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BUREAU OF LAND MANAGEMENT

MANUAL TRANSMITTAL SHEET

1245 - AUDIT COORDINATION, RESPONSE, AND FOLLOWUP

1. Explanation of Material Transmitted: This release revises the entire BLM Manual 1245, dated April 6, 1984.
2. Reports Required: None.
3. Material Superseded: Manual pages superseded by this release are listed under "REMOVE" below.
4. Filing Instructions: File as directed below.

REMOVE:

All of 1245 (Rel. 1-1376)

(Total: 15 Sheets)

INSERT:

1245

(Total: 20 Sheets)

Kathleen Clarke  
Director

## 1245 - AUDIT COORDINATION, RESPONSE, AND FOLLOWUP

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.01 Purpose. This Manual Section contains the policies on the Bureau of Land Management's (Bureau) relationship with the General Accounting Office (GAO) and the Department of the Interior's (Department) Office of Inspector General (OIG). It provides guidance and establishes responsibilities and procedures for processing and responding to audit reports, inquiries related to audit work, and for followup to actions in response to audit reports. A flowchart of the GAO/OIG process is provided in Illustration 1 and the process for responding to audit reports is contained in Illustration 2, along with a chart of the process for comments and/or response to audit reports in Illustration 3.

.02 Objectives. The objectives of audit coordination are to ensure that the Bureau cooperates fully with the GAO and OIG auditors; to maximize the use of audit findings and recommendations to improve operations and correct reported deficiencies; to make timely and responsive replies to all audit recommendations addressed to the Bureau; and to track audit followup activities.

.03 Authority. Section 307(a) of the Federal Land Policy and Management Act of 1976, as amended (P.L. 94-579); Inspector General Act of 1978; Section 236 of the Legislative Reorganization Act of 1970 (31 U.S.C.1176); Office of Management and Budget (OMB) Circular No. A-50 (Revised); OMB Circular No. A-102 (Revised and Amended); Departmental Manual (DM) 360 DM 1-6; and 361 DM 1-3.

.04 Responsibility.

A. Director and Assistant Directors (ADs) are responsible for the general direction of the Audit Liaison Program and for approving internal Audit Liaison Program policies and directives. This responsibility is exercised through the AD, Business and Fiscal Resources.

B. ADs, State Directors, National Centers, and Office Directors are responsible for ensuring responses to draft/final audit reports within the respective area of responsibility are prepared in a timely manner in accordance with this Manual Section and OMB Circular A-50.

C. AD, Business and Fiscal Resources, is responsible for the general direction of developing policy and procedures, issuing guidance, and providing Bureau training relative to all aspects of the Audit Liaison Program. This responsibility is exercised through the Manager, Management Systems Group (MSG).

.04D

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D. Manager, MSG, is responsible for developing, maintaining, and operating the Bureau's Audit Liaison Program, including content, directives, and/or monitoring all responses prepared by the Washington and/or Field Office, and for training, monitoring, and reviewing the operations of Bureau Audit Liaison Program.

.05 References. Legislative Reorganization Act of 1970; OMB Circular No. A-50 (Revised); OMB Circular No. A-102 (Revised and Amended); and 361 DM 1-3.

.06 Policy. Information, advice, and instructions resulting from audits shall be used for the maximum benefit to the Bureau as quickly as possible. This requires:

- A. Full cooperation with GAO and OIG in the conduct of audits;
- B. Coordination with all organizational units affected by the GAO and OIG recommendations;
- C. Development and submission of responses within required timeframes, as specified by GAO for draft reports, as required by legislation for final GAO reports, and as established by the DM for OIG reports; and
- D. An effective followup system to ensure that decisions made and corrective actions agreed to in response to audit reports are carried out in a timely manner.

.07 File and Records Maintenance. See the combined Bureau/General Records Schedule 22, item 4 for disposition instructions.

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### .1 Audit Coordination and Cooperation

.11 Cooperation and Assistance. Bureau officials should cooperate with and assist all GAO and OIG auditors if the proper clearance from the Bureau Audit Liaison Officer (ALO) has been received. Any contact made by a GAO/OIG auditor without clearance should be referred to the Bureau ALO for clearance prior to the visit. Any requested information and data pertaining to the Bureau and its programs will be provided if the information is readily available or easily prepared. Requests by auditors for data or information which involves extensive Bureau preparation time should be discussed with the auditor to explain the amount of work involved and to determine the need for such information. Problems or requests for guidance should be directed to the Manager, MSG.

.12 GAO/OIG Coordinators. The Washington Office (WO) MSG coordinates all GAO and OIG activities in the Bureau. Each State Office, National Center, and Office Director should designate a GAO/OIG coordinator for audit activities in their respective State, National Center, or Office and advise the Washington Office (WO) MSG and subordinate staffs.

A. Washington Office Coordination. The Bureau coordinator (ALO) is responsible for the following:

1. Day-to-day liaison with (a) State Office (SO) Audit Coordinator, (b) WO AD Coordinators, and (c) the Departmental Audit Coordinator.

2. Keeping the respective ADs, Bureau Director, and Assistant Secretary for Land and Minerals Management (AS/LM) informed of the status of audit work being done within the Bureau.

3. Coordinating necessary information in order to assist in the preparation of the responses to draft and final audit reports.

4. Ensuring Bureauwide responses to audit reports are prepared in the correct format and clearly address each audit finding/recommendation.

5. Establishing a monitoring and followup system to ensure the Bureau will meet the requirements of OMB Circular A-50, including the statutory time requirements for responding to GAO reports.

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6. Preparing or assisting in the preparation of periodic reports as required by statute or by Departmental policy.

7. Ensuring the implementation of audit recommendations by tracking each recommendation until implemented as required by OMB Circular A-50.

B. SO and AD Coordination. The SO and AD Audit Coordinators are responsible for the following:

State Office Coordinator	Assistant Director Coordinator
1. Provide advisory services and support to management and employees.	1. Provide advisory services and support to management and employees.
2. Liaison with SO employees involved in working with GAO/OIG auditors and the Bureau ALO.	2. Liaison with WO employees under their AD who are involved in working with GAO/OIG auditors and the Bureau ALO.
3. Keeping Field officials informed of the status of audits.	3. Keeping AD and Group Managers informed of the status of audits.
4. Coordinating and ensuring the correct format and procedures for responses to GAO/OIG audits addressed to Field officials.	4. Coordinating and ensuring the correct format and procedures for responses to GAO/OIG audits involving the respective AD.
5. Tracking each recommendation assigned to their office until implemented in accordance with OMB Circular A-50.	5. Tracking each recommendation assigned to their AD until implemented in accordance with OMB Circular A-50.

.13 Department Clearance of GAO Contacts. The GAO clears contacts with agency officials through the Assistant Secretary for Policy, Management and Budget (AS/PMB). When contacted by a GAO auditor, the employee confirms the clearance for conducting the work by contacting the State or Office GAO Coordinator. The GAO contact with the Bureau should not occur without clearance from PMB. Any GAO contact made without clearance should be reported by the appropriate State or AD Audit Coordinator to the Bureau ALO.

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.14 Documenting Auditor Contacts. If an employee provides information to an GAO or OIG auditor, the employee should keep a record of the written or oral information provided. The documentation “for the record” should include:

1. Audit Title;
2. GAO job code or OIG audit number;
3. Name of auditor and telephone number; and
4. Summary of contact/meeting or nature of the problem and time spent responding to GAO or OIG.

An employee is entitled to use discretion in recording information provided to the auditors “for the record” and still be within the purview of this manual.

.15 Receipt of Audit Reports. The WO MSG receives all audit reports addressed to the Director and requests for comments. The Bureau ALO logs in the report, determines the appropriate Bureau unit involved, and distributes the report for comment based on the established deadline. Comments must be made timely in order to ensure Bureau compliance with the GAO or OIG imposed deadline. Ample time is required for coordination within the Bureau, Office of the AS/LM and with other Department bureaus and offices if necessary. Audit reports received directly from the GAO or OIG by a Bureau official should be reported to the MSG.

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.2 Response to Audit Reports. (See Appendix 1 for specific details.)

.21 General Accounting Office (GAO) Reports. GAO audits are initiated either by the GAO, requested by Members of Congress, and/or congressional committees. Audit reports are issued electronically in either letter or book form in both draft and final stages. However, in some cases a report may appear only in the final form, while in other instances a draft report may not yield a final report. The response to audit reports are addressed to Congress, agency officials (Secretary, Director, etc.), individual Members of Congress, or congressional committees and are signed by the Comptroller General or the GAO Managing Director.

### A. Time Frames for Comments/Responses.

1. Draft Reports. GAO establishes a deadline (usually 30 days but sometimes less than 7 days) for receipt of agency comments. This date must be met so the Department's comments can be considered for inclusion in the final report. The MSG establishes internal time frames to allow time for the necessary coordination of comments within the Bureau and with other Departmental offices. If an unavoidable problem arises that precludes a timely response, a written request with justification for an extension should be provided to the MSG. Approval of an extension is determined by the Department and/or GAO requirements and the nature of the report.

2. Final Reports. Section 236 of the Legislative Reorganization Act of 1970 states that whenever the GAO submits a report to an agency which contains recommendations, the agency must provide a written statement not later than 60 days after the date of the report. The internal time frames for response by Bureau officials is established by the MSG as specified above. This time frame requirement must be met.

### B. Submission of Comments/Responses.

1. The procedures for submitting comments on draft reports and responses to final reports are the same. The comments/responses are prepared as an enclosure to a transmittal letter for the signature of the designated Department official. (See Appendix 1 - Instructions for Responding to GAO and OIG Reports; Illustrations 4 - Sample Letter Responding to a GAO Final Report; and Illustration 5 - Sample Memorandum Responding to an OIG Draft Report).

2. Comments on **draft** reports may cover any section of a report because consideration will be given to them when the GAO writes the final report. Comments on the draft report should be specific and state whether or not the Bureau concurs with each finding/ recommendation. The transmittal letter should briefly summarize the Department's views on the findings and recommendations in the report.

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3. Responses to *final* reports should be limited to the recommendations only, except references to portions applicable to a specific response to a recommendation. The response should also include the action the Bureau proposes to take and the time frames required for implementation of each finding/recommendation. The title of the official responsible for implementing the action taken must be provided.

4. The Bureau may be required to comment on a report when another Departmental office or bureau is responsible for preparation of the response to the GAO. The comments should be prepared as directed above. However, a transmittal *memorandum* for the Director's signature, rather than a transmittal letter, is used. Oral comments to draft reports are often requested but not recommended when time frames are short. The Department's preference is to have the Bureau provide written comments.

5. All comments and responses to draft or final reports must be transmitted for surname through:

- a. Program Group Manager
- b. MSG Manager
- c. Program Assistant Director
- d. Assistant Director, Business and Fiscal Resources
- e. AS/LM

The response to GAO final reports will be signed by AS/LM after the Departmental Liaison Officer has obtained the appropriate surnames of the audit followup officials for the Department and the Focus Leader for Management Control and Audit Followup, AS/PMB. (See Appendix 1 for a description of this process.)

6. In accordance with the OMB Circular No. A-50 (Revised), copies of responses to final reports will be provided to:

- a. Senate Committee on Governmental Affairs.
- b. House Committee on Government Reform.
- c. Senate Committee on Appropriations.
- d. House Committee on Appropriations.
- e. Office of Management and Budget
- f. Comptroller General of the United States (GAO)

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C. Meetings with GAO Auditors. Meetings with the GAO auditors are often scheduled when an audit activity is initiated and prior to issuance of the draft report. These meetings are referred to as "entrance" and "exit" conferences/meetings and are requested by the GAO. In addition, meetings may be scheduled at the request of the GAO in order for the Bureau to provide oral and/or written comments on preliminary draft reports. The meetings provide an opportunity to explain the Bureau's position regarding the issues, to clarify any portions of the text that may need clarification, and to point out the potential impacts which would result from the adoption or support of recommendations made by the GAO. The ALO will inform the lead Group Manager, AD, Bureau Director, AS/LM and the Department's Audit Coordination Office of proposed meetings.

.22 OIG Reports. There are two basic types of OIG audits: internal and external. Internal audits are audits of Bureau program activities. These are operational, performance, or management reviews at the Bureau Headquarters Office or Field Offices. External audits involve reviews of the records and performance of organizations outside the Bureau such as contractors, grantees, subcontractors, and/consultants under contracts, grants, and cooperative agreements. Such reviews may be conducted by the OIG Regional audit groups or other agencies under the cognizance of the OIG.

Requests for comments/responses are handled in two ways depending upon who the request is addressed.

Reports Addressed to the Director	Reports Addressed to Field Officials
1. Received by MSG - ALO	1. Received by the State Coordinator
2. The ALO logs in the report; determines which Bureau units have involvement with the report; distributes the report to the appropriate Bureau officials for preparation of comments and response by the deadline established.	2. State Coordinator logs in the report and notifies the ALO to coordinate any WO review and comments.
3. The ALO coordinates with the responsible Bureau officials to assure the development of a responsive and timely reply.	3. The State Coordinator sends a copy of the reply to the ALO at the same time it is sent to the OIG. (See Appendix 1.)

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A. Time Frames for Comments/Responses. The OIG sets due dates for comments on draft and final reports. Comments on draft reports are normally requested within 45 days (14 days for audits required by the Chief Financial Officer (CFO) Act) and comments on final reports within 30 days. The ALO sets internal deadline to ensure that Bureau comments are prepared within the OIG's time frame.

### B. Submission of Comments.

1. Comments on draft reports and final reports should be prepared as an attachment to a transmittal memorandum. Appendix 1 gives specific instructions and examples to follow. The memorandum should briefly summarize the Bureau's views on the findings, suggestions, and recommendations in the report. The attachment may include an overview or background information for the comments. Comments should be specific and clearly state whether or not the Bureau concurs with the recommendations, what action is proposed, the time frames for implementation, and the responsible official.

2. Comments on reports addressed to the Director should be prepared for the Director's signature and transmitted through the AS/LM for sumaming prior to signature of the Director. The memorandum should be addressed to the OIG official who signed the report.

C. Meetings with OIG Auditors. At times, it may be desirable for Bureau officials to meet with OIG auditors to discuss significant and sensitive issues contained in draft or final OIG reports. The meetings provide an opportunity to explain the Bureau's position regarding the issues, to clarify points or issues that need clarification, and to point out the potential impacts or consequences that would result from the adoption or support of the recommendations made by the OIG. The ALO should be notified of all formal meetings with the OIG to ensure that the appropriate Bureau personnel are involved.

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### .3 Implementation and Followup.

.31 Implementation. Assistant Directors, State Directors, and National Center and Office Directors have full authority for implementing all agreed-upon corrective actions within their areas of geographical and functional responsibility. For both GAO and OIG audit recommendations, corrective action, which is within the authority of Bureau officials, should be reported to the ALO upon completion or official implementation.

### .32 Followup (reserved).

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### Glossary of Terms

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-A-

An Audit is the examination and verification of the economy and efficiency of Bureau operations, effectiveness in achieving program results, and compliance with applicable laws and regulations.

Audit Followup Official means the Assistant Secretary - Policy, Management and Budget (AS/PMB).

Audit Initiation Memorandum means the OIG/GAO's notification of the initiation of an audit. The memorandum specifies the audit subject, identifying number or code, scope, objective, and when the audit will start.

Audit Liaison Officer (ALO) means the person designated as the point of contact for all activities pertaining to the conduct of audits and audit followup in the Bureau.

Audit Liaison Coordinator means the person designated as the point of contact for the Assistant Director, National Office, or the State Office for activities pertaining to the conduct of audits and audit followup activity in their respective area.

-F-

Followup is the process of ensuring that audit recommendations are implemented and that disagreements between Bureau officials and the OIG/GAO regarding corrective action are resolved.

-G-

GAO Audit means an audit or review conducted by the GAO at the request of Congress or for other purposes determined by GAO to be in the best interest of the Federal government.

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-M-

Management means the Bureau/Departmental official to whom an audit report, or the OIG/GAO memorandum which transmits an audit report, is addressed.

-O-

OIG Audit means an audit or review conducted by the OIG under the authority of the Inspector General's Act of 1978.

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#### Flowchart of the OIG/GAO Process

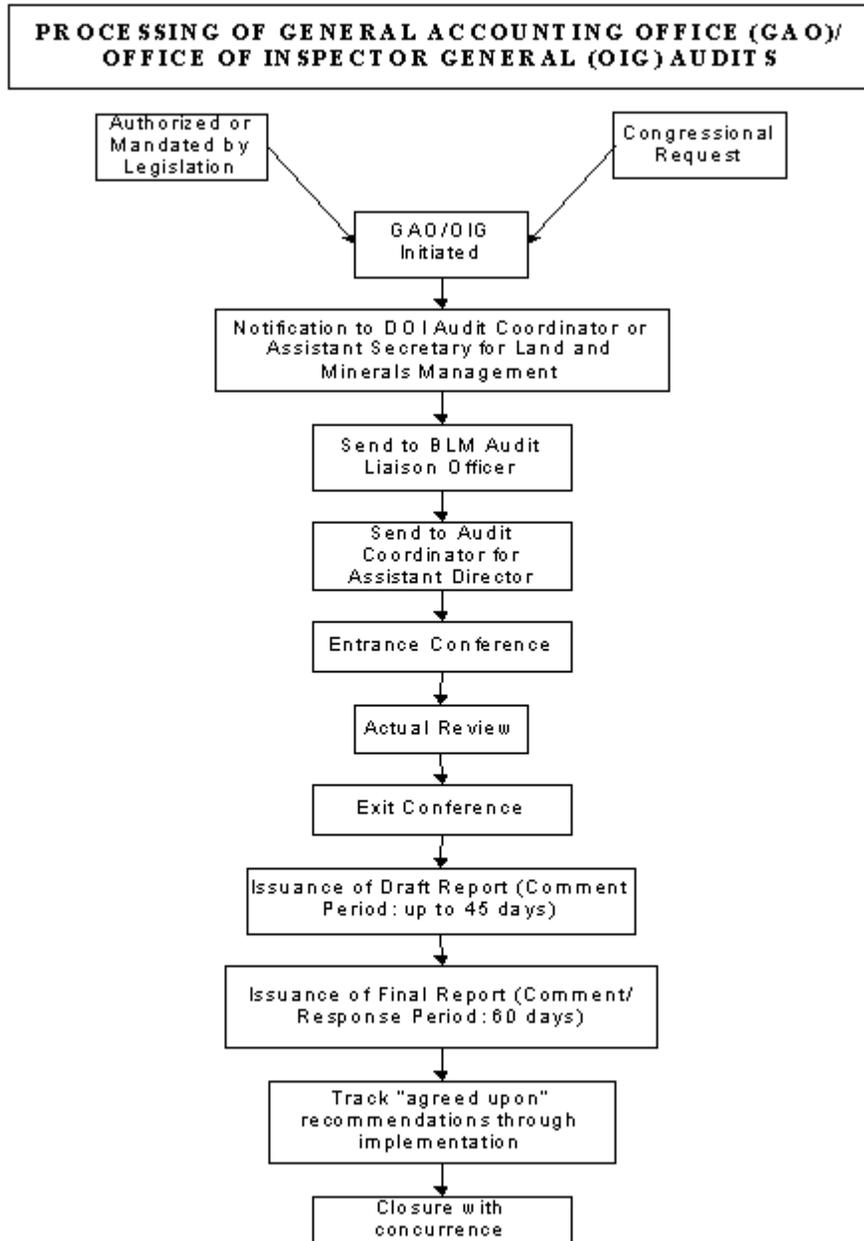


Illustration 2

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Process for Responding to Audit Reports

1. Audit agency issues report to WO official (usually Director or Assistant Secretary for Land and Minerals Management).
2. For GAO Reports, PMB establishes a deadline for responding and sends report to the Bureau Audit Liaison Officer. For OIG Reports, the OIG establishes the deadlines.
3. The ALO establishes internal time frames for surnaming and sends report to the appropriate Bureau program office for preparation of response.
4. Replying office prepares response according to Bureau Manual Section 1245, Appendix 1.
5. The ALO reviews response for compliance with Bureau Manual Section 1245 and surnames.
6. Other appropriate Bureau office(s) review and surname; Director's surname/signature.
7. Send to PMB through the Assistant Secretary for Land and Minerals Management for Departmental review and signature on all GPO reports only.
8. Followup (reserved).



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### INSTRUCTIONS FOR RESPONDING TO GAO AND OIG REPORTS

The following guidelines should be followed in the preparation of responses to GAO and OIG reports. The format and content for both the transmittal letter, memorandum, and the enclosure containing the specific response are included. The guidelines are relative to both GAO and OIG responses unless specifically referenced separately. Samples are also included.

#### I. TRANSMITTAL LETTER/MEMORANDUM.

##### A. Format.

Typing format, required copies, and folder for routing should comply with Bureau and Departmental correspondence guidelines with a copy included for the WO Management Systems Group.

##### 1. OIG Reports (excluding contract audits).

A memorandum is used to transmit the Bureau's response to the OIG. The memorandum should be addressed as follows:

To: The OIG official who signed the draft or final audit report as appropriate (Usually the Regional Audit Manager or the Inspector General or Assistant Inspector for Audits)

\*Through: Name of Current Assistant Secretary, Land and Minerals Management

From: Director, Bureau of Land Management

##### 2. GAO Reports.

A letter transmits the Department's response to the GAO. The letter should be formatted as follows:

##### a. Draft Reports.

Address to the GAO official sending the draft for review. The Departmental Audit Coordinator will specify.

Signature by Assistant Secretary or Bureau Director.

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### b. Final Reports.

Responses to GAO Final reports must be sent to the six officials listed in Appendix 1, pages 4 and 5. Because the GAO responses may be rewritten several times, the initial response should be addressed to the Chairman, Committee on House Government Operations without preparing the additional copies to the other addressees. When the initial letter has the required surnames and is ready for signature, it will be returned to the responding office for preparation of the remaining letters. The surname copy of the Government Operations letter should include the phrase: "Identical letters sent to:\_\_\_." Individual surname copies are not required for these identical letters.

Signature is specified by Departmental Audit Coordinator but is usually the Secretary of Interior or AS/LM. The Director signs responses to the GAO final reports that have been specifically addressed to him.

### B. Content.

The transmittal letter or memorandum should reference the report title, number and date. It also should briefly summarize Departmental or Bureau views on the findings, suggestions, and recommendations in the report. See Illustration No. 4.

## II. ENCLOSURE.

### A. Format.

The enclosure contains the specific comments and response to the GAO or OIG report. The enclosure should be titled: The Bureau of Land Management's response to (type the Report Title and report number exactly as it shows in the report).

The format should follow the examples enclosed. The text being commented on should be quoted and referenced by page. If it is a lengthy section, the page or section of the report should be referenced with a brief description of the subject matter.

### B. Content.

#### 1. Draft Reports.

Comments on draft report should, at the minimum, address any recommendations to the Secretary or Bureau official. However, comments may also be made to the body of the report as necessary. Errors in findings, data overlooked, misinterpretations, etc., should be mentioned. If there are numerous minor editorial-type comments, mark them directly on the draft report and return it with the response. However, comments noted for the record should be included in writing. Comments from agencies on the draft GAO or OIG

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reports are published in the final report; therefore, the content and format of the response to a draft report are especially important.

### 2. Final Reports.

Specific responses to final reports should be limited to the recommendations addressed to the Secretary or Bureau official. Reference other sections of the report only when applicable to a specific response to a recommendation.

### III. RESPONDING TO RECOMMENDATIONS IN DRAFT REPORTS

Specific guidance for responding to recommendations follows. It is acceptable to agree or disagree with all or a portion, or disagree completely with a recommendation. The "WHO, WHAT, WHEN, HOWs" should be addressed when responding.

#### A. Concurrence with Recommendation.

It is important to clearly state that you concur with the recommendation and that action will be taken (or has already been taken). State what that action is, how it will be done, and when it will be implemented and, the title of the person responsible for implementation. If the action taken is sufficient to close out the recommendations, it should be stated in the response.

#### B. Disagree with all or portions of the recommendations and may want to propose an alternative.

Explain what you disagree with and why. Describe your alternative(s), including what action is proposed, why, who will be responsible for implementation, and when it will be completed. Also include the advantages and disadvantages of any alternatives compared with the recommendation.

#### C. Disagree with Recommendation.

Clearly state why there is a disagreement. Thoroughly explain the disagreement and why action will not be taken on the recommendation. Point out where the facts, assumptions, etc., in the report are incorrect. Back up the explanation with data, explain the assumptions, and separate fact from feeling.

#### D. Disagreement Based on Legislation.

Where disagreement is based on interpretation of law, regulation, or the authority of officials to take or not take action, the response must include the legal basis.

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### IV. RESPONDING TO RECOMMENDATIONS IN FINAL REPORTS (GAO)

Section 236 of the Legislative Reorganization Act of 1970 requires the head of a Federal agency who has received a GAO report containing recommendations to submit to the House Committee on Government Operations and the Senate Committee on Governmental Affairs, not later than 60 days after the date of the report, a written statement of action taken. As a matter of efficiency, written statements to the House and Senate Committees on appropriations are submitted at the same time, although they may not be required until later.

OMB Circular, No. A-50, requires that statements furnished Committees also be furnished on the same date to the OMB and the GAO. Advance OMB clearance is required when the statement expresses views on proposed or pending legislation or when it deals with other agencies or with Executive Branch budget policies.

Correct titles and addresses to be used when preparing GAO Report responses are as follows:

1. Honorable Dan Burton  
Chairman, Committee on  
Government Reform  
House of Representatives  
Washington, D.C. 20515 "Dear Mr. Chairman"
2. Honorable Joseph Lieberman  
Chairman, Senate Committee on  
Governmental Affairs  
United States Senate  
Washington, D.C. 20510 "Dear Mr. Chairman"
3. Honorable Robert C. Byrd  
Chairman, Committee on Appropriations  
United States Senate  
Washington, D.C. 20510 "Dear Mr. Chairman"
4. Honorable Bill Young  
Chairman, Committee on Appropriations  
House of Representatives  
Washington, D.C. 20515 "Dear Mr. Chairman"

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5. Honorable Mitchell E. Daniels, Jr. "Dear Mr. Daniels"  
Director, Office of Management  
and Budget  
The Eisenhower Executive Office Building  
Room 252  
Washington, D.C. 20503
  
6. Honorable David M. Walker "Dear Mr. Walker"  
Comptroller General  
United States General Accounting Office  
Washington, D.C. 20548

*(Note: Names are current as of October 2001.)*

In the response, include the GAO number for the report, title, and date.