

U.S. Government
Accountability Office



Order

0130.1.23

DRAFT

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1. Purpose.

This order describes the organization, mission, authorities, and responsibilities of the Office of Inspector General (OIG) of the U.S. Government Accountability Office (GAO), as established under section 5 of the Government Accountability Office Act of 2008, Public Law No. 110-323 (31 U.S.C. § 705), and section 7 of the Inspector General Reform Act of 2008, Public Law No. 110-409 (5 U.S.C. App. § 11).

2. Supersession.

This order supersedes GAO Order 0130.1.23, Office of Inspector General, dated February 2, 2007.

3. Organizational Alignment.

The OIG shall be headed by an Inspector General, who reports to and is under the general supervision of the Comptroller General.

4. Appointment, Pay, and Removal.

The Comptroller General shall appoint the Inspector General without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations. The Inspector General shall be paid at an annual rate of pay equal to \$5,000 less than the annual rate of pay of the Comptroller General and may not receive any cash award or bonus, including any award under chapter 45 of title 5, U.S. Code. The Comptroller General may remove the Inspector General from office and shall promptly notify in writing both houses of Congress of the reasons for a removal.

5. Mission.

The mission of the OIG is to

- a. conduct and supervise audits consistent with generally accepted government auditing standards and investigations relating to GAO;
- b. provide leadership and coordination and recommend policies to promote economy, efficiency, and effectiveness in GAO; and
- c. keep the Comptroller General and Congress fully and currently informed concerning fraud and other serious problems, abuses, and deficiencies relating to the administration of programs and operations of GAO.

6. Authorities.

In carrying out the OIG's mission, the Inspector General may

- a. have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material that relate to programs and operations of GAO;
- b. make such investigations and reports relating to the administration of the programs and operations of GAO as are, in the judgment of the Inspector General, necessary or desirable;
- c. request from any federal agency such documents and information as may be necessary for carrying out the duties and responsibilities of the OIG;

- d. obtain all information, documents, reports, answers, records, accounts, papers, and other data and documentary evidence from a person not in the United States government or from a federal agency, to the same extent and in the same manner as the Comptroller General under the authority and procedures available to the Comptroller General in 31 U.S.C. § 716;
- e. administer to or take from any person an oath, affirmation, or affidavit, whenever necessary in the performance of OIG functions and any oath, affirmation, or affidavit when administered or taken by or before an employee of the OIG designated by the Inspector General shall have the same force and effect as if administered or taken by or before an officer having a seal;
- f. have direct and prompt access to the Comptroller General when necessary for any purpose pertaining to the performance of functions and responsibilities of the OIG; and
- g. interview GAO personnel as necessary for carrying out the duties and responsibilities of the OIG and afford them the rights and witness protections established by law.

7. Responsibilities.

In carrying out the OIG's mission, the Inspector General

- a. may report expeditiously to the Attorney General whenever the Inspector General has reasonable grounds to believe there has been a violation of federal criminal law and may report to other appropriate law enforcement or investigative agencies or offices of Inspector General.
- b. may provide copies of all reports to the GAO Audit Advisory Committee and provide such additional information in connection with such reports as is requested by the committee.
- c. shall submit semiannual reports summarizing the activities of the OIG to the Comptroller General. Such reports shall include, but need not be limited to,
 - (1) a summary of each significant report made during the reporting period, including a description of significant problems, abuses, and deficiencies disclosed by such report;
 - (2) a description of the recommendations for corrective action made with respect to significant problems, abuses, or deficiencies described pursuant to paragraph (1);
 - (3) a summary of the progress made in implementing such corrective action described pursuant to paragraph (2); and
 - (4) information concerning any disagreement the Comptroller General has with a recommendation of the Inspector General.
- d. may operate the OIG Fraud, Waste, and Abuse Hotline program, including the related Web site.
- e. may receive, review, and investigate, as the Inspector General considers appropriate, complaints or information from an employee of GAO concerning the possible existence of an activity at GAO constituting a violation of any law, rule, or regulation, mismanagement, or a gross waste of funds or other wrongdoing. The Inspector General may also investigate such complaints related to GAO operations or activities from contractors, contractor staff, or other interested parties as the Inspector General considers necessary or desirable.
- f. shall, notwithstanding paragraph 7e, refer complaints or information concerning violations of personnel law, rules, or regulations to established investigative and adjudicative entities of GAO.
- g. may operate a Web site for the OIG, to which the Inspector General may post all publicly available audit and investigative reports and the Inspector General's strategic and annual work plans and on

which the Inspector General may provide links and other information about the OIG Fraud, Waste, and Abuse Hotline program.

- h. shall serve as a member of the Council of the Inspectors General on Integrity and Efficiency (the Council) as provided under section 7 of the Inspector General Reform Act of 2008; shall participate in the plans, programs, and projects of the Council to the extent requested by the Inspector General and approved by the Executive Chairperson and Chairperson of the Council; and shall adhere to professional standards established by the Council.
- i. may establish,
 - (1) in consultation with the Comptroller General, the processes and procedures for handling investigations into allegations of wrongdoing against the Inspector General's staff; and
 - (2) with the concurrence of the Comptroller General, the processes and procedures for handling investigations into allegations of wrongdoing against the Inspector General.

8. Strategic Planning Process.

The Inspector General shall develop and maintain a planning system assessing the nature, scope, and inherent risks of agency programs and operations. This assessment will form the basis for establishing strategic and annual work plans, including goals, objectives, and performance measures, to be accomplished by the OIG within a specific time period. The strategic planning process will carefully consider current and emerging agency programs, operations, risks, and management challenges. In developing and maintaining strategic and annual work plans, the Inspector General shall consult, where applicable, with agency management so that OIG priorities will appropriately consider agency needs. The plans developed by OIG may take into consideration requests from Congress, the Council, complaints from employees and, as appropriate, other stakeholders. The Inspector General shall provide to the Comptroller General and the GAO Audit Advisory Committee an annual work plan consistent with the Inspector General's strategic plan.

9. Annual Budget.

The Inspector General shall submit an annual budget estimate and request to the Comptroller General to cover necessary staff and expenses of the OIG and execute an approved budget consistent with GAO's budget execution policies and procedures. The budget request shall specify the aggregate amount of funds requested and shall specify the amount requested for all training needs and any resources to be used for activities related to the Council for the Inspector General on Integrity and Efficiency.

10. Staffing.

- a. The Inspector General shall select, appoint, and employ (including fixing and adjusting the rates of pay of) such personnel as may be necessary to carry out the mission and the responsibilities of the OIG, consistent with the provisions of title 31, U.S. Code governing selections, appointments, and employment (including fixing and adjusting the rates of pay) at GAO, and such personnel
 - (1) shall be appointed, promoted, and assigned only on the basis of merit and fitness, but without regard to those provisions of title 5 of the U.S. Code governing appointments and other personnel actions in the competitive service, except that no personnel of the OIG may be paid at an annual rate greater than \$1,000 less than the annual rate of pay of the Inspector General; and

- (2) are subject to all GAO Orders and policies governing employment, such as, but not limited to, general employment policies (GAO Order 2300.1), leave (GAO Order 2630.1), and telework (GAO Order 2300.5), unless they are inconsistent with 31 U.S.C. § 705.
- b. The Inspector General may procure temporary and intermittent services under 31 U.S.C. § 3109, at rates not to exceed the daily equivalent of the annual rate of basic pay for level IV of the Executive Schedule under 31 U.S.C. § 5315.
- c. No individual may carry out any of the duties or responsibilities of the OIG unless the individual is appointed by the Inspector General or provides services obtained by the Inspector General.
- d. The Inspector General shall obtain legal advice from (1) counsel appointed by and reporting to the Inspector General or (2) counsel reporting to another Inspector General on a reimbursable basis.
- e. The Inspector General and any individual carrying out any of the duties or responsibilities of the OIG are prohibited from performing any program responsibilities.

11. Employee Protections.

The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the identity of the employee without the employee's consent, unless the Inspector General determines that such disclosure is unavoidable during the course of the investigation. Any employee who has authority to take, direct others to take, recommend, or approve any personnel action, shall not, with respect to such authority, take or threaten to take any action against any employee as a reprisal for making a complaint or disclosing information to the Inspector General, unless the complaint was made or the information disclosed with the knowledge that it was false or with willful disregard for its truth or falsity.

12. Delegation of Authority.

Upon specific direction of the Inspector General or when the Inspector General is absent, the Deputy Inspector General may sign all documents the Inspector General is authorized to sign, except for personnel actions involving the Deputy Inspector General. The Inspector General may delegate such other authority granted to the Inspector General by law to individual staff members of the OIG, as the Inspector General determines is necessary or appropriate, unless specifically prohibited by law.

13. Cooperation and Support.

- a. In order to ensure the independence of the Inspector General, the Comptroller General may not prevent or prohibit the Inspector General from carrying out any of the Inspector General's duties or responsibilities.
- b. The Comptroller General shall provide the OIG with appropriate and adequate office space; such equipment, office supplies and communications facilities and services, and other support and services as may be necessary to carry out the duties and responsibilities of the OIG; and necessary maintenance services for such office space and equipment. When requested by the Inspector General, the Comptroller General shall provide the Inspector General with assistance from any of the other teams and offices in GAO.
- c. Full and complete cooperation is expected of every GAO employee with any investigation, audit, inspection, or other such inquiry by OIG. Specifically, employees of GAO shall provide OIG with free and unrestricted access to records, including copies of records, relating to the activities of GAO, as requested by OIG to enable it to perform its duties and responsibilities, and shall make

themselves available at reasonable times for interviews by OIG staff concerning their official duties and actions if they are requested to do so. Employees who fail to provide records and other information to the Inspector General when requested, including refusal to submit to interviews at reasonable times concerning their official duties and actions, may be subject to discipline under GAO Order 2735.1, Code of Ethics, and GAO Order 2751.1, Discipline.

- d. All officers and employees of GAO shall promptly notify the OIG concerning the possible existence of an activity constituting a violation of any law, rule, or regulation, mismanagement, or a gross waste of funds in GAO's programs or operations.
- e. OIG investigations often address matters of considerable sensitivity. In order to facilitate the ability of OIG to perform its mission and not have its investigations hindered or compromised, GAO officers and employees shall not disclose to any other person, when so requested by OIG, the existence of a pending OIG investigation or the existence or content of any communication with OIG related to any such investigation, unless such disclosure is necessary to the performance of official duties or is otherwise authorized by law. This includes not discussing the facts of any pending OIG investigation with the subjects of the investigation or their representatives without approval of the OIG. However, this does not preclude any officer or employee from communicating with an attorney for the purpose of seeking legal advice or, for bargaining unit employees, with a union representative.