec	Business Unit	POC	Planned Deliverable	Estimated Completion Date	Contingencies	Milestone	Milestone Due Date	Status	Supporting Documentation	Comments

### *Matrix Instructions*

<b>FINAL REPORT+</b>	This spreadsheet should be used throughout the Final Report and Follow-Up Phases. Only the last three columns should change regularly (Milestone status, Supporting Documentation, Comments). Each time an updated spreadsheet is provided to OIG comments should be added to highlight any changes; previous comments should be retained.
<b>FINAL REPORT+ Column Descriptions</b>	
<b>Rec. #:</b>	This should be the same number or letter/number combination OIG uses in the report. Once the IG closes a recommendation, the whole line can be hidden or filled in with a red background.
<b>Recommendation</b>	Copy the recommendation exactly as it appears in the report.
<b>Business Unit:</b>	The business unit responsible for the timely implementation of that specific recommendation. Each recommendation has one lead business unit and that lead business unit may or may not be the same as the lead business unit for the report.
<b>Point of Contact:</b>	Name and phone number of subject-matter expert for the recommendation.
<b>Planned Deliverable:</b>	Description of what will be provided to OIG to document implementation of the recommendation.
<b>Estimated Completion Date:</b>	Date you believe the recommendation will be fully implemented and can be closed by OIG.
<b>Contingencies:</b>	Indicated whether you are dependent on anything (funding, external to GPO coordination, etc.) to complete implementation.
<b>Milestone:</b>	If implementation cannot be accomplished in one step, please provide a description of the additional steps. Lines can be added or removed from this section as necessary. If you have supporting documentation or comments regarding a milestone, enter it in the line as indicated.
<b>Milestone Due Date:</b>	Please provide the dates by which each of the milestones will be accomplished.
<b>Status:</b>	Type "ongoing," "on track," "behind schedule," or "completed" as appropriate.
<b>Supporting Documentation:</b>	List enclosures you are providing to document progress or completion. Number each item [1), 2), 3), etc.] in the column and when delivered to OIG.
<b>Comments:</b>	If any of the previous columns need explanation, briefly provide it here.
<b>To add additional rows to the matrix:</b>	Right click in the far left (grey) column and select "insert."

# **Chapter 12: QUALITY CONTROL AND PROCESS IMPROVEMENTS**

Internal controls should be consciously designed into all phases of Inspection Division processes for all functions, e.g., annual planning, conduct of inspections, training, and travel. This handbook prescribes and documents many of them and constitutes a comprehensive body of internal controls governing the inspections process from annual planning through inspection follow-up. This chapter, rather than establishing a separate set of guidelines for quality control and process improvement, merely highlights some the controls established elsewhere in the handbook.

## **12.1 Quality Control**

The Inspections Division's Quality Control (QC) system, constituted by the processes, procedures, and reviews encompassed in this handbook, provides reasonable assurance that the Division has adopted and is following applicable standards, policies and procedures. It also facilitates a periodic external quality control review.

<b>Quality Control</b>	<i>Each OIG organization that conducts inspections shall have appropriate internal quality controls for that work.</i>
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Quality control facilitates compliance with inspection standards and allows inspectors to disseminate inspection products that meet the needs of GPO senior leadership. The Inspections Division QC system contains the following essential elements:

- Careful selection and training of inspection staff.
- Assigning work commensurate with the abilities of the assigned staff.
- Documented policies, procedures, roles and responsibilities, approval processes, and systematic reviews to ensure adherence to inspection standards.
- Inspection work plans that establish and maintain scope, objectives, and methodology, with any changes justified and authorized.
- Summarization and validation of findings and recommendations.
- Inspection work papers and inspection files.
- Review of work papers (team member, project lead, or supervisory, as appropriate).
- Supervisory review of inspection work by the AIG.
- Editorial reviews for compliance with reporting standards.
- Legal reviews of draft inspection reports by assigned legal staff.
- Inspector General/Deputy Inspector General approval of final reports.

## 12.2 Technical Quality Control Review (TQCR)

The Division uses a signature-based TQCR sheet to document the attestations of inspections and OIG cadre as to adherence to CIGIE standards (see Exhibit 12-1, Technical Quality Control Review Form). This review sheet is required before the publication of draft and final reports and should accompany the report as it is routed for signature.

## 12.3 External Peer Review

A significant component of the Inspections Division's QC system is accomplished through an external peer review. These peer reviews are managed and coordinated by the CIGIE Inspections and Evaluation Committee. External peer reviews are conducted in accordance with CIGIE peer review guidance and are typically required every three years.

## 12.4 Goals and Performance

The Government Performance and Results Act (GPRA) of 1993 requires Federal agencies to identify both long-term and annual goals, collect performance data, and justify budget requests based on these data. To address problems with implementing GPRA, the President's Management Agenda called for formally integrating performance reviews with budget decisions. Performance measurement shall focus on the outputs and the resultant outcomes from inspection work. Optimum performance measurement captures the impact of an inspection and may include such things as monetary benefits, enforcement of laws, legislative change, or process improvements.

<b>Performance Measurement</b>	<i>Mechanisms shall be in place to measure the effectiveness of inspection work.</i>
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The AIG is responsible for ensuring products and services are strategically aligned with GPO and OIG priorities, provide value to senior leadership, and function in an effective and efficient manner.

# Exhibit 12-1. Technical Quality Control Review Form

### Report Quality Control Statement on Technical Quality Control Review

<b>Report Title:</b>	Next Generation Passport		
<b>Project Number:</b>	A-19-03*	<b>Project Lead:</b>	Daniel Rose
<u>    X    </u>	<b>Draft</b>	<u>                    </u>	<b>Final</b>

We have reviewed the report for quality and for compliance with the Council of the Inspectors General on Integrity and Efficiency, Quality Standards for Inspection and Evaluation. I am satisfied that all applicable quality and reporting standards have been met.

Daniel Rose	2/12/2020
<b>Project Lead</b>	<b>Signature/Date</b>
Malak Miles	2/12/2020
<b>Independent Reference Reviewer</b>	<b>Signature/Date</b>
Nathan J. Deahl	2/12/2020
<b>AIG for Inspections</b>	<b>Signature/Date</b>
[See Note]**	
<b>OIG Counsel, Legal Review</b>	<b>Signature/Date</b>

\* This project originally began as an Audit.  
 \*\*Note: This draft did not have legal review due to the absence of GPO OIG Legal Counsel.

Revised: February 10, 2019

# **Chapter 13: RECORDS MANAGEMENT**

## **13.1 Maintaining Files**

<b>Records Maintenance</b>	<i>All relevant documentation generated, obtained, and used in supporting inspection findings, conclusions, and recommendations shall be retained for an appropriate period of time.</i>
----------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Working Files vs. Official Files. The Inspections Division maintains its official records in accordance with Federal records-management policies established in National Archives and Records Administration (NARA) guidance and implemented by [GPO Directive 840.7A](#), *GPO Comprehensive Records Schedule*, September 2, 2014. The records-series disposition instructions for inspection projects establishes the cut-off point as the closure of all recommendations issued by a report.

The working-file and official record-series folders are located on the OIG Inspections shared G drive. At the initiation of each project, the project lead creates a project folder within the “Inspections Working Files” folder, which is divided by fiscal year. Working files are established and maintained by the year the inspection is announced. The project lead creates the working file by copying the project-file template into the appropriate FY folder and renaming it with the inspection number and title. The project-file template reflects the file structure established in Exhibit 4-2, Inspection File Structure. Numbered folders within the project file are mandatory and cannot be moved, modified, or deleted; unnumbered folders can be deleted or modified at the project lead’s discretion. Project leads may add subfolders to any of the folders within the project root. The sequence number of the inspection is listed as “XX” until the AIG (or designee) assigns the project number.

Throughout the course of the inspection, team members create, revise, use, and store all inspection documents within the working project folder. This folder is the designated repository for project documents for the entire life cycle of the project, from initiation through report issue and recommendation follow-up. Recommendation follow-up records are maintained within the “follow-up” folder within the working file.

File Completeness and Initial Purge. The project lead must ensure that all inspection documentation required by Chapter 8, Creation and Maintenance of Inspection Documentation, is present and complete in the working project file before the final report is issued. Completion includes supervisory approval of items as specified in Exhibit 8-1, Inspection Documentation and Review. Once the final report is released, the project lead shall delete all *non-record, interim versions* of administrative memos and evidentiary MFRs from the working file. For example, an interview MFR work paper may have gone through three versions before the “final” version was validated by the reviewer. Once all recommendations are closed, versions 1-3 will be deleted, leaving only the record version. This step assists future examinations of the inspection file, such as peer reviews. Care will be taken to retain the critical versions

of the IRR: the IRR initial baseline (\_V1), the IRR reviewer's comments (\_V2), the revisions made to satisfy IRR reviewer comments (\_V3), final adjudication by the AIG, and other inspections management approval if necessary. Final versions of the following stages of each report must also be retained: Pre-IRR, official draft, and final. Ensure retention of the version of the draft submitted for legal review, as well as comments from the legal review itself. The checklist at Exhibit 13-1, Inspection File Completeness & Reduction Checklist, confirms what project documentation constitutes a record. This checklist reflects GPO and NARA standards for what constitutes an official record.

Project Cutoff. The date when all recommendations issued by an inspection report *are officially closed* is the project's cutoff date. At this point, the project lead will move the entire working project folder into the appropriate FY subfolder of record series 0145.<sup>15</sup> Choose the FY that corresponds to the original project number. This is the point when the 8-year retention clock on the inspection record officially starts. To designate the end point of the official retention period, the project lead adds the destruction date to the title of the project folder. Determine the destruction date by adding 8 years to the cutoff date and annotating 31 December of that year. For example, if a project were to have a cutoff date of 22 November 2015, the folder would be marked, "DEST 20231231." In this example, 31 December 2023 is the earliest date this 0145 project folder may be permanently deleted. When a report does not have recommendations, the cutoff date is the date of report issue.

Second Purge of non-records. Immediately upon moving the project folder into series 0145 and adding the destruction date, the project lead will verify that the folder has been purged of any remaining non-records. This step ensures that only official records are retained and that non-records and records are not interfiled. **Proceeding systematically subfolder by subfolder, the project lead will delete any non-records in the project folder using the checklist at Exhibit 13-1, Inspection File Completeness & Reduction Checklist.** If the project lead is in doubt as to whether a document is a record, he or she will consult the AIG, OIG Records Manager, or GPO Records Manager until obtaining an authoritative determination. **Do not delete any document in question.** Improper destruction of records can result in criminal penalties of fines, imprisonment, or both (18 U.S.C. § 641 and 2071).

Retention of Documents with Handwritten Comments. When receiving hard copy products with handwritten revisions/notes, e.g., comments from OIG Counsel, Deputy Inspector General, or Inspector General, scan only the pages with the revisions/notes that constitute matters of substance, including questions. Do not scan a page where the reviewer merely underlined a word or corrected a typographical error. Indicate the reviewer and date in the file name, e.g., "OIG Counsel legal review 20151023."

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<sup>15</sup> Moving the project folder will break hyperlinks in the IRR documents. At this point of the report lifecycle, documentation of the IRR and its outcomes are limited to the resolution tables within the final IRR.

Hard Copy Documents. Retain documents that contain ink signatures (e.g., inspection work plans and memos) as a .pdf scan (or similar widely available application) and save the scan in the inspections shared drive. Hard copy project files, including extra printed reports, may be retained for convenience in file folders within designated OIG file drawers. There are no specific documents that automatically must be retained in hard copy. On a case-by-case basis, the AIG may direct retention of particular hard copy documents. An example of this would be contemporaneous notes of an interview where an employee admitted wrongdoing. Every reasonable effort will be made to limit hard copy files.

Permanent Records. According to the approved records schedule, OIG inspection project records are *temporary*. Historically, significant files must be brought to the attention of NARA for appraisal on a case-by-case basis to be considered for permanent record status. Deletion of temporary electronic files after 8 years is authorized, but not required. Such files may continue to be electronically stored at AIG discretion, resources permitting. Once projects are completed and the final report is signed, documentation shall not be added, changed, or deleted from the official file except as indicated below.

Retaining Work Papers not Supporting a Final Report. Occasionally projects are suspended, cancelled, or completed without issuing a final report. Project leads shall use their professional judgment in determining the level of effort required to close out projects not resulting in a final report. The project lead shall maintain the electronic project file for such projects for 2 years.

## **13.2 Safeguarding Files**

Inspection files and supporting documentation must be safeguarded at all times. Files should be accessible only to authorized persons and protected from theft and destruction. Special precautions shall be taken with classified and compartmented documentation and files, as well as any that contain proprietary data, personal identifiable information, or other sensitive but unclassified information. Classified information requires precautions consistent with security controls and special handling procedures.

## **13.3 Releasing Documents**

Do not release any inspection documents without AIG approval. The policy on releasing supporting documentation and files varies depending on the inspection and the nature of the information. It is our default stance to disseminate as much useful information the GPO workforce as appropriate. Documentation associated with unpublished reports is not releasable except by permission the Inspector General. Draft reports and related supporting documentation are not releasable outside of the report's stated distribution, except by permission of the IG. Freedom of Information Act (FOIA) requests for inspection reports and supporting documentation shall be handled in accordance with guidance from the OIG counsel.

## **Exhibit 13-1. Inspection File Completeness & Reduction Checklist**

At a point prior to the release of the final report, the project lead will review the contents of the inspection working file. This review has two purposes: 1) to ensure all required documentation is present and complete, and 2) to complete an initial purge of non-records. The project lead will use the below checklist to accomplish these tasks.

After the recommendation follow-up cycle for the inspection is complete and all of the report's recommendations have been closed, the project file is "cut-off" and moved from the working folder to the official record, series 0145. This transfer is normally accomplished by the project lead or an inspector designated by the AIG. The person accomplishing the transfer must check the file against the below checklist.

1. Ensure the presence of the following documents:

- Inspection Work Plan
- Signed Statement of Independence
- Signed Notification Memo (and routing sheet if applicable)
- Requests For Information/Data Call Memo (if issued)
- Entrance Meeting Documentation (Slides/MFR)
- Exit Meeting Documentation (Slides/MFR)

2. Ensure the presence of the following versions of reports, and that reports are in the proper subfolder

- IRR\_v1 (Drafter's Original Version)
- IRR\_v2 (Reviewer Version)
- IRR\_v3 (Drafter Resolution)
- IRR\_v4 (AIG Adjudication, if present)
- Working Draft (Limited Scope only), OIG Routing Sheet (if present), and TQCR
- Official or Working Draft (Limited Scope), OIG Routing Sheet, and TQCR
- Final Report, OIG Routing Sheet, and TQCR

3. Verify that interim versions of memos and work papers have been deleted.

4. When deleting documents, take care **not to delete** any of the following, which constitute official agency records subject to retention:

- Any document listed within Exhibit 8-1, Inspection Documentation and Review
- Any official correspondence pertaining to inspection planning, execution, or follow-up on recommendations
- Any documents (including emails) with the following attributes:
  - Items pertaining to inspection planning and decision making
  - Items created by another Federal agency

- Items provided to a customer (internal or external)
- Component positions on IG recommendations and OIG response
- Formulation and provision of POA&Ms
- Status of implementing recommendations

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