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*"Rummaging in the government's attic"*

Description of document: Letter correspondence at the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to/from the Government Accountability Office (GAO), CY 2015 - CY 2017

Requested date: 13-March-2017

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Source of document: FOIA Officer  
Council of the Inspectors General on Integrity and Efficiency  
1717 H Street, NW, Suite 825  
Washington, DC 20006  
Fax: (202) 254-0162  
Email: [FOIASTAFF@cigie.gov](mailto:FOIASTAFF@cigie.gov)

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*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

April 3, 2020

Subject: CIGIE Freedom of Information/Privacy Act Request [6330-2017-23]

This letter serves as the final response to your Freedom of Information Act (FOIA) request, to the Council of the Inspectors General on Integrity and Efficiency (CIGIE). CIGIE received the request on March 13, 2017. On March 20, 2017 CIGIE sent you an acknowledgement letter with the assigned tracking number of 6330-2017-23.

In your own words, your request seeks the following:

*A copy of all letter correspondence at the Council (CIGIE) TO of FROM the Government Accountability Office (GAO) during calendar years 2015, 2016 and 2017 to date.*

After conducting a search for responsive records, CIGIE located records from all three calendar years: 2015, 2016 and 2017. Where appropriate, there are minor redactions of email addresses and telephone numbers. These redactions appear as FOIA exemption (b)(6), to protect privacy. The remainder of the responsive records are releasable without redactions.

If you have questions, you may contact CIGIE's FOIA Public Liaison, Deborah Waller, Supervisory Government Information Specialist, at (202) 616-1210 or [FOIASTAFF@cigie.gov](mailto:FOIASTAFF@cigie.gov). Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road-OGIS  
College Park, Maryland 20740-6001  
[ogis@nara.gov](mailto:ogis@nara.gov)  
(202) 741-5770  
(877) 684-6448 (toll free)  
(202) 741-5769 (facsimile)

April 3, 2020  
FOIA Case No. 6330-2017-23

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. *See* 5 U.S.C. 552(c) (2006 & Supp. IV 2010). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

A requester may appeal a determination denying a FOIA request in any respect to the CIGIE Chairperson c/o Office of General Counsel, Council of the Inspectors General on Integrity and Efficiency, 1717 H Street NW, Suite 825, Washington, DC 20006. The appeal must be in writing, and must be submitted either by:

- (1) Regular mail sent to the address listed in this subsection, above; or
- (2) By fax sent to the FOIA Officer at (202) 254-0162; or
- (3) By email to [FOIAAPPEAL@cigie.gov](mailto:FOIAAPPEAL@cigie.gov).

Your appeal must be received within 90 days of the date of this letter. The outside of the envelope should be clearly marked "FOIA APPEAL."

Sincerely,

**Alan F Boehm**

Digitally signed by Alan F  
Boehm  
Date: 2020.04.04 10:04:11  
-04'00'

Alan F. Boehm  
Executive Director

Enclosures: as stated



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

AUG 31 2015

Mr. Seto Bagdoyan  
Director  
Forensic Audits and Investigative Service  
U.S. Government Accountability Office

Dear Mr. Bagdoyan:

Thank you for the opportunity to review and comment on the Government Accountability Office's draft audit report titled, "Federal Spending Accountability [-] Preserving Capabilities of Recovery Operations Center Could Help Sustain Oversight of Federal Expenditures." We agree with the central premise of the report that the Recovery Operations Center (ROC) of the Recovery Accountability and Transparency Board (Recovery Board) has provided valuable assistance to many Offices of Inspector General in support of their investigative and audit/evaluation/inspection efforts. This support will be missed as the Recovery Board sunsets the end of next month.

The IG community in general has long recognized the importance of using a variety of techniques, including data analysis, to assist in our oversight responsibilities. The growing body of information that can aid in the prevention and detection of fraud, waste, and abuse has presented challenges to the oversight community. As you are aware, CIGIE participated with GAO and the Recovery Board in a Data Analytics Forum in 2013 that highlighted both the challenges and opportunities in access, using, and sharing data for oversight and law enforcement purposes. A number of OIGs have developed robust and effective data analytics capabilities that may aid either in fraud detection or in targeting high risk entities for audit and investigative work.

With that said, CIGIE recognizes that there may be efficiencies achieved in the development of analytics capabilities by CIGIE that could support the entire IG community. CIGIE has already undertaken steps to develop an array of scalable options for such data analytical capabilities with appropriate regard to both the costs and benefits of such options and the current needs of the IG community. We appreciate GAO's efforts to help us articulate those options. However, it is essential that CIGIE have a steady stream of funding for it to develop and maintain any kind of data analysis function.



Again, thank you for the opportunity to review and comment on the above referenced report. If you have any questions or would like to discuss further, please contact Mark Jones, Executive Director, CIGIE, at (202) 292-2600 or via email at [mark.jones@cigie.gov](mailto:mark.jones@cigie.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Michael E. Horowitz". The signature is fluid and cursive, with a large, stylized "H" and "O".

Michael E. Horowitz  
Chairperson



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

November 6, 2015

The Honorable Gene L. Dodaro  
Comptroller General of the United States  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Erin D. Singshinsuk, CPA, Partner  
Chortek LLP  
400 Virginia Avenue SW, Suite C130  
Washington, DC 20024

Dear Mr. Dodaro and Mrs. Singshinsuk:

We are providing this letter in connection with your audits of the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) balance sheets as of September 30, 2015, and 2014, and the related statements of net costs, changes in net position, and budgetary resources, for the years then ended (hereinafter referred to as the "financial statements") for the purposes of: (1) expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles, (2) reporting on the agency's internal control over financial reporting and compliance with laws and regulations as of September 30, 2015 and (3) reporting on tests for compliance with applicable laws and regulations. In addition, you have performed certain audit procedures with respect to the Council of the Inspectors General on Integrity and Efficiency's 2015 Management's Discussion and Analysis (MD&A) and other supplementary information, which is included as part of the 2015 financial statements of the Council of the Inspectors General on Integrity and Efficiency.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated, immaterial matters less than \$120,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements. Such quantitative materiality considerations do not apply to representations that are not directly related to amounts includes to

amounts in the financial statements, required supplementary information (RSI), required supplementary stewardship information (RSSI), and other information.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 6, 2015, the following representations made to you during your audits:

**Presentation and Disclosure**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 30, 2015 for the preparation and fair presentation of the financial statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP), issued by the Federal Accounting Standards Advisory Board (FASAB).
2. We have fulfilled our responsibilities for the measurement, preparation, and presentation of the RSI, RSSI, and other information in accordance with prescribed guidelines established in U.S. GAAP and:
  - a. The RSI, RSSI, and supplementary information are measured and presented in accordance with the prescribed guidelines in U.S. GAAP and are consistent with the financial statements and contain no material misstatement of fact.
  - b. There are no changes in the methods of measurement or presentation of RSI, RSSI, or other information from the prior year that have not been disclosed to you, including the reasons for such changes.
  - c. There are no significant assumptions or interpretations underlying the measurement or presentation of RSI, RSSI, or other information that have not been disclosed to you.
3. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We have made available to you:
  - a. All records, documentation, and information that is relevant to the preparation and fair presentation of the financial statements;
  - b. Additional information that you have requested from us for the purpose of the audit, including but not limited to:
    - i. where applicable, minutes of meetings of the CIGIE Executive Council and CIGIE Audit Committee, or summaries of actions of recent meetings for which minutes have not been prepared; and
    - ii. any communication from the Office of Management and Budget (OMB) concerning noncompliance with or deficiencies in financial reporting practices.
  - c. Unrestricted access and full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence.
  - d. All reports obtained from CIGIE's service organizations.



5. All transactions have been recorded in the accounting records and are reflected in the financial statements.
6. There are no significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that existed at any time during the years ended September 30, 2015 and September 30, 2014.
7. There are no uncorrected misstatements in the financial statement, as we have corrected the financial statements for any misstatements you have identified during the audit and communicated to us.
8. Council of the Inspectors General on Integrity and Efficiency has satisfactory title to all owned assets. There are no liens or encumbrances on these assets and no assets have been pledged.
9. We have no plans or intentions that may materially affect the recognition, measurement, presentation, disclosure, or classification of assets and liabilities.
10. There are no guarantees under which Council of the Inspectors General on Integrity and Efficiency is contingently liable that require reporting or disclosure in the financial statements.
11. We have disclosed to you the identity of CIGIE's related parties and all the related party's relationships and transactions of which we are aware.
12. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements in accordance with U.S. GAAP and do not prevent the financial statements from achieving fair presentation.
13. All events or transactions subsequent to September 30, 2015 and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed in the financial statements.

#### **Intra-governmental Activities**

14. All intra-entity transactions and balances have been appropriately identified and eliminated for financial reporting purposes. All intra-governmental transactions and activities have been appropriately identified, recorded, and disclosed in the financial statements. We have reconciled material intra-governmental transactions and balances with the Federal entity trading partners.

#### **Internal Control**

15. We acknowledge our responsibility for maintaining effective control over financial reporting. We are responsible for the design, implementation, and maintenance of internal control



relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

16. We have fulfilled our responsibility for maintaining effective control over financial reporting. We are responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
17. We are responsible for evaluating the effectiveness of CIGIE's internal control over financial reporting based on the criteria established under 31 U.S.C. 3512 (c) (d) commonly known as the Federal Managers' Financial Integrity Act), and providing our assertion about the effectiveness of internal control over financial reporting as of September 30, 2015, based on our evaluation.
18. We evaluated the effectiveness of CIGIE's internal control over financial reporting based on the criteria established under 31 U.S.C. 3512 (c) (d) commonly known as the Federal Managers' Financial Integrity Act), and providing our assertion about the effectiveness of internal control over financial reporting as of September 30, 2015, based on our evaluation. CIGIE's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which to provide reasonable assurance that a) transactions are properly recorded, processed, and summarized to permit the preparation of the financial statements in accordance with U.S. GAAP, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition; and b) transactions are executed in accordance with applicable laws, including those governing the use of budget authority; regulations; and contracts noncompliance with which could have a material effect on the financial statements.
19. During the audits of the financial statements for the year ended September 30, 2015, the auditor, OIG or GAO did not communicate any significant deficiencies or material weakness to us.
20. There have been no changes to internal control over financial reporting subsequent to September 30, 2015 or other factors that might significantly affect the effectiveness of internal control over financial reporting.

### **Fraud**

21. We acknowledge our responsibility for the design, implementation, and maintenance of effective internal control to prevent and detect fraud.
22. We fulfilled our responsibility for the design, implementation, and maintenance of effective internal control to prevent and detect fraud.
23. We have no knowledge of any fraud or suspected fraud affecting Council of the Inspectors General on Integrity and Efficiency involving management or employees who have significant roles in internal control over financial reporting.

24. We have no knowledge of any fraud or suspected fraud affecting Council of the Inspectors General on Integrity and Efficiency's financial statements, RSI, RSSI, and other information involving others when the fraud could have a material effect on the financial statements, RSI, RSSI, and other information.
25. We have no knowledge of any allegations of fraud or suspected fraud affecting the financial statements communicated by employees, former employees, or others.
26. We have no knowledge of any officer of CIGIE, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.

**Compliance with Applicable Laws, Regulations & Contracts**

27. We are responsible for complying with laws, regulations, and contracts, applicable to CIGIE.
  28. We have identified and disclosed to you all provisions of laws, regulations, and contracts applicable to CIGIE noncompliance with which that have a direct and material effect on the determination of financial statements.
  29. There are no instances of noncompliance or suspected noncompliance with laws, regulations, and contracts applicable to CIGIE whose effects should be considered when preparing the financial statements.
  30. There have been no:
    - a. Circumstances that have resulted in communications from CIGIE's legal counsel reporting evidence of a material violation of law or breach of fiduciary duty, or similar violations by CIGIE of any agent thereof.
    - b. Communications from regulatory/oversight agency (OMB, GAO), other government entities or agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws or regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements, RSI, RSSI, and other information.
  31. We are not aware of any pending or threatened litigation, and claims whose effect should be considered when preparing the financial statements.
  32. We are not aware of any violations of the Anti-deficiency Act that we must report to the Congress and the President (and provide a copy of the report to the Comptroller General) for the year ended September 30, 2015 and through the date of this letter.
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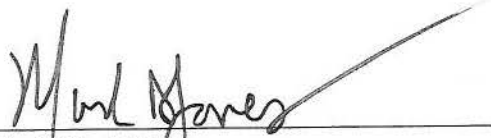
32. We are not aware of any violations of the Anti-deficiency Act that we must report to the Congress and the President (and provide a copy of the report to the Comptroller General) for the year ended September 30, 2015 and through the date of this letter.

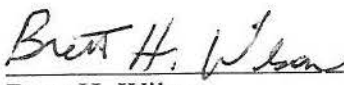
### **Budgetary and Restricted Funds**

33. The information presented in the Council of the Inspectors General on Integrity and Efficiency Statement of Budgetary Resources is reconcilable to the information submitted in its year-end *Reports on Budget Execution and Budgetary Resources* (SF-133s). The information will be used as input for fiscal year 2014 actual column of the Program and Financing Schedules reported in the fiscal year 2016 Budget of the U.S Government. Such information is supported by the related financial records and data.

### **Service Organizations**

34. Service organizations that we use have not reported to us, nor are we otherwise aware of, any (1) fraud; (2) noncompliance with applicable laws, regulations, contracts, or grant agreements; or (3) uncorrected misstatements affecting the financial statements that are attributable to such service organizations. If any such knowledge has been obtained, it should be described or specifically state how it was communicated to us.
35. Service organizations that we use have not reported to us, nor are we otherwise aware of, any changes in the design, implementation, or operating effectiveness of internal controls at the service organizations subsequent to the effective dates of the service and subservice organizations report(s) provided to you that could (1) affect the risks of material misstatement of the financial statements or (2) result in material misstatements of the financial statements arising from processing errors that would not be prevented, or detected and corrected, on a timely basis.

  
Mark D. Jones  
Executive Director

  
Brett H. Wilson  
Administrative Officer



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

November 14, 2016

The Honorable Gene L. Dodaro  
Comptroller General of the United States  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Jason L. Allmond, CPA, CGFM, Member  
Allmond and Company, LLC  
8181 Professional Place, Suite 250  
Landover, Maryland 20785

Dear Mr. Dodaro and Mr. Allmond:

We are providing this letter in connection with your audits of the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) balance sheets as of September 30, 2016, and the related statements of net costs, changes in net position, and budgetary resources, for the years then ended (hereinafter referred to as the "financial statements") for the purposes of: (1) expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles, (2) reporting on the agency's internal control over financial reporting and compliance with laws and regulations as of September 30, 2016, and (3) reporting on tests for compliance with applicable laws and regulations. In addition, you have performed certain audit procedures with respect to the Council of the Inspectors General on Integrity and Efficiency's 2016 Management's Discussion and Analysis (MD&A) and other supplementary information, which is included as part of the 2016 financial statements of the Council of the Inspectors General on Integrity and Efficiency.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated, immaterial matters less than \$83,861, determined by Allmond and Company, LLC, collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements. Such quantitative materiality considerations do not apply to representations that are not directly related to amounts in the financial statements, required supplementary information (RSI), required supplementary stewardship information (RSSI), and other information.



We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 14, 2016, the following representations made to you during your audits:

**Presentation and Disclosure**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 23, 2016, for the preparation and fair presentation of the financial statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP), issued by the Federal Accounting Standards Advisory Board (FASAB).
2. We have fulfilled our responsibilities for the measurement, preparation, and presentation of the RSI, RSSI, and other information in accordance with prescribed guidelines established in U.S. GAAP and:
  - a. The RSI, RSSI, and supplementary information are measured and presented in accordance with the prescribed guidelines in U.S. GAAP and are consistent with the financial statements and contain no material misstatement of fact.
  - b. There are no changes in the methods of measurement or presentation of RSI, RSSI, or other information from the prior year that have not been disclosed to you, including the reasons for such changes.
  - c. There are no significant assumptions or interpretations underlying the measurement or presentation of RSI, RSSI, or other information that have not been disclosed to you.
3. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We have made available to you:
  - a. All records, documentation, and information that is relevant to the preparation and fair presentation of the financial statements;
  - b. Unrestricted access and full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence.
  - c. All reports obtained from CIGIE's service organizations.
5. All transactions have been recorded in the accounting records and are reflected in the financial statements.
6. There are no significant deficiencies; although, the audit found four material weaknesses in CIGIE's internal controls over financial reporting that existed during the year ended September 30, 2016.

7. There are no uncorrected misstatements in the financial statement, as we have corrected the financial statements for any misstatements you have identified during the audit and communicated to us.
8. Council of the Inspectors General on Integrity and Efficiency has satisfactory title to all owned assets. There are no liens or encumbrances on these assets and no assets have been pledged.
9. We have no plans or intentions that may materially affect the recognition, measurement, presentation, disclosure, or classification of assets and liabilities.
10. There are no guarantees under which Council of the Inspectors General on Integrity and Efficiency is contingently liable that require reporting or disclosure in the financial statements.
11. We have disclosed to you the identity of CIGIE's related parties and all the related party's relationships and transactions of which we are aware.
12. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements in accordance with U.S. GAAP and do not prevent the financial statements from achieving fair presentation.
13. All events or transactions subsequent to September 30, 2016 and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed in the financial statements.

**Intra-governmental Activities**

14. All intra-entity transactions and balances have been appropriately identified and eliminated for financial reporting purposes. All intra-governmental transactions and activities have been appropriately identified, recorded, and disclosed in the financial statements. We have reconciled material intra-governmental transactions and balances with the Federal entity trading partners.



### **Internal Control**

15. We acknowledge our responsibility for maintaining effective control over financial reporting. We are responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
16. We have fulfilled our responsibility for maintaining effective control over financial reporting. We are responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
17. We are responsible for evaluating the effectiveness of CIGIE's internal control over financial reporting based on the criteria established under 31 U.S.C. 3512 (c) (d) commonly known as the Federal Managers' Financial Integrity Act), and providing our assertion about the effectiveness of internal control over financial reporting as of September 30, 2016, based on our evaluation.
18. We evaluated the effectiveness of CIGIE's internal control over financial reporting based on the criteria established under 31 U.S.C. 3512 (c) (d) commonly known as the Federal Managers' Financial Integrity Act), and providing our assertion about the effectiveness of internal control over financial reporting as of September 30, 2016, based on our evaluation. CIGIE's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which to provide reasonable assurance that a) transactions are properly recorded, processed, and summarized to permit the preparation of the financial statements in accordance with U.S. GAAP, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition; and b) transactions are executed in accordance with applicable laws, including those governing the use of budget authority; regulations; and contracts noncompliance with which could have a material effect on the financial statements.
19. During the audits of the financial statements for the year ended September 30, 2016, the auditor, OIG or GAO did not communicate any significant deficiencies; although three material weakness were identified through the audit and communicated to us.
20. There have been no changes to internal control over financial reporting subsequent to September 30, 2016 or other factors that might significantly affect the effectiveness of internal control over financial reporting.

### **Fraud**

21. We acknowledge our responsibility for the design, implementation, and maintenance of effective internal control to prevent and detect fraud.
22. We fulfilled our responsibility for the design, implementation, and maintenance of effective internal control to prevent and detect fraud.

23. We have no knowledge of any fraud or suspected fraud affecting Council of the Inspectors General on Integrity and Efficiency involving management or employees who have significant roles in internal control over financial reporting.
24. We have no knowledge of any fraud or suspected fraud affecting Council of the Inspectors General on Integrity and Efficiency's financial statements, RSI, RSSI, and other information involving others when the fraud could have a material effect on the financial statements, RSI, RSSI, and other information.
25. We have no knowledge of any allegations of fraud or suspected fraud affecting the financial statements communicated by employees, former employees, or others.
26. We have no knowledge of any officer of CIGIE, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.

**Compliance with Applicable Laws, Regulations & Contracts**

27. We are responsible for complying with laws, regulations, and contracts, applicable to CIGIE.
28. We have identified and disclosed to you all provisions of laws, regulations, and contracts applicable to CIGIE noncompliance with which that have a direct and material effect on the determination of financial statements.
29. There are no instances of noncompliance or suspected noncompliance with laws, regulations, and contracts applicable to CIGIE whose effects should be considered when preparing the financial statements.
30. There have been no:
  - a. Circumstances that have resulted in communications from CIGIE's legal counsel reporting evidence of a material violation of law or breach of fiduciary duty, or similar violations by CIGIE of any agent thereof.
  - b. Communications from regulatory/oversight agency (OMB, GAO), other government entities or agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws or regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements, RSI, RSSI, and other information.
31. We are not aware of any pending or threatened litigation, and claims whose effect should be considered when preparing the financial statements.



32. We are not aware of any violations of the Anti-deficiency Act that we must report to the Congress and the President (and provide a copy of the report to the Comptroller General) for the year ended September 30, 2016 and through the date of this letter.

**Budgetary and Restricted Funds**

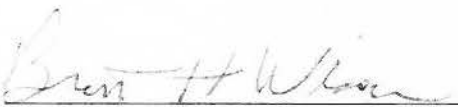
33. The information presented in the Council of the Inspectors General on Integrity and Efficiency Statement of Budgetary Resources is reconcilable to the information submitted in its year-end *Reports on Budget Execution and Budgetary Resources* (SF-133s). The information will be used as input for fiscal year 2016 actual column of the Program and Financing Schedules reported in the fiscal year 2017 Budget of the U.S Government. Such information is supported by the related financial records and data.

**Service Organizations**

34. Service organizations that we use have not reported to us, nor are we otherwise aware of, any (1) fraud; (2) noncompliance with applicable laws, regulations, contracts, or grant agreements; or (3) uncorrected misstatements affecting the financial statements that are attributable to such service organizations. If any such knowledge has been obtained, it should be described or specifically state how it was communicated to us.
35. Service organizations that we use have not reported to us, nor are we otherwise aware of, any changes in the design, implementation, or operating effectiveness of internal controls at the service organizations subsequent to the effective dates of the service and subservice organizations report(s) provided to you that could (1) affect the risks of material misstatement of the financial statements or (2) result in material misstatements of the financial statements arising from processing errors that would not be prevented, or detected and corrected, on a timely basis.



Mark D. Jones  
Executive Director



Brett H. Wilson  
Administrative Officer



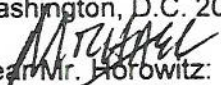
U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.  
Washington, DC 20548

Comptroller General  
of the United States

January 12, 2015

The Honorable Michael E. Horowitz  
Inspector General  
Department of Justice  
950 Pennsylvania Avenue, N.W.; Suite 4760  
Washington, D.C. 20530

  
Dear Mr. Horowitz:

Congratulations on your selection as Chair to the Council of the Inspectors General on Integrity and Efficiency (CIGIE). I look forward to collaborating with you in your new role, along with CIGIE Vice Chair Allison Lerner. We have benefitted from having the CIGIE Chair and Vice Chair serve as Federal representatives to the National Intergovernmental Audit Forum (NIAF) Executive Committee, and I would like to thank you very much for agreeing to serve in that capacity as well.

NIAF, as an association of audit executives from federal, state, and local governments, meets at least once annually to discuss current and emerging issues that impact the accountability community. The charter for the NIAF and Executive Committee Member Listing are enclosed for your information.

If you have any questions, you may call me at (b) (6) or James-Christian Blockwood, Managing Director, Strategic Planning and External Liaison, at (b) (6). I look forward to working with you as we work to improve coordination, communication, and cooperation among our members, and others in the community in order to address common challenges; enhance government performance, accountability and transparency; and increase public trust.

Sincerely yours,

  
Gene L. Dodaro  
Comptroller General  
of the United States

Enclosures



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.  
Washington, DC 20548

Comptroller General  
of the United States

January 12, 2015

Allison Lerner  
Inspector General  
National Science Foundation  
4201 Wilson Boulevard; Room 1135  
Arlington, VA 22230

  
Dear Ms. Lerner:

Congratulations on your selection as Vice Chair to the Council of the Inspectors General on Integrity and Efficiency (CIGIE). I look forward to collaborating with you in your new role, along with CIGIE Chair Michael Horowitz. We have benefitted from having the CIGIE Chair and Vice Chair serve as Federal representatives to the National Intergovernmental Audit Forum (NIAF) Executive Committee, and I would like to thank you very much for agreeing to serve in that capacity as well.

NIAF, as an association of audit executives from federal, state, and local governments, meets at least once annually to discuss current and emerging issues that impact the accountability community. The charter for the NIAF and Executive Committee Member Listing are enclosed for your information.

If you have any questions, you may call me at (b) (6) or James-Christian Blockwood, Managing Director, Strategic Planning and External Liaison, at (b) (6). I look forward to working with you as we work to improve coordination, communication, and cooperation among our members, and others in the community in order to address common challenges; enhance government performance, accountability and transparency; and increase public trust.

Sincerely yours,



Gene L. Dodaro  
Comptroller General  
of the United States

Enclosures



**National Intergovernmental Audit Forum  
Executive Committee Members**

**Chair**

**Gene L. Dodaro**  
Comptroller General of the United States

**Vice Chair and  
State Representative**

**Ronald L. Jones**  
Alabama Chief Examiner of Public Accounts

**Federal Representatives**

**Michael E. Horowitz**  
Inspector General  
Department of Justice

**Allison Lerner**  
Inspector General  
National Science Foundation

**State Representative**

**Elaine M. Howle**  
California State Auditor

**Local Representatives**

**TBD**

**Jerry Heer**  
Director of Audits  
Milwaukee County Department of Audit

**Associate Member Representatives**

**D. Scot Loyd**  
Partner  
Swindoll, Janzen, Hawk, & Loyd, LLC

**R. Kinney Poynter**  
Executive Director  
NASACT

**Office of Management  
and Budget Representative**

**TBD**

**Executive Director**

**Luis Escalante, Jr.**



# **NATIONAL INTERGOVERNMENTAL AUDIT FORUM CHARTER**

(Approved December 1, 2006)

## **MISSION OF THE NATIONAL FORUM**

The National Intergovernmental Audit Forum, created in 1973, is an association of audit executives from federal, state, and local governments. It exists to improve coordination, communication, and cooperation among its members, private sector firms, and other accountability organizations in order to address common challenges; enhance government performance, accountability, and transparency; and increase public trust.

## **STRATEGIC GOALS OF THE NATIONAL FORUM:**

- Foster networking, dialogue, and collaboration on current and emerging issues of common interest within the accountability community.
- Enhance the capability, credibility, capacity, effectiveness, and professionalism of audit organizations by advancing audit standards, sharing best practices, and emphasizing the importance of accountability within government and the audit profession.
- Improve the Forum's outreach, management, and impact to assist members in transforming government operations.

## **ACTIVITIES OF THE NATIONAL FORUM**

To further its mission and goals, the Forum will (1) hold meetings, establish committees, and sponsor or conduct technical group sessions that facilitate cooperation and interagency exchange of information related to auditing and audits; (2) identify opportunities for members to collaborate on critical interagency and intergovernmental challenges that will contribute significantly to the efficiency and usefulness of auditing at all levels of government; (3) monitor the standard setting bodies and advance the audit standards within governments and the audit profession; and (4) provide a means of communication between the Forum and regional audit forums or councils, professional organizations, public interest groups, and others who may become involved with activities addressed by the Forum.

## **MEMBERSHIP OF THE NATIONAL FORUM**

The Members of the Forum are the following audit executives:

- The Comptroller General of the United States who shall be the permanent Chair of the Forum.
- All federal Inspectors General subject to the Inspector General Act, as amended.
- Heads of state audit organizations, up to three from each regional forum selected by the state auditors of that region.
- Heads of local audit organizations, up to three from each regional forum selected by the local auditors of that region.

The Forum also may have nonvoting Associate Members. An individual may submit a request to be an Associate Member to the Forum's Executive Committee, which may approve the request at its discretion. Associate Members may include, but are not limited to, heads of federal audit organizations other than Offices of Inspector General subject to the Inspector General Act, senior members of Certified Public Accounting (CPA) firms who provide support to the public sector's accountability organizations, and other individuals interested in furthering the Forum's mission and goals.

## **OFFICERS OF THE NATIONAL FORUM**

The Forum shall have two officers: a Chair and a Vice Chair. The Chair of the Forum shall be the Comptroller General of the United States, who shall be the principal executive of the Forum responsible for promoting and managing the achievement of the Forum's mission and goals. The Chair, or his GAO designated representative, shall preside over all meetings.

The Vice Chair shall be selected by a majority of the voting members of the Executive Committee and shall serve a three-year, nonrenewable term. The position of Vice Chair shall rotate among the federal, state and local members. In the absence of the Chair and his GAO designated representative, the Vice Chair shall perform the duties of the Chair.



## COMMITTEES OF THE NATIONAL FORUM

The Forum shall have an Executive Committee consisting of the following ten members:

- The Comptroller General of the United States, as Chair of the Forum, shall also serve as Chair of the Executive Committee.
- Two Federal Inspectors General who shall be selected by the other Inspector General Members.
- Two State Members who shall be selected by the other State Members of the Forum.
- Two Local Members who shall be selected by the other Local Members of the Forum.
- Two Associate Members, at least one of whom shall represent CPA firms, who shall be selected by the other Associate Members of the Forum and serve in a nonvoting capacity.
- A representative from the Office of Management and Budget who shall serve in a nonvoting capacity.

The voting members of the Executive Committee, except for the Chair, shall serve a term of three years and may be reappointed, but may not serve more than two consecutive terms.

Except for amending the Forum's charter, the Executive Committee is authorized to approve and carry out the functions of the Forum. At its discretion, the Executive Committee may bring matters before the Forum's membership for its action. The Executive Committee shall be responsible for calling meetings of the Forum and providing oversight of Forum activities.

The Forum shall have four standing committees: Emerging Issues, Standards Liaison, Communications and Outreach, and Knowledge Sharing. The responsibilities of the Standing Committees shall be those described in the Forum's Strategic Plan. The Executive Committee shall appoint the chairs of the Standing Committees.

Each Standing Committee shall

- consist of six to ten members, who will be appointed for two-year, renewable terms by the chair of the standing committee. In appointing members to a standing committee, the committee chair shall consider having geographic diversity and a mix of federal, state, and local auditors and representatives of CPA firms;
- address significant projects and other matters or refer them to the Executive Committee;

- develop operating procedures, hold regular meetings, and record minutes of such meetings; and
- establish committee work groups that will cease to exist when their assigned activities are completed.

The Forum may also form work groups to address various operational or administrative issues.

## **MEETINGS OF THE NATIONAL FORUM**

Regularly scheduled meetings of the Forum shall be held at least annually, at such time and place designated by the Executive Committee. Additional meetings may be called as appropriate by the Chair of the Executive Committee. Individuals may attend and participate in Forum meetings and committees without being a member of the Forum.

## **VOTING IN THE EXECUTIVE COMMITTEE AND NATIONAL FORUM**

Except as provided below, the Executive Committee may approve any Forum matter before it with the approval of a majority of its voting members. The Chair of the Executive Committee shall determine the appropriate method for obtaining the Executive Committee's approval.

The Forum's charter may be amended only by a vote of the Forum's voting members. Amendments to the Forum's Charter shall be approved only if supported by a majority of the Forum's voting membership. Votes to amend the Forum's Charter may be submitted in person, in writing, or electronically.

Matters brought before the Forum by the Executive Committee at its discretion shall be decided at Forum meetings. All voting Members may vote on Forum matters when in attendance at Forum meetings except that Members may designate an alternate audit executive to represent them when they are unable to attend meetings. Matters shall be approved by a simple majority of the Members (and their alternates) who vote.

## **ADMINISTRATION OF THE FORUM**

The Forum will operate on a calendar year basis. There shall be an Executive Director, who shall be selected from the staff of the Government Accountability Office. The Executive Director shall provide general administrative and other support to the Forum and the Executive Committee. The Executive Director shall produce an Annual Report of the Forum, which shall include a summary of the Forum's activities for the year and the results of its financial operations.





## U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.  
Washington, DC 20548

April 12, 2016

David Mader  
Acting Executive Chair  
Michael E. Horowitz  
Chair  
Allison C. Lerner  
Vice-Chair  
Carl W. Hoecker  
Chair, Investigations Committee

Council of the Inspectors General on Integrity and Efficiency:

This letter is to inform you of a new U.S. Government Accountability Office engagement on Contractor Employee Whistleblower Protections—code 100693. This work is in response to a mandate in the National Defense Authorization Act for Fiscal Year 2013 asking GAO to review a pilot program on the protection of federal contractor employees from reprisal for disclosure of certain information (i.e., “whistleblowers”). The enclosure provides additional information on the engagement. We would like to meet with selected Council of the Inspectors General on Integrity and Efficiency members (see enclosure) to discuss the development of a survey of their agencies’ implementation of the required pilot program.

This engagement is being conducted under the direction of Marie A. Mak, Director of Acquisition and Sourcing Management (b) (6); (b) (6)@gao.gov. If you have any questions or need additional information, please contact Penny A. Berrier, Assistant Director, at (b) (6); (b) (6) or (b) (6)@gao.gov, or Meghan C. Perez, Analyst-In-Charge, at (b) (6) or (b) (6)@gao.gov.

Sincerely yours,

Beryl H. Davis  
Director  
Financial Management and Assurance

Enclosure

CC:

Marie A. Mak, Director, Acquisition and Sourcing Management  
Penny A. Berrier, Assistant Director, Acquisition and Sourcing Management  
Meghan C. Perez, Analyst-In-Charge, Acquisition and Sourcing Management

PUBLIC LAW 112-239—JAN. 2, 2013

NATIONAL DEFENSE AUTHORIZATION ACT  
FOR FISCAL YEAR 2013



section 4712 of title 41, United States Code, as added by such subsection, is in effect, apply to—

(A) all contracts and grants awarded on or after such date;

(B) all task orders entered on or after such date pursuant to contracts awarded before, on, or after such date; and

(C) all contracts awarded before such date that are modified to include a contract clause providing for the applicability of such amendments.

(2) REVISION OF FEDERAL ACQUISITION REGULATION.—Not later than 180 days after the date of the enactment of this Act, the Federal Acquisition Regulation shall be revised to implement the requirements arising under the amendments made by this section. Deadline.

(3) INCLUSION OF CONTRACT CLAUSE IN CONTRACTS AWARDED BEFORE EFFECTIVE DATE.—At the time of any major modification to a contract that was awarded before the date that is 180 days after the date of the enactment of this Act, the head of the contracting agency shall make best efforts to include in the contract a contract clause providing for the applicability of the amendments made by this section to the contract. Time period.

(c) SUSPENSION OF EFFECTIVENESS OF SECTION 4705 OF TITLE 41, UNITED STATES CODE, WHILE PILOT PROGRAM IS IN EFFECT.—Section 4705 of title 41, United States Code, is amended by adding at the end the following new subsection:

“(f) FOUR-YEAR SUSPENSION OF EFFECTIVENESS WHILE PILOT PROGRAM IS IN EFFECT.—While section 4712 of this title is in effect, this section shall not be in effect.”.

(d) ALLOWABILITY OF LEGAL FEES.—Section 4310 of title 41, United States Code, is amended—

(1) in subsection (b), by striking “commenced by the Federal Government or a State” and inserting “commenced by the Federal Government, by a State, or by a contractor or grantee employee submitting a complaint under section 4712 of this title”; and

(2) in subsection (c)(3), by striking “the imposition of a monetary penalty” and inserting “the imposition of a monetary penalty or an order to take corrective action under section 4712 of this title”.

(e) GOVERNMENT ACCOUNTABILITY OFFICE STUDY AND REPORT.—

(1) STUDY.—Not later than three years after the date of the enactment of this Act, the Comptroller General of the United States shall begin conducting a study to evaluate the implementation of section 4712 of title 41, United States Code, as added by subsection (a).

(2) REPORT.—Not later than four years after the date of the enactment of this Act, the Comptroller General shall submit to Congress a report on the results of the study required by paragraph (1), with such findings and recommendations as the Comptroller General considers appropriate.

#### SEC. 829. EXTENSION OF CONTRACTOR CONFLICT OF INTEREST LIMITATIONS.

10 USC 2302  
note.

(a) ASSESSMENT OF EXTENSION OF LIMITATIONS TO CERTAIN ADDITIONAL FUNCTIONS AND CONTRACTS.—Not later than 180 days

Deadline.  
Review.

Determination.  
Reports.

“(1) SUBMISSION OF COMPLAINT.—A person who believes that the person has been subjected to a reprisal prohibited by subsection (a) may submit a complaint to the Inspector General of the executive agency involved. Unless the Inspector General determines that the complaint is frivolous, fails to allege a violation of the prohibition in subsection (a), or has previously been addressed in another Federal or State judicial or administrative proceeding initiated by the complainant, the Inspector General shall investigate the complaint and, upon completion of such investigation, submit a report of the findings of the investigation to the person, the contractor or grantee concerned, and the head of the agency.

“(2) INSPECTOR GENERAL ACTION.—

“(A) DETERMINATION OR SUBMISSION OF REPORT ON FINDINGS.—Except as provided under subparagraph (B), the Inspector General shall make a determination that a complaint is frivolous, fails to allege a violation of the prohibition in subsection (a), or has previously been addressed in another Federal or State judicial or administrative proceeding initiated by the complainant or submit a report under paragraph (1) within 180 days after receiving the complaint.

“(B) EXTENSION OF TIME.—If the Inspector General is unable to complete an investigation in time to submit a report within the 180-day period specified in subparagraph (A) and the person submitting the complaint agrees to an extension of time, the Inspector General shall submit a report under paragraph (1) within such additional period of time, up to 180 days, as shall be agreed upon between the Inspector General and the person submitting the complaint.

“(3) PROHIBITION ON DISCLOSURE.—The Inspector General may not respond to any inquiry or disclose any information from or about any person alleging the reprisal, except to the extent that such response or disclosure is—

“(A) made with the consent of the person alleging the reprisal;

“(B) made in accordance with the provisions of section 552a of title 5 or as required by any other applicable Federal law; or

“(C) necessary to conduct an investigation of the alleged reprisal.

“(4) TIME LIMITATION.—A complaint may not be brought under this subsection more than three years after the date on which the alleged reprisal took place.

“(c) REMEDY AND ENFORCEMENT AUTHORITY.—

Deadline.  
Determination.  
Order.

“(1) IN GENERAL.—Not later than 30 days after receiving an Inspector General report pursuant to subsection (b), the head of the executive agency concerned shall determine whether there is sufficient basis to conclude that the contractor or grantee concerned has subjected the complainant to a reprisal prohibited by subsection (a) and shall either issue an order denying relief or shall take one or more of the following actions:

“(A) Order the contractor or grantee to take affirmative action to abate the reprisal.

“(B) Order the contractor or grantee to reinstate the person to the position that the person held before the



### Information on New Engagement

Engagement subject: Contractor Employee Whistleblower Protections

Engagement code: 100693

Source for the work: GAO is beginning this work in response to a congressional mandate in the National Defense Authorization Act for Fiscal Year 2013.

Issue(s) under review/Objective(s)/Key question(s):

1. To what extent have selected executive agencies and their Inspector General Offices met statutory notification and internal timeliness requirements for completing contractor employee whistleblower reprisal investigations and oversight?
2. What is the status of the implementation of the pilot program for enhancement of contractor employee whistleblower protections at selected executive agencies?
3. What challenges, if any, have executive agencies and contractors experienced implementing the pilot program?

Agencies and anticipated locations (HQ and field) to be notified: The Departments of: Agriculture, Commerce, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Interior, Justice, Labor, State, Transportation, Treasury, and Veterans Affairs.

Estimated start date for the work: Immediately

Time frame for holding the entrance conference: Immediately

GAO Team(s) performing the engagement: Acquisition and Sourcing Management

GAO contacts:

Marie A. Mak, Director, 202-512-2527, makm@gao.gov  
Penny A. Berrier, Assistant Director, 617-788-0579, berrierp@gao.gov  
Meghan C. Perez, Analyst-in-Charge, 937-258-7908, perezmc@gao.gov



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.  
Washington, DC 20548

September 27, 2016

David Mader  
Acting Executive Chair

The Honorable Michael E. Horowitz  
Chair

Allison C. Lerner  
Vice-Chair

Council of the Inspectors General on Integrity and Efficiency:

This letter is to inform you of a new U.S. Government Accountability Office engagement to determine the availability of reports by the federal inspectors general (IG) on their respective agencies' websites. This work is in response to a potential mandate currently in Senate Report 114-258 which accompanies Senate bill S. 2955, Legislative Branch Appropriations, 2017. In anticipation of the bill's passing into law, we will immediately start our review of IG Reports Availability—job code 100949. The potential mandate also requests GAO to obtain information from the Government Publishing Office (GPO) on whether IG reports could be included on its [www.govinfo.gov](http://www.govinfo.gov) website. The enclosure provides additional information on the engagement.

This engagement is being conducted under the direction of Beryl Davis, Director of Financial Management and Assurance, at (b) (6) or (b) (6) @gao.gov. If you have any questions or need additional information, please contact Jackson Hufnagle, Assistant Director, at (b) (6) or (b) (6) @gao.gov; or Lisa Boren, Analyst-In-Charge, at (b) (6) or (b) (6) @gao.gov.

Sincerely yours,

A handwritten signature in cursive script that reads "Beryl H. Davis".

Beryl H. Davis, Director  
Financial Management and Assurance

Enclosure

CC:

Jackson Hufnagle, Assistant Director, Financial Management and Assurance  
Lisa Boren, Analyst-In-Charge, Financial Management and Assurance



## Information on New Engagement

**Engagement subject:** Inspectors General Reports Availability

**Engagement code:** 100949

**Source for the work:** GAO is beginning this work in response to a potential congressional mandate in Senate Report 114-258 to accompany Senate bill S. 2955, Legislative Branch Appropriations, 2017.

**Objective(s)/Key question(s):**

1. To what extent are the publicly available reports listed by the federal inspectors general (IG) in their most recent semiannual reports to the Congress also available in a timely manner on their agencies' websites?
2. To what extent could the publicly available IG reports be included on the Government Publishing Office [www.govinfo.gov](http://www.govinfo.gov) website?

**Agency included:**

Those agencies with requirements for the publicly available reports of their inspectors general to be posted on their IG websites and available through their own agency websites as specified in the Inspector General Reform Act of 2008 (Public Law 110-409) Section 13.

**Estimated start date for the work:** Immediately

**Time frame for holding the entrance conference:** Entrance conferences will be arranged with specific IG offices if there are questions regarding the availability of their reports.

**GAO Team(s) performing the engagement:** Financial Management and Assurance

**GAO contacts:**

Beryl Davis, (b) (6) or (b) (6) @gao.gov

Jackson Hufnagle, (b) (6) or (b) (6) @gao.gov

Lisa Boren, (b) (6) or (b) (6) @gao.gov



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.  
Washington, DC 20548

January 9, 2017

Council of the Inspectors General on Integrity and Efficiency  
Audit Committee  
1717 H Street, NW, Suite 825  
Washington, DC 20006

Ms. Mary Mitchelson, Committee Chair  
The Honorable Ann Calvaresi-Barr, Committee Vice Chair

This letter is to inform you of a new U.S. Government Accountability Office (GAO) engagement in partial fulfillment of our mandates under the Digital Accountability and Transparency Act of 2014 to report on the data completeness, timeliness, quality, and accuracy of the data submitted by federal agencies and the implementation and use of data standards by federal agencies—code 101304. The enclosure provides information on the engagement.

We would appreciate your notifying the appropriate officials of this work. We plan to hold an entrance conference for this work on January 17, 2017 at the monthly GAO/Federal Audit Executive Council (FAEC) coordination meeting. We anticipate completing this work in March 2017, and briefing the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Audit Committee and the appropriate congressional oversight committees on the results of our work.

This engagement is being conducted by the Financial Management and Assurance team under the direction of Paula Rascona, Director, (b) (6) or (b) (6) @gao.gov). If you have any questions or need additional information regarding this engagement, please contact Mike LaForge, Assistant Director, at (b) (6) or (b) (6) @gao.gov, or Diane Morris, Auditor-In-Charge, at (b) (6) or (b) (6) @gao.gov.

Sincerely yours,

Beryl H. Davis  
Director  
Financial Management and Assurance





## Enclosure

### Information on New Engagement

Engagement subject: DATA Act Readiness Reviews

Engagement code: 101304

Source for the work: GAO is beginning this work in response to a congressional mandate

Objective(s)/Key question(s):

1. What were the types and scopes of Digital Accountability and Transparency Act of 2014 (DATA Act) readiness review reports issued by agency Offices of Inspectors General (OIG) as of January 31, 2017?
2. What did the OIGs report regarding agencies' readiness to meet the May 2017 deadline?
3. To what extent has the Office of Management and Budget (OMB) and the Department of Treasury (Treasury) used or plan to use the results of the OIG readiness reviews to assist in their monitoring of agencies' implementation of the DATA Act?

Agencies to be notified: Offices of Inspectors General

Other entities to be contacted: OMB and Treasury

Estimated start date for the work: Immediately

Time frame for holding the entrance conference: January 17, 2017

GAO Team(s) performing the engagement: Financial Management and Assurance

GAO contacts:

Paula Rascona, Director, (b) (6) (b) (6) @gao.gov  
Mike LaForge, Assistant Director, (b) (6) (b) (6) @gao.gov  
Diane Morris, Auditor-in-Charge, (b) (6) (b) (6) @gao.gov

