1. PURPOSE

This Directive outlines the policy for carrying out APHIS responsibilities for requesting and responding to reviews/audits performed or contracted out by other Government agencies or non-Federal groups.

2. REPLACEMENT HIGHLIGHTS


3. AUTHORITIES

   a. The Budget and Accounting Act of 1921, as amended (31 U.S.C. 16 and 53) requires that reviews/audits of Agency operations be performed.


   d. The Office of Management and Budget (OMB) Circular A-50, Audit Follow-up, establishes Agency responsibilities for OIG, GAO, and other reviews/audits.

   e. OMB Circulars A-128 and A-110 attachment F(h) requires recipients of Federal funds to perform an independent organization-wide audit.

   f. The Supplemental Appropriations and Rescission Act of 1980, Public Law 96-304, and Departmental Regulation 1720-1, dated 3/8/90, require that all audit findings and recommendations be resolved within 6 months from the date of report issuance.

   g. The Endangered Species Act (ESA) and Convention on International Trade and Endangered Species (CITES) require that immediate action be taken by agricultural officials to ensure adequate investigation and enforcement of this legislation.

4. POLICY

   It is APHIS policy to:

   a. Promptly and accurately reply to and act upon findings and recommendations of reviews/audits, including those of a regulatory and compliance nature.

   b. Continually review operations and request investigative or review/audit assistance when circumstances warrant.

5. AUDIT AND INVESTIGATIVE ORGANIZATIONS

   a. Office of the Inspector General. OIG has two offices which carry
out investigative and audit activities. Investigation of matters involving fraud, waste, abuse, misconduct, and discrimination are conducted by the Office of the Assistant Inspector General for Investigations. The Office of the Assistant Inspector General for Auditing reviews and appraises program activities such as policies, systems, procedures, and resources.

b. U.S. General Accounting Office. GAO is an independent, nonpolitical Agency in the legislative branch of the Government. It provides the Congress, its committees, and members with information, analyses, and recommendations primarily pertaining to the executive branch of the Government.

c. Office of Personnel Management (OPM). OPM is authorized to conduct reviews of agency personnel programs to ensure compliance with Federal laws, policies, and regulations.

d. General Services Administration (GSA). GSA will periodically review the utilization of services to ensure compliance with Federal laws, policies, and regulations.

e. USDA Staff Organizations. From time to time agency activities are subject to review by various Departmental staff organizations. These reviews, which are often termed "technical assistance reviews," are for the purpose of determining the extent of agency conformance to USDA policy and procedural guidance and to offer technical guidance to agency personnel.


   (1) Audits of contracts, grants, or cooperative agreements with State governments and educational institutions are often conducted by State auditors as prescribed in OMB Circular A-102.

   (2) Investigations required by discrimination complaints are often conducted by private organizations under contractual arrangements with USDA/Office of Personnel.

6. RESPONSIBILITIES

a. The Deputy Administrator for Management and Budget is the APHIS Liaison Officer and primary contact between audit and investigative organizations and APHIS for handling all investigations and related correspondence within APHIS. The Resource Management Systems and Evaluation Staff (RMSES) serves as the second level of contact and is responsible for the day-to-day implementation of this liaison activity. Unless otherwise stated in the provisions below, only the Liaison Officer may initiate any investigation.

   (1) Types of situations requiring investigation are:

      (a) Urgent or Sensitive Situations - Those which may involve foreign activities or widespread domestic activities (involving more than one regional office). They may also include situations which require immediate attention including, but not limited to, cockfights; seizure of perishable endangered species plants; and evidence of violation of the ESA and/or CITES legislation.

      (b) Bribery/Attempted Bribery - In such cases, the
employees should go directly to OIG by utilizing the Whistleblower Hotline or the information contained on the wallet card issued to all field employees.

(c) Accidents - Those occurring in foreign countries, the U.S., and its possessions. (See APHIS Safety and Health Manual, Chapter 3.)

(d) Routine - Result of supervisory contact by employees who believe they have observed a violation warranting investigation.

(2) Types of audits which warrant the coordination of the Liaison Officer include:

(a) OIG Annual Audit - Covers majority of audits conducted in APHIS.

(b) Special Audits - Concern matters of urgency, sensitivity, or security; may be of national scope or involve more than one OIG region.

(c) Foreign Audits - Involve contracts, grants, agreements, or other activities of a foreign program.

(d) Ad Hoc Audits - Concern matters neither special nor foreign, but warrant OIG attention. They include those which may not be on the annual audit plan but which come up during the year.

b. Supervisors will:

(1) Inform employees, in advance, of audit activity, unless such advance notice is expressly discouraged or may impede the organization's fact-gathering.

(2) Cooperate with and inform employees of their obligation to cooperate with auditors and investigators.

(3) Inform the Liaison Officer immediately if they become aware of an audit or investigation without having advance notice.

(4) Inform the Liaison Officer immediately if they become aware of any situation which may warrant investigation.

c. Employees will:

(1) Cooperate with auditors and investigators. This includes furnishing signed statements when requested. Employees may refuse to furnish such statements only when the requested information would tend to be self-incriminating.

(2) Provide access to files, records, and data required by duly authorized and properly identified auditors and investigators.

(3) Inform supervisor immediately if they become aware of an audit or investigation without having advance notice.

(4) Inform the Liaison Officer immediately of any security problems created as a result of review/audit activities.

(5) Inform supervisor immediately of situations, other than those involving possible bribery, which may warrant
7. INVESTIGATION OF ALLEGED VIOLATIONS

a. If a need for reporting an alleged violation occurs, include:

(1) Name and location of alleged violator;
(2) Nature of the alleged violation;
(3) Any specific instances of the alleged violation; and
(4) The source of the information, and name and location of the employee who received the information.

b. The complaint should be forwarded to RMSES, Room G-186, Federal Building, 6505 Belcrest Road, Hyattsville, Maryland, 20782. If any immediate assistance is needed, RMSES can be reached on FTS2000 436-8863.

8. RELEASE OF INFORMATION CONTAINED IN OIG OR GAO REPORTS

a. OIG Investigations and Audits. OIG reports are "FOR OFFICIAL USE ONLY" and APHIS offices should handle them according to the APHIS Records Management Handbook. The reports are also subject to provisions of the Freedom of Information Act and the Privacy Act of 1974. Information contained in the reports may not be released to the public without prior clearance from OIG because the reports remain the property of those offices. Inquiries for such information should be immediately referred to the Liaison Officer by the most direct means available. The Liaison Officer will then obtain the necessary clearances.

b. GAO Reports. Drafts of GAO reports circulated for review and comment before official publication should be handled for APHIS offices in the same manner as material labeled "FOR OFFICIAL USE ONLY." Published GAO reports are public information and available in limited numbers from the Liaison Officer.

Signed by:

Lonnie J. King

DISTRIBUTION: G03

OPR: RMSES