



Architect of the Capitol Office of Inspector General

**An Information Guide
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Office of Inspector General Information Guide

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Purpose

This *Information Guide* provides Congress, the AOC workforce, contractors, and the public with insight on the AOC Office of Inspector General. The OIG works in collaboration and partnership with the AOC to prevent and detect fraud, waste, and abuse and to improve the efficiency and effectiveness of the entire organization. This OIG orientation is intended to strengthen that partnership through an increased understanding of who we are, what we do, and why we do it in accordance with Federal Inspector General legal mandates.

Prior to 2007, AOC had a single-person administrative Inspector General. With the AOC IG Act of 2007, Congress established a statutory IG within AOC. The AOC IG Act incorporates many tenants of The Inspector General Act of 1978, as amended.

As a result of this change in the law, the newly appointed IG created OIG processes, reporting formats, and policy. As with all organizational change, questions arose concerning what this new OIG was responsible for, how it operated, and what was meant by the statutory OIG being “independent.”

This *Information Guide* summarizes the formation and authority of the AOC OIG, our mission, and our responsibilities. It then offers insight on our work products, our processes for audits, evaluations and investigations, and the reports we issue to AOC management and Congress.

Why Congress Created the Office of Inspector General

Congress wanted additional oversight and passed the AOC IG Act of 2007, which is also known as Public Law 110-161 (2008). This law, codified in 2 U.S.C. § 1808, created the office:

- To provide *independent* and *objective* reviews of AOC Operations; and
- To *identify* and *report* on problems and deficiencies.

To maintain the independence Congress envisioned, we must be independent in fact and in appearance. All OIG employees have a responsibility to maintain independence so that opinions, conclusions, judgments, and recommendations will be impartial and also will be viewed as impartial by knowledgeable third parties. We avoid situations that could leave reasonable third parties to conclude that we are not able to maintain independence in conducting our work. For example, the IG Act states that the office has the authority, “to make such investigations and reports relating to the administrations of the programs and operations of the applicable

establishment...” This means that within the OIG we determine what to audit, evaluate and investigate rather than take direction from the Architect on what work to perform, although we welcome AOC management input.

We follow AOC Orders unless following them would impact on our independence.



Mission, Duties and Responsibilities, and Authority of the Office of Inspector General (OIG)

OIG Mission Statement

The OIG promotes efficiency and effectiveness to deter and prevent fraud, waste and abuse as well as mismanagement in AOC operations and programs. We do this through value-added, transparent and independent audits, evaluations and investigations. We strive to positively impact the Agency and taxpayer while keeping Congress informed.

Duties and Responsibilities

OIG Duties and Responsibilities include:

- Issuing internal OIG policy for conducting audits and investigations and conducting, coordinating and supervising audits and investigations of the AOC's programs;
- Reviewing existing and proposed legislation relating to the AOC and commenting on any impact these may have on operations;
- Recommending policies to enhance the AOC's ability to achieve its mission, promote economy and efficiency, and prevent and detect fraud, waste or abuse;
- Keeping the Architect and the Congress fully informed about fraud or problems in AOC programs and operations; and
- Recommending corrective action(s) and to report on the progress made to implement corrective action(s).

The scope of OIG duties and responsibilities includes all AOC Jurisdictions, including the US Botanic Garden, and programs administered by the AOC or funded under the AOC appropriations.

In performing our duties we must:

- Perform audits in accordance with Government Auditing Standards;
- Establish guidelines for determining when to use non-Federal auditors and ensure the work by non-Federal auditors complies with Government Auditing Standards;

- Report expeditiously to the Attorney General whenever we have reasonable grounds to believe there has been a violation of Federal criminal law; and
- Not disclose the identity of employees bringing complaints to the OIG, unless the IG determines the disclosure is unavoidable.

Authority of the (Inspector General) IG

The law was written to make sure the IG and OIG are independent in appearance and in fact. The following authorities help to ensure independence:

- Select and appoint employees and consultants needed to carry out the duties of the OIG;
- Enter into contracts for audits and other services necessary to carry out the responsibilities of the OIG;
- Perform audits and investigations that are in the judgment of the IG, necessary or desirable;
- Have access to all records, reports, audits, reviews, documents, papers, recommendations or other materials available to the AOC;
- Request information and/or assistance from Federal, State or local governments;
- Issue a subpoena for information and documents from non-Federal entities;
- Administer or take from any person an oath, affirmation, or affidavit;
- Have direct access to the Architect; and
- Transmit a budget estimate for each fiscal year to the Architect. The budget is to fund OIG operations. The budget request includes a certification that the amount satisfies all training needs for OIG employees and includes funds to support the Council of Inspectors General for Integrity and Efficiency.

AOC employees must provide information to the OIG. However, an employee does not have to answer questions that would incriminate himself or herself in a criminal case in accordance with their Constitutional Fifth Amendment right against self-incrimination. If AOC employees falsify or alter documents, or refuse to provide information for an investigation (except for reasons of self-incrimination, above), they may be subject to discipline under AOC Order 752-1, Discipline. AOC employees may also be subject to criminal penalties if they hinder audits or investigations (violate 18 U.S.C § 1516 or 18 U.S.C. § 1519).

Work Products and Standards

Our work products:

- Audit Report: Reports on audit results of a program or process to evaluate compliance and controls. Audits must be performed in accordance with *Government Auditing Standards* (Yellow Book) issued by the Comptroller General of the United States.
- Evaluation Report: Reports on reviews generally performed to determine compliance with a law or AOC Order. Reviews are performed in accordance with the Council of IG's *Inspection and Evaluation Standards*.
- Investigative Report: Reports on allegations of violation of an AOC Policy or a Criminal Statute. Names of the subject(s) are in the report. These reports are very sensitive and distribution is restricted.
- Management Advisory Report: Reports on gaps or weaknesses in internal controls found during an investigation. A Management Advisory Report also communicates information that is not within the scope of an audit or evaluation and requires immediate AOC Management attention.
- Follow-Up: This narrowly focused work is performed to test whether corrective action has been completed in response to a recommendation(s) in one of the above products.

In addition to following *Government Auditing Standards* when performing audits, we also follow the standards and guidance issued by the Council of Inspectors General for Integrity and Efficiency including:

Quality Standards for Inspectors General

Quality Standards for Inspection and Evaluation

Quality Standards for Investigations

Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General

Qualitative Assessment Review Guidelines for Investigative Operations of Federal Offices of Inspector General

The Audit and Evaluation Process

The OIG conducts audits, evaluations and reviews of AOC programs and activities. In general, these activities involve an examination and analysis of AOC operations. The auditor may analyze and verify AOC records and obtain information by interviews and physical inspections. When the OIG identifies gaps or weaknesses in internal controls, or makes suggestions to improve AOC operations, the report includes recommendations. Audits are selected based on a number of factors, including (i) statutory requirements, (ii) materiality of the activity, (iii) perceived vulnerabilities or inefficiencies, and (iv) requests from Congress.

It is against the law (18 U.S.C §1516, Obstruction of a Federal audit) to obstruct or impede a Federal auditor from performing their duties.



Audit and Evaluation Steps Include:

1. Notification – We issue a memo that announces the audit to appropriate employees.
2. Entrance Conference – A meeting between the auditor(s) and AOC point(s) of contact to discuss the objectives and planned timeline for the audit.
3. Survey or Planning – The auditor(s) obtain an understanding of the audit subject, researches applicable criteria, gathers preliminary information and makes an assessment of vulnerable areas. At the conclusion of this phase, the auditors prepare an audit program.
4. Verification or Testing – The auditor(s) obtains and verifies data, transactions, or account balances. This is often the longest part of the audit that requires the most contact with AOC employees.
5. Exit Conference – A meeting held by the auditors to discuss the findings with the AOC point(s) of contact and appropriate AOC management officials.
6. Draft Report – We send a draft copy of the report to Agency Management for a response. Unless there is a need to expedite the process, the response period is normally 30 calendar days.
7. Final Report – A report that is issued to AOC Management after the Agency response is reviewed and changes are made to the report if warranted. A copy of the response is attached to the report.
8. Resolution – An opportunity for the AOC Management to decide what actions should be implemented in response to the report. We wrote a Report Resolution Guide that provides detailed information on report resolution. It is available on the AOC Shared Drive, I:\aocwide\Report Resolution. Resolution includes:
 - A management decision that communicates actions the Agency will take in response to each recommendation in a report; and
 - A notice of final action that communicates that the actions are complete.

Investigations and the Investigation Process

The OIG receives allegations of fraud, waste or abuse and determines whether to initiate an investigation. We must report criminal and civil violations to the Department of Justice. However, AOC Management considers the action to take for administrative investigations.

Examples of what the OIG investigates:

- Fraud, waste, or abuse;
- Conflicts of interest;
- Credit or purchase card fraud;
- Forgery or thefts;
- Improper use of AOC resources or property;
- Bribes, kickbacks, bid-rigging;
- Contract Fraud;
- Violations of laws, rules, regulations, or AOC Orders; and
- Reprisal for reporting allegations of fraud, waste, or abuse to the OIG.

Examples of what the OIG cannot help with:

- Individual discrimination complaints including alleged violations of the Congressional Accountability Act, 2 U.S.C. 1301 et seq. (refer to AOC Order O 24-1 – The AOC Conciliation Program);
- Individual employee benefits and compensation issues (refer to the AOC Human Capital Management Division);
- Individual grievances (refer to AOC Personnel Manual Chapter 771 or to the applicable collective-bargaining agreement); and
- Individual workplace conflicts (refer to the EEO/DP Division) or matters covered in the collective bargaining agreement.

It is against the law, specifically 18 U.S.C §1519 to, “alter, destroy, mutilate, conceal, cover up, falsify, or makes a false entry in any record, document, or tangible object with the intent to impede, obstruct or influence the investigation...”

The investigative process begins with an evaluation of allegations of wrongdoing to determine whether to initiate an investigation. OIG investigation(s) may be criminal, civil or administrative in nature. The steps in the Investigative process are as follows:

1. Intake - The OIG receives a complaint. Then the investigator performs an analysis to determine whether OIG action is warranted and if so, what type of action is needed. The actions may include opening an investigation, referring the matter to an AOC Supervisor, referring to another Federal agency if the matter is outside of the AOC OIG's jurisdiction or referring the matter to be audited if immediate action is not needed. Examples of the factors used to make the decision to investigate allegations includes the:
 - specificity of the allegation;
 - credibility of the reporter;
 - seriousness of the allegation;
 - effect on AOC operations;
 - whether the matter has been resolved by other means; and
 - the age of the allegation.

Individuals reporting information to us can be contractors, the general public, or any AOC employee. We characterize reporters into three broad categories (see definitions for explanation):

- Open Reporter
 - Anonymous Reporter
 - Confidential Reporter
2. Investigation – The investigator examines documents and interviews all parties included in the allegation. When an employee is the subject of an investigation, the employee is afforded all rights under federal law as well as OIG and AOC policy.

Our investigations are conducted in accordance with the Inspector General Community's *Quality Standards for Investigations*. These standards require that: "Investigations should be conducted with due respect for the rights and privacy of those involved" and, "Each investigator must possess and maintain the highest standards of conduct and ethics, including unimpeachable honesty and integrity." It is the investigator's duty to ensure the proper use of information and to respect the rights and privacy of those involved in an investigation.

3. Investigative Report – We write a report on what we found during the investigation. If there is evidence of federal criminal wrongdoing, the report is presented to the Department of Justice. If the investigation finds evidence of an administrative offense, the report is provided to AOC Management. An employee who reports an allegation of fraud, waste, or abuse generally does not receive detailed results of the investigation or action taken unless the outcome of the investigation is publically available (for example an investigation that results in criminal or civil litigation). When the investigation finds internal controls gaps or weaknesses, a Management Advisory Report is issued with recommendations to close the gaps or shore up the weaknesses.
4. Release of Reports – Investigative reports may not be released by AOC Management without written consent of the IG and appropriate redaction is approved by the Counsel to the IG. Only the IG may release Investigative Reports outside of the DOJ and AOC.
5. AOC Notice of Action Taken – The appropriate AOC management official is responsible for communicating the action(s) taken as a result of the investigation, if any, to the OIG.



Fraud Awareness and OIG Outreach

This brochure is part of our three-pronged approach to increase awareness and understanding of the OIG's role and duties. This approach includes the following components of a coordinated strategy:

- ▶ Publication and availability of written materials
- ▶ Workforce training and education
- ▶ Electronic knowledge dissemination through the Internet and the AOC employee Intranet

OIG Written Materials

We have an information sharing area outside of the AOC's Human Capital Management Division's customer service office (Ford Office Building, first floor). Numerous OIG written materials are available at this site, and we have noted an increasing interest in the OIG's work and objectives through the need to regularly restock OIG publications, including the Semiannual Report to Congress.

Workforce Training and Education

In August 2012, after the endorsement of the Architect, we began offering Fraud Awareness Briefings (FABs) to the AOC workforce. The training includes a brief overview of the OIG's purpose as well as red flags for fraud and how to report allegations to the OIG. This briefing is available to all AOC offices and jurisdictions upon request.

Electronic Dissemination

We also improved the access to information through both the Internet and the AOC Intranet. We upgraded the process to reporting fraud, waste and abuse, and developed three Hotline reporting procedures that allow employees, contractors and the public to report with their full identity, as confidential sources, or anonymously. This virtual information availability has improved access to the OIG, and the quantity and quality of Hotline Reports. Those who use our electronic Hotline receive immediate confirmation of OIG receipt, and we make every effort to stay in touch with the reporters to keep them abreast of OIG actions.

The Semiannual Report to Congress

The law requires that we report on our activities to the Architect and Congress twice a year (April 30 for the period October 1 through March 31 and October 31 for the period April 1 through September 30). The report must include a summary of each significant report and statistics on OIG activity and AOC resolution. The investigative summaries do not identify investigative subjects unless the outcome of the investigation is available to the public, (for example an investigation that results in civil or criminal prosecution). Within 30 days of receipt, the Architect must forward the Semiannual Report to oversight committees along with the status of audit resolution. Sixty days after sending the report to Congress, the Semiannual Report is available to the public upon request.

Electronic copies of the Semiannual Report are available to AOC employees at <http://aochome.aoc.gov/oig/OIG-Semi-Annual-Reports.cfm>.



Definitions

ANONYMOUS REPORTER – A person who is reporting an allegation to the OIG and does not want their identity known. The OIG does not attempt to discover who the individual might be and the report refers to the person as an anonymous reporter. In cases where we know who it might be, we attempt to “mask” the suspected identity in reports.

ABUSE – Abuse includes misuse of authority or position for personal interest. Examples of abuse include creating unnecessary overtime, requesting staff to perform personal errands or work tasks for a supervisor or manager, misusing the official’s position for personal gain or making procurement or travel choices that are contrary to policies or are unnecessarily extravagant or expensive.

AUDIT – OIG audits examine an AOC program or activity and make recommendations, if warranted, to enhance Agency operations and promote economy and efficiency. OIG audits must be conducted in accordance with *Government Auditing Standards* established by the Comptroller General of the United States.

CONFIDENTIAL REPORTER – A person providing information to the OIG but who does not want to be identified in matters related to the issue. In all cases, confidential reporters’ identities are protected to the fullest extent practicable. In very rare cases, the OIG might be compelled to disclose their identity, for example because we are compelled by a court order to do so.

EVALUATION – Sometimes referred to as an Inspection, is a process that evaluates, reviews, studies and/or analyzes the programs and activities of an agency. An evaluation may provide factual or analytical information, monitor compliance, measure performance, assess the efficiency and effectiveness of programs and operations, or share best practices. Evaluation and Inspection work is performed in accordance with the Inspector General Community’s *Quality Standards for Inspections*.

FRAUD – Fraud is generally defined as an illegal act to obtain something of value through willful misrepresentation. Examples of fraud include falsifying timesheets, misapplying funds, stealing government funds or property, making false statements or falsifying documents to conceal illegal activity and overcharging government contracts.

INVESTIGATIONS – An investigation is a planned, systematic search for relevant, objective evidence from individuals, documents, tangible objects or data to prove or refute allegations of wrongdoing (criminal, civil or administrative).

The OIG follows the Inspector General Community's *Quality Standards for Investigations or Quality Standards for Inspections*.

MANAGEMENT ADVISORY (MA) REPORTS – A report on significant internal control gaps or weaknesses found during an investigation. A MA also communicates information/issues that are not within the scope of an audit or evaluation, or require immediate management attention.

MANAGEMENT DECISION – Represents the AOC's evaluation of the findings and recommendations and its corrective action plan.

NOTICE OF FINAL ACTION – Communication to the OIG, that AOC completed all management actions that are included in a Management Decision.

OPEN REPORTER - A person fully identifiable in discussions or correspondence. An example of this might be a contracting officer who reports contractor misconduct as a requirement of their official duties.

WASTE – Waste involves the taxpayers not receiving reasonable value for money in connection with any government-funded activity due to an inappropriate act or omission by persons with control over or access to government resources. Waste goes beyond fraud and abuse and most waste does not involve a violation of law. Examples include, but are not limited to, purchasing unneeded supplies or equipment, purchase goods at inflated prices and failure to reuse or recycle major resources.



How to Contact the Office of Inspector General

Report allegations of fraud, waste or abuse to the OIG by phone, fax, email or letter to:

Phone 202-593-1948

Hotline: (202) 593-1067
(877) 489-8583 (Toll Free)

AOC Intranet: <http://aochome.aoc.gov/about-aoc/oig-hotline.cfm>

Internet: http://www.aoc.gov/aoc/oig_hotline.cfm (WWW from Home)

FAX 202-593-0055

E-Mail Hotline@aoc-oig.org

Mail or in person: Architect of the Capitol Office of Inspector General
Fairchild Building
499 South Capitol St., SW, Suite 518
Washington, DC 20515

Fraud, Waste and Abuse

Accept It – Or, Do Something About It!

