

NATIONAL WEATHER SERVICE INSTRUCTION 1-601

MARCH 5, 2021

Administration and Management

External Inquiries / Internal Audits NWSPD 1-6

***GENERAL ACCOUNTING OFFICE (GAO) AND OFFICE OF THE INSPECTOR
GENERAL (OIG) AUDITS, INSPECTIONS, AND REFERRAL PROCEDURES***

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SUMMARY OF REVISIONS: This directive combines NWSI 1-601 “Office of the Inspector General (OIG) Audits, Inspections, and Referrals Procedures,” dated July 17, 2007, and NWSI 1-602, “General Accounting Office (GAO) Procedures,” dated October 24, 2003. Changes also made to reflect the NWS Headquarters reorganization, effective April 1, 2015. Additionally, changes were made to the following: Appendix A, added the Office of Investigations, Guide to Administrative Inquiries; Appendix B, removed the organizational unit Points of Contact; and added Appendix E, the template for the Office of Inspector General Referral Response.

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**General Accounting Office (GAO) and Office of the Inspector General (OIG)
Audits, Inspections, and Referral Procedures**

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1. Purpose

To provide guidance to all National Weather Service (NWS) personnel for participating in and responding to Office of the Inspector General (OIG) and General Accounting Office (GAO) audits, inspections, and investigations; to ensure each process is carried out in accordance with National Oceanic and Atmospheric Administration (NOAA) policy in a manner which supports the needs of the auditors; to ensure responses are complete, reliable, consistent, timely, and that follow-up action is appropriately managed to completion.

2. Definitions

2.1 Audit

Within the Department of Commerce (DOC), an audit is a comprehensive evaluation of an operating unit, a program, an activity, or a function within the Department. An audit may have financial or performance objectives. Audits provide an objective basis for evaluating financial operations, program operations, resource utilization, and the conformance of policies, plans, systems, and procedures to applicable laws and regulations. They are conducted in accordance with the Government Auditing Standards issued by the U.S. Comptroller General. Audit reports containing findings and recommendations are public documents and are available upon request.

2.2 Inspection

An inspection is a brief review of an area or aspect of an organization's management and administrative practices. An inspection does not attempt to evaluate the totality of the operating unit or activity, as does an audit. Inspections are special reviews the OIG undertakes to provide agency managers with timely information about operational issues.

A primary goal of an inspection is to eliminate waste in the federal government by encouraging effective and efficient operations. By asking questions, identifying problems, and suggesting solutions, the OIG hopes to help managers to move quickly to address problems identified during an inspection. Inspections may also highlight effective programs or operations, particularly if they may be useful or adaptable for agency managers or program operations elsewhere.

2.3 Referral

Referrals are allegations received by the OIG of fraud, waste, abuse, or mismanagement in DOC programs and operations. These allegations are received online, by mail, over the telephone, or in person, and may be reported anonymously. Allegations may also come from outside of the DOC. The OIG makes the determination whether such allegations warrant investigation by the OIG and whether they should be referred to NOAA or a line office. The OIG forwards referrals to the NWS Deputy Assistant Administrator and the NWS Management and Organization Division (CFO2) via NOAA for resolution and any action NWS deems necessary. All referrals should be regarded as

sensitive information and, as such, access should be limited to only those individuals entrusted with responding to the inquiry and those essential to the complaint. The official selected to conduct an inquiry should be from outside of the office being investigated, and independent of the individuals and matters that are the subject of the complaint.

2.4 Action Office/Action Officer

The operating unit, or a designated person within the operating unit, designated to prepare the response to a GAO report.

2.5 Auditor

An individual assigned to planning, directing, performing engagement procedures or reporting on GAO Government Auditing Standards engagements (including work on audits, attestation engagements, and reviews of financial statements) regardless of job title. Therefore, individuals who may have the title auditor, information technology auditor, analyst, practitioner, evaluator, inspector, or other similar titles are considered auditors.

Note: When OIG requests are received directly at an NWS office, the recipient will immediately contact the NWS OIG Program Manager (PM) in CFO2 of the NWS Office of the Chief Financial Officer/Chief Administrative Officer (CFO/CAO).

3. Responsibilities and Procedures

3.1 NOAA Coordinators

3.1.1 NOAA OIG Coordinator

- Oversees the conduct of OIG audits, referrals and inspections within NOAA.
- Oversees follow-up tracking and reporting within NOAA.

3.1.2 NOAA GAO Coordinator

- Oversees the conduct of GAO reviews within NOAA.
- Oversees follow-on tracking and reporting within NOAA.

3.2 NWS Program Managers (PMs): General Responsibilities

3.2.1 NWS OIG PMs

The NWS OIG PMs in CFO2 oversee the OIG audits, inspections, and investigations affecting NWS and is responsible for overseeing the NWS management of all NWS OIG activities. They serve as the central contact with upper management within the NWS and with NOAA. They directly oversee the implementation of the NWS program for

managing OIG audits, referrals and inspections at headquarters, and in the regions and centers.

The NWS OIG PMs also serve as the primary contact between headquarters and the regions/center for all OIG matters; coordinates all responses to OIG audits, referrals and inspections; and manages the systems of follow-up for these processes for the NWS.

Responsibilities include:

- Keeping the NOAA OIG Coordinator and NWS senior management apprised of all NWS OIG-related actions.
- Overseeing the audit/inspection/referral process at headquarters and in the regions/center by coordinating with the Regional/Center/Portfolio Directors.
- Serving as the central communication point for all NWS OIG matters.
- Reviewing the annual audit and inspection plans.
- Providing updates to the OIG on progress of completion for all Action Plan items.
- Receiving initial notification of the audit/inspection/referral from NOAA Audit and Information Management Office.
- Ensuring appropriate attendance at the Entrance and Exit Conference and:
 - Ensures the audit/inspection purpose, scope, and related details are clearly identified and documented.
 - Designates to the appropriate Financial Management Center (FMC) POC for the audit/inspection.
- Determining appropriate individual(s) to conduct inquiries when referrals are received.
- Maintaining contact with the FMC POC during the course of the audit/inspection/referral.
- Providing guidance to the official throughout the process.

3.2.2 NWS GAO PM

- Advise the NOAA GAO Coordinator of all NWS/GAO-related actions.
- Provide guidance to the assigned NWS FMC POCs on:
 - Procedures and reference material.
 - Information on the planned or occurring GAO Review.
- Obtain a copy of all GAO notification letters related to NWS activities:
 - Notify NOAA GAO Coordinator, if a notification letter was misdirected.
 - Forward letter to the NOAA GAO Coordinator.
- Ensure attendance at Entrance Conference and preparation of meeting summary.

- Determine FMC POC and provide advice and guidance. Advise NOAA GAO Coordinator of ongoing status and issues.
- Ensure attendance at Exit Conference and preparation of meeting summary.

3.3 NWS FMC POCs: Responsibilities upon Receipt of OIG Action/GAO Review

3.3.1 NWS OIG FMC POCs

Upon notification of an OIG action, Regional, Center and Portfolio Directors will monitor the audit/inspection/referral in their area by:

- Appointing the appropriate person to be responsible for the action to manage the OIG review process for the NWS.
- Notifying the NWS OIG PM of the person(s) responsible for the action.
- Keeping the NWS OIG PM informed on the status of the actions.
- Providing guidance to the person(s) responsible for the action.

3.3.2 NWS GAO FMC POCs

Upon notification of a GAO review in their area, Regional, Center and Portfolio Directors will:

- Monitor and coordinate the review.
- Advise NWS GAO PM of requests, comments, etc., from GAO reviewers.
- Appoint a person(s) responsible to assist in the review process.
- Provide guidance to the person(s) responsible.
- Attend Entrance and Exit Conferences and provide meeting summaries to NWS GAO PM.

3.4 NWS Person(s) Responsible for the Action in the FMC

3.4.1 OIG Person(s) Responsibilities:

- Serves as lead for the audit/inspection/referral.
- For the audit/inspection process, ensures all contact with OIG representatives are documented as a memorandum for the record. The OIG PM is kept current on the course of the audit/inspection.
- For the audit/inspection process, may participate in the Exit Conference. Discusses with the OIG, the results of the audit/inspection and the proposed recommendations. In particular, the Action Officer, along with the FMC POC, is responsible for evaluating the auditor's conclusions and recommendations.
- For referrals, investigates the allegations and prepares a report in MS Word on the findings and recommendations. The written report is submitted via the regional, center, portfolio director, or inquiry official, to CFO2 for the CFO2 Director's

and/or the NWS DAA's review and approval, via the DOC Secure File Sharing System (Kiteworks). The NWS DAA and/or CFO2 may request additional information from the inquiry official or seek clarification on the findings. Upon approval, CFO2 submits the final report to the NOAA Referrals Office for review and close out, via Kiteworks.

3.4.2 GAO Person(s) Responsibilities:

Upon notification of a GAO Review, the appointed NWS person(s) responsible will:

- Monitor the review and provide technical advice to the POC.
- Assist POC in all aspects of the GAO Review and follow-up.
- Attend Entrance and Exit Conferences if requested by POC.
- Provide documentation as requested throughout the review.

3.5 Response to Draft and Final Audit/Inspection Reports

3.5.1 OIG Draft and Final Audit/Inspection Reports

NWS OIG PM, working with the FMC POCs and the person(s) responsible for the action, will:

- Upon receipt of the OIG Draft Audit/Inspection Reports:
 - Oversee and coordinate the review and response process with offices/regions and NWS management.
 - Coordinate with the FMC POC to ensure:
 - Recommendations are thoroughly reviewed.
 - Where agreement with the OIG exists (concurrence), a statement of implementation, either proposed or in process, is included.
 - Where disagreement with the OIG exists (non-concurrence), substantiating rationale is provided.
 - Where the draft report addresses funds that could be put to better use, the issue is addressed.
 - Proposed responses represent NWS/NOAA positions. Coordinate NWS preliminary conference call before creating an Action Plan.
 - Responses to the OIG draft recommendations follow prescribed format (see Appendix C).
 - Written response is submitted in a timely manner:
 - Provide deadline dates to the FMC POC.
 - Prepare memorandum and package for signature by the Assistant Administrator for Weather Services.
 - Submit response to NOAA Audit and Information Management Office.

- Upon receipt of the Final Audit/Inspection Report:
 - Ensure a NOAA-coordinated response to the report is developed.
 - Coordinates/participates in conference calls scheduled by Audits and Internal Control Staff, requesting input/participation of POC and Action Officer, as appropriate.
 - Ensure Action Plan responds adequately to the OIG Final Report (see Appendix D)
 - Specifies concurrence or non-concurrence with each recommendation and, if applicable, addresses funds to be put to better use.
 - Ensures a specific plan for each action and provides a target completion date.
 - Describes action taken and date of completion if recommendation was carried out.
 - Provides specific rationale for non-concurrence with recommendations.
 - Submit response & Action Plan to NOAA's Audit and Information Management Office
 - Prepare memorandum and package for signature by the NWS CFO/CAO.
- Follow up to ensure the OIG accepts the Action Plan.
- Manage closure of Action Plan items:
 - Develop and maintain a tracking system for Action Plan items.
 - Directs FMC POCs on format and frequency for submission of status reports.
 - Coordinates with FMC POCs to track closure/progress toward closure for all Action Plan items.
 - Maintains, in CFO2, official files of documentation to substantiate closure of all of the action items.
 - Reports progress to NOAA OIG Coordinator for annual report to Congress following guidance provided.

3.5.2 GAO Draft and Final Reports

The NWS GAO PM, working with the FMC POC and the person(s) responsible, will:

- Upon receipt of the GAO Draft Report:
 - Review report.
 - Ensure copies are provided to NOAA GAO Coordinator and NWS PM.
 - Ensure the prescribed format for responses is followed:
 - General comments on the report's findings, followed by specific comments on recommendations.

- Rationale provided for non-concurrence on any recommendations.
 - A statement on proposed action included for concurrences.
 - Ensure response is prepared within the assigned time frame.
- Upon receipt of the GAO Final Report, coordinate with FMC POC on internal response and monitor (Note: NOAA is not required to submit a formal response to GAO when they issue the Final Report):
 - Ensure actions fulfill GAO recommendations.
 - Ensure response is completed and in accordance with the assigned deadline.
 - Ensure a target completion date is assigned for each action.
 - Ensure any action already in progress is described.
 - Ensure the prescribed format is used.
 - Provide a report to NOAA GAO Coordinator within the specified time frame.
- Track implementation:
 - Set up and maintain a tracking system.
 - Inform FMC POC on how follow-on requirements will be fulfilled through the tracking system and of his/her responsibilities for providing status reports.
 - Report progress to NOAA GAO Coordinator semiannually until closed.

APPENDIX A – References

1. Department of Commerce, Department Administrative Order (DAO) 213-2, Inspector General Inspections and evaluations
http://www.osec.doc.gov/opog/dmp/daos/dao213_2.html
2. Department of Commerce, Department Administrative Order (DAO) 213-3, Inspector General Auditing
http://www.osec.doc.gov/opog/dmp/daos/dao213_3.html
3. Department of Commerce, Department Administrative Order (DAO) 213-5, Audit Resolution Follow Up
http://www.osec.doc.gov/opog/dmp/daos/dao213_5.html
4. Office of Investigations, Guide to Administrative Inquiries
https://www.nesdis.noaa.gov/sites/default/files/asset/document/doc_oig_guide_to_conducting_administrative_inquiries.pdf

APPENDIX B - NWS OIG/GAO Program Managers

Click [here](#) to see NWS OIG/GAO Program Managers

APPENDIX C - Sample Action Plan in Response to Draft OIG Report

SAMPLE FORMAT FOR DRAFT OIG REPORT

Instructions: The following format should be used to prepare agency comments to a draft Office of Inspector General (OIG) report. Repeat the audit report title and audit report number in subsequent pages. Please use Times New Roman and font size 12 for the text below.

**NOAA Comments on the Draft OIG Report Entitled
“Northwest Fisheries Science Center Needs Improved Research Management
Processes to Better Implement Its Salmon Research Plan”
(Standard (STD)-14440-1-0001/August 2002)**

General Comments

Provide general comments in this section such as an overall assessment or opinion of the draft report. Do not address recommendations, which will be covered in another section.

Recommended Changes for Factual/Technical Information

Provide changes to factual or technical information in this section. Cite page number and other specific references (see examples below). Do not include editorial comments, which will be covered in another section.

Page 5, first paragraph, first sentence:

The National Marine Fisheries Service is a component of the National Oceanic and Atmospheric Administration (NOAA). This distinction should be made throughout the draft report.

Page 8, third paragraph, line 2:

Note that the fishing season was increased to eight (not ten) months. It has since been expanded by an additional two weeks.

Page 31, fourth bullet:

Add National Marine Fisheries Service (NMFS) to the following sentence: “NMFS and Fish and Wildlife Service (FWS) provided extensive input and guidance on the role of hatcheries in recovery;”

Editorial Comments

Provide editorial comments (such as grammatical changes) in this section. Cite page number and other specific references (see example below).

If these comments can be provided earlier than the deadline specified in the tasking memo, NOAA’s Audit, Internal Control, and Information Management Office will give them to the OIG separately from the official NOAA comments.

Page 30, first paragraph, lines 4-5:

Replace one word in the following sentence: “Forum meetings are open to all entities.”

NOAA Response to OIG Recommendations

Recommendation 1: Provide the exact recommendation from the draft OIG report.

Example:

We recommend that the Assistant Administrator for Fisheries take the necessary actions to ensure that NMFS headquarters revise the Science Quality Assurance Program, Fisheries Science Center Accreditation Standards, to clearly require science centers to develop documented peer review processes.

NOAA Response: In responding to each recommendation, please state whether or not NOAA concurs. A brief statement regarding action to be taken may also be provided. If a recommendation is rejected (not concurred), please provide a rationale for your disagreement.

Example:

We concur. Implementation of this recommendation is already underway. NMFS headquarters had required all of the science centers, as part of the Science Quality Assurance Program, Fisheries Science Center Accreditation Standards, to prepare a stand-alone document that will clearly articulate a policy for peer review of stock assessments, scientific advice, and science programs.

APPENDIX D - Sample Action Plan in Response to Final OIG Report

SAMPLE FORMAT FOR FINAL OIG REPORT

Instructions: Each recommendation identified in a final Office of Inspector General (OIG) report should have an audit action plan. Place each recommendation and associated audit action plan on a separate page. Repeat the audit report title and audit report number in subsequent pages. Please use Times New Roman and font size 12 for the text below.

NOAA AUDIT ACTION PLAN

Audit Report Title: ‘ABC’ Weather Forecast Office Generally Provides Effective Forecasts, But Office Management and Regional Oversight Need Improvement (Provide the entire title of the audit report)

Audit Report Number: Final Inspection Report No. Information Produced by Entity-14423 (IPE-14423)/March 2002 (Provide audit report number and report issuance date)

Audited Entity: National Weather Service (NWS), ‘ABC’ Weather Forecast Office (WFO) (Provide the name of the line office and specific unit within that line office)

OIG Recommendation #1: We recommend that the Assistant Administrator for NWS instruct the ‘XYZ’ Region Director to work with ‘ABC’ forecasters and the ‘XYZ’ Region staff to determine how best to improve the office’s verification statistics by lengthening the flash-flood warning lead time. (Provide the first recommendation from the audit report)

Action Planned or Taken: Based on the audit report, state what action your office plans to take or has taken for the first recommendation.

Example: In order to improve lead-time for typical flash-flood events, each member of the forecast staff and service hydrologist will utilize the Weather Event Stimulator (WES) to increase proficiency in flash-flood situations. Additionally, ‘XYZ’ Regional Headquarters has collected a listing of best practices used by offices that have been very successful in the issuance of flash-flood warnings. The meteorologist-in-charge (MIC) and staff will incorporate the best practices into the ‘ABC’ WFO operation.

Target Implementation Date: Specify month, day, and year for action planned or action taken (completed). Add narrative showing proof of action taken. No narrative is necessary for the planned target date.

Example: 4/5/02 (completed)

All 'ABC' forecasters have completed the simulation training on the WES. The MIC incorporated the best flash-flood warning practices used by other 'XYZ' Regional WFOs into the 'ABC' flash-flood program.

OIG Concurrence

Date

NOAA AUDIT ACTION PLAN

Audit Report Title: Provide the entire title of the audit report.

Audit Report Number: Provide audit report number and report issuance date.

Audited Entity: Provide the name of the line office and specific unit within that line office.

OIG Recommendation #2: Provide the second recommendation from the audit report.

Action Planned or Taken: Based on the audit report, state what action your office plans to take or has taken for the second recommendation.

Target Implementation Date: Specify month, day, and year for action planned or action taken (completed). Add narrative showing proof of action taken. No narrative is necessary for the planned target date.

OIG Concurrence

Date

**APPENDIX E - TEMPLATE FOR OIG REFERRAL
RESPONSE**

MEMORANDUM FOR: Katina Felts
Acting Director
Audit and Information Management Office

FROM: Mary C. Erickson

SUBJECT: Inspector General Referral No.
Re:

I. Introduction

The memo begins with a paragraph to state the purpose and a summary of the allegations (see below).

This memorandum responds to your request for administrative resolution of the subject referral. The referral is based on allegation(s) that . . .

II. Summary

This section specifies who conducted the inquiry, as well as his/her title. Also include a short statement of whether the allegations are substantiated, unsubstantiated, are unfounded, or are lacking merit.^[1] If there was more than one allegation and some were substantiated and some were not substantiated, list each allegation separately and whether it was or was not substantiated (see below).

On behalf of NOAA, Name, Title, Office, conducted an inquiry to ascertain the facts pertaining to the complaint. In the interest of ensuring objectivity, transparency, and accountability for complaints referred to our office, we assert that Name is independent of individuals and matters that are the subject of this complaint. As a result of the work conducted, Name did or did not find evidence to support allegations.

III. Background Information

In this section, include relevant information regarding the subject of the referral, including his or her title and summary of job duties. If a specific employee is not named and the allegation pertains to an office, include an overview of the responsibilities for that office.

IV. Methodology

In this section, list the specific source(s) of information and data that the inquiry official used during his/her inquiry (see below).

During the course of the inquiry, *Name* interviewed the following individuals: *list each employee and their title*. *Name* also reviewed the following documents: *this could include information such as policies, plans, procedures, contracts, emails, etc.*

V. Findings, Analysis, and Conclusions

In this section, restate the allegation and explain the specific information that was reviewed and whether it is believed that the allegations are either substantiated or unsubstantiated. If there is more than one allegation, repeat the format below for each allegation.

The OIG referral alleges that _____.
In summary, the inquiry official reviewed the following information _____
and found that this allegation was substantiated, unsubstantiated, was unfounded, or lacked merit.

VI. Corrective Measures

In this section, state action(s) that have been taken or planned action(s). If a future action(s), please provide the anticipated date when the action(s) will be taken.

VII. Supporting Documentation

If the inquiry official wants to include supporting documents to the response, which is optional, this may make the chances higher for closure by OIG and less follow-up work may occur. For example, if the final disciplinary action has been imposed on the subject, please enclose that document with your response.

[1] Pages 14-15 of the OIG 2012 *Guide to Conducting Administrative Inquiries* defines these terms as follows: Substantiated: This indicates that the inquiry found sufficient evidence to justify a conclusion that the events and circumstances contained in the complaint occurred; Unsubstantiated: This indicates that the inquiry did not find sufficient evidence to justify a conclusion that the events and circumstances contained in the complaint occurred; Unfounded: This indicates that the issues/allegations presented in the complaint were found to be not factual or that the identified subject was not involved in the matter; Lacking Merit: This indicates that that the allegation was found to be either trivial in nature, or not related to the affairs of the Department of Commerce.