

Report on the Training Needs of Auditors and Investigators in the Offices of Inspector General

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Submitted by:

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ACQUISITIONS

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ACKNOWLEDGEMENT

Any contribution which this report makes to increasing the effectiveness of the OIGs must be seen as a direct result of the hard work and extraordinary contributions of the auditors, investigators and attorneys who participated in the working session at the HUD Training Center in Columbia, Maryland, January 21-25, 1980.

It is a measure of the OIGs' dedication to a standard of excellence that professionals of such a high calibre were released from pressing OIG duties to participate in an interagency effort of this type.

Participants in the working session are listed below:

<u>Name and Job Category</u>	<u>Agency</u>
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SUMMARY

This report presents a comprehensive profile of job tasks and training needs of auditors and investigators in the Offices of Inspector General. The profile was produced by experienced auditors and investigators from most of the OIGs working in groups facilitated by training specialists from the Training Consulting Division, Office of Personnel Management.

The report and a large amount of supporting data are presented in order to answer these questions:

- What are the things that must be learned to enable an auditor/investigator to perform effectively in the IG function?
- What are the categories of people who need to learn these things?
- How best can these things be learned/taught?

There has not been an attempt to evaluate existing training courses. The data and the report itself are intended to serve as the basis from which activities such as selection, development and improvement of training and development exercises and programs can proceed.

There are fourteen recommendations presented in the report. These can be seen as falling into four general categories;

- I. How the report and supporting data can be used by executive management in the Offices of Inspector General and by cooperating interagency groups;

- II. What strategies should be adopted to get the most from available training dollars;
- III. How the report and supporting data can be used to guide the activities of any organizations or individuals offering training and developmental exercises to OIG staffs;
- IV. What training and development strategies and experiences are most likely to be most effective and reach the greatest number of people.

Key portions of the recommendations appear below:

I.

1. The Inspectors General, Assistant Inspectors General for Audit and Investigation, and any other executive management in the OIGs should carefully read and examine the task lists and supporting task analysis data provided in this report. They should compare it with their expectations of the jobs analyzed.
2. If the data offered in this report and the majority of recommendations are acceptable to the Inspector Generals and the AIGs for Audit and Investigation, the IG Subcommittee on Training should be expanded and charged with the responsibility for developing and coordinating implementation of an action plan based on this report.
3. If it is essential for OIGS to create training "tracks" for the purpose of developing generic training and development plans, they should consider using these categories as the framework for those tracks:
 - Entry Level Skills
 - Technical/Professional Skills
 - In-Service Professional Development
 - Management Development
4. The OIGs should systematically identify what auditor/investigator training already exists in the various agencies.
5. Bring training specialists and IG personnel together more frequently for common efforts such as the efforts which resulted in this report.

II.

6. A concerted effort should be undertaken to collect, evaluate and develop job performance aids which can be used to help investigators and auditors in their jobs.
7. Before sending new IG employees to core skills training, give them an opportunity to observe how the IG organization works.
8. OIGs should avoid undertaking massive training efforts in isolation. In putting together a compendium of training and development experiences to be considered as a "training plan", the IG agencies should divide the efforts, assigning among themselves various activities.
9. Decision makers who establish priorities for training and development activities in the IG functions should seriously consider putting the highest priority on the development of several essential supervisory skills.
10. OIGs should encourage the development of exportable training packages or modules whenever possible.

III.

11. All organizations or individuals who are now offering or intend to offer training and development experiences or products for the IG function should be given copies of the relevant supporting data (Appendices Two - Six) contained in this report.
12. Use the task analysis and training needs data generated during the working session as a standard by which to evaluate any of the training now being offered for IG audit and investigations personnel.

IV.

13. Whenever revision of existing training, selection, or development of new training is contemplated, a system of instructional modules should be the objective.
14. The major portion of training and development activity in the IG function should be the type of internally-generated activity described in the report under Training Ideas.

I. BACKGROUND

In its February 1979 report, Improving Audit and Investigative Training: A Plan for Governmentwide Action, the Office of Personnel Management (OPM) included this recommendation:

The National Council (to Combat Fraud and Waste in Government) should continue to work on determining training needs.

The report fully recognized the necessity for finding out more about the audit and investigative jobs in the Inspector General function before accurate assessments could be made of existing training or development or long range plans for skills development in these jobs could be attempted.

The report explained:

A complete job analysis would list all the duties of auditors/ investigators; it would also identify the knowledges, skills and abilities required to perform each duty. Such analysis is essential in a systematic approach to developing sound training. Without such an analysis the relevance and effectiveness of training could not be fully assessed.

In December 1979, OPM's Training Consulting Division (TCD) proposed a plan by which the desired profile of the audit and investigative jobs within the Inspector General function could be achieved.

During the week of January 21, 1980, a team of eight training specialists from TCD conducted a working session attended by:

Participants

- thirteen IG auditors;
- twelve IG investigators;
- one investigator from the Office of Special Investigations (Air Force);
- five Justice Department attorneys

Interested Observers

- representatives from the Interagency Auditor Training Center and the Federal Law Enforcement Training Center;
- a representative from the Office of Federal Procurement Policy (OMB);
- the Subcommittee chairman

Invited First Day Speakers

- Charles L. Dempsey, Inspector General, Department of Housing and Urban Development
- James Graham, Chief, Governmental Frauds Branch, Frauds Section, Department of Justice

This report contains compilations of most of the data generated during the working session. Its findings and recommendations are based on that data as well as on additional ideas and insights provided by the participants during the session.

II. THE PLAN

TCD's plan was developed in response to a request by the Inspector General Subcommittee on Training. The request was for an effort which, in a very short time and with little direct cost to the Subcommittee or its cooperating agencies, could produce enough data to answer these basic questions:

1. What are the things that must be learned to enable an auditor/investigator to perform effectively in the IG function?
2. What are the categories of people who need to learn these things?
3. How best can these things be learned/taught?

To develop answers to these questions, TCD requested that a group of highly skilled auditors and investigators representing all or most of the IG functions in government be brought together in one place for three to five days. During this time, the TCD team of training specialists would follow a systematic process for deriving as much information as possible about the job skill and knowledge requirements underlying effective performance in the IG function. The process was characterized by its dependence on actual practices and experiences of the participants. It also depended on their ability to formulate and articulate ideas about what makes effective performers and what are appropriate and desirable developmental experiences for these performers.

TCD did not attempt to include in the plan a means by which to enumerate, evaluate or underwrite any training programs or courses which now exist. Instead, the major objective was to produce a solid base of information about the skills and knowledges underlying the jobs. This information could then serve as the basis upon which to develop, select, or improve specific training and development programs or plans. Any group or individual seeking to offer job-relevant, task-oriented training for the IG function could use this data and the report findings as the basic blueprint for such training.

III. RECOMMENDATIONS

1. The Inspectors General, Assistant Inspectors General for Audit and Investigation and any other executive management in the OIGs should carefully read and examine the task lists and supporting task analysis data provided in this report. This information has been provided by the best practitioners in their fields and represents their view of their jobs. If this view conflicts with the expectations of top IG management or their view of the functions of IG auditors and investigators, it is essential that measures be taken to correct any discrepancies. This is particularly important before any new training and development efforts are undertaken, or any existing training efforts underwritten.

2. If the data offered in this report and the majority of recommendations are acceptable to the Inspectors General and the AIGs for Audit and Investigation, the IG Subcommittee on Training should be expanded and charged with the responsibility for developing and coordinating implementation of an action plan based on this report. The expanded Subcommittee should include representatives from all the OIGs in government as well as those organizations already being represented. The Training Consulting Division, Office of Personnel Management is willing to play an active role in this Subcommittee.

3. If it is essential for OIGs to create training "tracks" for the purpose of developing generic training and development plans, they should consider using these categories as the framework for those tracks:
 - Entry Level Skills
 - Technical/Professional Skills
 - In-Service Professional Development
 - Management Development

4. The OIGs should systematically identify what auditor/investigator training already exists in the various agencies. Existing training should be evaluated for its usability across agencies and its relevance to the principal task descriptions presented in this report. Where only portions of existing training courses are usable, those portions should be extracted and, if necessary, modified by training specialists for use across agencies.

5. Bring training specialists and IG personnel together more frequently for common efforts such as the effort which resulted in this report. Although the initial resource commitment is great, the products, plans for products or development of ideas which are likely to result can be of value to a large number of IG personnel.
6. A concerted effort should be undertaken to collect, evaluate and develop job performance aids which can be used to help investigators and auditors in their jobs. Specifically, job aids and references designed to help them understand vulnerabilities and irregularities in program areas such as Procurement and Assistance would provide the greatest benefit. It is clear that auditors and investigators cannot be expected to develop expertise and subject matter knowledge in all the major areas which they review. Provision of job performance aids that are carefully designed and validated by program subject matter experts especially for auditors and investigators could improve OIG effectiveness.
7. Before sending new IG employees to core skills training, give them an opportunity to observe how the IG organization works. This might mean allowing them to receive on-the-job training or to "shadow" journeyman practitioners for several months. The intent of this recommendation is to provide a perceptual framework for the trainee before exposing him/her to generic basic training in investigations or audit. Most people find this kind of conceptual framework useful as a way to sort out the information being presented in training that is most useful to them in their jobs. For instance, IG investigators participating in a basic investigator curriculum should be well aware of the rarity of situations in which they make arrests, use firearms and participate in high speed car chases. They should be aware of the need to concentrate instead on the techniques of investigation and other subject matter such as rules of evidence.
8. OIGS should avoid undertaking massive training efforts in isolation. In putting together a compendium of training and development experiences to be considered as a "training plan", the IG agencies should divide the efforts, assigning among themselves various activities. For instance, one agency could take the responsibility for undertaking a series of professional symposia such as those described in the Training Ideas section of this report. Another agency could undertake responsibility for exploring the concept of sponsoring and publishing technical and professional papers relating to the IG function. Other responsibilities which could be divided among agencies include: setting up and sponsoring a series of briefings and/or discussions relating to technical areas or pressing issues; sponsoring development of exercises and examples to illustrate and give practice in handling critical incidents; setting up or sponsoring development of the management information system and case file bank described in a number of participant recommendations.
9. Decision makers who establish priorities for training and development activities in the IG functions should seriously consider putting the highest priority on the development of several essential supervisory

skills. These skills include setting standards for the work products, giving feedback on performance frequently and in depth, giving instruction about the job while the work is being performed, and identifying examples of what is meant by good/mediocre/poor performance or products.

10. OIGs should encourage the development of exportable training packages or modules wherever possible. Whenever travel costs can be avoided and training experiences and products delivered to the worksite, the use of videotaped segments, telephone conferencing, individualized study materials, etc. should be sponsored and encouraged.
11. All organizations or individuals who are now offering or intend to offer training and development experiences or products for the IG function should be given copies of the relevant supporting data (Appendices Two - Six contained in this report. This data should be used as the basic communication of training and development needs of auditors and investigators in the IG function.
12. Use the task analysis and training needs data generated during this working session as a standard by which to evaluate any of the training now being offered for IG audit and investigations personnel. Evaluation elements such as opportunities for practice and systematic feedback on performance, current/relevant examples for use in describing concepts, provision of handouts and job aids that are useful back on the job, and appropriate use of participant time away from the job should be considered as critical in deciding whether IG personnel should participate.
13. Whenever revision of existing training, selection, or development of new training is contemplated, a system of instructional modules should be the objective. Such modules should be designed to teach specific skills and behaviors, and the objectives and performance evaluation standards for them should be specific. Selection of training and development experiences should be a function of the individual, his/her supervisor, and the requirements of the job. This means that training should be structured around specific skills and tasks rather than encompassing, in a generalized way, a survey of information or topics. Examples and experiences developed for use in these modules should be representative of a number of possible situations and contexts. For example, interviewing examples and exercises for investigators should cover the range of conditions and situations like those described in Appendix Six.
14. The major portion of training and development activity in the IG function should be the type of internally-generated activity described in the report under Training Ideas. It is clear that investigators and auditors see a great value in cross-agency information-sharing, in-service symposia

and cooperative seminars and briefings with other professionals in the IG field as well as in their own disciplines. This is seen as a desirable strategy for the majority of IG training.

IV. PROCESS STEPS

The following is a brief summary of the seven steps followed to achieve the data base offered in this report. Worksheets used during the session are contained in Appendix One and are numbered consecutively.

Step one: Analysis of Sample Cases

TCD developed a matrix which defined, in a broad sense, the universe in which an auditor or investigator in the IG function works (Worksheet 1). Each participant was sent copies of this matrix and asked to come to the session prepared to discuss at least one case which she/he had worked on while in the IG function. To begin the analysis and to establish a working rapport among participants, each person was asked to give an oral summary of a case and answer questions from the group. Subsequent steps enabled participants to describe in detail the tasks that were required for successful performance during each specific case.

The cases brought to the session covered a broad range of objectives as described in the matrix. The majority of cases discussed were in the areas of fraud and waste and seemed to center largely around procurement and assistance activities. Most of the cases discussed had been "triggered" in reaction to a complaint, allegation or top level request rather than by a proactive process for reviewing programs and developing cases. None of the cases had been undertaken for the purpose of recognizing good management practices.

Step Two: Listing of Tasks Performed in Each Case

Each participant was asked to make a list of the tasks performed during investigation or audit of the case (Worksheet 2). Participants were given a list of action verbs and asked to use the same or similar verbs in describing the tasks in order to be as concise as possible.

During this exercise, it became apparent that, although the cases and the agencies were different, there was a great deal of commonality in the task listings and the relative order in which the tasks were performed. Because of this it was possible for participant groups to begin developing statements of the major steps common to any audits or investigations.

Step Three: Analysis of Tasks Performed in Each Case

Each participant completed a task analysis (Worksheet 3) for each task or category of tasks performed in his/her case. The analysis consisted of ten questions or items relating to each task. Item #3 on this analysis sheet proved to be the most difficult to complete. Participants were often unable to articulate a standard to which the task being described should be performed. It is interesting that, although there was difficulty in describing standards-except when a printed standard was available such as those published by GAO for audits-most of the participants were able to easily describe the consequences of inadequate performance of the task.

As part of this step, participants were asked to describe (in item #9) those training and development assignments which enabled them to adequately perform the tasks or to make suggestions of assignments which could enable good performance. An interesting outcome is that many responses described desirable traits of good performers rather than skills which could be learned. Informal discussions of this phenomenon often brought out comments like "...either you have it or you don't; there's a point beyond which training won't have an effect." This type of comment generally accompanied explanations of why some auditors and not others can spot an irregularity or a pattern leading to a finding of fraud, or why some investigators and not others are able to "make a case" and have it accepted by the U.S. Attorney. Such traits might be important in the selection process but not as objectives for training solutions.

Step Four: Development of General Statements of the Audit and Investigation Processes

Each group of participants produced a general list of the major steps common to any audit or investigation. This was most useful in enabling participants with varied specific experience to organize their work and to communicate on a level which made organization of the data for this report a manageable process. A study of the task lists provided with this report indicates that under each major step there are tasks which may not be followed in some kinds of cases but will in others.

For example, under the major step labelled CONDUCT INVESTIGATION is a surveillance task. And, in the listing of necessary skills and knowledges, firearms handling and self defense appear. Although these skills were necessary in the conduct of one or two of the cases discussed during the working session, it is apparent that they are not necessary in the large

majority of cases handled in the IG function. The final task lists are, therefore, representative of the whole range of skills that could be required. A number of these may never be called for in many IG functions or in many types of cases.

Step Five: Analysis of Critical Incidents

Participants were asked to identify specific incidents which occur in the conduct of an audit or investigation and which are critical in the sense that they can "make or break" a project (Worksheet 4). Some critical incidents may contribute to particularly efficient or successful outcomes. Others may cause unnecessary work, unnecessary stress, or misunderstanding, etc. because of the way in which an investigator or an auditor behaved. Participants were asked to describe the incidents in behavioral terms, stressing the most effective and the least effective behaviors that can be observed in performance of the tasks which comprise the critical incident.

A particularly beneficial aspect of this exercise was the participation of the attorneys present. They offered a perspective of investigator and auditor performance which not only led to useful discussions but resulted in descriptions of critical incidents such as "Handling of Grand Jury Material" which will undoubtedly prove valuable to users of the data presented in this report. This and other critical incidents is found in Appendix Four.

Step Six: Formulation of Training Ideas and Categories of Persons Who Should Receive Training

Having been encouraged by the invited speakers during the first hours of the working session to be "free-ranging, outrageous, and provocative" in their

discussions of the training and development needs of the IG function, participants were eager to oblige. Recognizing that there is controversy surrounding the questions of who should be trained and what the training should be, the TCD team designed an exercise to elicit training ideas (Worksheet 5). The exercise had these objectives:

- enable participants to identify for themselves the categories into which personnel could be divided for the purpose of specifying training and development opportunities for different points in a career;
- enable the TCD team to use its knowledge of the range of activities and methodologies that serve as training and development experiences in order to increase the options considered by participants as ways to meet perceived training needs;
- enable participants to "brainstorm" so that the ideas of one individual could be built upon and perhaps improved on by others;
- produce useful data to serve as working guidelines for development, selection, or improvement of training;
- avoid constrained problem-solving which could occur if participants were limited to pre-defined categories of trainees and to a definition of "training" as something which is generally presented in a lecture/discussion format and usually involves learning "about" a topic.

This exercise produced many worthwhile ideas, showing the types of training and development activities most desired by the participants. The majority of these ideas have been included as Appendix Five.

Step Seven: Optional Work to Describe Reporting Requirements and additional Tasks and Responsibilities

The TCD project team expressed an interest in developing a statement of additional tasks performed by auditors and investigators in the

Offices of Inspector General. In addition, the team thought it would be useful to conduct a preliminary analysis of the requirements for reports since reporting had emerged as a most critical aspect of the work of auditors and investigators. To do this, some volunteers remained in the working session for another half day after the larger group had been dismissed. Training ideas relating to the additional tasks of investigators and auditors appear in Appendix Five. An outline of reporting requirements is included as an exhibit in Appendix Six.

V. INVESTIGATIONS TASK ANALYSIS

Investigators saw their jobs as falling into eight general categories. These are:

- I. RECEIVE/ANALYZE/DEVELOP ALLEGATION
- II. ANALYZE AVAILABLE DATA
- III. DETERMINE CASE STATE/RECEIVE APPROVAL
- IV. PREPARE INVESTIGATIVE PLAN
- V. CONDUCT INVESTIGATION
- VI. ANALYZE/ORGANIZE/REVIEW/EVALUATE DATA
- VII. WRITE/SUBMIT FINAL REPORT
- VIII. POST INVESTIGATION DUTIES

It should be noted that the investigators concentrated on describing the job of a fully competent investigator; there was no attempt to include managerial or supervisory tasks in this profile.

Within these categories, investigators produced task descriptions which, when combined and refined to form a composite profile, form a list of seventy-four principal tasks. The list of principal tasks appears in Appendix Two.

In support of the principal task lists, the following types of information were generated by participants:

- Descriptions of the problems in accomplishment of the principal tasks listed;
- Descriptions of the consequences of inadequate task performance;
- A list of the skills, knowledges and abilities which the participants perceive as necessary for adequate performance of the tasks (these are cross-referenced with the numbers of relevant tasks);
- Descriptions of the training and development assignments which the participants perceive as enabling effective performance of the tasks;
- Lists of the instructions, work aids, and other useful guidance which investigators should have while performing the principal tasks.

The information has been synthesized and presented in Appendix Three.

OVERVIEW OF SUPPORTING DATA

A number of problems in accomplishment listed by the investigators are management and organizational problems rather than specifically training-related problems. A recurring theme seems to be the time pressures, scarce resources, and conflicting priorities which investigators see as impediments to successful performance of their jobs. In addition, lack of program office support for the IG function combines with inconsistent or faulty record-keeping and information systems to provide major barriers to

efficient investigations. A frequently discussed problem was the need to be reactive to outside pressures and requests in defining cases and assignments rather than proactively developing the investigative program.

Problems in dealing with the U.S. Attorney's Office were listed and discussed during the working session. A general finding is that a significant number of these problems could be avoided or reduced by early, informal contacts with Assistant U.S. Attorneys (AUSA's) to discuss cases in their early stages and receive advice on how to proceed. Several of the attorneys present expressed frustration over the seeming unwillingness of investigators to contact them informally and early. They cited errors in investigations and wasted efforts which they could have helped to prevent. One attorney stressed that the most compelling technique for generating interest in a case on the part of an AUSA is to tell him/her about the case early and give an opportunity for advice and counsel. A similar problem surfaced in relation to cooperating with auditors. In such cases, it appears that communication between auditors and investigators can be marred by lack of a basic understanding of each others' jobs and differing perspective vis-a-vis the scope and purpose of the investigation.

Other problems which point more specifically to possible training solutions and a need for practice and feedback on performance are:

- illegally obtaining evidence;
- failure to properly define the scope of objective of an investigation at the outset;
- inability to effectively sift through large amounts of information and choose significant items;

- improper notetaking practices (incompleteness, letting notes get stale);
- tendency to assume facts rather than investigate them;
- errors in judgment;
- lack of interviewing expertise (deciding if witnesses/ subjects are really cooperating with you).

Whether or not the problems described by the investigators lend themselves to training solutions, a study of the consequences of inadequate performance clearly indicates the importance of seeking appropriate solutions. For instance, errors in sifting through information, failure to coordinate with AUSA, miscommunication with auditors and other specialists, failure to properly define the scope of an investigation, failure to observe the Privacy Act, Miranda Rule, etc., all have serious consequences. Some of the more compelling are lost time, wasted effort, denial of cases for prosecution, suppression of valuable information/evidence, erroneous conclusions, or inability to reach any conclusions at all. Users of this data should measure the value of seeking and obtaining solutions to the problems indicated in direct relationship to the ultimate consequences on overall OIG effectiveness.

The skills, knowledges and abilities (SKA's) listed by the investigators as enabling adequate performance offer few surprises. The majority of their recommendations are familiar titles in a basic investigative curriculum. For instance, they include:

- Interviewing skills and techniques;
- Notetaking skills;
- Oral communication skills;

- Oral briefing skills;
- Testifying in court;
- Report writing;
- Rules of evidence;
- Sources of information;

Another level of SKA's listed by the investigators points to a perceived need to know about the auditor's job. Recommendations include:

- Basic Accounting/Auditing principles;
- Program fraud vulnerability assessment;
- Mathematics;
- Bookkeeping;
- Ability to give audit assistance;
- Ability to present simple mathematical computations in a report.

Still another level of SKA's reflects a felt need to know about the legal aspects of an investigation in addition to those legal concepts learned in basic investigative training.

Recommendations include:

- Knowledge of prosecution criteria;
- Knowledge of common defense;
- Elements of crimes;
- Rules of criminal procedure;
- Requirements for a legally enforceable summons;
- Theory of each method of proof;

- Knowledge of legal decisions/guidelines (e.g. entrapment.);
- Knowledge of how to effectively present cases to U.S. Attorney;

A fourth grouping of SKA's can be seen as the investigators' perceived need to know about the program areas which they investigate. In particular, knowledge of procurement, assistance and employee benefits programs emerge as a generic need.

A final area in which investigators describe needed SKA's is that of "human motivation". This is a need which nearly all participants listed in one place or another. In general, it means being able to "read" people and get them to cooperate with and trust the investigator. In some instances it means being able to discern whether they are "really" cooperating.

A study of the investigators' suggested training and development assignments to enable effective performance in the principal tasks provides further verification of their belief that basic investigative training is essential to the field. Beyond this emerges a compelling need for an intensive effort to make on-the-job training (OJT) a viable and workable alternative to sending individuals out to training courses.

An overwhelming number of responses suggest such efforts as:

- evaluation of real files under close supervision during OJT;
- frequent opportunities during OJT to discuss analysis and decision of other trainee or journey level investigators;
- writing reports under OJT supervision: reading, critiquing other reports from cases with OJT supervision;
- OJT in post-investigation duties (working with AUSA)

In addition to their emphasis on the value of OJT under the close supervision of a knowledgeable person, investigators were consistent in their suggestions that training and development assignments be designed to enable trainees to practice and be evaluated for their performance while in the training environment. Suggestions included such things as:

- interviewing exercises developed especially for this phase of investigation (Analyze Available Data);
- one case concept: investigating a complete work case in a training setting;
- practical exercises involving analysis of work records, e.g., contract files.

Discovery by the investigators that the working session offered them a valuable opportunity to share ideas led some to suggest such techniques as:

- peer interchanges through seminars to exchange thoughts and techniques.

During the working session, this was an idea "whose time had come". For, as investigators experienced the benefits of mutual exchanges with peers, with auditors, with attorneys, and with training specialists, their conviction that this concept of mutual exchange of ideas is a viable training strategy grew.

The investigators' listing of instructions, work aids, and guidance used to help in performance of the principal tasks presents a useful summary of the kinds of references which they find useful in their jobs. At a minimum, each IG Office should go through this list and decide which of these references are available and which should be developed or obtained from other IG Offices. This listing, along with some of the "training ideas" presented later in this report provide verification that there are many instances in

which effective job performance can be brought about by the provision and use of a carefully designed or selected "job aid" which can be followed by the performer. Use of such job aids can avoid the problems brought about when memory must be relied on, or when supervisory expectations are not adequately communicated either orally, in writing or by provision of work samples demonstrating desirable and undesirable elements. It should be noted that, among other job aids, investigators consistently listed the availability of samples such as:

- Sample investigative plan;
- Sample briefing outlines from other cases;
- Previous cases;
- Interview formats;

Another fruitful area for the acquisition and/or development of job aids for investigators is creation of program-related aids like:

- Checklists for How to Look at Contract/Procurement Files

VI. AUDIT TASK ANALYSIS

Auditors defined five general categories of tasks that characterize their jobs. These categories are:

- I. RECEIVE/DEVELOP ASSIGNMENT
- II. RESEARCH/SURVEY AVAILABLE INFORMATION

III. PLAN THE AUDIT

IV. CONDUCT THE AUDIT

V. WRITE REPORT OF AUDIT AND FINDINGS

VI. FOLLOW-UP

As the investigators did, the auditors concentrated on describing the job of a fully competent auditor. They did not specifically describe the tasks of an audit supervisor or manager when constructing this profile.

Within the six categories, auditors produced task descriptions which, when combined and refined to form a composite profile, form a list of seventy-six principal tasks. The list of these principal tasks appears in Appendix Two.

It should be noted at this point that, measured in quantitative terms, this report may offer less information about the IG audit job. This seems to be a function of the relative ease of the auditors' transition to the IG function from other audit environments. Simply stated, they do not seem to feel the same sense of "upheaval" as the investigators who are fewer in number and, perhaps, less accustomed to the climate of "white collar" misconduct and crime.

In support of the principal task lists, the same types of information were generated by the auditors as had been produced by the investigators. This information has been synthesized and presented in Appendix Three.

OVERVIEW OF SUPPORTING DATA

Like the investigators, auditors listed a number of problems in accomplishment which can be described as management and organizational problems. Pressure from management on timeframes, and inadequate investment of auditors at critical stages like the definition of the assignment and audit objectives are among the problems listed. Unlike the investigators, the auditors discussed a problem of getting audit staffs to pursue only fraud. This was a recurring theme; auditors generally see the pursuit of fraud as too limiting and narrow in the broad context of their mission. Nevertheless, there is a great deal of interest in this area reflected in IG priorities. This, along with other motivational problems such as excessive travel requirements and management's "indifference" to audit findings loom as the largest problems in accomplishment of the tasks. Another frequently discussed problem was the necessity to be reactive rather than proactive in deciding audit priorities and assignments. Along with this was a frequently expressed desire to prevent mismanagement rather than concentrating on abuses and frauds that result from mismanagement.

Other problems listed by auditors indicate their need to know about the investigator's job (knowledge of evidence, individual rights, etc.) and their frustrations in effectively attracting the interest and attention of the AUSA to support their cases.

Most other problems cited by the auditors indicate excessive workload requirements and scheduling demands rather than things which point to

specific training solutions. In some cases, problems mentioned such as inaccurate time estimates for completion of work and tests of audit plans which reveal significant problem with the audit plan, seem to be a function of lack of enough experience-sharing among auditors and lack of practice in order to develop these necessary skills. Providing an opportunity for experience-sharing and practice is, indeed, a possible training solution.

For auditors, the consequences of inadequate performance are wasted effort, inconsistent results and failure to see significant irregularity. The control for much of this appears to be in the auditors' ability to test audit plans, ability to select representative samples, and ability to effectively screen or review huge amounts of information to find significant elements. Because of the high stakes (worthless audits, unclear findings, etc.), it appears that training and development efforts at the working level should concentrate on developing abilities such as these through practice, feedback on results through peer review and/or critique by experts.

Overall, aside from the standard audit SKA's which auditors listed as essential to task performance, three strong areas of need clearly emerged. One of these is development of interpersonal skills such as meeting/dealing with people, interviewing reluctant auditees, "selling" audit findings to AUSA/Investigations/Auditee Management, etc. Another is ability to understand and use data-processing systems and to employ computer-assisted audit techniques. In their discussions, the auditors indicated an increasing need to learn more about computers, not only to be able to detect sophisticated computer frauds, but to use computer systems as working tools in performance of their jobs. The third area where auditors mentioned strong need for SKA's was vulnerability assessment and internal controls.

Clearly, in examining programs for fraud, waste and abuse, it is essential that auditors acquire working knowledge of program areas such as procurement and assistance and be able to analyze risk and vulnerability in those areas as well as recognizing patterns of existing abuse, fraud or waste.

The auditors' suggested training and development assignments seem to point to a basic core curriculum in auditing. In addition, there are a number of suggestions which stress the need for on-the-job training under an experienced auditor's guidance to observe and assist in essential tasks and receive helpful feedback. Strongest among these are the repeated stress on the need to develop critical report writing skills through critique and feedback. As in the investigators responses, the theme of interpersonal skills development needs is strongly felt. Numerous suggestions are made for such training experiences as:

- interviewing exercises, stressing need for diplomacy and tact; discussions, demonstrations in how to deal with people; establishing rapport with reluctant auditee, management, etc.
- course in how to understand people

Other suggestions point to a perceived need to learn something about the investigator's job. These include suggestions for training in rules of evidence as they apply to suspicion of irregularities, interviews, etc. In addition, there is a suggestion for briefings/seminars relating to white collar crime laws.

The audit field is clearly highly experienced and sophisticated in the development and use of carefully designed instructions, work aids, and

guidance to help in job performance. The auditors' listing of items includes audit guides, operational survey guides, interview point sheets, GAO standards for various aspects of the audit process, specially devised sheets for reviewing cases, etc. It is clear that, if they were made available, job aids and guidance developed for investigators might be valuable for auditors and vice versa. This is true, too, of any job aids or guidance which could be made available by or for Justice Department attorneys, program management, etc.

VII. CRITICAL INCIDENT ANALYSIS

Description of critical incidents in a job can be invaluable as a means of:

- observing an evaluating performance on the job;
- selecting areas in which individuals or groups need training or practice;
- communicating job performance standards to performers;
- designing meaningful training exercises and illustrating desired/undesirable behaviors for use in training situations (e.g. in-class roleplays, videotaped demonstrations, exercises);
- evaluating trainee performance during and after training

In view of the many uses of critical incidents in developing the competence of job performers, the TCD team devoted a portion of the working session to analysis of some critical incidents as they are perceived by the investigators/auditors/attorneys. Although critical incidents generally occur most frequently in the area of interpersonal relationships and skills, they can also occur in any areas where personal judgement is involved or where individual style and technique has an effect on the eventual outcome.

In any case, they are incidents which can "make or break" a case by virtue of the way in which performers carried out their tasks and duties.

INVESTIGATOR CRITICAL INCIDENTS

The investigators identified twenty-two areas in which there are critical incidents which can make or break an investigation. These are listed below:

- 1) Assessing Manpower, resources needed
- 2) Recognizing a violation
- 3) Weighing evidence
- 4) Controlling the interview
- 5) Controlling a joint investigation with auditors
- 6) Making a presentation of a case to AUSA
- 7) Giving testimony
- 8) Maintaining image/professionalism (ethnics/conduct)
- 9) Handling informants
- 10) Handling relationship with AUSA
- 11) Maintaining/considering constitutional rights
- *12) Establishing the focus of the investigation; maintaining the focus
- *13) Managing the case
- 14) Recognizing potential evidence
- 15) Using appropriate investigative techniques
- 16) Maintaining jurisdiction
- 17) Managing time
- *18) Maintaining liaison
- 19) Planning the investigation

*20) Avoiding abuse of power

21) Applying common sense

22) Writing reports

Those areas that are marked with an asterisk were developed into detailed critical incidents by the investigators. The results of their efforts are contained in Appendix Four.

AUDITOR CRITICAL INCIDENTS

The auditors developed these critical incidents:

- 1) Establishing the Audit Scope
- 2) Interviewing Program Managers
- 3) Specifying the Scope/Objectives of the Audit
- 4) Implementing the Audit Guide
- 5) Supervising the Audit Team
- 6) Conducting On-Going Discussions with Management
- 7) Seeing that Corrective Actions are Taken

The results of their efforts are contained in Appendix Four.

VIII. TRAINING IDEAS

To prepare the participants for this part of the working session, the TCD project team developed a definition of the training and development universe. Only one option in this universe is to send individuals away from the work site to training "courses".

As it turned out, this was not a difficult task. A look at the data generated by the participants up to this point (Appendix Three) clearly indicates that they were not locked into a static definition of training and development. They were already communicating a strong sense of the value of on-the-job experiences and mutual information-sharing among peers and cooperating professionals.

THE TRAINING AND DEVELOPMENT UNIVERSE

The TCD team randomly listed numerous methods which are used effectively to develop competent people in any number of jobs or fields. These were not listed in any order; the intent was to avoid attaching any values to the methods listed. Instead the team wanted to simply show a broad spectrum of choices and strategies which could be considered when the participants were developing their "training ideas." There was no attempt by the TCD team to describe the relative effectiveness, costs, or constraints attached to any of the options. The team intended to encourage free-ranging proposals from the participants without undue regard for how these proposals would be implemented if adopted.

The list provided by the TCD project team appears below:

HOW JOB SKILLS CAN BE LEARNED/TAUGHT (or, Some Ways to Develop Competent Job Performers)

- Selection; assessment centers
- Supervisors' feedback
- Performance appraisal
- Experience (trial and error)

- In-house debriefings during and after projects
- Performance standards/planned performance exercises
- Formal career development plans
- College courses
- Job rotation
- Structured problem-solving exercises
- Lecture/discussion
- Gaming
- Symposia
- Professional literature
- Temporary task forces
- Reading through case files
- Interviewing expert practitioners
- Critical incident analysis
- Simulation
- War Stories
- Shadowing competent performers
- Informal networks
- On-the-job training (OJT) with close supervision
- Job performance aids
- Roleplaying
- In-basket exercises
- Details to other agencies or cases

During the general discussion which followed presentation of this list, participants made additional suggestions and clarifying remarks. These included:

- use of videotape not only for delivery of examples of how

others perform (good and bad examples), but to offer trainees opportunities to see themselves perform, to evaluate themselves and be evaluated by others;

- need for exercises in training situations which keep the anxiety and tension built in but do not have the risk and expense of real world consequences (this was a further clarification of what simulation during training is designed to do);
- need for a clearinghouse function for the IG Offices enabling auditors, investigators and others to share information about cases, swap reports, examples of workpapers, etc. Other suggestions were for an IG magazine and a full-scale management information system for IGs;
- need for built-in opportunities during the progress of a case to have peer reviews, self-analysis, and information-sharing among team members;
- self-instructional modules, especially in laws and regulations; "translating these into everyday terms and language would help us learn them".

CATEGORIES OF PERSONS WHO NEED TO LEARN JOB SKILLS

As mentioned earlier, the TCD team did not want to present a pre-established scheme for categorizing the levels of training experiences needed or the persons who should receive the training. The proposition that we categorize training needs into a Basic/Intermediate/Advanced model was carefully examined. The conclusion is that a more desirable alternative way of sorting training needs would be the following:

Entry Level Skills: What every new investigator/auditor must be able to do before working independently for any period of time; skills covered in core courses and programs which offer certification recognized by the field.

Technical Professional Skills: A whole range of training and development options which build and capitalize on the experience of participants often combining mixed groups to advantage (e.g. mixes of auditors/investigators/attorneys).

In-Service: A range of experiences including on-the-job training under the supervision of a supervisor; briefings by invited experts; seminars and symposia on topics of mutual interest to a

broad spectrum of people in the IG function; reading of articles and documents in the field; opportunities to assist/be assisted by less experienced/more experienced practitioners; opportunities to update little-used skills or outmoded techniques; opportunities to receive briefings in and demonstrations of new resources/technical development to use as tools; etc.

Management Development: Starting with the first-line supervisors, a range of training and development opportunities designed to develop skills in the supervisory and management principles and practices common across organizations and across many job functions and missions.

Reasons for seeking an alternative to the proposed Basic/Intermediate/

Advanced model are as follows:

- the inevitable situation of persons being denied more advanced training opportunities because of lack of time in the job or grade level in spite of the fact that their job assignments, present caseload, or past performance in the job clearly indicated that the training would be appropriate and necessary;
- the difficulty in making meaningful distinctions between what is basic and what is intermediate or advanced;
- the obvious value to IG personnel in having mixed groups of participants involved in training and development activities; such mixtures include putting new people in groups with "old hands", putting working levels into groups with management or auditors, investigators and attorneys together to share perceptions, sort out miscommunications, learn about each others' jobs, etc.;
- the need for persons who are highly experienced in some areas to receive orientation or overview training in areas that are new to them (e.g. use of computers in audit/investigation);
- the emphasis on specialization in some organizations causing some entry level personnel to be experts in some technical areas while still in need of "basic" training in others;
- the various ways in which work is divided in the agencies, or the priorities of IG management which require job performers to learn as much as possible about a subject or a field in a short time rather than progressing through three levels in a systematic way over a longer period of time.

Participants were divided into groups and given assignments of one or two of the task categories of the audit or investigation jobs. They were asked to spend time in their groups deciding "What are the categories of people who need to learn these things?". For any given task category, the number of categories of persons to be trained range from three to nine. Later, the groups generated training ideas to answer the question "How best can these things be learned/taught?" Depending on the idea described, the number of categories to receive the training increased or decreased.

OVERVIEW OF SUPPORTING DATA

Investigator Training Ideas:

Participants developed training ideas for all eight task categories of the investigator job. The composite list of categories of persons to receive training is:

- Clericals
- Investigative Clerks
- Senior Investigative Clerks
- Paralegals
- Senior Paralegals
- Auditors/Entry Level Investigators
- Entry Level Investigators
- Journeyman Investigators
- Supervisory Investigators
- Investigators (all-levels)

- Case Agents
- Agents-in-Charge
- Staff Attorneys
- U.S. Attorney
- Regional Management
- AIG for Investigations
- Inspectors General

Once again, there is an apparent verification that a Basic Investigative Curriculum should be provided for certification, across government, of investigators in the IG function. Beyond this indication, there is a strong message to anyone who is contemplating selection, design or improvement on other training and development experiences for the investigators. The training ideas generated by the investigators clearly indicate their belief that job performers have much to learn from each other. Suggestions strongly favor internally-generated strategies for training and development such as:

- use of cross-agency symposia for IG staffs;
- "shadowing" of experienced personnel by the less experienced with regular discussion sessions with other "shadowees" and a group leader to discuss perceptions, experiences;
- group sessions in which expert performers from other fields demonstrate and discuss techniques and skills of mutual interest;
- in-house briefings for the purpose of sharing information, new techniques, successes/disasters experienced by others;
- encouragement of informal information networks for the purpose of "bouncing" ideas off others with experience in similar cases, etc.
- use of interagency loans of task forces and individuals to increase exposure to more types of cases, techniques, ways of organizing work, overall cooperation among agencies

- use of publications, newsletters and seminars to describe examples of imaginative approaches, good problem-solving techniques, changes or trends in laws, court findings, etc.
- development of case and report files for use by others in the field as examples and as the basis for exercises and discussions;
- development of expertise among supervisors in the IG function to enable them to give frequent and constructive feedback, set standards, and capitalize on recent experiences of others as a subject for in-service discussion among staff.

These ideas and many other ideas about worthwhile exercises to be used in training and development activities have been compiled and are presented in Appendix Five.

Auditor Training Ideas:

The auditors developed training ideas for five of the six categories of the audit job. In addition, they developed training ideas for a task category which they termed, USING COMPUTERS TO AID AUDIT/INVESTIGATION. The composite list of categories of persons to receive training is:

- Audit Trainee (GS 5-9)
- Junior Auditor (9-11)
- Journeyman Auditor (12, 13)
- Semi-Senior Auditor
- Supervisory Auditor (14)
- Audit Manager (15, 16)
- Auditor-in-Charge (AIC)
- Staff
- AIG/Audit (17 or above)
- Investigators (all levels)
- Auditors (all levels)

- Managers
- Attorneys

The auditors delivered a message much like that of the investigators. They indicate a conviction that much of the worthwhile training and development of job performers is accomplished through exposure to others in the profession or who have related missions.

Many of their suggestions are for internally-generated strategies for training and development and depend heavily on information-sharing and exposure to other ways of doing things. A sampling of their ideas includes:

- war stories: discussion of assignments with other auditors who have conducted similar audits.
- temporary task forces: bringing together short-term ad hoc groups to completely review, translate and write simplified versions of complex materials for use during audit;
- shadowing: following around an experienced person doing research for minor and/or major projects;
- roleplaying: combining auditors, investigators, managers, attorneys in a session to participate in roleplays which enable them to switch roles with each other in order to learn each others' problems and find practical solutions;
- post-audit seminars featuring peer review, analysis and critique;
- OJT: delegation of some aspects of planning to lower levels with close supervision and maximum feedback and guidance by experienced persons;
- an interagency management information system to allow sharing of experience, case histories from agency-to-agency;
- feedback; getting feedback from report recipients and using this as a basis for group discussion and suggestions for improvement;

- work details: sending personnel to computer-oriented units to get exposure to specialists.

These ideas and others are presented in Appendix Five along with the categories of personnel to be trained.

Additional Tasks Performed by IG Auditors and Investigators

Several other task categories were discussed by participants as constituting additional tasks which might be performed by the IG Auditors and investigators. These task categories were:

- ESTABLISH VISIBILITY FOR IG
- ASSESS FRAUD VULNERABILITY
- WRITE SEMI-ANNUAL REPORT TO CONGRESS
- CONDUCTING OPERATIONAL SURVEYS/SPECIAL OPERATIONAL PROJECTS
- DOING MANAGEMENT CONSULTATION
- REGULATORY/LEGISLATIVE REVIEW

As with the majority of other training ideas, the ideas for these task categories reflected the knowledge that such things as shadowing expert practitioners, going on short-term assignments and listening to and discussing techniques with other professionals are among the most efficient and worthwhile training and development experiences.

IX. ADDITIONAL DOCUMENTS DEVELOPED DURING SESSION

Several areas were of significant interest during the session to merit particular attention by the participants and the project team. Among these areas were:

- Interview: Who gets interviewed? What are the conditions and attitudes which pose challenges to the interviewer?
- Post-Investigation Duties: What are they and how do they differ according to the type of case?
- The Interrelationship of Auditors and Investigators: How do they work together on a team, what are their respective roles?
- Reports: Who reads them, what do they want to know, and what are the formats to use?
- Additional Duties as Assigned: What are these in the IG function, what kind of training is needed for these?

Four documents concerning these areas that were developed by participants and project team members are included as exhibits in Appendix Six. The fifth area -- other duties as assigned -- is included in Appendix Five along with the other training ideas produced by participants. These documents have been included because the project team considers that they are useful to anyone who is designing, selecting, or improving training. For documents like these provide the kind of detail which should be the basis of examples used in training, exercises to be developed, and evaluation criteria to be established for trainee performance.

X. MISCELLANEOUS RESOURCES COLLECTED

As part of the process followed by the TCD team, participants were asked to provide documents which they considered would be useful in the training needs analysis process. The project team requested samples of:

- audit plans, guides and reports
- operational survey guides
- training plans used by agencies
- articles written by experts or specialists
- agency policy regarding reporting formats and standards
- etc.

It would not be possible to include all of these items in the report. However, a number of documents sent to the project team are of sufficient interest to be listed here. They will be transmitted to the IG Committee along with this report with recommendation that these, and others like them, become a part of the interagency information-sharing system suggested by auditors and investigators in the working session.

Audit Plans and Guides

1. Audit Program 52A-79-01, Imprest Funds, developed by the Veterans Administration, OIG.
2. Four Audit Guides, U. S. Department of Agriculture, OIG.
3. CETA Audit Guide, Financial and Compliance, March 1979, developed by the U.S. Department of Labor, OIG.

4. Audit Reports of:

Controls Over Property

Property Management Operations of the VA

Beneficiary Travel Program (2)

These were developed by the Veterans Administration, OIG.

5. Series of seven audit reports, U.S. Department of Agriculture, OIG.

6. Draft Audit Report, Procurement and Monitoring of Pacemakers, developed by the Veterans Administration, OIG.

Operational Survey Guides

- Operational Survey Guide, developed by the U.S. Department of Housing and Urban Development, OIG.

Training Plans

1. Outline of VA's training program for auditors with no prior auditing experience. Developed by Office of Audit, OIG, VA.
2. Training Needs outlines for the OIG, Department of Labor.
3. Training Profile for Professionals and Evaluation of Training Profile, U.S. Department of Agriculture, OIG
4. Course titles and objectives for 18 on-going auditor training courses at the HEW National Professional Development Center.
5. A Progressive Curriculum of ADP Training for Conducting Audits in an ADP Environment, a report of the ADP Policy and Curriculum Committee, Interagency Auditor Training Center (IATC).
6. "Governmental Auditor Training Profile", endorsed by the National Intergovernmental Audit Forum and the Federal Audit Executive Council.

Articles

1. "Auditing Computer-Based Systems", Additional GAO Audit Standards developed by GAO.
2. Untitled paper on statements made in the course of administrative misconduct proceedings, Craig C. Donsanto, Trial Attorney, Public Integrity Section, Criminal Division, Department of Justice.

3. "The Role of the Auditor in a Fraud Investigation", by William E. Griffith, Auditor, Region X, HEW.
4. "Fraud Alert Bulletin; Food Stamp Program", developed by U.S.D.A., OIG.

Policy

- "OA Manual Chapter, Audit Reporting Policies and Procedures, #IG-7610, U.S.D.A, OIG.