



ADMINISTRATION FOR
CHILDREN & FAMILIES

Understanding HHS Office of Inspector General (OIG)
Audits and Investigations, and
Reporting Suspected Criminal Activity, Fraud and Mis-conduct

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OFFICE OF ADMINISTRATION**

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ACF OIG Liaison - Background

Effective June 20, 2024, the Principal Deputy Assistant Secretary for ACF revised the purview and responsibilities of the two offices—the Office of Administration (OA) and the Office of Legislative Affairs and Budget (OLAB)—that serve as liaisons between the HHS Office of Inspector General (OIG) and ACF.

ACF OIG Liaison - Roles

ACF OA is the designated ACF OIG Liaison for all OIG Office of Audit Services (OAS), Office of Counsel to the Inspector General (OCIG), and Office of Investigations (OI) engagements.

ACF OLAB is the designated ACF OIG Liaison for all OIG Office of Evaluation and Inspection (OEI) engagements.

Cooperate

Expediently cooperate with and assist the OIG in fulfilling its statutory responsibilities while balancing ACF operational requirements.

Work

Work with the OIG and impacted ACF staff to provide responses to inquiries, requests, and meetings.

Provide

Provide technical consultative assistance to ACF staff on responding to OIG inquiries.

Brief

Brief the Immediate Office of the Assistant Secretary and OA senior leadership on OIG related matters of concern and identify potentially significant or sensitive issues.

ACF OA OIG Liaison Responsibilities

Role of the ACF OIG Liaison - Summary

Serves as the entry point for OIG inquiries

Manages ongoing relationship with the OIG

Ensures all communications are responsive and consistent with ACF policy, strategy, and activities

Keep ACF Leadership abreast of potential issues

Components of the HHS OIG

Six main components

1. Immediate Office of Inspector General
2. Office of Management and Policy
3. Office of Counsel to the Inspector General
4. Office of Audit Services (OAS)
5. Office of Evaluation and Inspections (OEI)
6. Office of Investigations (OI)

HHS OIG OAS and HHS OIG OI

OAS conducts independent audits of HHS programs, grantees, and contractors to examine their performance in carrying out their responsibilities and provide independent assessments of programs and operations.

OI conducts criminal, civil and administrative investigations of criminal activity, fraud and misconduct related to HHS programs, operations and beneficiaries.

HHS OIG Authority

The IG Act of 1978 (Public Law 94-505) provides four primary criteria:

1. An independent and objective OIG
2. Direct /unrestricted access to agency records and information
3. Subpoena authority for information and documents outside the agency
4. Semiannual reporting to Congress



**OIG Audit
Engagement
Stages –
Initiation**

**Receipt of Audit Start
Notice (commonly
referred to as ASN)**

**Disseminated to the
appropriate ACF
offices**

OIG Audit Engagement Stages

Coordination by OIG Liaison

- Entrance conference
 - Discuss scope of audit and key points of contact
- Engagement in Process/Audit Fieldwork
 - OIG requests for documentation
- Exit Conference
 - Discuss audit findings and possible recommendations

OIG Audit Engagement Stages - Reporting

Receipt of Draft report

- No preliminary draft report
- 30 days to respond
- Concur/Not concur with *recommendations*

OIG Publishes Report

- ACF Responses included in appendix
- ACF Receives Final Report

OIG Audit Engagement Stages

Resolution

- 180 days to resolve
 - OIG audits not resolved timely may be included on the OIG's Semi-annual Report to Congress
- Address Recommendations
 - Engage with internal and external stakeholders
 - Corrective actions
 - Audit Determination Letter issued to funding recipient
- Final Management Decision submitted to OIG
 - Resolution is complete when the OIG accepts ACF's responses and sustained amount

OIG Investigation Engagement Stages - Initiation

ACF referral

OIG Hotline

- Receives approximately 140,000 submissions annually and each one is evaluated

Other

- Data analysis
- Department of Justice
- Federal Bureau of Investigation
- Internal from OIG audit or evaluation and inspection

OIG Investigation Engagement Stages – In Process

Evaluation

- Is there a basis to investigate

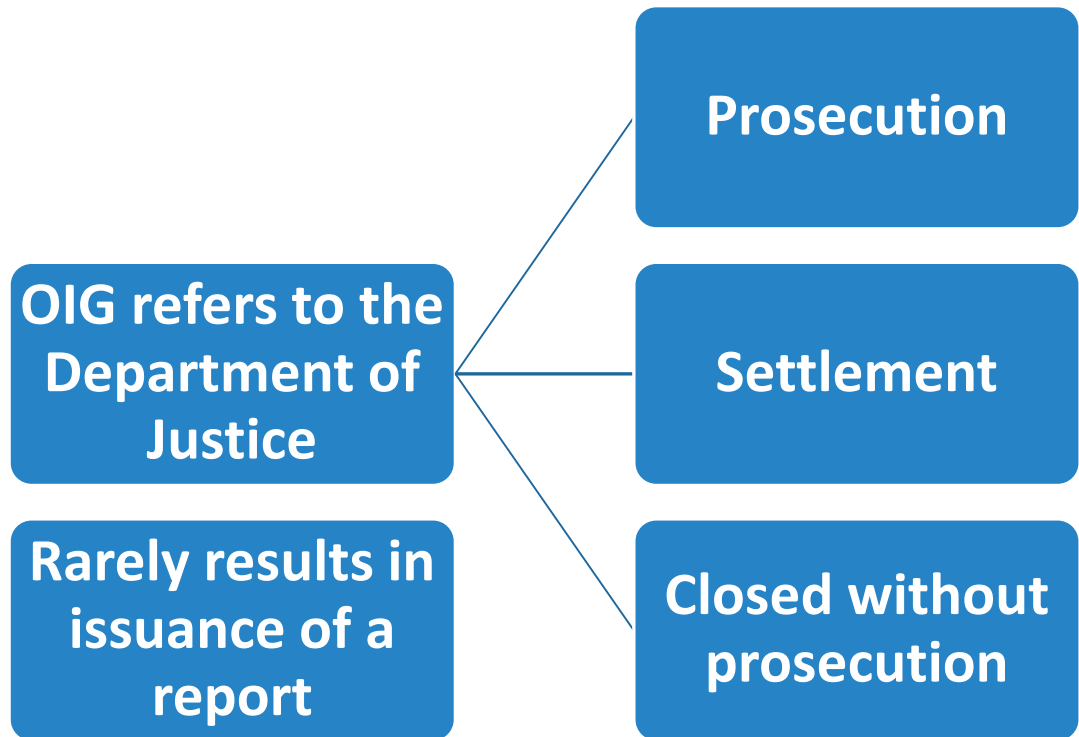
Investigation initiated

- Close-hold - Do not alert funding recipient and/or subject of investigation.
- May proceed with normal course of business

Referred to ACF without initiation of investigation

- Collaboration between Program Office and Office of Grants Management
- May request referral back to OIG if significant additional information is discovered

OIG Investigation Engagement Stages - Disposition



Frequently Asked Questions

1. What determines if the OIG OI will investigate a complaint?
 - Resources
 - Supporting Information
 - Likelihood that the DOJ will prosecute

Note: Anonymous complainant may limit the OIG's ability to obtain additional information to review a complaint

Frequently Asked Questions

2. If OIG declines to investigate a complaint, what process should we follow?
 - Collaborate - Program Office and Office of Grants Management
 - Engage with the recipient to obtain information to evaluate the complaint
 - Conduct site visit
 - Additional monitoring and oversight

Frequently Asked Questions

3. Can we ask the OIG to reconsider a previously declined referral?

If we have obtained supplemental information that indicates possible criminal activity, fraud or misconduct, we can submit the additional information to the OIG for consideration.

Frequently Asked Questions

4. I am an ACF employee or contractor. I think I have discovered information that could warrant an investigation. Who do I tell?

All suspected incidents of criminal activity, fraud or misconduct should be reported to the HHS OIG.

Frequently Asked Questions

5. How do I report suspected fraud, waste, or abuse?

- Either directly via the HHS OIG Hotline at <https://oig.hhs.gov/fraud/report-fraud/> or
- ACF OA OIG Liaison who will inform OIG
To: Benita.turner@acf.hhs.gov
Cc: Ashley.Clark@acf.hhs.gov.

Remember to encrypt emails that contain Personally Identifiable Information.

Frequently Asked Questions

6. What information should be provided when referring to the OIG OI?

Any information that will help the OIG OI assess the complaint such as:

- Summary of issue or concern
- Notice of Award
- Financial Reports
- Progress Reports
- Correspondence