OIG Error-Reporting Working Group

A FRAMEWORK FOR OIG QUALITY ASSURANCE REVIEWERS

ASSESSING AND RESPONDING TO ERRORS IN PUBLISHED REPORTS

DECEMBER 5, 2023

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?
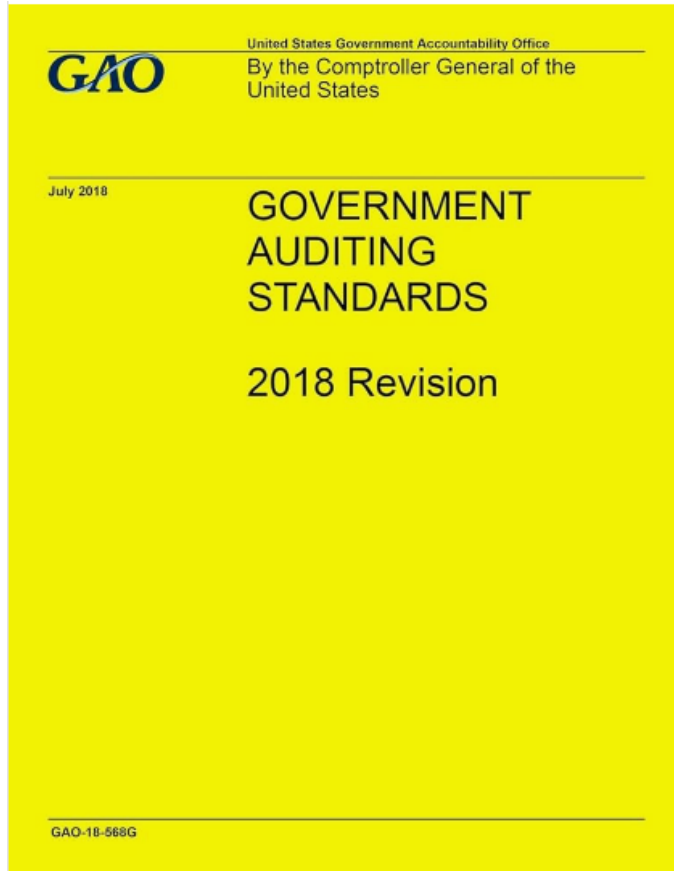
- Yes
- No
- Not sure

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

United States Government Accountability Office

By the Comptroller General of the United States

GAO

July 2018

GOVERNMENT AUDITING STANDARDS

2018 Revision
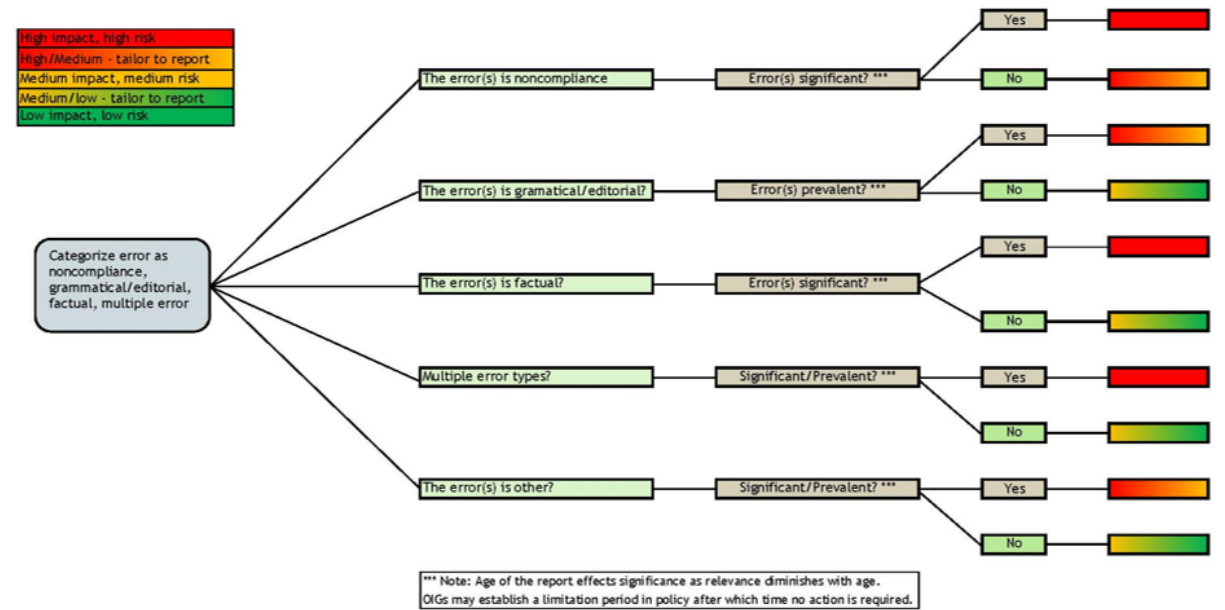
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Building a Framework

- 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)

The Tool – A Facsimile

Yes, we know, it's too small to read. Please be patient.

Response Recommendations

Suggested response factors:

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

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

Take-Aways

- The Framework - another tool in your toolbox.

- Simple by design
  - Different agencies, different risks

- Suggestions/Recommendation for improvement welcome.

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Questions and Discussion

Thank You!

Please ask questions and share your thoughts!

A Framework for Post-Publication Error Assessment
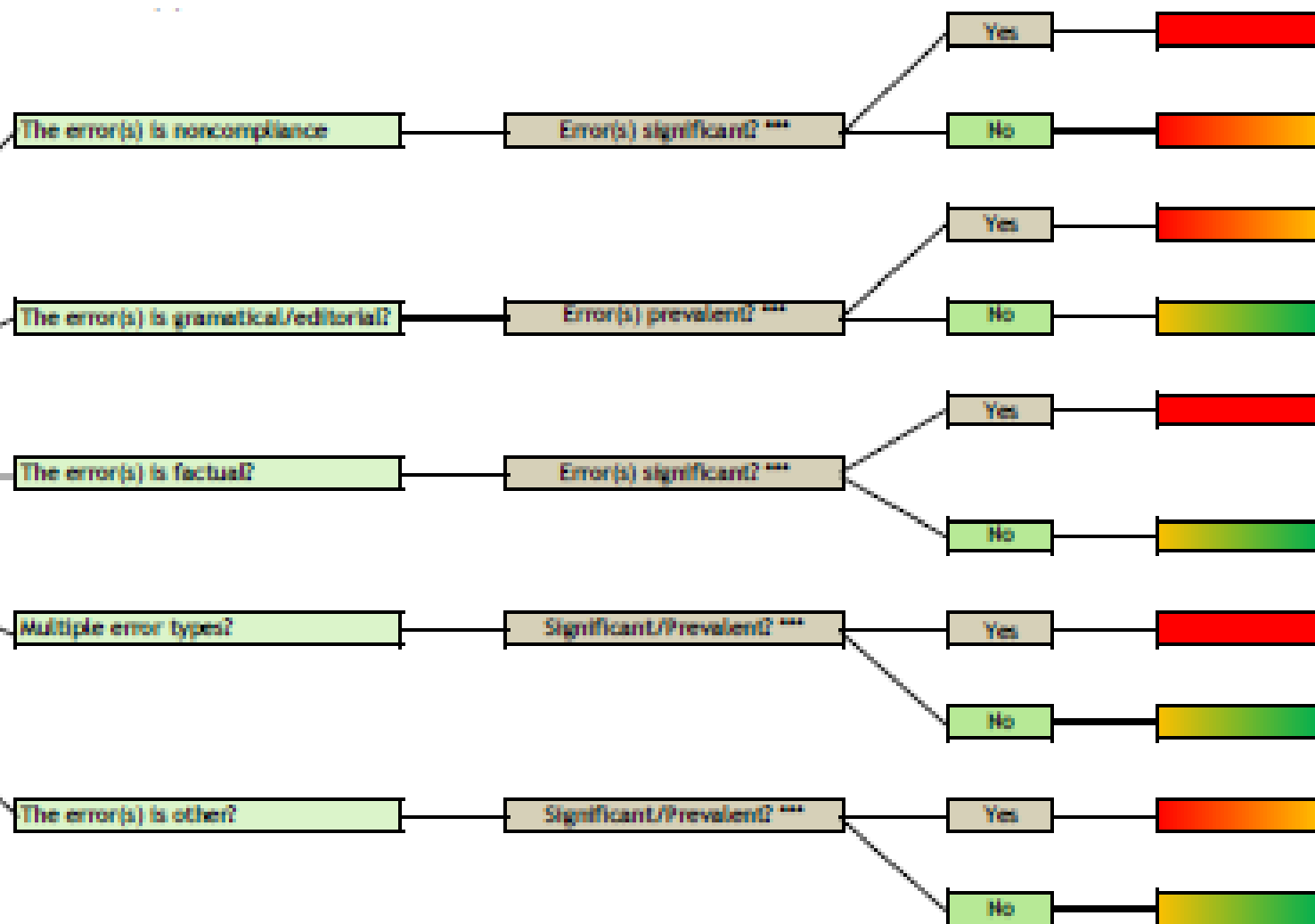
OIG Error Reporting Working Group

Final

A Framework for OIG
Quality Assurance Reviewers

Assessing and Responding

to Errors Identified

in Published Reports

December 2, 2023

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.
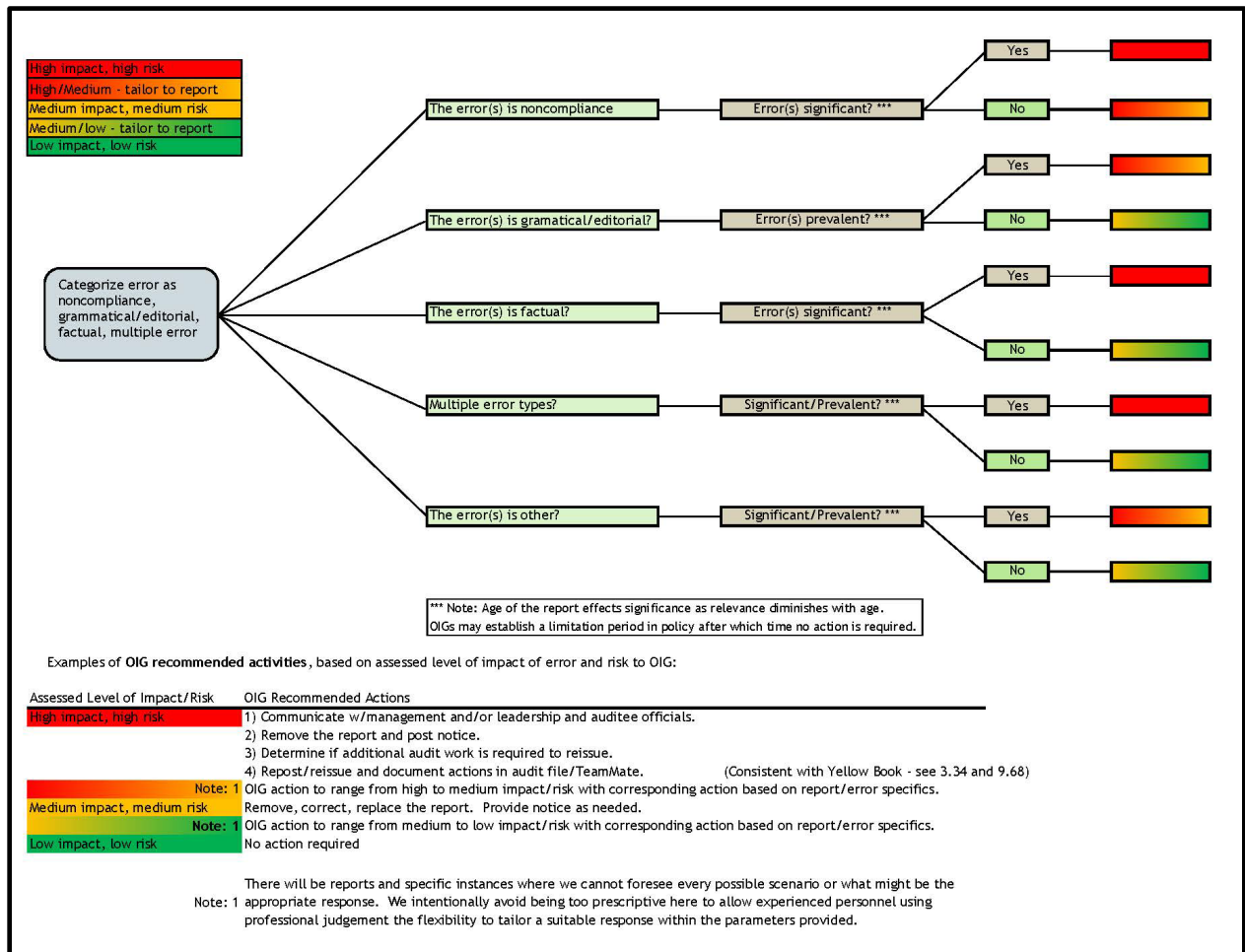

Figure 1 – A Framework for Post Publication Errors

1) Categorize the Error - Determine the error type or types, as follows:

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

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 of 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

Purpose and Instructions: This form should be completed by experienced, designated personnel only. Errors discovered in OA published reports or other information should be assessed using the supplemental guidance and decision tree for OIG OA 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 OA's response, including responsible persons.

INFORMATION ABOUT THE REPORT

TITLE OF REPORT:	
REPORT ID Number:	
AGENCY:	*(drop down menu here)*
WORK UNIT:	*(drop down menu here)*
REPORT/PUBLICATION DATE:	*(conditional formatting if date exceeds period of limitation)* *(if date exceeds period of limitations, note: "No action required")*

ERROR TYPE	SIGNIFICANT or PREVALENT	ASSESSED LEVEL OF IMPACT/RISK	OA RESPONSE
		Medium impact, medium risk	Remove, correct, replace the report. Provide notice as needed.

DESCRIPTION OF ERROR(S)

COMMENTS, OR OTHER INFORMATION

Signature	
(Form Preparer)	Date

Signature	
(DAIG/A or Designated Personnel)	Date

Form Number: OA SF-230920

Effective: October 2023

Appendix B: List of Contributors

Team Member	**Office of Inspector General**
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