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United States Government
ORDER 40-1

EFFECTIVE DATE: March 12, 2019

SUBJECT: Authority and Responsibilities of the Office of Inspector General (OIG) and Cooperation of Architect of the Capitol (AOC) Employees

SERIES: Audits, Evaluations/Inspections and Investigations

DESCRIPTION: This order describes the duties, responsibilities and authority for the OIG. It also includes the responsibility for cooperation of AOC employees in OIG audits, evaluations/inspections and investigations.

SCOPE: This policy covers all AOC employees

OPR: Office of Inspector General

SUMMARY OF CHANGES: This order supersedes AOC Order 40-1 dated October 12, 2010

The revised order:

- Includes information on the “Inspector General Empowerment Act of 2016,” an amendment to the Inspector General Act of 1978, which strengthens the independence of the Inspectors General, in addition to other purposes.
- Includes more detailed information on OIG audit, evaluation/inspection and investigative processes.
- Includes new information on AOC response timelines and the OIG recommendation resolution process.
- Includes updated OIG contact information.



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ORDER OF THE ARCHITECT OF THE CAPITOL 40-1

ORDER ON THE AUTHORITY AND RESPONSIBILITIES OF THE OFFICE OF INSPECTOR GENERAL AND COOPERATION OF ARCHITECT OF THE CAPITOL EMPLOYEES

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Definitions

Abuse – Abuse is behavior that is improper when compared with behavior that a prudent person would consider a reasonable and necessary business practice. Abuse includes misuse of authority or position for personal interest. Examples of abuse include creating unneeded overtime, requesting staff to perform personal errands or work tasks for a supervisor or manager, misusing the official's position for personal gain or making procurement or travel choices that are contrary to policies or are unnecessarily extravagant or expensive.

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

Audit and Evaluation Plan – The Audit and Evaluation Plan consists of scheduled audits and evaluations to be conducted over a three-year period. This plan is developed based on risks identified through risk assessments, audits and management challenges. In addition, these may be impacted by congressional requests. This plan is updated on a yearly basis.

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

Follow-up – Follow-up activities are conducted on recommendations made in audits and evaluations. This process will include a notice to the agency and will include the review of the Notice of Final Actions (NFAs) to determine if they have been implemented and address the recommendations. A draft report will be issued and will follow the same process as for full audits and evaluations.

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

Investigation – An investigation is a planned, systematic search for relevant, objective evidence from individuals, documents, tangible objects or data to prove or refute allegations of wrongdoing (criminal, civil or administrative). The OIG follows the Inspector General Community's *Quality Standards for Investigations or Quality Standards for Inspections*.

Management Advisory – OIG issues a management advisory when it is important to convey information to AOC management before an audit is complete and when the OIG finds weaknesses in internal controls during investigations.

Management Decision – A Management Decision is the AOC's evaluation of the findings and recommendations and its corrective action plan.

Notice of Final Action – A Notice of Final Action is a communication to the OIG of completion of all management actions that are included in a Management Decision.

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

Section A – Mission, Duties and Responsibilities of the Office of Inspector General

1. Mission

As required by 2 U.S.C. § 1808, the mission of the AOC OIG is to:

- 1.1. Conduct and supervise audits and investigations relating to the AOC.
- 1.2. Provide leadership and coordination and recommend policies to promote economy, efficiency and effectiveness.
- 1.3. Provide a means of keeping the Architect of the Capitol and the Congress fully and currently informed about problems and deficiencies relating to the administration of programs and operations of the AOC.

This authority extends to and covers all AOC jurisdictions, programs administered by the AOC or funded under the AOC appropriation.

OIG employees are AOC employees and comply with AOC orders to the extent that the order does not impact the independence of the OIG.

2. Duties of the OIG

- 2.1. To provide policy direction for, and to conduct, supervise and coordinate audits and investigations relating to the programs and operations of AOC.
- 2.2. To review existing and proposed legislation and regulations relating to programs and operations of the AOC and to make recommendations in the Semiannual Report concerning the impact of the legislation or regulations on the economy and efficiency in the administration of AOC programs and operations administered or financed by the AOC, or the prevention and detection of fraud and abuse in such programs and operations.
- 2.3. To recommend policies for, and to conduct, supervise or coordinate other activities carried out or financed by the AOC for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, AOC's programs and operations.
- 2.4. To recommend policies for, and to conduct, supervise or coordinate relationships between AOC and other federal agencies, state and local governmental agencies, and nongovernmental entities with respect to (A) all matters relating to the promotion of economy and efficiency in the administration of, or the prevention and detection of fraud and abuse in, programs and operations administered or financed by such establishment or (B) the identification and prosecution of participants in such fraud or abuse.
- 2.5. To keep the Architect and the Congress fully and currently informed concerning fraud and other serious problems, abuses and deficiencies relating to the administration of

programs and operations administered or financed by AOC, to recommend corrective action concerning such problems, abuses and deficiencies and to report on the progress made in implementing such corrective action. The OIG meets this requirement by issuing a Semiannual Report to Congress which reports on activity from October 1 through March 31 and April 1 through September 30 of each fiscal year.

3. Responsibilities in Carrying out the Duties of the OIG

- 3.1. Perform audits that comply with Government Auditing Standards issued by the Comptroller General of the United States.
- 3.2. Perform evaluations and inspections that comply with *Quality Standards for Inspection and Evaluation* issued by the Council of the Inspectors General for Integrity and Efficiency (CIGIE).
- 3.3. Perform investigations that comply with CIGIE *Quality Standards for Investigations*.
- 3.4. Establish guidelines for determining when it shall be appropriate to use non-federal auditors and take appropriate steps to assure that the work by non-federal auditors complies with Government Auditing Standards.
- 3.5. Consider the audits or reviews of the Comptroller General of the United States to avoid duplication and ensure effective coordination and cooperation.
- 3.6. Report expeditiously to the Department of Justice whenever the OIG has reasonable grounds to believe there has been a violation of federal criminal law.
- 3.7. When issuing a recommendation for corrective action:
 - 3.7.1 submit the document making a recommendation to i) the Architect, ii) the congressional committees of jurisdiction, and iii) if the recommendation was initiated upon request by an individual or entity other than the Inspector General (IG), that individual or entity;
 - 3.7.2 the OIG may submit the document making a recommendation to any member of Congress upon request; and
 - 3.7.3 post the recommendation on the OIG website no later than three days after the recommendation is submitted in final form to the Architect.
- 3.8. Not disclose the identity of employees bringing complaints to the OIG unless the IG determines the disclosure is unavoidable, or to disclose information publicly otherwise prohibited from disclosure by law.

4. Authority of the OIG, Information and Assistance from the AOC

- 4.1. To have timely access to all records, reports, audits, reviews, documents, papers, recommendations or other materials available to the AOC, in accordance with the Inspector General Empowerment Act of 2016.
- 4.2. To undertake such investigations and reports as are, in the judgment of the OIG, necessary or desirable.
- 4.3. To request information or assistance as may be necessary from any federal, state or local governmental agency.
- 4.4. To administer or take from any person an oath, affirmation, or affidavit, when necessary, in the performance of the functions of the OIG.
- 4.5. To have direct access to the Architect.
- 4.6. To enter into contracts for audits and other services necessary to carry out the responsibilities of the OIG.
- 4.7. To obtain information from non-federal entities, the Inspector General may issue a subpoena for the production of all information, documents, reports, answers, records, accounts, papers and other data in any medium necessary to perform its function.

5. Audit Information

- 5.1. The OIG conducts audits and reviews of AOC programs and activities in accordance with Government Auditing Standards. In general, these activities involve an examination and analysis of AOC operations. The auditor may analyze and verify AOC records and obtain information by interviews and physical inspections. Audits are selected based on a number of factors, including:
 - 5.1.1. Statutory requirements.
 - 5.1.2. Materiality of the activity.
 - 5.1.3. Perceived vulnerabilities or inefficiencies.
 - 5.1.4. Requests from Congress.
- 5.2. The audit process follows:
 - 5.2.1. The OIG officially notifies appropriate AOC management officials of the audit in the form of an announcement letter.
 - 5.2.2. The auditors obtain an understanding of the audit subject, obtain criteria, gather preliminary information (which can include formal written requests for information (RFIs) from the auditee inclusive of submittal timelines) and make an

assessment of vulnerable areas. At the conclusion of this phase, the auditors prepare an audit program.

- 5.2.3. An entrance conference between the auditor(s) and AOC point(s) of contact is held to discuss the objectives and planned timeline for an audit.
 - 5.2.4. Prior to submitting an official draft report to management, auditors will conduct a pre-exit conference with audited activities' personnel to discuss preliminary audit results and recommendations which are provided in a discussion draft report.
 - 5.2.5. The auditors discuss the audit findings with AOC point(s) of contact and appropriate AOC management officials.
 - 5.2.6. The OIG sends an official draft report to the AOC for a response. Unless there is need to expedite the process, the response period is 30 calendar days.
 - 5.2.7. The OIG issues a final report and includes the AOC response as an attachment.
- 5.3. The OIG is also responsible for monitoring the annual Financial Statements Audit and issuing the reports.

6. Evaluation Information

- 6.1. The OIG conducts evaluations and reviews of AOC programs and activities in accordance with CIGIE standards. In general, these activities involve an evaluation and analysis of AOC operations. The evaluator may analyze and verify AOC records and obtain information by interviews and physical inspections. Evaluations are selected based on a number of factors, including:
- 6.1.1. Statutory requirements.
 - 6.1.2. Materiality of the activity.
 - 6.1.3. Perceived vulnerabilities or inefficiencies.
 - 6.1.4. Requests from Congress.
- 6.2. The evaluation process follows:
- 6.2.1. Evaluators obtain an understanding of the evaluation/inspection subject, obtain criteria, gather preliminary information (which can include formal written requests for information (RFIs) inclusive of submittal timelines) and make an assessment of vulnerable areas. At the conclusion of this phase, the evaluators prepare a project plan.
 - 6.2.2. The OIG officially notifies appropriate AOC management officials of the evaluation in the form of an announcement letter.

- 6.2.3. An entrance conference is held between the evaluator(s) and AOC point(s) of contact to discuss the objectives and planned timeline for an evaluation.
- 6.2.4. The evaluator obtains and verifies data. Additional RFIs may be submitted during this fieldwork phase of the evaluation/inspection process.
- 6.2.5. Prior to submitting an official draft report to management, evaluators will conduct a pre-exit conference with evaluation/inspection activities' personnel to discuss results and recommendations outlined in the draft report. This step is to ensure the evaluator has stated facts correctly and recommendations are reasonable and attainable. Sufficient time will be provided to the organization being evaluated to make suggested changes, if applicable, but not to exceed five working days.
- 6.2.6. An exit conference is held with the AOC evaluation point of contact and AOC management to discuss the results of the evaluation.
- 6.2.7. The OIG sends an official draft report to the AOC for a response. Unless there is a need to expedite the process, the response period is 30 calendar days.
- 6.2.8. The OIG issues a final report and includes the AOC response as an attachment.

7. Investigation Information

- 7.1. The OIG receives allegations of fraud, waste or abuse and determines whether to initiate an investigation. Investigative reports for criminal cases are sent to the Department of Justice. Reports on administrative investigations are sent to AOC management to take action.

Examples of what the OIG investigates:

- 7.1.1. Fraud, waste or abuse.
- 7.1.2. Bribes, kickbacks, bid-rigging.
- 7.1.3. Conflicts of interest.
- 7.1.4. Credit or purchase card fraud.
- 7.1.5. Forgery or thefts.
- 7.1.6. Improper use of AOC resources or property.
- 7.1.7. Violations of laws, rules or regulations.
- 7.1.8. Reprisal for reporting allegations of fraud, waste or abuse to the OIG.

What the OIG cannot help with:

- 7.1.9. Individual discrimination or retaliation complaints including alleged violations of the Congressional Accountability Act, 2 U.S.C. §§ 1301 *et seq.* (refer to AOC Order 24-1 – The AOC Conciliation Program and the AOC Diversity, Inclusion & Dispute Resolution Office (DI/DR)). The Office of Compliance offers the exclusive statutory procedure for resolving retaliation allegations under 2 U.S.C. § 1317.
- 7.1.10. Individual employee benefits and compensation issues (refer to the AOC Human Capital Management Division (HCMD)).
- 7.1.11. Individual grievances (refer to AOC Order 771 or to an applicable collective-bargaining agreement).
- 7.1.12. Individual workplace conflicts (refer to the DI/DR Office) or matters covered in an applicable collective bargaining agreement.
- 7.2. Complaints regarding workplace safety and health or environmental issues (refer to the Office of Safety, Fire and Environmental Programs).
- 7.3. Investigative reports will be provided on a need to know basis based on sensitivity and hand delivered.
- 7.4. Redacted versions of investigative reports for use outside of the AOC will be approved by the IG on a case-by-case basis and will be provided through HCMD.

8. Resolution Process

The OIG will issue official draft audit and evaluation/inspection reports communicating the results of reviews; these reports will contain specific findings and recommendations for corrective action. AOC management must respond with written comments within 30 business days, or as otherwise indicated, stating agreement or disagreement with each recommendation and the specific reason for the disagreement. The written response to the draft will be incorporated into the final report and copies of the final report will be sent to AOC managers directly responsible for the area reviewed.

When official draft Audit/Evaluation/Inspection/Management Advisory reports are issued, transmittal letters will include the date the response is due to the OIG. Comments indicating agreement should include planned corrective actions if these can be determined in the 30-day response period and, where appropriate, dates for implementing actions. Responses that disagree with all or part of the report should be fully explained in the response. When the OIG receives the response to draft reports, the author includes a summary of the AOC response to each recommendation in the body of the report, provides comments on the response and issues the report as final.

Once the final report is issued, AOC management is required to develop a Management Decision. A Management Decision is a statement by the AOC of the actions the agency plans to take in response to a finding. Management Decisions are due up to 30 days after the final report is issued.

If the response to the official draft report includes the AOC's planned actions in response to a finding, the OIG may consider it to be the Management Decision.

The OIG may also issue official draft Management Advisories, which are used to communicate internal control weaknesses found during an OIG investigation and which also contain recommendations for corrective action. The report process and written responses must follow the same time frames and requirements as those for Audit/Evaluations/Inspections.

Six months after the date on which the final report was issued, the agency is required to provide a Notice of Final Action (NFA), which is notification from the agency that they have completed all the actions the Management Decision stated were necessary to address report findings and recommendations. If AOC requires additional time to implement final actions, a formal request should be submitted to the OIG. If agency management concludes no actions are necessary, final action occurs when a Management Decision is made (IG Act § 5 (f)(6)(B)). If corrective actions are not completed one year after the report is issued, this will be reported in the OIG's Semiannual Report to the Congress (IG Act § 5 (b)(5)).

The OIG may follow-up on the Notice of Final Action to determine whether appropriate corrective actions were implemented to address the audit and evaluation/inspection findings and recommendations. Follow up recommendations and resolution are discussed in Section C.

Investigation resolution involves a Management Decision which communicates the actions AOC will take in response to the reports. This decision is six months from the date of report issue. A final report of action taken will be annotated in the case management tracking system. A summarized version of the investigation and final action taken will be submitted for inclusion in our Semiannual Report to the Congress and on Oversight.gov.

Section B – Architect of the Capitol Employee Responsibilities

1. Report information or allegations that indicate that an AOC employee, contractor, subcontractor or potential contractor may have committed fraud, waste, abuse or violation of law, rules or regulations.
2. Cooperate fully and provide timely and unrestricted access to AOC activities, property, data, correspondence, records, information technology systems and other information that the OIG determines is necessary for audits or investigations. If information or documents are not given to the OIG, the matter is elevated to the Architect and, if still denied, to Congress.
3. Keep in confidence all investigation communications with the OIG.
4. AOC employees who have authority to take, direct others to take, recommend or approve any personnel action will not take or threaten to take any action against any employee as a reprisal for making a complaint or disclosing information to the OIG (IG Act § 7(c)).
5. Employees who disregard these responsibilities may be subject to disciplinary action.

Section C – Follow-Up on Recommendations and Resolution

The OIG conducts follow-up on audit and evaluation recommendations to determine if the actions discussed in the NFA were implemented. The follow-up process will include a notice to the agency and will include the review of the NFA to determine if it has been implemented and addresses the recommendations. Follow-ups will follow the same process as for a full audit and evaluation.

Section D – How to Contact the OIG

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

Phone: 202.593.1948

Hotline: 877. 489.8583 (Toll Free)

Fax: 202.593.0055

E-Mail: Hotline@aoc-oig.org

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

Section E – The Semiannual Report to Congress

Legislation requires the Inspector General to report on its activities to the Architect twice a year (April 30 for the period October 1 through March 31 and October 31 for the period April 1 through September 30). The report must include a summary of each significant report and statistics on OIG activity and resolution. Within 30 days of receipt, the Architect must forward the Semiannual Report to oversight committees along with the status of audit resolution. Within 60 days after sending the report to Congress, the Semiannual Report is available to the public upon request.

Attachment A – The Investigative Process

The Investigative Process

The OIG will evaluate allegations of wrongdoing and determine whether to initiate an investigation. OIG investigation(s) may be criminal, civil or administrative in nature.

1. **Intake** – The OIG receives a complaint of wrongdoing. An analysis is performed to determine whether OIG action is warranted and if so what type of action is needed. The actions may include opening an investigation, referring the matter to an AOC supervisor, referral to another agency if the matter is outside of the AOC OIG’s jurisdiction or, if immediate action is not needed, the matter may be referred for audit. Examples of the factors used to make the decision to investigate allegations include specificity of the allegation, credibility of the complainant, seriousness of the allegation, the effect on AOC operations, whether the matter has been resolved by other means and the age of the allegation.
2. **Notification** – Unless notification would jeopardize the integrity of an investigation, the OIG notifies the Architect when an investigation is initiated.
3. **Investigation** – The OIG conducts the investigation through examination of documents and interviews of witnesses and the individual(s) against whom the allegation has been made. When an employee is the subject of an investigation, the employee will be afforded all entitled rights according to federal law and OIG and AOC policy.
 - 3.1 If the person reporting alleged wrongdoing asks to remain anonymous, the OIG will not reveal the name(s) of those who made the complaint unless the OIG determines that the disclosure is unavoidable.
 - 3.2 The AOC OIG requires its investigations to be conducted in accordance with the Inspector General Community’s *Quality Standards for Investigations*. These standards include the requirements that, “Investigations should be conducted with due respect for the rights and privacy of those involved” and that, “Each investigator must possess and maintain the highest standards of conduct and ethics, including unimpeachable honesty and integrity.”
4. **Reporting** – The OIG prepares an investigative report. If there is evidence of federal criminal wrongdoing the report is presented to the Department of Justice. If the investigation finds evidence of an administrative offense, the report is provided to an appropriate level of AOC management. An employee who reports an allegation of fraud, waste or abuse generally does not receive the results of the investigation.
5. **AOC Response and Notice of Final Action** – The appropriate AOC official is responsible for communicating the proposed resolution and completion of resolution action(s) to the OIG.
6. **Semiannual Report**– Information about completed investigations is included in the Semiannual Report to Congress. Unless the outcome of the investigation is available to the public (for example an investigation that results in civil or criminal prosecution), the information does not identify investigative subjects.