

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

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Appendices

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APPENDIX ONE: WORKSHEETS

NCJRS

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ACQUISITIONS

TASK SUMMARY

Type of Case: _____

(mission context)

(objective)

Other details:

References, examples: _____

TASKS	PERFORMER(S)

NOTE: When task list is complete for this case, mark the most critical tasks with an asterisk.

TASK ANALYSIS

1. Task (use action verbs to describe what the performer actually does):

2. In relation to, or for whom or what is task performed?:

3. To what standard must the task be performed?:

4. What is the goal, objective or outcome to be achieved through performance of task?:

5. What instructions, work aids or guidance are used to perform this task?:

6. What skills, knowledges, and abilities are necessary to perform task effectively?:

7. What are the consequences of inadequate performance of this task?:

8. What problems arise in accomplishing this task?:

9. Suggested training and development assignments to enable effective performance:

* CRITICAL INCIDENT ANALYSIS

Type of Case: _____

Task: _____

Critical Incident: _____

References: _____

EFFECTIVE
BEHAVIOR

INEFFECTIVE
BEHAVIOR

EFFECTIVE BEHAVIOR	INEFFECTIVE BEHAVIOR

APPENDIX TWO: PRINCIPAL TASKS PERFORMED BY AUDITORS AND INVESTIGATORS

I. INVESTIGATIONS PAGES 1 - 10

II. AUDIT PAGES 11 - 18

JOB: INVESTIGATIONS

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: I

PRINCIPAL TASKS PERFORMED:

1. Receive complaint (written/verbal known/anonymous) or referral from Assistant United States Attorney (AUSA) and analyze it to determine if a violation of Federal law or regulations has been committed.
2. Review pertinent statutes to determine if probable violation has taken place.
3. Review departmental regulations to determine venue, jurisdiction and impact of alleged acts.
4. Determine if information and statutes constitute sufficient reason for investigation.
5. Interview program officials to determine background and character of possible subjects (or, if necessary, interview the informant for these).
6. Review any previous investigative reports and grant documents for background.
7. Interview informant/complainant, program officials.
8. Determine if facts indicate likelihood of successful prosecution.

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE AVAILABLE DATA

NUMBER II

PRINCIPAL TASKS PERFORMED:

1. Determine what data is available and where it is located.
2. Obtain and analyze all records, reports, regulations, information, already in possession of agency to determine their relevance to the investigation (employee OPF, program files, manuals, prior audit and investigative reports)
3. Review contract or other file to establish validity of complaint.
4. Interview "custodian" of information (holder of tangible information knower of intangible information)
5. Review all data, departmental regulations in relationship to the violation in order to identify the specific Federal crime committed.

JOB: INVESTIGATIONS

TASK CATEGORY: DETERMINE CASE STATE/RECEIVE APPROVAL

NUMBER: 111

PRINCIPAL TASKS PERFORMED:

1. Decide upon activity to recommend;
 - Open investigation
 - Close matter
 - Refer

2. Determine investigative course to pursue;
 - Administrative
 - Criminal

3. Prepare investigation request/proposal

4. Submit/present request or proposal orally or in writing to approving authority to obtain concurrence/rejection.

JOB: INVESTIGATIONS

TASK CATEGORY: PREPARE INVESTIGATIVE PLAN

NUMBER: IV

PRINCIPAL TASKS PERFORMED:

1. Determine scope of investigation
2. Determine all investigative team members, their roles, responsibilities, and functions.
3. Determine duties of investigators and auditors to achieve necessary level of documentation.
4. Determine goals and select priorities.
5. Select investigative procedures and methodologies to be used (e.g. interviews, document exams, record searches, etc.) and discuss alternatives.
6. Set tentative time frames.
7. Organize available data by category:
 - A. In possession
 - B. Known of, needed
 - C. Potentially neededDetermine ways to obtain B. and C.
8. Identify witnesses to be interviewed and in sequential order.
9. Determine possible statute violation(s).
10. Determine specific records needed to prove violation(s) and demonstrate intent to defraud.
11. Determine personnel needs.
12. Evaluate possible needs for specialized technical equipment and the means to obtain.

JOB: INVESTIGATIONS

TASK CATEGORY: PREPARE INVESTIGATIVE PLAN

NUMBER: IV

PRINCIPAL TASKS PERFORMED:

13. Prepare all necessary forms to begin the investigation.
14. Prepare subpoenas for records needed in the investigation.
15. Confer with AUSA regarding scope of investigation to verify or revise plan.

JOB: INVESTIGATIONS

TASK CATEGORY: CONDUCT INVESTIGATION

NUMBER: V

PRINCIPAL TASKS PERFORMED:

1. Locate and interview witnesses to obtain information regarding the alleged crime; write reports of interviews for AUSA.
2. Locate and interview subject(s) of investigation; write reports of interviews for AUSA.
3. Locate and interview (and reinterview, if necessary) subjects, employees, business associates, third parties, etc.; write reports of interviews for AUSA.
4. Develop and establish necessary liaisons (informants).
5. Make plan for cooperative investigation
6. Conduct site visits (surveillances)
7. Obtain necessary photographs
8. Obtain written, tape recorded, and stenographically recorded statements, sworn statements, affidavits, etc.
9. Review all necessary records; assist auditors as necessary.
10. Update, adjust investigative plan as necessary
11. Prepare, serve subpoenas (if necessary)
12. Collect and preserve all evidence.
13. Prepare for filing of criminal complaint to answer:
 1. Who is the subject(s), victim(s)?
 2. What illegal activity took place?
 3. Where this activity occurred?
 4. When it occurred?
 5. How it occurred?
 6. Why it occurred?
14. Determine if suspect(s) is involved in other criminal activity as it relates to basic allegation.

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE/ORGANIZE/REVIEW/EVALUATE DATA

NUMBER: VI

PRINCIPAL TASKS PERFORMED:

1. Select format for analysis and summary.
2. Organize data by criteria of outcome.
3. Determine chronology of events.
4. Review all notes, testimony, memoranda, and evidence to determine validity in relation to allegation.
5. Determine cost vs. price or other critical elements of case; compare reports of other cases.
6. Determine knowledge of law, willful intent to defraud.
7. Prove impact of fraudulent act on government.
8. Identify specific responsible persons.
9. Compile all necessary exhibits
10. Prepare evidence for laboratory examination
11. Review federal statutes
12. Maintain chain of custody
13. Maintain evidence list with cross references
14. Determine if any steps are missing or if any gaps are present.

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE/ORGANIZE/REVIEW/EVALUATE DATA

NUMBER: VI

PRINCIPAL TASKS PERFORMED:

15. Reinterview (if necessary) to clarify information.

16. Make presentation of case to AUSA.

JOB: INVESTIGATIONS

TASK CATEGORY: WRITE/SUBMIT FINAL REPORT

NUMBER: VII

PRINCIPAL TASKS PERFORMED:

1. Determine format and report outline to be used.
2. Organize and correlate all investigative data, findings and results.
3. Compose and write a detailed, accurate report giving concise, factual information of the results of the investigation to include the following:
 - all known, verified data
 - outline of events
 - findings
 - conclusions
 - recommendations
4. Write synopsis using report inserts
5. Insure that the report contains all evidentiary exhibits
6. Insure that the report contains no extraneous information.
7. Review entire report for completeness
8. Submit report through proper channels.

JOB: INVESTIGATIONS

TASK CATEGORY: POST INVESTIGATION DUTIES

NUMBER: VIII

PRINCIPAL TASKS PERFORMED:

1. Assist U.S. Attorney in preparation for and presentation of case to Grand Jury for indictment.
2. Assist U.S. Attorney in pre-trial preparation of case:
 - 1) Prepare summaries and charts
 - 2) Conduct pre-trial interview of witnesses
 - 3) Organize and maintain custody of evidence
 - 4) Maintain evidence/witness lists
3. Assist U.S. Attorney at trial
 - 1) Maintain control of evidence
 - 2) Provide questions based on witness testimony
 - 3) Testify when necessary
 - 4) Shepherd witnesses
 - 5) Conduct last minute investigation steps (e.g. obtain facts to rebut defenses or explanations raised in trial)
- 4) Prepare required administrative forms at conclusion of disposition (trial) e.g.:
 - Write report of legal action
 - Transmit case file to records storage
 - Assist civil arm of service in closing case

JOB: AUDIT

TASK CATEGORY: RECEIVE/DEVELOP ASSIGNMENT

NUMBER: I

PRINCIPAL TASKS PERFORMED:

1. Based on a Congressional inquiry; letters of complaint from contractor(s); request from Undersecretary to review the performance of a program in which costs are steadily increasing; need for scheduled audit; or a Headquarters request for a special initiative audit, determine if audit or investigation is needed and define general audit objectives.
2. Discuss assignment/request/need with management to clarify intent and objectives.
3. Identify what will be needed to do the job, e.g. available staff resources, work space, files, liaison personnel, etc.
4. Determine background (what has happened since last audit) and potential problems facing audit (availability of personnel, time constraints) and determine what coordination will be needed.
5. Establish scope of audit in order to limit areas of study and highlight significant areas of potential control weakness.

JOB: AUDIT

TASK CATEGORY: RESEARCH/SURVEY AVAILABLE INFORMATION

NUMBER II

PRINCIPAL TASKS PERFORMED:

1. Discuss program with management to get overall understanding of program and its intent.
2. Inform program management of the review; make certain they know purpose and scope of audit to be conducted; establish rapport.
3. Determine how the program to be audited is supposed to operate.
4. Review pertinent laws, legislative history, controlling regulations.
5. Review program policy, decisions of appeal board or management, program memos, handbooks, etc.
6. Analyze previous audit reports to determine previous problems.
7. Review a sample of cases to determine status and problems causing delays or error; include verification of such things as unliquidated balances (procurement cases).
8. Test transactions processed through system to determine degree of control weakness and quantify dollar amounts of inaccurate transactions.
9. Analyze computer printouts, EDP controls, schedules of program data to identify potential irregularities or deficiencies for further review.
10. Discuss test results with auditee to establish causes of any problems; establish leads for improvements (leading to eventual recommendations).
11. Establish agreement with state/local government to use data files relating to subject of audit.
12. Research background on item or service procured that is the subject of audit; prepare history.

JOB: AUDIT

TASK CATEGORY: RESEARCH/SURVEY AVAILABLE INFORMATION

NUMBER II

PRINCIPAL TASKS PERFORMED:

13. Research companies which market item or service, especially their marketing procedures; prepare history.
14. Prepare history of program; provide enough background-specific information, specialized jargon encountered in connection with subject of audit, and any pertinent technical knowledge.

JOB: AUDIT

TASK CATEGORY: PLAN THE AUDIT

NUMBER: 111

PRINCIPAL TASKS PERFORMED:

1. Formulate specific audit objectives according to the scope of the audit determined in task category 1.
2. Develop audit guidelines for each audit objective; determine audit sites, people needed, travel requirements.
3. Draft an efficient, practical plan for conducting the audit.
4. Describe a balanced audit approach or technique.
5. Devise reporting and coordination requirements for the audit.
6. Specify timeframes, deadlines.
7. Develop audit steps (audit guide) to be used in performance of the audit to ensure that all auditors working on the project will follow the same steps and develop the same type of information.
8. Determine (with AUSA and audit managers) the best, most controlled use of staff, facilities, equipment, technical resources, supplies.
9. Prepare training or orientation needed to ensure uniformity, standardization of audit reports by different teams.
10. Identify cases to be examined.
11. Devise workpapers to be used (for standardization).
12. Assign auditors to teams, worksites.
13. Determine what additional research is needed.
14. Coordinate audit plan with investigation plan, if any.
15. Test audit plan.

JOB: _____

TASK CATEGORY: CONDUCT THE AUDIT

NUMBER IV

PRINCIPAL TASKS PERFORMED:

1. Conduct a training session for auditors who participate in the project.
2. Conduct an entrance conference at each site.
3. Conduct the audit using the audit plan; review files of identified projects; interview office staff and other parties to pursue potential irregularities and determine whether there have been illegal actions and if administrative deficiencies exist.
4. Document/summarize results of reviews and interviews in order to document work, draw/verify conclusions, decide if illegality exists.
5. Analyze program files, looking for flags identified in audit guide; select projects for detailed review based on discrepancies noted.
6. Conduct detailed review of procurement problem areas selected in plan in order to evaluate:
 - adequacy of competition;
 - scope of work based on written description, plans, drawings, estimates, etc.
 - effectiveness of internal controls such as division of responsibility, inspection, etc.
7. Discuss documents with operating personnel to get clearer understanding of the documents reviewed and determine availability of other information; gather enough information to draw conclusions.
8. Review case files to obtain specific case-related information.
9. Obtain needed technical assistance from architects, engineers, etc., to inspect work for technical compliance with contract requirements.
10. Gather facts through use of computerized printout of accounts receivable and manual support documents to determine current status of accounts.
11. Identify and follow through on cases where problems were identified in order to determine what was done and why problems exist.

JOB: AUDIT

TASK CATEGORY: CONDUCT THE AUDIT

NUMBER: IV

PRINCIPAL TASKS PERFORMED:

12. Compare internal records with vendor/sponsor records to reveal any inconsistencies, problems.
13. Report findings/difficulties to auditor-in-charge and/or audit manager.
14. Decide when and how to deviate from audit plan.
15. Monitor results to insure consistency.
16. Examine, tabulate, summarize results for each station or region.
17. Determine if problem exists; its causes and effect; corrective action needed.
18. Develop recommendations to bring about corrective action.
19. Separate items to be referred to management and those referred to investigations.
20. Prepare referrals/suspicion of irregularities (S.O.I.'s) to clearly define suspected items that indicate possible fraud and/or abuse; transmit to investigations.
21. Discuss results and recommendations with program managers and administrator to inform them of audit results, receive their comments.

JOB: AUDIT

TASK CATEGORY: WRITE REPORT OF AUDIT AND FINDINGS

NUMBER: V

PRINCIPAL TASKS PERFORMED:

1. Summarize findings to determine causes of problems disclosed.
2. Check to see that all findings are complete and factual.
3. Consolidate findings and individual summaries.
4. Determine if all needed facts are present to properly substantiate report.
5. Organize and develop an outline for the report.
6. Write a draft report of audit findings and recommendations from tabulation of summary of results to provide management with information from audit, and to convince them to implement corrective actions/recommendations presented.
7. Transmit draft to IG and program management to elicit comments.
8. Conduct exit conference with management in order to give them a chance to respond and to resolve disagreements. Obtain management views informally before seeking written position. Try to reach understanding of and agreement on position, actions to be taken.
9. Assess management's written reply to draft to determine whether it is responsive. If management does not concur, decide next action to resolve differences.
10. Write final report to inform of and document final audit results. Include management position and identify any matters requiring resolution at higher level.
11. Make recommendations for changes in law and procedure.
12. Submit training needs recommendations to training staff for further definition and corrective action supporting report.
13. Issue final report to top administrators and Secretary of Department. Report should contain auditee's final positions on findings and recommendations.
14. Report to Congress.

JOB: AUDIT

TASK CATEGORY: FOLLOW-UP

NUMBER: VI

PRINCIPAL TASKS PERFORMED:

1. Review and evaluate written responses to audit report; determine if corrective action is reasonable, legal; if any new solutions (outside of audit recommendations) were adopted; if any new policy decisions resulted.
2. Conduct follow-up interviews with management to determine compliance with recommendations.
3. Conduct survey to see if all reported deficiencies have been followed up and corrective actions implemented.
4. Refer follow-up cases to management for corrective action; refer to investigations for review; identify refunds, rebates, credits and work accomplished as a result of audit.
5. Determine whether new legislation was introduced to correct problems.
6. Assist investigator by interviewing subjects, reviewing appropriate files and workpapers in order to prove/disprove the audit recommendation and obtain indictment, if appropriate.
7. Write second report for Inspector General, if there has been no action taken despite recommendations, to insure that corrective action will be taken.

APPENDIX THREE: SUPPORTING TASK ANALYSIS DATA

I. INVESTIGATIONS PAGES 2 - 27

II. AUDIT PAGES 28 - 45

APPENDIX THREE

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JOB: INVESTIGATIONS

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Reluctance of complainant and others to cooperate

Interviews: incomplete information; wrong person accused; lack of specifics to corroborate case

Pressure from supervisor to conclude preliminary inquiries before enough information has been obtained (not enough time)

Inadequate background research: failure to get enough information for good investigative plans; unweildy, unfocused investigation; inability to get management's interest in case; lack of support from AUSA; inability to make appropriate judgment/recommendation

Agency files in disarray

Not sufficient time with interviewees to evaluate them

Fraud vulnerability assessment inadequate; failure to open an investigation when, in fact, there is significant loss to the government

Trying to focus non-specific allegations

Unproven reliability of anonymous source

Premature abandonment of viable investigative approach

Inadequate information available to develop allegation

Lack of cooperation by other agencies in sharing intelligence information

Reluctance on part of management to allocate resources for novel approaches to criminal investigations

Generating substantial initial interest from U. S. Attorney's Office

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE AVAILABLE DATA

NUMBER: 11

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Inaccessability of records or not enough records available

Expenditure of excessive time later in investigation

Unavailability of specific persons

Inability to get supervisor's concurrence with recommended action.

Anonymity of original information/allegation

Poor Investigative plan

Short time deadlines

Decision to pursue investigation when no Federal crime existed or crime not at all clear

Leaks to subject of investigations (altered files)

Incomplete identification of all Federal statutes that apply in case

Availability of auditor familiar with case

Inconclusive investigation

Type of crime alleged has never been tried before

Program regulations/personnel not clear on what constitutes a violation

Lack of cooperation of persons who can assist in data analysis

Agency bookkeeping deficiencies

JOB: INVESTIGATIONS

TASK CATEGORY: DETERMINE CASE STATE/RECEIVE APPROVAL

NUMBER: 111

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Error in judgement/recommendation

Failure to see forest for trees

Inability to collect enough information
initially to convince supervisor to
allow investigation to continue

Failure to receive approval for
investigation

JOB: INVESTIGATIONS

TASK CATEGORY: PREPARE INVESTIGATIVE PLAN

NUMBER: IV

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Shortage of data resulting in pursuit of red herrings

- Too much time spent in investigation

Critical path obscured by confusing or missing data

- Critical issues not addressed/resolved

Unrealistic time constraints prohibiting normal investigation process

- Cooperating investigator's/auditor's time used unnecessarily

- Delays in investigation caused by waiting for summoned evidence

Imprecise communication between auditor and investigation regarding level of documentation and expected conclusion

- Improper scope leading to not enough documentation to prove allegation

- Faulty methodology; documentation impossible

Inadequate resources to complete plan

Cases with higher priority cause delays

Vagueness of allegations

Inability to locate witnesses, needed evidence

Inability to decide if witnesses/subjects are really cooperating

JOB: INVESTIGATIONS

TASK CATEGORY: CONDUCT INVESTIGATION

NUMBER: V

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Reluctance of witnesses

Failure to support case with enough information

Limited availability of records

Too much time devoted to case

Restrictive policies/guidelines; lack of any guidelines or policies

Improper conclusions/recommendations made

Short deadlines

Case not accepted for prosecution

Other priorities taking precedence

Suppression of information due to improper interviewing technique or improper receipt of records

Inability to follow all leads because of lack of investigative staff

Injury/death to undercover personnel

Tendency to assume facts

Agency not supportive of IG function

Political influence used to stifle investigation

Trying to reconcile different formats and types of records kept by various entities in case in order to produce clear picture

Financial Privacy Act, Privacy Act, Miranda Rule

Media interference

Minority harassment smokescreens

Lack of initiative of U.S. prosecutors

JOB: INVESTIGATIONS

TASK CATEGORY: CONDUCT INVESTIGATION (V)

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Poor security during investigation resulting in "blowing the cover"

Legal problems emerging from entrapment rules

Defense Attorney blocks

Court challenges to summons

Language problems

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE/ORGANIZE/REVIEW/EVALUATE DATA

NUMBER: VI

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Time constraints; pressure to complete investigation before ready

Inability to write comprehensive report

An error or fault which occurred in earlier step

Inability to reach conclusions because of "holes in case"

Failure to properly define scope or objective of investigation at the outset

Declination of prosecution due to confusion as to details of investigation

Sloppy investigative work; inability to support allegations

Erroneous conclusions

Inadmissable evidence

Incorrect correlation of data collected

Understanding terminology used in records

Illegal methods of obtaining evidence

Notes taken during investigation become stale; notes incomplete

Gleaning only that info that is pertinent in preparation for presentation

JOB: INVESTIGATIONS

TASK CATEGORY: WRITE/SUBMIT FINAL REPORT

NUMBER: VII

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Sifting through masses of info gathered during investigation; choosing significant info to be included

Failure to edit and reread for "holes," lack of evidence, disorganization, etc.

Case killed at any of various levels of review due to reader misunderstanding, left-out facts

Additional time commitments in order to rewrite report, answer reviewers' questions

Prosecution declines case due to "holes," unsupported facts, etc.

Prosecution, through misunderstanding of information as presented in report, bases theory of case on incorrect information

JOB: INVESTIGATIONS

TASK CATEGORY: POST INVESTIGATION DUTIES

NUMBER: VIII

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Inability to determine where all the information is; enormous amount of data

Suppression of evidence

Personality clashes between AUSA and investigator

Failure to anticipate defenses because of incomplete review of records

Stage fright during cross examination

Poor relations between prosecutor/agency official and investigator; inadequate prosecution or administrative action

Lack of mental organization and inadequate familiarity with case

Aquittal

JOB: INVESTIGATIONS

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1, 2	Ability to locate statutes,	8	Knowledge of: Prosecution criteria
		8	Common defenses
2, 3	Ability to research in manuals, handbooks	1, 2	Elements of crimes
		5, 6 & 7	Rules of evidence
6, 8	Basic Accounting/Auditing	2, 3	Sections of applicable laws
		3	Federal rules of criminal procedures
6	Document scanning (quick analy- sis/inspection of voluminous material)	4, 5, & 6	Sources of information
5, 7	Interpersonal skills	6	Modus operandi used by violators of the program being investigated or similar kinds of program
5, 7	Interviewing		
6, 8	Mathematics	6	General accounting princi- ples
5, 7	Notetaking	1, 5 & 7	Human motivation (how to get trust, cooperation)
5, 7	Oral communication	6, 8	Program knowledge of program under scrutiny (procure- ment, grants, workman's compensation, etc.)

JOB: INVESTIGATIONS

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

TASKS	SKILLS	TASKS	KNOWLEDGES/ABILITIES
		6	Questioned documents
			Ability to:
		3	Interpret regulations
		4, 5	Assess program vulnerability to fraud

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE AVAILABLE DATA

NUMBER: 11

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
		1	- Sources of information (Internal/external)
4	Interviewing	2, 4	- Rules of evidence
2, 3	Accounting	4, 5	- Elements of crimes
	Mathematics	3	- Principles of accounting
2, 3	How to read a file (e.g. Grant, Procurement) and obtain necessary information	3, 4, & 5	- Knowledge of correct grant/procurement procedure
		2, 4	- Knowledge of which program regulations to review, which program personnel to interview
2, 3	Bookkeeping	5	- Ability to know when and how to communicate with AUSA
		1, 2, & 4	- Knowledge of industry/activity subject involved in (e.g. clothing/aircraft, manufacturing, etc.)
		1, 2	- Knowledge of agency's paper-flow

JOB: INVESTIGATIONS

TASK CATEGORY: DETERMINE CASE STATE/RECEIVE APPROVAL

NUMBER: 111

SKILLS		KNOWLEDGES/ABILITIES	
TASKS 3, 4	Oral briefing skills (preparation/delivery)	TASKS 1,2	Ability to synthesize data into appropriate conclusions
3, 4	Writing skill (planning/writing)	2, 3	Ability to present persuasive oral and written proposals
		2, 3	Ability to organize thoughts, determine priorities

JOB: INVESTIGATIONS

TASK CATEGORY: PREPARE INVESTIGATIVE PLAN

NUMBER: IV

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
5, 7	Outlining (Logical arrangement (of tasks, documents, etc.)		- Rules of evidence
		8, 10	- Requirements for a legally enforceable summons
2, 3, & 5	Case Management	1, 3, & 10	- Theory of each method of proof; when each method is appropriate; criteria for proper use of cooperating investigators' time
		1, 9	- Federal Statutes (Criminal Code)
		1	- Agency regulations
		1	- Agency programs/procedures
		7	- Sources of Information
		7	- Privacy laws
		1	- Knowledge of industry in which subject is engaged/working, if applicable
		1, 10, 13, 14	- Knowledge of legal procedure
			- Knowledge of agency's investigative capability

JOB: INVESTIGATIONS

TASK CATEGORY: CONDUCT INVESTIGATION

NUMBER: 5

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1, 2, 3	Interviewing - ability to extract important information through oral questioning; ability to deal with hostile/uncooperative witnesses; use various techniques	7, 8, & 12	Rules of evidence
9	Accounting	14	Elements of offenses
9	Math	9	Knowledge of record-keeping systems (especially records kept by auditors)
All tasks	Basic Investigation	11, 13	Criminal law, criminal procedure
1,2, 3	Effective listening	9	Ability to extract needed information from voluminous records
1,2, 3	Report writing		
7	Photography	9	Ability to give audit assistance
4,6,7, & 14	Surveillance (undercover operations)	9	Knowledge of standard business practices
6	Firearms	1,2,3	Knowledge of "street talk"
6	Self defense	1,2,3 & 4	Knowledge of modus operandi of subjects/similar types of subjects
6	Driving	5, 10	Knowledge of legal decisions/guidelines (e.g. entrapment)
1,2,3	Notetaking	14	Administrative procedure and policy
1,2,3, & 4	Spanish language		
5, 10	Case and time management		
6	Use of specialized electronic surveillance equipment		

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE/ORGANIZE/REVIEW/EVALUATE DATA

NUMBER: VI

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1,4,9,13,14	Basic organizing skills (putting things in order)	4,14,15	Ability to synthesize large amounts of often unrelated information
1,2,3	Preparing an Outline	4,8,9,10,12,13	Rules of evidence
16	Briefing skills	8	Criminal procedure
1,5,6	Accounting	4,6,8	Elements of crime: How to effectively present cases to US Attorney
		9,13	Knowledge of how the court system works
		6,8,11	Knowledge of Agency Regulations and applicable US Code violations
		5,6,7	Knowledge of Accounting, business procedures, and industry practices
		4,5,6,8,9,15	Methods of proof
		7	Ability to present simple mathematical computations in report

JOB: INVESTIGATIONS

TASK CATEGORY: WRITE/SUBMIT FINAL REPORT

NUMBER: VII

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1-8	Report writing	3, 5	Rules of evidence
6, 7	Editing/proofreading	1, 8	Report requirements of agency (format & contents)
		3	Grammar/spelling
		2,4,6	Ability to logically organize large amount of information/facts/events into pre-scribed format
		3,5,6	Knowledge of what constitutes intent
		3	Knowledge of common defenses and rebuttals
		3	Ability to present simple mathematical computations in body of report
		3, 6	Knowledge of criminal offenses
		3	Knowledge of agency regulations

JOB: INVESTIGATIONS

TASK CATEGORY: POST INVESTIGATION DUTIES

NUMBER: VIII

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1, 2	Preparation of exhibit lists	1, 2	Ability to follow instruction
1, 2	Preparation of trial lists	3, 4	Ability to take initiative without constant supervision
1, 2, 3	Listening skills	2, 3	Knowledge of civil and criminal law and procedure
3	Testifying in court	2, 3	Knowledge of court system
4	Report writing	2, 3	Ability to organize, maintain chain of custody
2	Interviewing		

JOB: INVESTIGATIONS

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

SUGGESTED TRAINING AND DEVELOPMENT ASSIGNMENTS TO ENABLE EFFECTIVE PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE USED TO HELP IN PERFORMANCE

- Classroom training with practical exercises in Basic Investigative Techniques, Laws, and Regulations
- Training in elements of crimes within the Department's jurisdiction
- Training in proper techniques for presenting cases to U. S. Attorney
- Training in learning to make "judgement calls"
- Courses designed to help investigators be more 1) Logical, 2) Tenacious
- As necessary courses designed for investigators in programs such as:
 - Procurement
 - Assistance (Grants)
 - Employee Benefits
- Training in human behavior
- Agency program briefings for investigators, not specialists

- S/A Handbook
- Program Handbook
- NCIC Computer
- U.S. Code
- Agency regulations
- Supervisory input
- Consultations with program management
- Guidance/consultation with General Counsel and Department of Justice
- Guidance from special experts (e.g. engineers, program managers, auditors)
- Typewriting standards (Questioned document analysis)

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE AVAILABILITY

NUMBER: 11

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

Provide organizational charts and check-
lists for type, location and procedures
for obtaining internal documents

- Interviewing format, guides

- S/A Handbook

Interviewing exercises developed especial-
ly for this phase of investigation

- Procedure manual

Seminars on agency programs/procedures
for contracting, etc.

- Policy statements

Basic computer programming and security

- Sample investigative plan

Practical exercises involving analysis
of work records e.g., contract files

- Public documents on the process
involved (e.g., grants, procurement)

- Audit report (work papers leading to
request for investigation)

- Department regulations/U.S. Code

- Contract Procurement File Review
Checklist

- Police Intelligence Files

JOB: INVESTIGATIONS

TASK CATEGORY: DETERMINE CASE STATE/RECEIVE APPROVAL

NUMBER: 111

SUGGESTED TRAINING AND DEVELOPMENT ASSIGNMENTS TO ENABLE EFFECTIVE PERFORMANCE	INSTRUCTIONS, WORK AIDS, GUIDANCE USED TO HELP IN PERFORMANCE
<ul style="list-style-type: none">- Training on fraud statutes and elements profit - Preparing and presenting an oral briefing - Classroom practical exercises in analyzing and discussing mock allegation files - Evaluation of real files under close supervision during OJT - Frequent opportunities during OJT to discuss analysis and decisions of other trainee or journey level investigators	<p>Sample briefing outlines from other cases</p>

JOB: INVESTIGATIONS

TASK CATEGORY: PREPARE INVESTIGATIVE PLAN (IV)

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

- Classroom training and practical exercises in:
 - 1) Rules of evidence
 - 2) Requirements for summons
 - 3) Theory of each method of proof
 - 4) Outlining
- Basic investigative techniques
- OJT under close supervision
- Peer interchanges through seminars to exchange thoughts and techniques
- Training in Case Management
- Training in Sources of Information
- Training in how to handle evidence
- Basic Accounting
- Federal Criminal Statutes
- Training in recognizing criminal violations

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

- Investigative Instructions
- Previous cases
- Supervisors' input/guidance
- AUSA's advice regarding scope of investigation
- Legal decisions
- Guidance as needed from experts in particular field

JOB: INVESTIGATIONS

TASK CATEGORY: CONDUCT INVESTIGATIONS

NUMBER: V

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

Interview techniques course/practical
exercise

Department of Justice guidelines

Notetaking course/practical exercises

Recent court decisions

Training in undercover techniques/fire-
arms/surveillance devices

Cameras/tape recorders

Rules of evidence

Consultation with AUSA

Accounting (basic methods)

Guide for Preparing Sample Records
Inventory

Business organization methods

Interview formats

Financial records review

Experienced agents available to
help/advise

Course in elements of proof

S/A Handbook

On-the-Job Training (OJT) with close
supervision

Workpaper preparation (especially summary
lists)

Sworn statements/affidavits course with
practical exercises

One case concept: Investigate a complete
mock case in a training setting

Case and time management

JOB: INVESTIGATIONS

TASK CATEGORY: ANALYZE/ORGANIZE/REVIEW/EVALUATE

NUMBER: VI

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

Classroom practical exercises enabling
practice in application of knowledge
in this area

Formats for methods of organizing data

OJT with close supervision

Computers

Classroom training and exercises using
types of cases likely to be encoun-
tered

Agent's Manual and Handbook

Training in evidentiary law and in evi-
dence handling

Special experts as required

Training in contracting procedures, con-
tract file maintenance and contract
law

Checklists for How to Look at Contract
Files, How to Look at Procurement
Files, etc.

Sources of information

How to look at and interpret records
(e.g. contracts, procurements, etc.)

Training in admissibility of evidence

Exercises in logical thinking

Training in the elements of a crime

Training and exercises in self-assess-
ment of work performance

JOB: INVESTIGATIONS

TASK CATEGORY: WRITE/SUBMIT FINAL REPORT

NUMBER: VII

SUGGESTED TRAINING AND DEVELOPMENT ASSIGNMENTS TO ENABLE EFFECTIVE PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE USED TO HELP IN PERFORMANCE

Report Writing Course including:

- Instruction in basics (what is clear, concise, logical writing style)
- Introduction of references to use such as Elements of Style
- Classroom practice with analysis and feedback
- OJT: Writing reports under OJT supervision; reading, critiquing other reports from cases with OJT supervision

Department of Justice Guidelines

Direct feedback from supervisor on expected standard for report writing

Agency report format/OIG report format

Dictionary

S/A Manual

Reports from previous cases selected by supervisors/prosecutors as good examples

Consultations with AUSA

Elements of Style, Strunk and White

Thesaurus

JOB: INVESTIGATIONS

TASK CATEGORY: POST INVESTIGATION DUTIES

NUMBER: VIII

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

Formal training in trial organization
and testimony

Directions given by prosecutor/agency
official

Training in rules of legal (criminal)
procedure

Guidance presented in Investigative
Handbook

OJT

Mock trials using specific cases and
emphasizing investigator's role

JOB: AUDIT

TASK CATEGORY: RECEIVE/DEVELOP ASSIGNMENT

NUMBER: I

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Instructions or communications not adequately conveyed or received; request misunderstood

Availability of management

Availability of people to examine request or assignment

Making promises about the timeframe needed for the assignment before enough is known (pressure from mgt.)

Inadequate information furnished to IG or other receiving official, thereby causing inappropriate decision about priorities, other projects

Inadequate investment of auditors "up front" to define assignment, objectives

Inappropriate audit objectives

Waste of time and dollars

Mgt. could become uncooperative because of miscommunication, inappropriate audit objectives

JOB: AUDIT

TASK CATEGORY: RESEARCH/SURVEY AVAILABLE INFORMATION

NUMBER II

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

Misleading information

Eventual inadequate development of finding

People changing jobs

Misunderstanding of situation

Disorderly, confused files

Overtesting

Outdated computer information

Invalid samples

Missing manual records

Audit longer, more expensive than necessary

Selection of unrepresentative samples, cases

Audit terminated too soon; problem missed entirely

Not enough time

Effectiveness and completeness of audit plan directly affected; eventual impact is on worth of audit

Inability to determine when to cut off review/survey and decide whether to continue audit

Lack of technical knowledge to conduct tests

Lack of auditee cooperation; inability to get access to files

Huge amount of information to be reviewed

Finding precedents to use as basis for audit plan

JOB: AUDIT

TASK CATEGORY: PLAN THE AUDIT

NUMBER: III

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

May find that additional research is necessary - delay results before beginning audit

Unless plan is re-formulated as result of test, completed audit will not meet objectives

Test of audit plan could show significant problems in audit plan (e.g. too rigid, results inconsistent w. objectives)

Estimates of time to accomplish work outlined in guides would be significantly off

Poor planning can result in significant underestimate of time needed to perform audit

Audit team may be drawn from all over U.S.; scheduling can be complex

Improper, unclear planning result in "ad libbing" by members of audit team; results will be inconsistent, useless for summary reporting to management

Difficulties in obtaining data on known similar cases which are still pending

In fraud cases, convincing audit staffs to pursue only fraud

Getting proper staff allocation and people with adequate background; adequate ratio of supervisor to workers; coordination and timely reporting

Problems getting files, personnel

JOB: AUDIT

TASK CATEGORY: CONDUCT THE AUDIT

NUMBER: IV

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

- Locating files, interviewees
- Uncooperative auditee
- Difficulty coordinating work of auditors
- Difficulty coordinating findings drawn from auditors and investigators
- Differing local procedures
- Motivating auditors (if don't like project)
- Substitutions of inexperienced persons
- Complaints about travel
- Fears on part of auditors that they will not be able to show results
- Acceptance of hearsay evidence
- Inability to see a problem that is "staring you in the face"
- Scheduling with limited staff
- AUSA not taking action on identified fraud

- Inadequate audit coverage
- Failure to meet end objectives
- Subjective evaluation of situations which show results/findings
- Failure to see a significant irregularity; failure to investigate a real problem
- Some findings thrown out because of poor documentation, hearsay.

JOB: AUDIT

TASK CATEGORY: WRITE REPORT OF AUDIT AND FINDINGS

NUMBER: V

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

- Organizing facts
- Lack of guidance concerning report format & appropriate emphasis
- Auditees' disagreement with findings/recommendations
- Highlighting only material weaknesses
- Eliminating technical jargon
- Loss of credibility of auditor because of poor communication
- Delays in receiving comments from auditee can hold up issuance of report

- Investigations won't take case
- Audit will be a wasted effort
- Poor report/doesn't communicate with intended audience
- Misunderstanding of audit results by readers
- Loss of credibility
- No acceptance of recommendations
- Top management implement corrective action improperly because of poor communication

JOB: AUDIT

TASK CATEGORY: FOLLOW-UP

NUMBER: VI

PROBLEMS IN ACCOMPLISHMENT

CONSEQUENCES OF INADEQUATE PERFORMANCE

- Lack of time to go back and review recommendations and management's response
- Management indifferent to problem; no changes made
- AUSA fails to prosecute fraud
- Management often cannot correct situation in a timely manner because of budget problems, staffing shortage, internal disagreement
- Difficulty assisting investigators because of lack of experience/knowledge of investigative skills (evidence, individual rights, etc.)

- Very few or no deficiencies followed up; audit report ineffective in bringing about corrective change
- Because of lack of experience in investigative techniques, can taint evidence, lose possible witnesses

JOB: AUDIT

TASK CATEGORY: RECEIVE/DEVELOP ASSIGNMENT

NUMBER: I

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1,2,4	Oral communication (interviewing, dealing with people)	1	Ability to: <ul style="list-style-type: none">- read and understand complex instructions
3	Flowcharting		<ul style="list-style-type: none">- interpret general guidelines and translate into specific tasks to accomplish mission
1, 5	Written communication	3	<ul style="list-style-type: none">- quantify/schedule resources needed for a project
		3	Knowledge of: <ul style="list-style-type: none">- where information available in agency
		3	<ul style="list-style-type: none">- time required to complete certain tasks
		3, 4	<ul style="list-style-type: none">- potential legal, administrative or other barriers to completing audit (e.g. ability to get info from EDP system)
		3,4,5	<ul style="list-style-type: none">- EDP system; potential usefulness to audit

JOB: AUDIT

TASK CATEGORY: RESEARCH/SURVEY AVAILABLE INFORMATION

NUMBER II

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
1,2,10	Interviewing techniques	3	Knowledge of: - accounting system used (incl. codes) - program areas (e.g. procurement, contracts and grants, EDP, etc.) - standards for effective internal controls Ability to: - document deviations - use computer data to verify deviations or inequalities found which point to potential abuses - use workpapers for organization - use research material - summarize data for overall opinion - recognize patterns of irregularity - decide which laws or regulations apply - interpret complex laws and apply on practical level - give feedback to boss concerning project - judge which information is important, relevant from large body of data - find precedents which will shed some light on the project
7	Statistical sampling	3	
8, 9	Computer-assisted audit techniques: - test decking - transaction tagging - generalized audit software - flowcharting	3,4,5,6 8	
1,2,3,9	Notetaking	7,8,9 9	
		3,12,13 19	
		12,13,14 10,12, 13	
		7	
		3, 4	
		11	
		1, 2	

JOB: AUDIT

TASK CATEGORY: PLAN THE AUDIT

NUMBER: III

SKILLS		KNOWLEDGES/ABILITIES	
1,2,3, 4,5,6, 7,8,11 13,15	Auditing skills: conceptualize entire project; determine how long specified tasks may take; select the appropriate personnel for tasks; determine what kinds of records other agencies maintain and how to get access to them; ensure that Privacy Act regulations are upheld; establish necessary liaisons outside organization as necessary	3 3 3,10, & 14 3, 10	- GAO Auditing Standards - Internal controls - Types of frauds; vulnerabilities of programs such as procurement - Past problems in similar areas, on similar audits
8, 9, 12,15	Interpersonal skills; meeting and dealing with others		
9	Briefing skills; developing presentation objectives, determining needs of receiving group	3,4,5 7,13, & 14	Ability to: - Design rational processes to meet audit objectives - Analyse risk and decide where procedures are vulnerable to fraud, waste, abuse

JOB: AUDIT

TASK CATEGORY: CONDUCT THE AUDIT

NUMBER: IV

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
2,3	Interviewing/interpersonal communication		Knowledge of:
7,9		5,6,7,8, 12	- Program area (e.g. procurement)
1,2	Conduct effective training session	All Tasks	
		10	- GAO Audit Standards
			- Accounting system reports
		13,14, & 19	- When to seek guidance from AUSA/Audit manager/AIC, etc.
		2,3	- Human behavior
		3	- Statistics
			Ability to:
		7,16	- Organize data
		3,5,6	- Select cases for review most likely to produce results
		4,11	- Document work performed (work paper preparation)
		3,5,6	- Discern internal control weaknesses
		3,8,11, 12,18, & 20	- Draw conclusions based on large amount of data
		21	- "Sell" Audit findings to AUSA/Investigations Auditee Management

JOB: AUDIT

TASK CATEGORY: WRITE AUDIT REPORT AND FINDINGS

NUMBER: V

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
8	Interviewing		
5	Outlining		
3,6 & 10	Report Writing		
8	Skill in leading conferences/ meetings	1,2,4, 9,11,12	Analytical ability
8	Briefing techniques	2,6	Ability to organize large amount of information logical presentation
8	Interpersonal skills (negotiating; listening; empathizing)		

JOB: AUDIT

TASK CATEGORY: FOLLOW-UP

NUMBER VI

SKILLS		KNOWLEDGES/ABILITIES	
TASKS		TASKS	
All Tasks	Same as Number IV	All Tasks	- Thorough knowledge of results of reviews
		5	- Knowledge of policy changes since audit
		6	- Knowledge of investigative techniques

JOB: AUDIT

TASK CATEGORY: RECEIVE/DEVELOP ASSIGNMENT

NUMBER: I

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

Briefings in Agency organization and
functions

Mission assignment

Selection system (e.g. assessment
center) enabling selection of people
for audit function who are capable
of establishing good rapport and
mutual trust with auditee

Original letter of complaint, instruction,
statement of potential problem, etc.

Statement of IG's audit mission

Orientations to and, subsequently, in-
depth discussions/studies of complex
programs (contracts/grants, EDP etc.)

Periodic review of Comptroller General
Standards

On-the-job training; work with experi-
enced auditor during this phase;
receive feedback, evaluation

Interviewing exercises, stressing need
for diplomacy and tact; discussions,
demonstrations in how to deal with
people

Course/exercises in flowcharting

Briefings/exercises in determining/
limiting scope of audits

JOB: AUDIT

TASK CATEGORY: RESEARCH/SURVEY AVAILABLE INFORMATION

NUMBER II

SUGGESTED TRAINING AND DEVELOPMENT ASSIGNMENTS TO ENABLE EFFECTIVE PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE USED TO HELP IN PERFORMANCE

Work with experienced auditors on this phase; receive frequent feedback and guidance (OJT)

Indexes of publications in the field that is subject of audit

Speed Reading

Close guidance from boss/audit manager based on reasons for selecting area for review

Interviewing (especially establishing rapport with reluctant auditee, management, etc.)

Interview point sheet, final questions

Instruction and practical exercises in using analytical skills to identify variances from norms

Operational survey guides

Instructions/practical exercises in how to perform a survey

Where unfamiliar jargon, codes are used, list of terms and their meanings

Technical training in:

Statistical Sampling
Computer Software
Test Decking
Flowcharting
Evaluating EDP Internal Controls

Instruction/practical exercises in workpaper preparation; summarizing work performed for general conclusion; documenting work performed

Introductory course in computers

Course in public accounting vs. government accounting

Course in how to understand people

JOB: AUDIT

TASK CATEGORY: PLAN THE AUDIT

NUMBER: III

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

Course in planning concepts; Instruction
and practical exercises

Audit guides

Assignments of inexperienced persons
to experienced planner during this
task to observe, assist, ask
questions

Regulations, policies

Fraud awareness course; how to analyze
fraud vulnerability, plan for audit
in view of potential fraud

Discussions with persons who have been
involved in fraud detection audits

Time management

Standard for audit plan preparation

Instruction/practice in developing
standardized work papers

Standard audit training on audit
development in accordance with
standards; on the job training
with experienced person during
this phase

JOB: AUDIT

TASK CATEGORY: CONDUCT THE AUDIT

NUMBER: IV

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

- | | |
|--|--|
| <ul style="list-style-type: none">- Basic Auditing Course including Interviewing and Analytical techniques- Report Writing course- Course in deductive/inductive reasoning- Problem-solving exercise and feedback- OJT assignments in programs- Workpaper preparation- Audit finding development (problem, cause, effect, solution)- Training in Rules of Evidence as they apply to SOI's, interviews, etc. | <ul style="list-style-type: none">- GAO guidelines on workpaper preparation- GAO guidelines on audit evidence- GAO standards of a finding- Audit Guide with "flags" to look for- AUSA guidance; Agency OIG procedures- Sheets specially devised for reviewing cases- Relevant cases- Instructions in how to prepare S.O.I's |
|--|--|

JOB: AUDIT

TASK CATEGORY: WRITE REPORT OF AUDIT AND FINDINGS

NUMBER: V

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

- Report writing exercises for auditors;
OJT with critique by the best report
writers

Report Writing I: Write reports
for each audit
assignment (OJT)

Report Writing II: Write sections
of a draft audit
report (OJT)

- Course with practical exercises in
briefing techniques
- Course in dealing with people

GAO Audit Report Standards

Agency report formats and guidance

IG guidance on report writing

JOB: AUDIT

TASK CATEGORY: FOLLOW-UP

NUMBER: VI

SUGGESTED TRAINING AND DEVELOPMENT
ASSIGNMENTS TO ENABLE EFFECTIVE
PERFORMANCE

INSTRUCTIONS, WORK AIDS, GUIDANCE
USED TO HELP IN PERFORMANCE

- Briefings/instruction in Basic Investigative techniques, rules of evidence, etc. to enable auditors to work with investigators effectively
- Briefings/seminars in White Collar crime laws
- OJT assignments to accompany experienced person in performing audit follow-up

- The audit report and recommendations

APPENDIX FOUR: CRITICAL INCIDENT ANALYSIS

I. INVESTIGATIONS

PAGES 1 - 10

II. AUDIT

PAGES 11 - 17

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: PRESENTATION TO U.S. ATTORNEY

CRITICAL INCIDENT: CONVINCING U.S. ATTORNEY TO TAKE CASE FOR PROSECUTION

EFFECTIVE BEHAVIOR

Respect the office

Make simple, direct presentation; make sure you are prepared and organized

Review the law; be conversant with elements of the violation

Review criminal/civil procedures

Keep track of the progress of the cases on a reasonable basis

Keep open the general liaison with USA's office through informal communications; use of telephone

Find out how the Department of Justice works

INEFFECTIVE BEHAVIOR

Show arrogance

Take shortcuts on preparation; allow "afterthoughts" into your presentation

Let the U.S. Attorney figure out elements

Wait until they tell you what happens next

Hound the AUSA after the case has been accepted

Communicate with USA's office only when asked to; maintain formal records through memo writing

Allow yourself to be surprised by every procedure or requirement which comes from DOJ

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: EXERCISING AUTHORITY DURING CONDUCT OF INVESTIGATION

CRITICAL INCIDENT: AVOIDING ABUSE OF POWER/AUTHORITY

EFFECTIVE BEHAVIOR

INEFFECTIVE BEHAVIOR

Use appropriate ID procedures

Show ID in flamboyant manner

Request information in a polite manner

Demand information without regard for impact of the demand on the source

Appeal to source's spirit of cooperation to get information

Threaten consequences for resisting even before source has refused to cooperate

Make persistent attempts through approved procedure to get cooperation for investigation

Harrass witnesses to force their cooperation

Maintain objectivity throughout investigation

Resort to vindictiveness, retribution (e.g. leaving out exonerating information, not protecting a source)

Treat people with equal respect

Treat everyone the same, regardless of status (talking down, equal verbal abuse for all, treating innocent or uncharged persons like guilty)

Maintain effective liaison

Run roughshod over other enforcement personnel, program people, etc.

Set groundrules for all contacts

React adversely to contacts for violating your rules eventhough they are unspoken

Follow legal guidelines for entire conduct of investigation; make sure evidence is legally obtained, etc.; observe client privilege

Encourage improper actions on part of others (e.g., getting informant to steal evidence); overlook client privilege in documents to get leads

Maintain integrity of sources of information

Disclose information indiscriminately

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: EXERCISING AUTHORITY DURING CONDUCT OF INVESTIGATION

CRITICAL INCIDENT: AVOIDING ABUSE OF POWER/AUTHORITY

EFFECTIVE BEHAVIOR

Avoid any misrepresentations of fact

Avoid use of force unless absolutely called for by circumstances

INEFFECTIVE BEHAVIOR

Lie, create a "slant" on the truth to suit needs of the moment

Use force in order to get what you want, when you want it.

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: MAINTAINING FOCUS OF INVESTIGATION

CRITICAL INCIDENT: AVOIDING FREE-WHEELING, LOOSE-JOINTED INVESTIGATION

EFFECTIVE BEHAVIOR

INEFFECTIVE BEHAVIOR

Define and reevaluate issues objectively;
set goals and objectives

Pursue investigation without considering
purpose for activities, end goals;
pursue leads unnecessarily

Maintain emotional detachment from
purpose for investigation

Pursue investigation because of own
personal moral indignation and sense
of betrayal; dislike for a particular
type of crime

Maintain interest in and enthusiasm
for pursuing proper avenues to
resolve issues

Look for shortcuts; allow others to resolve
issues by whatever route they can

Keep end result in mind

Allow yourself to become instance-oriented;
allow sidetracking, nitpicking

Prepare and continually revise as
necessary an outline for investigation;
follow this outline

Stay loose; engage in day-to-day decision-
making only

Make sure that data analysis and manage-
ment is timely and in keeping with
goals of investigation

Pursue all avenues and leads; postpone
analysis of data until all information
received

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: HANDLING INFORMANTS

CRITICAL INCIDENT: AVOIDING SECURITY AND/OR COOPERATION PROBLEMS
WITH INFORMANTS

EFFECTIVE BEHAVIOR

Establish ground rules early; give informants examples of "do's and don't's" in your relationship

Communicate at informants' level without "talking down" or losing respect

Refuse to make promises which you know you will be unable to keep

Keep informant's personal safety in mind at all times

Avoid unofficial contacts with informant

Recognize good performance by informant by positive reinforcement

INEFFECTIVE BEHAVIOR

Engage in unnecessary contact with informants; arbitrarily deny informant's requests

Engage in abusive, deprecating treatment

Allow informant/investigator to be placed in dangerous situations unnecessarily

Allow loose handling of informant's true identity

Encourage any and all contacts with informant in hopes of learning something

Avoid giving any feedback to informant; keep him guessing

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: DEVELOP AND MAINTAIN LIAISON

CRITICAL INCIDENT: AVOIDING LIAISON BREAKDOWN

EFFECTIVE BEHAVIOR

INEFFECTIVE BEHAVIOR

Develop methods for effectively exchanging information during course of investigation

Over-socialize to maintain liaison, thereby compromising ethics and professional image

Publish your agency's mission and function; describe services available to others

Assume self-righteous attitude; let others guess

Treat all agencies on an equal basis

Be reluctant to cooperate or give assistance when asked

Develop official contacts, social contacts with personnel in other agencies

Ignore jurisdictional boundaries until caught

Communicate important information with cooperating agencies at appropriate levels

"Drop the ball" on communication with liaison; overlook follow-up on information offered by liaison

Recognize value of inter-agency information exchange; show gratitude for assistance, information, etc.

Fail to return phonecalls, fail to write letters of appreciation; "steal the thunder" in spite of inter-agency cooperation

Provide training and equipment when requested and respond quickly to other agencies' requests; give priority if possible

Maintain list of agency contacts

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: MANAGE CASE EFFECTIVELY

CRITICAL INCIDENT: AVOIDING LOSS OF TIME, WASTED RESOURCES, DEAD ENDS

EFFECTIVE BEHAVIOR

INEFFECTIVE BEHAVIOR

Make timely assignment of case

Allow complaint to sit on desk for weeks

Make personnel assignment to case based on amount of experience called for

Assign trainee to complex allegation; over-qualified person to routine, straightforward case

Set realistic deadlines

Set unrealistic demands, pressures; assume attitude of "everything will be due yesterday"

Set up and facilitate internal reporting procedures

Ignore progress of case until at a "must know" stage

Assign resources realistically according to expectation of type of case, locations of witnesses, data, etc.

Overlook details like travel money in budget

Scope the inquiry/referral initially

Avoid initial review or screening; leave scoping entirely to those assigned to case

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: DETERMINE IF A VIOLATION OF FEDERAL OR AGENCY REGULATION/LAWS HAS OCCURRED

CRITICAL INCIDENT: FAILING TO RECOGNIZE A VIOLATION

EFFECTIVE BEHAVIOR

INEFFECTIVE BEHAVIOR

Know U.S. Criminal Laws as they apply to the agency's mission

A "don't bother me" attitude

Know agency Regulations

Pursue nitpicking violations such as one 50¢ local travel voucher

Know other agency investigative responsibilities; refer cases appropriately

Assume a "can't-help-you-not-our-jurisdiction" attitude

Take an interest in agency mission; look for program vulnerability

Initiate witch-hunting investigations

Report violations promptly to management and Department of Justice

Cover up to avoid agency embarrassment (obstruction and misprision of a felony)

Recognize that money disbursed by any agency is Government money; any violation is loss of taxpayer money

Passive/disinterested attitude toward problems; let others define impact and assign investigations

MAJOR PERFORMANCE AREA: INVESTIGATIONS

TASK: MAINTAIN PROFESSIONAL IMAGE THROUGHOUT INVESTIGATION

CRITICAL INCIDENT: AVOID COMPROMISING CODE OF ETHICS AND CONDUCT

EFFECTIVE BEHAVIOR

Maintain detachment

Study local customs and be mindful of cultural differences which might effect value of information, observations received

Recognize and avoid any situations which could compromise your situation or case

INEFFECTIVE BEHAVIOR

Fraternize with witnesses/subjects

Accept anything of value from witness/subjects regardless of possible cultural differences

Overlook possible compromising situations in the interest of getting more information, cooperation; assume "I can handle it"

MAJOR PERFORMANCE AREA: INVESTIGATION

TASK: COLLECT/PRESERVE EVIDENCE

CRITICAL INCIDENT: HANDLING GRAND JURY MATERIALS

EFFECTIVE BEHAVIOR

INEFFECTIVE BEHAVIOR

Know Rule 6(e)

Leaving material unattended when going to lunch or bathroom.

Be conscious of security:

Gossiping; discussing the material; inadvertently leaking the material.

- could be held criminally responsible
- may prejudice case

Failing to recognize what it is.

Know how to recognize it

Lack of security with respect to work papers

- how it's obtained, not what it contains
- not what it is, how it was obtained

Segregate it; lock it up

Use sloppy access control

- no log

Limit access to smallest number of people

Avoid coordinating with U.S. Attorney

- keep log of who has it

Assume an attitude that grand jury serves you

Coordinate with U.S. Attorney

Waiver (treated Grand Jury data)

Practice an attitude that you are an agent of the Grand Jury - you serve the grand jury

MAJOR PERFORMANCE AREA: AUDIT

TASK: I RESEARCH/DEVELOP ASSIGNMENT

CRITICAL INCIDENT: DISCUSSING ASSIGNMENT AND SCOPE WITH SUPERVISOR

EFFECTIVE BEHAVIOR

- Clarify specific objectives
- Discuss assignment with supervisor;
 Negotiate: scope
 time and effort
 staffing

INEFFECTIVE BEHAVIOR

- Clarify objectives in a general way
- Avoid discussing assignment with supervisor until you are sure you have an "air-tight" case
- Demand all time and resources you estimated; audit will fail unless you have them all.

MAJOR PERFORMANCE AREA: AUDIT

TASK: II SURVEY

CRITICAL INCIDENT: INTERVIEWING PROGRAM MANAGERS

EFFECTIVE BEHAVIOR

- Set constructive tone for interview
- Create atmosphere of encouragement for managers to voice concerns
- Listen carefully to answers; clarify what is meant
- Make sure interviewee understands questions; try to eliminate jargon, audit-specialized language or concepts

INEFFECTIVE BEHAVIOR

- Talk to whoever is available
- Ignore managers' concerns; point out why you're there, indicate your short deadlines, etc.
- Write down all answers; don't ask for clarification, it will give them too many clues to what you're after
- Ask everyone the same questions, regardless of grade, status or general knowledge of audit process

MAJOR PERFORMANCE AREA: AUDIT

TASK: III PLAN

CRITICAL INCIDENT: SPECIFYING SCOPE/OBJECTIVES

EFFECTIVE BEHAVIOR

- Set realistic goals for the audit
- Specify objectives in detail
- Redefine goals once staff has been assigned and time constraints are known, redefine so that audit can be effectively completed
- Provide enough planning to assure consistency but not so much that individual initiative or inquisitiveness is stifled
- Avoid duplication of work through careful planning

INEFFECTIVE BEHAVIOR

- Shoot for the moon; you never know what will turn up
- Define objectives broadly to allow for flexibility in definition
- Once objectives are set, don't waver; even if not enough time or staff, you can at least do half the project
- Remove all possibility for individual auditor's initiative

MAJOR PERFORMANCE AREA: AUDIT

TASK: IV PERFORM THE AUDIT

CRITICAL INCIDENT: IMPLEMENTING THE AUDIT GUIDE

EFFECTIVE BEHAVIOR	INEFFECTIVE BEHAVIOR
<ul style="list-style-type: none">- Use initiative, past experience when instructions are too limiting for the situation- Maintain aggressive, eager attitude in spite of monotony- Ask questions; follow up on unanswered questions- Be fair to auditee; allay fears when possible, tell scope of audit if appropriate- Remember what you're there for; correction/removal of fraud, waste and abuse of taxpayers dollars- Even if you get "onto" something, keep in mind the time and scope limitations- Work with auditee whenever possible; show your interest in constructive audit rather than "getting" auditee	<ul style="list-style-type: none">- Follow all instructions to the letter even if they don't seem appropriate in specific instances- Avoid the temptation to follow other leads, ask additional questions- Don't be idealistic, nothing ever happens to audit findings- Maintain a secretive posture; don't let auditee know anything- Once on the trail, don't let time and scope limitation slow you down- Show auditee who's boss; you have the authority to get whatever you want

MAJOR PERFORMANCE AREA: AUDIT

TASK: IV PERFORM THE AUDIT

CRITICAL INCIDENT: SUPERVISING THE AUDIT TEAM

EFFECTIVE BEHAVIOR

- Develop working rapport with team; there's no harm in knowing who they are, what interests them
- Check work frequently, giving constructive advice on improvements, correcting errors as soon as possible
- Be available as much as possible to assist and solve problems

INEFFECTIVE BEHAVIOR

- Just get on with the audit; avoid small talk with team members
- Wait until the end of each step before checking work; avoid positive encouragement, the team will only take advantage of you
- Don't correct any errors yourself no matter how small or obvious they are

MAJOR PERFORMANCE AREA: AUDIT

TASK: IV PERFORM THE AUDIT

CRITICAL INCIDENT: CONDUCTING ON-GOING DISCUSSIONS WITH MANAGEMENT

EFFECTIVE BEHAVIOR

- Work with management in beginning to establish operating procedures and regular meeting schedules
- Ask management to talk about the program; get them to answer your questions; defer to their program knowledge whenever you honestly can
- Work with management to determine reasonable timeframes for their responses
- Keep management informed as much as possible as you go

INEFFECTIVE BEHAVIOR

- Try to avoid meeting with management during audit; you'll lose your authority
- Study all you can about program; show management you know as much as they; establish your authority this way
- Demand immediate responses from management; point out that this audit is biggest priority
- Don't give full disclosure; keep management guessing and unsure

MAJOR PERFORMANCE AREA: AUDIT

TASK: VI FOLLOW-UP

CRITICAL INCIDENT: SEEING THAT CORRECTIVE ACTIONS ARE TAKEN

EFFECTIVE BEHAVIOR

- Strive for meaningful recommendations
- Attempt to get agreement early with management on what type of corrective action will be taken
- Give time-phased plan for implementing action
- Conduct follow-up to all audit reports; 120 days after issue date of report, 30 days thereafter until implemented fully.
- Avoid letting auditee off the hook on corrective action; you recommended them; you should expect full implementation

INEFFECTIVE BEHAVIOR

- Include "motherhood" recommendations such as "perform a study," "give training"
- Wait until management reads report to describe corrective actions to them
- Demand immediate, all-out corrective action
- Implementation of corrective action is management's problem; follow-up is not always necessary
- If management is having a hard time with corrective action, let them off the hook with compromise measures

APPENDIX FIVE: TRAINING IDEAS

- | | |
|---|---------------|
| I. INVESTIGATOR TRAINING IDEAS | PAGES 1 - 12 |
| II. AUDITOR TRAINING IDEAS | PAGES 13 - 16 |
| III. TRAINING IDEAS FOR ADDITIONAL
TASKS PERFORMED | PAGES 17 - 24 |

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

CATEGORIES OF PERSONS TO BE TRAINED:	SUPERVISORS	INVESTIGATORS	CLERICALS	PARALEGALS	INVESTIGATIVE CLERKS							
<u>TRAINING IDEAS</u>												
<p><u>RECEIVE ALLEGATION</u></p> <p>Simulation Exercise in handling anonymous allegations/complaints over the telephone</p> <p>Evaluation criteria:</p> <ul style="list-style-type: none"> - Did the trainee get all the information? - Did the trainee disregard extraneous information? - Did the trainee get all relevant information? - Did the trainee use appropriate telephone technique? <p>Suggestions:</p> <ul style="list-style-type: none"> - Use tape recorder to record conversations so that trainees can perform self assessments according to pre-established evaluation criteria - Develop check sheets for use by trainees learning to conduct these short interviews; make these check sheets available for on-the-job use after training - Develop these exercises in increasing degrees of complexity for practice 		X	X	X	X							

<p>CATEGORIES OF PERSONS TO BE TRAINED:</p>	<p>SUPERVISORS</p>	<p>INVESTIGATORS</p>	<p>PARALEGALS</p>	<p>INVESTIGATIVE CLERKS</p>								
<p><u>TRAINING IDEAS</u></p>												
<p>- Regularly schedule cross-training sessions including investigators and paralegals to increase ability of paralegals to give greater assistance during investigations</p>												
<p><u>ANALYZE ALLEGATION</u></p>												
<p>Exercises in working with sets of allegations and charges as well as related and unrelated background material to determine:</p>	X	X	X	X								
<p>- Which allegations and charges represent potential violations of Federal law or regulations as they apply to an agency or program?</p>												
<p>- Which materials are relevant to the allegations and charges and which are not?</p>												
<p>Suggestions:</p>												
<p>- Develop enough exercises to cover wide range of allegations as well as a wide range of possible violations of law or regulations in various programs to enable selection of those most appropriate to trainees' needs (upcoming assignments, area of most activity within agency, etc.)</p>												
<p>- Develop exercises of increasing complexity to permit selection and use according to experience level, job function, organization of responsibilities within IG offices</p>												

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

<p>CATEGORIES OF PERSONS TO BE TRAINED:</p> <p>TRAINING IDEAS</p>	SUPERVISORS	INVESTIGATORS	PARALEGALS	INVESTIGATIVE CLERKS							
<p>- Include investigators and paralegals in training sessions together to increase ability of paralegals to give greater assistance during investigations</p>											
<p><u>DEVELOP ALLEGATION</u></p> <p>Game based on scavenger hunt model designed to give trainees practice in:</p> <ul style="list-style-type: none"> - learning/using sources of information useful in particular allegations (e.g. phonebooks, organizations, directories, files, etc.) - culling out specific information needed to develop allegation using complex documents or files - asking for guidance as needed from more experienced person 	X	X	X	X							
<p>SUGGESTIONS:</p> <ul style="list-style-type: none"> - Paralegals and Investigative Clerks should be trained to do pre-investigative document and information-gathering under supervision of an investigator; check sheets to assist in this process should be developed and introduced in training for use by the investigator and by Paralegals and Investigative Clerks when on-the-job 											

CONTINUED

1 OF 2

TASK CATEGORY: RECEIVE/ANALYZE/DEVELOP ALLEGATION

NUMBER: 1

CATEGORIES OF PERSONS TO BE TRAINED:	SUPERVISOR	INVESTIGATOR	CLERICAL	PARALEGAL	INVESTIGATIVE CLERK								
TRAINING IDEAS													
- Develop plans for use by agencies in rotating assignments of new personnel for purpose of exposing them to agency programs	X	X	X	X	X								
- Invite program managers/specialists to give briefings on agency program areas and record keeping systems	X	X		X	X								
- Conduct symposia for IG staffs across Government dealing with subjects of interest to IG function such as:													
• new types and forms of records being maintained as result of growing capability and use of computers in business (eg. invite bankers to talk about financed record-keeping)	X	X											
• New laws impacting on investigations undertaken by IG (e.g. Right to Financial Privacy) invite policymakers, legislators involved	X	X		X	X								

TASK CATEGORY: ANALYZE AVAILABLE DATA

NUMBER: 11

<p>CATEGORIES OF PERSONS TO BE TRAINED:</p> <p>TRAINING IDEAS</p>	INVESTIGATORS	SENIOR PARALEGALS	SENIOR INVESTIGATIVE CLERKS	PARALEGALS	INVESTIGATIVE CLERKS						
<p>- Set up roleplay exercises in which "program personnel" must be interviewed in relation to a complaint/allegation: roleplayers should demonstrate following types of behavior:</p> <ul style="list-style-type: none"> • turf protecting • stone walling • unresponsiveness, generalization 	X	X	X								
<p>- Assign trainees to "shadow" more experienced personnel. When they handle this portion of a case; arrange for trainees doing "shadowing" to meet with a group leader regularly to discuss what they've learned, seen, etc.</p>	X			X	X						
<p>- Invite persons such as investigative reporters, psychologists, social workers to demonstrate their interviewing skills to trainees; trainees and invited interviewers discuss effective methods of interviewing reluctant/distrusting persons to get information</p>	X	X	X								
<p>- Develop series of problems to be used as training exercises; trainees would be given actual complaints that have already been handled; they would be expected to analyze data relating to complaint (Who, When, Where, Why, What, How) and explain what next actions should be. Feedback to trainees on their solutions would include information about what actually happened in case.</p>	X	X	X								

TASK CATEGORY: ANALYZE AVAILABLE DATA

NUMBER: 11.

CATEGORIES OF
PERSONS TO BE
TRAINED:

TRAINING IDEAS

Based on actual cases, give trainees data related to allegations or complaints with an assignment to organize these into a logical order using simplified PERT or CPT method (following briefings on how to do PERT or CPT)

INVESTIGATOR

SENIOR PARALEGAL

SENIOR

INVESTIGATIVE CLERK

X

X

X

TASK CATEGORY: PREPARE INVESTIGATIVE PLAN

NUMBER: III

CATEGORIES OF PERSONS TO BE TRAINED:	TRAINING IDEAS								
	AUDITORS/ENTRY LEVEL INVESTIGATORS	CASE AGENTS	SUPERVISORS	ATTORNEYS	REGIONAL MANAGEMENT	IG's/AIG's (INVESTIGATIONS)	COMMITTEES (CONGRESSIONAL)		
- On-the-job training (OJT); actually performing function under close supervision of experienced persons	X	X	X						
- Training in basic investigative techniques (classroom with performance exercises)	X	X	X	X					
- Briefings in specific programs (eg. procurement, contracts, etc) governmentwide and specific agency programs as well as Department Rules and Regulations	X	X	X	X	X	X	X		
- Frequent in-service briefings/reviews of similar cases to see what was done, should have been done, etc. (briefings should be done by experienced investigators)	X	X	X		X	X	X		
- Trial and error process; controlled by frequent reviews by experienced investigators to give ideas and feedback regarding need for changes in plan, strong/weak aspects of plan	X	X							
- Practical exercises in conducting mock investigations with planned results, frequent evaluation points for review and feedback, advice by experienced performers	X	X							
- Development and use of informal information networks; "bouncing" ideas off others with experience in similar cases, etc.	X	X	X	X	X	X	X		

TRAINING IDEAS	ENTRY LEVEL INVESTIGATORS	CASE AGENTS	SUPERVISORS	ATTORNEYS	REGIONAL MANAGEMENT	AIG'S (INVESTIGATIONS)	IG'S						
- Basic Criminal Investigator Training	X												
- Interagency Loans of taskforces or individuals to increase: <ul style="list-style-type: none"> • individuals' exposure to more types of cases • individual and agency perspectives of ways to handle cases • interagency cooperation on cases of mutual interest • working informal networks among IG staffs • training efficiencies (e.g. learning on the job under supervision of skilled personnel rather than relying on off-the-job training) 		X	X		X								
- In-service training conducted in agencies: participants given assignments, asked to prepare and provide specific blocks of instruction	X	X											
- In-service training (with invited speakers) to update IG staffs in evidence and criminal procedure	X	X	X		X	X							
- Find examples of imaginative investigative problem-solving; publish or introduce them as subject for training sessions, seminars, etc.	X	X	X	X	X	X	X						

TASK CATEGORY: CONDUCT INVESTIGATION

NUMBER: IV

<p>CATEGORIES OF PERSONS TO BE TRAINED:</p> <p>TRAINING IDEAS</p>	ENTRY LEVEL INVESTIGATORS	CASE AGENTS (INVESTIGATIONS)	SUPERVISORS	STAFF ATTORNEYS	REGIONAL MANAGEMENT	AIG's (INVESTIGATIONS)	IG's					
<p>- At outset of investigation, encourage review of cases similar to that being investigated; keep case files or summaries available and, if any are known in other agencies, encourage inter-agency sharing of summaries with resource or contact person's telephone number</p>	X	X	X									
<p>- Assign trainees to "shadow" investigators assigned to case; trainees meet together during shadow assignments share information, discuss progress, tell "war stories," etc. with person in charge of shadow</p>	X											
<p>Develop practical exercises to give practice in:</p>												
<ul style="list-style-type: none"> • recognizing violations (Title 18, US Code) 	X	X		X								
<ul style="list-style-type: none"> • preparing affidavits; indictments; search warrants; etc. 	X	X										
<ul style="list-style-type: none"> • developing elements of proof 	X	X		X								

TASK CATEGORY: WRITE INVESTIGATIVE REPORT
 NUMBER: VII

CATEGORIES OF PERSONS TO BE TRAINED:

TRAINING IDEAS

	ENTRY LEVEL INVESTIGATOR	JOURNEYMAN INVESTIGATOR	SUPERVISORY INVESTIGATOR	SPECIAL AGENT-IN-CHARGE	OPERATIONS OFFICER	CLERK/TYPIST	AUDITORS	U. S. ATTORNEYS	STAFF ATTORNEYS
- Offer basic typing/dictation skills course to increase efficiency in report preparation	X	X				X			
- Give all trainees personal copies of writing references (<u>GPO Style Manual</u> , <u>ELEMENTS OF STYLE</u> , Strunk and White) and give practice questions and exercises to encourage use	X	X							
- Select good and bad examples of reports; require trainees to critique them; edit and correct where possible, then check their evaluations with those agreed-on by panel of good report writers ("school answers")	X	X							
- Give trainees poorly prepared reports and ask them to prepare briefings or give testimony from those reports	X	X							
- Give trainees complex descriptions of fact situations and require them to condense them into minimum amount of description	X								
- Show trainees video-taped interviews and require them to write reports on those interviews; compare final reports to videotape and "school answers" by experienced report writers	X								
- Make sure supervisors check work frequently; give feedback and suggestions			X						

TASK CATEGORY: WRITE INVESTIGATIVE REPORT

NUMBER: VII

CATEGORIES OF PERSONS TO BE TRAINED:

TRAINING IDEAS

	ENTRY LEVEL INVESTIGATORS	JOURNEYMAN INVESTIGATORS	SUPERVISORY INVESTIGATORS	SPECIAL AGENT-IN-CHARGE	OPERATIONS OFFICER	CLERK/TYPIST	AUDITORS	U.S. ATTORNEYS	STAFF ATTORNEYS
- "Brainstorm" to develop the "perfect" report format and form according to needs of those receiving report		X	X	X	X			X	X
- Develop guidelines or checklists for use on the job which spell out how to protect reports containing sensitive Grand Jury or Privacy Act Information	X	X	X			X			

TASK CATEGORY: POST INVESTIGATIVE DUTIES

NUMBER: VIII

CATEGORIES OF PERSONS TO BE TRAINED:	INVESTIGATORS	SUPERVISORY INVESTIGATORS	STAFF ATTORNEYS	AUSA								
TRAINING IDEAS												
- Develop mock trials in which trainees must testify based on actual investigations they have "shadowed" or on practical exercises in investigations; videotape all trainee performance for self-critique and discussions with AUSA or experienced attorney.	X		X									
- Arrange for briefings by DOJ personnel on prosecution and defense tactics (videotape these briefings for use in future sessions; for quick review and use by investigators about to testify)	X	X	X									
- Arrange for periodic seminars and briefings to keep IG Staffs current on changes in law, recent court decisions, etc.	X	X	X									
- Arrange for attendance at Trial Attorney Seminars to enable trainees to learn defense attorney strategies in attacking prosecution	X	X	X									
- Arrange for periodic meetings between IG staffs and AUSA staffs to better communicate about what are realistic/unrealistic demands	X	X		X								
- Arrange for trainees to watch actual trial in session either by sending on field trip or by developing videotape demonstrating essential parts of trial	X											

TASK CATEGORY: RECEIVE/DEVELOP ASSIGNMENT

NUMBER: 1

CATEGORIES OF PERSONS TO BE TRAINED:

TRAINING IDEAS

	AUDIT TRAINEE (5-9)	JUNIOR AUDITOR (9 -11)	JOURNEYMAN AUDITOR(12, 13)	SUPERVISORY AUDITOR(14)	AUDIT MANAGER (15 - 16)	AIG/AUDIT						
On-the-job training: define an assignment under close supervision of experienced person; receive feedback and guidance	X	X	X	X	X	X						
War Stories: discuss an assignment with other auditors who have conducted similar audits to determine resource needs, potential problems, timeframes, etc.	X	X	X	X	X	X						

TASK CATEGORY: RESEARCH/SURVEY AVAILABLE INFORMATION

NUMBER: 11

TRAINING IDEAS	CATEGORIES OF PERSONS TO BE TRAINED:										
	AUDIT TRAINEE	JUNIOR AUDITOR	JOURNEYMAN AUDITOR	SUPERVISORY AUDITOR	AUDIT MANAGER	AIG/AUDIT	AUDITORS (all levels)	INVESTIGATORS (all levels)	SUPERVISORS	MANAGERS	ATTORNEYS
In-house briefings: by specialists familiar with specific legislation or audits	X	X	X								
Self-instruction: read government pamphlets on how to use libraries, Federal Registers, audit summaries	X	X	X								
Temporary task forces: bring together short-term ad hoc groups to completely review, translate and write simplified versions of complex materials for use during audit	X	X	X	X							
Shadowing: follow around an experienced person who is doing research for minor/major projects	X	X									
Roleplaying: combine auditors investigators, managers, attorneys in training session to participate in roleplays enabling them to switch roles with each other to learn problems of others, find practical solutions (e.g. auditor vs. investigator, auditee vs. auditor attorney vs. investigator, auditor vs. manager, etc.)							X	X	X	X	X

TASK CATEGORY: PLAN THE AUDIT

NUMBER: 111

CATEGORIES OF PERSONS TO BE TRAINED:	AUDIT MANAGER	AIC	SENIOR AUDITOR															
	TRAINING IDEAS																	
Post audit seminars featuring peer review, analysis and critique	X	X	X															
Problem-Solving exercises; simulated decision-making and practice in use of logic	X	X	X															
Training in time management	X	X	X															
On-the-job training; delegation of some aspects of planning to lower levels with supervision and max-feedback and guidance	X	X	X															

TASK CATEGORY: CONDUCT AUDIT

NUMBER: IV

CATEGORIES OF PERSONS TO BE TRAINED:	TRAINEE AUDITORS	STAFF	SEMI-SENIOR AUDITORS	SENIOR AUDITORS									
TRAINING IDEAS													
Set-up and Implement an Interagency Management Information System to allow sharing of experience, case histories from agency-to-agency.	X	X	X	X									
Conduct job progress meetings to enable peers to exchange ideas on findings being developed, leads being pursued; to provide mutual pressures/standards for greater achievement.	X	X	X										
Course in developing and presenting audit findings (classroom/practical exercises)	X	X											
Develop incentives within organizations for performing under budget, under the timeframe, etc. (e.g. time off)	X	X	X	X									
Develop interviewing roleplays to enable auditors to practice interpersonal skills and be videotaped; videotapes to be used for self-critique and discussions with experienced interviewers	X	X											
Develop a "job aid" which cites instances of actual or potential fraud and abuse and gives "flags" to look for, checklist of indicators, etc.	X	X	X	X									

TASK CATEGORY: USE COMPUTERS TO AID AUDIT/INVESTIGATION

CATEGORIES OF PERSONS TO BE TRAINED:	JOURNEYMAN INVESTIGATOR	SUPERVISORY INVESTIGATOR	INVESTIGATIONS MANAGER	JOURNEYMAN AUDITOR	SUPERVISORY AUDITOR	AUDIT MANAGER					
TRAINING IDEAS											
Classroom training in basic techniques and EDP elements	X	X	X	X	X	X					
On-the-job training at a computer center under supervision and structured problem-solving (e.g. trainees given problems in computer applications and asked to find solutions)	X	X		X	X						
Work details to computer-oriented units to get exposure to specialists (e.g. Advanced Techniques Unit)	X			X							
Make certain computer-oriented articles/publications available to IG personnel	X	X	X	X	X	X					
Special courses on topics such as:											
- Structured EDP Programming	X	X	X	X	X	X					
- Systems Security (Internal Controls)	X	X	X	X	X	X					
- Privacy	X	X	X	X	X	X					

TASK CATEGORY: ESTABLISH VISIBILITY FOR IG

CATEGORIES OF PERSONS TO BE TRAINED:

TRAINING IDEAS

	ENTRY LEVEL INVESTIGATORS	JOURNEYMAN INVESTIGATORS	SUPERVISORY INVESTIGATORS	MANAGERS (NON-SES)	SES LEVEL								
- Use assessment center technique in select likely successful performers in this area	X	X	X	X									
- Simulation/gaming exercises to create typical situations, pressures, etc.	X	X	X	X	X								
- Assign potentially strong performers to "shadow" experienced performers and observe/discuss issues and techniques	X	X	X	X	X								
- Basic instruction/practice in Public Speaking	X	X	X										

TASK CATEGORY: WRITE REPORT ON AUDIT AND FINDINGS

NUMBER: V

CATEGORIES OF PERSONS TO BE TRAINED:	TRAINEE AUDITOR	STAFF	SEMI-SENIOR AUDITORS	SENIOR AUDITORS								
TRAINING IDEAS Get feedback from report recipients; use this as basis for group discussion, suggestions for improvements	X	X	X	X								

TASK CATEGORY: FRAUD VULNERABILITY ASSESSMENT

<p style="text-align: center;">CATEGORIES OF PERSONS TO BE TRAINED:</p> <p>TRAINING IDEAS</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">JOURNEYMAN INVESTIGATOR</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">JOURNEYMAN AUDITOR</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">SUPERVISORY INVESTIGATOR</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">SUPERVISORY AUDITOR</p>					
<p>- Lecture/discussion session with an expert on assessment techniques using Federal program examples to illustrate principles</p>	X	X	X	X					
<p>- Reading summaries of case files that could occur/have occurred in program areas</p>	X	X	X	X					
<p>- Exercises developed to enable practice in assessing a program and identifying vulnerable areas</p>	X	X	X	X					
<p>- Short-term assignments to vulnerability assessment projects to receive OJT or to "Shadow" experienced persons and later discuss observations</p>	X	X							

CATEGORIES OF PERSONS TO BE TRAINED:	SUPERVISORY AUDITOR	SUPERVISORY INVESTIGATOR	TOP AUDIT MANAGEMENT	TOP INVESTIGATIONS MGMT.	OTHER; REPORT WRITERS							
TRAINING IDEAS												
<ul style="list-style-type: none"> - Symposium (Interagency) on techniques used by various IG offices; discuss mutual problems; systems used to reduce time and effort on mechanical aspects - Printed studies of previous reports; strong/weak points; feedback received; how Congress reads/perceives them, etc. - Briefings by successful report writers; how-to workshop 	X	X	X	X	X							

TASK CATEGORY: CONDUCTING OPERATIONAL SURVEYS/SPECIAL
OPERATIONAL PROJECTS

CATEGORIES OF PERSONS TO BE TRAINED:	JOURNEYMAN AUDITORS	JOURNEYMAN INVESTIGATORS	SUPERVISORY AUDITORS	SUPERVISORY INVESTIGATORS	TOP MANAGEMENT (INVESTIGATION)	TOP MANAGEMENT (AUDIT)						
TRAINING IDEAS												
- Work with a management consulting firm on a management review to observe and learn techniques	X	X	X	X								
- "Shadow" a team conducting operational surveys; interview persons who have participated on similar projects	X	X	X	X								
- Seminars/working sessions to learn about, discuss and develop alternative operational tactics (other than traditional audits and investigations) for reaching OIG mission	X	X	X	X	X	X						
- Courses/seminars on: <ul style="list-style-type: none"> • Legislative Analysis • Systems Analysis • Specific Program Areas 	X	X										
- Problem-solving exercises that are time and production oriented	X	X	X	X								
- Simulations to practice surveys in situations where performed on recurring basis	X	X	X	X								

CATEGORIES OF PERSONS TO BE TRAINED:	JOURNEYMAN ANALYSTS	ALL NON-SES MANAGEMENT	SES LEVEL EXECUTIVES												
TRAINING IDEAS															
- College courses:															
• Management Theory and Practice		X	X												
• Problem-Solving (Theory and Technique)	X	X	X												
• Psychology	X	X	X												
- Commerical courses. Successful Selling--how to get consultee to accept your suggestions	X	X													
- Briefings on structure/mission of Agency	X														
- Develop consulting job aids/checklists, grids, outlines for problem analysis and problem solving	X	X													
- Workshop on problem-solving	X	X													
- Shadowing of experienced management consultants; follow-up meetings and discussions	X														
- Details to other agencies/private sector			X												

CATEGORIES OF PERSONS TO BE TRAINED:

TRAINING IDEAS

	NON-SUPERVISORY HQ STAFF ANALYSTS	NON-SES MANAGEMENT																	
- On-the-job-training to capitalize on experience and expertise of others	X	X																	
- Detail OIG personnel to the Hill to get legislative analysis first hand through observation and participation	X	X																	
- College courses:																			
• Administrative Law	X	X																	
• Legislative History	X	X																	
• Economics	X	X																	
• Political Science	X	X																	

APPENDIX SIX: OTHER DOCUMENTS DEVELOPED DURING SESSION

- I. EXAMPLE OF A TASK SUMMARY SHOWING INTERRELATIONSHIP OF INVESTIGATORS AND AUDITORS IN A FRAUD INVESTIGATION
- II. INTERVIEWING SITUATIONS
- III. PROFILE OF AUDIT/INVESTIGATIVE REPORT REQUIREMENTS
- IV. POST INVESTIGATION DUTIES (INVESTIGATORS)

I.

EXAMPLE OF A TASK SUMMARY SHOWING INTERRELATIONSHIP
OF
INVESTIGATORS AND AUDITORS IN A FRAUD INVESTIGATION

Type of Case: Assistance Discovery-supplier (Medicare/Medicaid Fraud)
(mission context) (objective)

Other details: Medical supplier defrauded hospitals by violating terms of contract. Hospitals reimbursed by Federal government for excess payments made by hospital to medical supplier.

References, examples: _____

TASKS	PERFORMER(S)
I. Receipt of Complaint-supply company employee	State investigative group
Referral from state to U.S. Attorney-jurisdiction	State - USAT
Interview of complainant	Investigator
Evaluation of information	USAT/Investigator
Accumulate additional information	Investigator
USAT request for HEW involvement	USAT
II. Research HEW Regulations	Investigator
Conference USAT - Federal Statutes	USAT/Investigator
Decision to prosecute	USAT
III. Plan Investigation-number of hospitals to be reviewed	Investigators-USAT
Devise methodology for evaluation of contract compliance	Investigator-Auditor
Determine individuals to be interviewed	Investigator
IV. Preparation of subpoenas	Investigator-auditor
a) hospital-invoices/checks	
b) medical supplier	

TASKS	PERFORMER(S)
Receipt of records	Investigator
Inventory records	Auditors-investigator
Organize records-review records	Auditor
Match suppliers cost with selling price to hospital	Auditor
Schedule overpayment by invoice-match to check by hospital to medical supplier	Auditor
Trace overpayments by hospital to report submitted to Fed. gov't by contracting hospital CPA's	Auditor
Summarize overpayment and effect on Government reimbursement	Auditor
V. Determine manufacturers used by supplier	Investigator-auditor
Subpoena sample of manufacturers	Investigator
Validate overpayment by using manufacturers' invoice	Auditor
VI. Locate key employees	Investigator
Interview Key Employees	Investigator
Report results of interview	USAT-investigator
VII. Re-evaluate legal basis of case	USAT-investigator
VIII. Indictment-salesmen-owners	USAT-investigator
IX. Plea negotiation-salesman and plea	USAT-investigator
Interview of salesmen	Investigator
X. Production of documents/leads	Salesmen (defendants)
Review of all documents - periodic	Investigator
XI. Plea negotiation-owners	USAT/investigator
XII. Trial preparation	
a) Preparation of exhibit list	Auditor-investigator
b) Preparation of witness briefs	Investigator
c) Preparation of chronological order of events	Investigator

TASKS

PERFORMER(S)

XIII. Trial

Mental Incapacity defense-owner

Re-interview of witnesses

Investigator

XIV. Report to probation-government
contentions

Investigator-USAT

II. INTERVIEWING SITUATIONS

I. WHO GETS INTERVIEWED

1. Subjects of the investigation
2. Witnesses/bosses/co-workers
3. Informants
4. Family

II. MOODS, ATTITUDES, SITUATIONS WHICH AFFECT INTERVIEWS

Hostile; friendly; forgetful; ignorant; deranged; impaired; cooperative; uncooperative; opposite sex; juvenile; fearful; suspicious; embarrassed; VIP; emotionally distressed; medical stress; foreign

III. CONDITIONS AFFECTING INTERVIEW

1. Representatives present (e.g. union)
2. Attorney present
3. Location:
 - a) safety; b) custodial vs. non custodial; c) environment (turf)
4. Other government representatives present
5. Parents with juvenile
6. Time constraints
7. Local customs/conditions
8. Non face-to-face (telephone)
9. Language barriers
10. Security classification
11. Grand Jury security

IV. PROCEDURES

Opening:

ID?; Consent to record remarks?; Need to conduct cursory search?

Body

Closing

V. COMMON MISTAKES

1. Loss of control
2. Bad rapport
3. Poor listening skills on part of interviewer
4. Giving out information
5. Preconceived conclusions
6. Loss of objectivity
7. Leading the witness
8. Failure to confirm information received in interview
9. Use of compound questions; poor questioning techniques
10. Bringing up taboo topics
11. Lack of preparation
12. Trying to "fake it"

III.

PROFILE OF AUDIT/INVESTIGATIVE REPORT REQUIREMENTS

I. AUDIT REPORTS

WHO READS THEM:

Program manager/facility director
Agency Head
Assistant Secretary/Deputy for program
Assistant IG for Audit

WHAT DO THEY WANT TO KNOW: (Executive Summary)

Do I have to read this?

What entity - program, facility, etc.
What kind of audit - financial
compliance
efficiency & economy
program results
survey
special

What condition was found
Brief statements of discrepancies

What impact - on public dollars
on program results
on employee productivity
on public

Do I have to do anything?

What are the recommendations?

Who is to do it, what are they to do
Program/facility
Agency
OIG

What are the views of program management?
recommendations accepted
recommendations disputed
findings disputed
remedial action initiated

Can I accept the recommendations?
reasonable and practicable
relevant to the reported condition
supported by the findings

WHAT IS THE REPORT FORMAT

See OIG guidelines for reports. In general, the needs of the reader are met by an executive summary, with the detailed report providing background material, details of audit methods, and full details of findings and recommendations.

2. INVESTIGATION REPORTS

WHO READS THEM?

U.S. Attorney/Agency General Counsel
Program manager
Agency Head
Personnel specialist
Assistant IG for Investigation
Investigators in other agencies
Auditors

WHAT DO THEY WANT TO KNOW: (Executive Summary)

Do I have to read this?

What entity - program, facility, etc.
What kind of case - fraud
 abuse
 waste
 employee misconduct
 discrimination
 etc.
What Impact - on public dollars
 on program integrity
 on employees
 on public

Do I have to do anything?

What are the recommendations?
 Criminal proceeding
 Civil proceeding
 Administrative proceeding
What are the views of program management?
 recommendations accepted
 recommendations disputed
 findings disputed
 remedial action initiated
Can I accept the recommendations?
 reasonable and practicable
 relevant to the reported condition
 supported by the findings
 Who, What, When, How, Why

Note: recommendations on what should be done to prevent fraud, abuse, etc., do not usually go into an investigation report but are put in a transmittal letter or even given informally.

WHAT IS THE REPORT FORMAT

See OIG guidelines for reports. In general, the needs of the reader are met by an executive summary. A number of detailed reports are prepared during the course of an investigation (such as Field Investigative Summaries). The body of the final report is to document the findings and assemble all evidence in support of the allegations.

IV

TASK CATEGORY: POST INVESTIGATION DUTIES (INVESTIGATORS)

TASK:	WHEN TO DO IT:		
	Civil	Criminal	Administrator
Oral briefing to AUSA/PRGM official	X	X	X
Conduct further investigation* (if necessary)	X	X	X
Prepare: A) Grand Jury B) Civil Complaint C) Administrative Notice	X	X	X
Pre-Trial Motions/Hearings	X	X	
Summarize evidence	X	X	X
Testify	X	X	X
Prepare for Pre-trial/Hearing	X	X	X
Prepare Defense Material (Brady)	X	X	X
"Shepherding" Witnesses		X	
Manage witnesses/exhibits, etc. during trial	X	X	
Close out procedures	X	X	X

*execute warrants/make arrests

END