OIG AUDIT PROCESS

If OIG issues Management Alert:

- Agency provides written response to OIG

If Agency response is not accepted by OIG, Management Alert will be included in OIG's Discussion Draft

If OIG issues Management Alert:

- OIG issues audit engagement letter to Agency
- OIG Entrance Conference
- OIG conducts audit field work
- OIG issues Discussion Draft
- OIG Exit Conference
- OIG issues Official Draft
- Agency's proposed Management Decision due within 30 days
- OIG Issues Final Audit Report to Agency

If Management Decision is not reached with OIG on all recommendations:

- Agency's proposed Management Decision due within 60 days
- OIG & Agency alert Senior Management
- Management Decision is reached on all audit recommendations
- OCGO tracks Management Decisions
- Agency submits Final Action documentation to OCGO
- OCGO issues Final Action/closure notification to Agency

If Final Action not reached within 1 year from date of Management Decision:

- Within 90 days: OIG prepares audit decision paper for Senior Management to elevate audit
- Within 120 days: OIG elevates audit decision paper to Under Secretary
- Within 135 days: OIG refers audit to Deputy Secretary for Management Decision
- Within 150 days: Audit is included in OIG's Semiannual Report to Congress
- Within 180 days: Audit is included in USDA's annual Performance & Accountability Report

If Final Action not reached within 1 year from date of Management Decision:

- Within 90 days: Audit is added to FMD's quarterly OCGO Report
- Within 120 days: Audit is included in USDA's annual Performance & Accountability Report

* OIG's interim notification to Agency