# Appendix B: Letter of Comment Template

##### [Place on Reviewing OIG Letterhead] [Date]

To **[Insert Name]**, Inspector General

##### [Insert Name of Reviewed Organization]

We have reviewed the internal policies and procedures for implementing the seven covered Blue Book standards for the I&E organization of **[Insert Reviewed Organization]** Office of Inspector General (OIG) in effect for **[Insert the appropriate time period or date]**. We also reviewed **XX [Insert number of reports reviewed]** reports for compliance with the same seven **[Replace seven with the appropriate number if additional standards were reviewed]** Blue Book standards and the **[Insert Reviewed Organization]** OIG’s internal policies and procedures. We issued our Peer Review Report on **[Insert the date]** in which we summarized our overall conclusions as to the I&E organization’s compliance with the covered Blue Book standards. That report should be read in conjunction with the comments in this letter, which were considered in reaching our conclusions. The finding**(s)** described below was **(were)** not considered to be of sufficient significance to impact our overall conclusions. The finding**(s)** also did not rise to the level of a significant noncompliance affecting whether a covered Blue Book standard was complied with.[36](#_bookmark57)

##### [Examples provided below:]

##### Finding 1. Quality Control – Required Checklist and Certification Not Completed

The Blue Book Quality Control standard states that OIGs should have appropriate internal quality controls for inspections. The OIG’s internal policies and procedures require an independent reference review be performed on all I&E final reports prior to issuance. As part of the independent reference review, the reviewer is to complete a checklist to ensure that the review was properly completed. The reviewer also should sign a certification that all identified deficiencies have been resolved. For two of four reviewed reports, the independent reference reviewers did not complete the entire checklist and did not sign the required certification. Our review of the reports and the associated project documentation did not identify any significant factual errors.

Recommendation. OIG management should revise its I&E report review checklist to include a review item for the completion of the independent reference review checklist and certification.

Views of Responsible Official. Agree.

36 A finding is only included in the Letter of Comment. It is not included in the Peer Review Report because the finding did not rise to the level of a significant noncompliance.

##### Finding 2. Records Maintenance

The Blue Book record maintenance standard generally provides that all relevant documentation supporting the report should be retained for an appropriate period of time. The OIG’s policies and procedures require that electronic work paper files be finalized and ‘locked down’ 30 days after issuance of the final report. For 1 of 4 reviewed reports, the final electronic work paper file was inadvertently deleted from the electronic project file system. The OIG’s information management staff were able to recreate, through the use of backup files, the majority of the project documentation supporting the report. A complete version of the final electronic project file could not be recreated because backup files are only done every 30 days. The recreated project file provided sufficient information and documentation to determine whether the report complied with the covered Blue Book standards.

Recommendation. OIG management should implement additional safeguard procedures for electronic project files or have electronic project files backed up every 72 hours as required by federal regulations and agency policies.

Views of Responsible Official. Agree.

##### Finding 3. Quality Control – Supervision

The Blue Book quality standard describes supervision as a key aspect of inspection quality control. The OIG’s policies and procedures require that supervisors be involved and review work on an ongoing basis throughout the inspection. For 1 of 4 reviewed reports, the supervisory review of the work occurred at the end of the inspection. According to the supervisors involved, this occurred because other ongoing, higher priority inspections required their participation and attention. When review of the work is delayed until the end of the inspection, greater risk exists that problems with the work performed, such as failure to obtain needed evidence as planned or misinterpretation of criteria, will not be identified until it is too late to correct.

Recommendation. OIG management should review the workload assigned to supervisors involved and determine whether the workload was reasonable based on the experience of the assigned staff, the number of assigned projects, and the complexity of the assigned subject matter or area. Using the results of that review, OIG management should decide whether:

1. the supervisors could have reasonably been expected to comply with the OIG’s policy requiring an ongoing review of all inspection work;
2. workload needs to be rebalanced among supervisors; or
3. other factors, such as a lack of training, prevented the supervisors from complying with the OIG policy.

Views of Responsible Official. Agree. OIG management will review the assignment of supervisors and determine what, if any, changes would appropriately address the identified noncompliance.

/s/

**[Insert Name]**, Inspector General Enclosure

## ENCLOSURE: Reviewed Organization Comments to Draft Letter of Comment

Reviewed Organization’s comments to the draft Letter of Comment, when provided, should be included as an enclosure to the final Letter of Comment.