Agenda

- Introductions
  - Formation of the working group
- The Challenge & Professional standards
- The Framework
- Take-aways
- Questions/Discussion
Team Member Introductions

- Lal Harter (USDA/USCIS)
- Daniel Battitori (FDIC)
- Jennifer Torres (DOL)
Polling Question 1

Does your OIG have a policy for addressing different types of errors of different magnitudes in published reports?

- Yes
- No
- Kinda
- Not sure
Formation of Error Response Working Group

- Working group formed in July 2023

- Originally represented by 5 OIGs: USDA, DOL, FDIC, DHS, and NASA

- A response to peer review inquiries regarding errors in published reports.
  - Purpose: to provide a way for OIGs to triage errors in published reports.
Polling Question 2

Have peer reviewers asked if you had a policy for addressing errors in published reports?

• Yes
• No
• Not sure
CHALLENGE

- Reputational risk of publishing errors

- OIGs don’t have policies or processes to triage all error types tend to expend significant scarce resources to correct error(s) in published information leading to potential inefficiency and risk to mission.

- Criteria – professional standards
Professional Standards

• GAS 3.34 and 9.68 requirements
  - Communicate threats to independence and lack of evidence

• Quality Standards for Inspection and Evaluation
  - Prompt communication of unsupported or inaccurate findings
  - Policies and procedures for handling such reports
Building a Framework

- Professional Standards and Guidance
- Error Assessment and Response Tool
- Error Reporting Form
- Policy Draft
The Framework

- Categorize the error
- Risk Assessment
- Responding to the Error(s)
Response Recommendations

Suggested response factors:

- Assessed Level of Impact
- Risk to OIG
- Professional Judgement (always!)

<table>
<thead>
<tr>
<th>Assessed Level of Impact/Risk</th>
<th>Suggested Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>High impact, high risk</td>
<td>1) Communicate with management and/or leadership and auditee officials.</td>
</tr>
<tr>
<td></td>
<td>2) Remove the report and post notice.</td>
</tr>
<tr>
<td></td>
<td>3) Determine if additional audit work is required to reissue.</td>
</tr>
<tr>
<td></td>
<td>4) Repost/reissue and document actions in audit file/TeamMate. (Consistent with Yellow Book - see 3.34 and 9.68)</td>
</tr>
<tr>
<td>Medium impact, medium risk</td>
<td>OIG action to range from high to medium impact/risk with corresponding action based on report/error specifics.</td>
</tr>
<tr>
<td>Low impact, low risk</td>
<td>No action required</td>
</tr>
<tr>
<td>Note: 1</td>
<td>OIG action to range from medium to low impact/risk with corresponding action based on report/error specifics.</td>
</tr>
<tr>
<td>Note: 1</td>
<td>Remove, correct, replace the report. Provide notice as needed.</td>
</tr>
</tbody>
</table>
Take-Aways

- The Framework - another tool in your toolbox.

- Simple by design
  - Different agencies, different risks

- Suggestions/Recommendation for improvement welcome.
Contact Information

• Lal Harter – lal.m.harter@uscis.dhs.gov

• Daniel Battitori (FDIC) - dbattitori@FDICOIG.gov

• Jennifer Torres (DOL) - torres.jennifer@oig.dol.gov
Questions and Discussion

Thank You!

Please ask questions and share your thoughts!
A Framework for Post-Publication Error Assessment

**High Impact, High risk**
- High/Medium - tailor to report
- Medium Impact, medium risk
- Medium/Low - tailor to report
- Low Impact, low risk

**Categorize error as noncompliance, grammatical/editorial, factual, multiple error types, or other.**

- The error(s) is noncompliance
- Error(s) significant? *****
  - No
  - Yes

- The error(s) is grammatical/editorial?
- Error(s) prevalent? *****
  - No
  - Yes

- The error(s) is factual?
- Error(s) significant? *****
  - No
  - Yes

- Multiple error types?
- Significant/Prevalent? *****
  - Yes
  - No

- The error(s) is other?
- Significant/Prevalent? *****
  - Yes
  - No

**Note:** Age of the report affects significance as relevance diminishes with age. OGs may establish a limitation period in policy after which time no action is required.
Final

A Framework for OIG Quality Assurance Reviewers

Assessing and Responding to Errors Identified in Published Reports

December 2, 2023

Note: The views and content in this framework are solely those of the writers and do not necessarily reflect the official policy or position of the organizations they are affiliated with. The organizations are not responsible for any errors or omissions in the content of this document, and the information provided should be considered as the personal perspectives of the writers. Any reference to specific organizations, products, or services in this document is for informational purposes only and does not imply endorsement by the respective organizations. The writers bear full responsibility for the accuracy and completeness of the information contained herein.
Introduction

In July 2023, a working group representing five OIGs was formed to provide a framework for OIGs to respond to errors identified in published audit reports. This working group was formed in part to respond to policy gaps identified by several OIG peer reviewers during FY 2023 OIG peer reviews and from recent experiences of other members. The OIG Error Response Working Group consists of members of the following OIGs; Department of Agriculture (USDA), Department of Labor (DOL), Federal Deposit Insurance Corporation (FDIC), Department of Homeland Security (DHS), and the National Aeronautics and Space Administration (NASA).

Purpose

The purpose of this white paper is to provide OIGs with an effective, scalable risk assessment and response framework. Every OIG-published report, and potential error is unique and requires an agency specific response subject to due care and professional judgement. The framework assists OIGs in assessing the severity and impact of errors identified in published audit reports and other publicly disseminated information. It also provides potential responses based on the assessed level of risk. The framework should be scaled and tailored to fit the risk tolerance, policies and procedures, and resources of individual OIGs.

Standards

The Government Auditing Standards, 2018 Revision Technical Update, April 2021, and the Quality Standards for Inspection and Evaluation, December 2020, have requirements regarding errors and non-compliance found after reports are published.

Government Auditing Standards

The Government Auditing Standards (GAS) have two separate requirements:

- GAS 3.34 requires, “[i]f auditors initially identify a threat to independence after the audit report is issued, auditors should evaluate the threat’s effect on the engagement and on GAGAS compliance. If the auditors determine that the newly identified threat’s effect on the engagement would have resulted in the audit report being different from the report issued had the auditors been aware of it, they should communicate in the same manner as that used to originally distribute the report to those charged with governance, the appropriate officials of the audited entity, the appropriate officials of the audit organization requiring or arranging for the engagements, and other known users, so that they do not continue to rely on findings or conclusions that were affected by the threat to independence. If auditors previously posted the report to their publicly accessible website, they should remove the report and post a public notification that the report was removed. The
auditors should then determine whether to perform the additional engagement work necessary to reissue the report, including any revised findings or conclusions, or to repost the original report if the additional engagement work does not result in a change in findings or conclusions."

- GAS 9.68 requires, “[i]f, after the report is issued, the auditors discover that they did not have sufficient, appropriate evidence to support the reported findings or conclusions, they should communicate in the same manner as that used to originally distribute the report to those charged with governance, the appropriate officials of the audited entity, the appropriate officials of the entities requiring or arranging for the audits, and other known users, so that they do not continue to rely on the findings or conclusions that were not supported. If the report was previously posted to the auditors’ publicly accessible website, the auditors should remove the report and post a public notification that the report was removed. The auditors should then determine whether to perform the additional audit work necessary to either reissue the report, including any revised findings or conclusions, or repost the original report if the additional audit work does not result in a change in findings or conclusions.”

**Quality Standards for Inspection and Evaluation**

Quality Standard 7: Quality Assurance requires through Requirement 7.4, “Inspection organizations must take action to ensure report users do not continue to rely on a distributed report that is later found to contain findings and conclusions that are not supported by sufficient and appropriate evidence or significant errors. Additionally, the Quality Standards provide application guidance that identifies the following:

- Using the process used to originally distribute the report, inspection organizations should promptly communicate to management officials of the inspected entity and other known users of the report that the report findings and conclusions were not supported or are known to be inaccurate.

- Inspection organizations should have policies and procedures for handling a report that has been distributed but found to have unsupported or inaccurate information. Depending on the extent of the problems, the inspection organization should consider revising the report and issuing a corrected version or removing the report from publication.”
Methodology and Approach

OIGs have established internal procedures, including tiered reviews to ensure the accuracy of reports and information products prior to publishing. Tiered reviews include supervisory reviews; management reviews and senior management reviews; independent referencing reviews; reviews by the Office of Counsel; and other reviews as needed. Nevertheless, errors still occur in published reports.

This framework addresses how OIG will correct when an error is identified in a publication. OIGs should consider developing a way to identify errors post publication. The way can vary from errors identified from outside sources to a person conducting reviews after reports are published. After an error has been identified, the following is a framework for categorizing and assessing the risk, and potential response (See Figure 1). Appendix A provides a form to document the process.

---

**Figure 1 – A Framework for Post Publication Errors**

---

**Assessed Level of Impact/Risk**

**High Impact, High Risk**

1. Communicate w/ management and/or leadership and audit officials.
2. Remove the report and post notice.
3. Determine if additional audit work is required to release.

**Medium Impact, Medium Risk**

Note: OIG action to range from high to medium impact/risk with corresponding action based on report/error specifics.

**Low Impact, Low Risk**

No action required.

---

**Examples of OIG recommended activities, based on assessed level of impact of error and risk to OIG:**

- High Impact, High Risk:
  - Communicate with management and/or leadership and audit officials.
  - Remove the report and post notice.
  - Determine if additional audit work is required to release.
  - Report/release and document actions in audit file/TeamMate.

- Medium Impact, Medium Risk:
  - OIG action to range from high to medium impact/risk with corresponding action based on report/error specifics.

- Low Impact, Low Risk:
  - No action required.

---

**Note:** There will be reports and specific instances where we cannot foresee every possible scenario or what might be the appropriate response. We intentionally avoid being too prescriptive here to allow experienced personnel using professional judgement the flexibility to tailor a suitable response within the parameters provided.
1) **Categorize the Error** - Determine the error type or types, as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Noncompliance Error</td>
<td>• Threats to independence identified after an audit report is issued.</td>
</tr>
<tr>
<td></td>
<td>• Lack of sufficient, appropriate evidence to support the reported findings or conclusions.</td>
</tr>
<tr>
<td>Grammatical/Editorial Error</td>
<td>• Figures in a table or graphic conflict with figures in report text.</td>
</tr>
<tr>
<td></td>
<td>• Page numbering not sequential.</td>
</tr>
<tr>
<td></td>
<td>• Incorrect title or misspelled name of agency official.</td>
</tr>
<tr>
<td></td>
<td>• Live URLs or hyperlinks are broken or do not indicate date last accessed.</td>
</tr>
<tr>
<td>Factual Errors</td>
<td>• Quoted material does not match source material verbatim.</td>
</tr>
<tr>
<td></td>
<td>• Errors caused by summarizing/rewording that result in misrepresentation.</td>
</tr>
<tr>
<td></td>
<td>• Rounding errors in tables.</td>
</tr>
<tr>
<td>Multiple Errors</td>
<td>• Combination of grammatical, editorial, factual, or other errors found in the same report.</td>
</tr>
<tr>
<td>Other Errors</td>
<td>• Reported information, findings, or conclusion lacks appropriate context.</td>
</tr>
<tr>
<td></td>
<td>• Other errors not identified in the above categories.</td>
</tr>
</tbody>
</table>

2) **Risk Assessment** - Determine the severity and impact of the error. Using the framework, the OIG reviewer determines the severity and impact of a specific error by evaluating the prevalence and significance of the error(s) in the report. Additionally, the OIG should consider the age of the report. The assessed risk level is presented in the framework with colors corresponding to the assessed impact/severity level. **The final determination must be made using professional judgement.**

3) **Responding to the Error(s)** – Based upon the assessed level of impact/severity, the OIG needs to determine the appropriate response. Errors should be addressed efficiently and effectively, being cognizant of the OIGs duty as steward of taxpayer dollars while ensuring responses are appropriate and in accordance with authoritative guidance. Therefore, responses may vary across risk levels based on specific circumstances or details surrounding the published error(s). The following are categories and potential responses:

   **High impact/severity** - responses are consistent with Yellow Book responses that involve removing, correcting, and replacing report with notice (see 3.34 and 9.68). This is depicted as red on the framework.

   **Medium impact/severity** - responses involve removing, correcting, and replacing report (with or without notice, using professional guidance). This is depicted as yellow or orange on the framework.

   **Low impact/severity** - responses require no action or activity. This is depicted as green in the framework.

All OIG responses should be validated by senior leadership prior to execution.
Appendix A: Published Error Reporting Form Example

The following form example may be used to document the published error, assessed level of impact/risk, and accountability information. The OIG may use the form for tracking and monitoring purposes.

AGENCY OIG
OFFICE OF AUDIT

PUBLISHED ERROR REPORTING FORM

Endorsement Instructions: This form should be completed by appropriate, designated personnel only. Errors identified in OIG audit or related reports or other information should be assessed using the supplemental guidance and instructions for OIG Audit Error Reporting. Once the error has been classified and the impact and response determined, this form is used to document the details of the report, error, and OIG response.

INFORMATION ABOUT THE REPORT

<table>
<thead>
<tr>
<th>TITLE OF REPORT:</th>
<th>REPORT TO: (Director)</th>
</tr>
</thead>
<tbody>
<tr>
<td>AGENCY:</td>
<td>(Insert agency name)</td>
</tr>
<tr>
<td>REPORT UNIT:</td>
<td>(Insert report unit name)</td>
</tr>
<tr>
<td>REPORT/PUBLICATION DATE:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ERROR TYPE</th>
<th>SIGNIFICANT or PREVALENT</th>
<th>ASSESSED LEVEL OF IMPACT/RISK</th>
<th>OA REACTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DESCRIPTION OF ERROR(S):

COMMENTS OR OTHER INFORMATION:

Signature

(Original preparer)

Date

Effective: October 2023

Form Number: OA-SF-230520
Appendix B: List of Contributors

<table>
<thead>
<tr>
<th>Team Member</th>
<th>Office of Inspector General</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lal Harter</td>
<td>Department of Agriculture (on detail from DHS USCIS)</td>
</tr>
<tr>
<td>Jennifer Torres</td>
<td>Department of Labor</td>
</tr>
<tr>
<td>Daniel Battitori</td>
<td>Federal Deposit Insurance Corporation</td>
</tr>
</tbody>
</table>