



# Draft Order

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TBD

**Subject: OFFICE OF INSPECTOR GENERAL**

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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 consistent with Sections 6 and 7 of the Inspector General Reform Act of 2008, Public Law No. 110-409 (codified at 5 U.S.C. App. § 11) and Section 4(c) of the Inspector General Empowerment Act of 2016, Public Law No. 114-317 (codified at 5 U.S.C. App. § 5).

## 2. Supersession.

This order supersedes GAO Order 0130.1.23, Office of Inspector General, dated January 27, 2016.

## 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;
- 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; and,
- h. 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.

## 7. Responsibilities.

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

- a. shall provide copies of OIG reports to the GAO Audit Advisory Committee and provide such additional information in connection with such reports as is requested by the committee.
- b. 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);
  - (4) information concerning any disagreement the Comptroller General has with a recommendation of the Inspector General.

Such reports may also include, but need not be limited to, information reported under the authority of Section 4(c) of the Inspector General Empowerment Act of 2016.

- c. shall operate the OIG Fraud, Waste, and Abuse Hotline program, including the related Web site.
- d. shall 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 the public as the Inspector General considers necessary or desirable.
- e. shall, notwithstanding paragraph 7d, refer complaints or information concerning violations of personnel law, rules, or regulations to established investigative and adjudicative entities within GAO.
- f. shall operate a Web site for the OIG, to which the Inspector General shall post its semiannual reports, and publicly available audit and evaluation reports within three days of issuance; present the Inspector General's strategic and biennial work plans; and provide links and other information about the OIG Fraud, Waste, and Abuse Hotline program.
- g. 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.

## 8. Strategic Planning Process.

The Inspector General develops and maintains 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 biennial 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 **biennial** work plans, the Inspector General consults, 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 provides to the Comptroller General and the GAO Audit Advisory Committee a **biennial** 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 of the Inspectors 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 orders 2300.5 and 2300.5.1), unless they are inconsistent with 31 U.S.C. § 705.
- b. The Inspector General may procure temporary and intermittent services under 5 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 5 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 Inspector General's designee may sign all documents the Inspector General is authorized to sign, except for personnel actions involving the Inspector General's designee. 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 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 **from communicating** with a union representative.

#### **14. Allegations of Wrongdoing Against the Inspector General or OIG Staff**

- a.** The Inspector General shall promptly refer in writing any allegations of wrongdoing against the Inspector General or the Inspector General's senior staff (Counsel, Assistant Inspector General for Investigations, Assistant Inspector General for Audits) that involve abuse of authority in the exercise of official duties or while acting under color of office; substantial misconduct such as gross mismanagement, gross waste of funds, or a substantial violation of law, rule or regulation; or conduct that undermines the independence or integrity reasonably expected of the OIG to the Council's Integrity Committee for review and investigation, as appropriate.

Allegations of wrongdoing covered by this paragraph may be reported to the Inspector General or directly to the Integrity Committee, at <https://www.ignet.gov/content/integrity-0>.

- b.** Any allegations of wrongdoing not covered by paragraph a. above against the Inspector General's senior staff shall be referred to the Integrity Committee if the Inspector General determines that an internal investigation into the allegations might not be objective in fact or appearance.
- c.** Investigations into allegations of wrongdoing referred to the Integrity Committee pursuant to paragraphs a. and b. above shall be conducted in accordance with the Integrity Committee Policies and Procedures found on its website at <https://www.ignet.gov/content/integrity-0>. Following the completion of an investigation, the Integrity Committee shall forward any report of investigation to Council leadership, Congressional Committees of jurisdiction, and the person being investigated, including the Inspector General if the person being investigated is not the Inspector General. The Comptroller General shall also receive the report if the Inspector General is the person being investigated.
- d.** The Comptroller General shall act as both the proposing and deciding official with respect to allegations of wrongdoing by the Inspector General. In deciding upon any disciplinary action, the Comptroller General shall act consistent with GAO Order 2751.1, Discipline and Adverse Actions.
- e.** The Inspector General shall act as both the proposing and deciding official with respect to allegations of wrongdoing by the Inspector General's staff, including allegations involving senior staff which were referred to the Integrity Committee pursuant to paragraphs a. and b. above. In deciding upon any disciplinary action, the Inspector General shall act consistent with GAO Order 2751.1, Discipline and Adverse Actions.

## Appendix 1. Description of Changes

In addition to minor editorial changes, the following changes were made to the order:

- a. In Paragraph 1, Purpose, revised the paragraph to update the authorities which guide the operations of the Office of Inspector General, to include Section 6 of the Inspector General Reform Act of 2008 and Section 4(c) of the Inspector General Empowerment Act of 2016.
- b. In Paragraph 2, Supersession, updated the date of the order.
- c. In Paragraph 6, Authorities, moved the authority to “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 “report to other appropriate law enforcement or investigative agencies or offices of Inspector General” from its previous location in Paragraph 7, Responsibilities.
- d. In Paragraph 7, Responsibilities, changed “may” to “shall” in new subpart a, to reflect the Office of Inspector General ongoing responsibility to provide reports to the GAO Audit Advisory committee; changed “all reports” in subpart a to “OIG reports;” and added the second sentence of subsection (4) to reflect the additional reporting authority found in Section 4(c) of the Inspector General Empowerment Act of 2016. In subpart d, changed “may” to “shall” and “interested parties” was updated to “the public” to more accurately reflect the types of requests received by the OIG. Subpart e was revised to change “of GAO” to “within GAO.” Subpart f was revised to change “may” to “shall,” add “its semiannual reports” and “evaluation” and to remove “all” and “investigative” to identify a specific universe of OIG web postings; “present” was substituted for “and on which the Inspector General may;” “within three days of issuance” was added to enumerate a Congressional deadline for the online posting of OIG reports under Section 4(c) of the Inspector General Empowerment Act of 2016; “biannual” was changed to “biennial;” and sections 7i(1) and 7i(2) (changed to 7h(1) and 7h(2) in the previous version for comment) were deleted.
- e. In Paragraph 8, Strategic Planning Process, changed biannual to biennial in three places to reflect OIG’s current strategic planning practice.
- f. In Paragraph 10a(2), added GAO Order 2300.5.1, Telework For Non-Bargaining Unit Employees.
- g. In Paragraph 13, Cooperation and Support, subpart e was revised to remove “when requested by the OIG” to emphasize the responsibility of all GAO employees to ensure confidentiality and privacy of OIG investigations unless the disclosure is necessary to the performance of official duties or otherwise authorized by law. Subpart e was also revised to add “from communicating” after “employees” to clarify the availability of union representation for bargaining unit employees.
- h. Paragraph 14 was added. This new paragraph replaces 7i(1) and 7i(2) in the former order which had been changed to 7h(1) and 7h(2) in the order that went out for comment previously.