

SECTION 6
CHAPTER 2
ROLES AND RESPONSIBILITIES

Department of the Interior's Responsibility - The Department is responsible for fully cooperating with GAO as it conducts its audits and ensuring that information, advice, and guidance from the audits are used for the maximum benefit of the Department.

Assistant Secretary - Policy, Management and Budget and Designated Agency Audit Follow-up Official - The Assistant Secretary serves as the Audit Follow-Up Official for the Department. The Assistant Secretary is responsible for the overall audit follow-up function, which includes audits issued by the GAO. The Assistant Secretary is responsible for ensuring all GAO draft and final audit reports are acknowledged within the Department and that any recommendations agreed to by the Department are tracked through full implementation of the corrective action(s).

Office of Financial Management (PFM) - The Department's Office of Financial Management has been delegated the responsibility for program management of the audit follow-up function. PFM is specifically responsible for:

- Receiving all correspondence from GAO initiating work within the Department;
- Transmitting GAO's correspondence initiating new work electronically within one day, when possible, to the affected program assistant secretary, the assistant secretary level ALO, the bureau ALO, the Department Budget Office, and to Departmental offices with program oversight;
- Ensuring that an entrance conference is scheduled with GAO when the work will involve more than one bureau (If GAO's work involves one program area, PFM is responsible for ensuring that the ALO for the affected bureau has scheduled an entrance conference and communicated the date and time to Departmental offices with program oversight);
- Monitoring the progress of ongoing audit activity on a semiannual basis;
- Ensuring that GAO concludes its audit activity with an exit conference with appropriate program officials;
- Receiving the draft GAO report for the Department; designating an organization to respond, transmitting the report, and establishing reasonable deadlines for the Department's response;
- Receiving the final GAO report for the agency; designating an organization to respond; transmitting the report; establishing reasonable deadlines for the Department's response, reviewing the proposed response for content, and ensuring that the Department is responsive to all recommendations contained in the report (PFM is also responsible for ensuring that all Departmental offices with program oversight have reviewed and surmised the proposed Departmental response);

- Tracking agreed to corrective actions through full implementation and providing GAO with the information necessary to complete its closure of the recommendation; and
- Notifying the program and bureau ALO's of Departmental closure and GAO concurrence.

Program Assistant Secretary - The program assistant secretary is responsible for insuring that a timely and appropriate response is provided to GAO and Congress on matters under their purview. The program assistant secretary is also responsible for designating a senior management official to function as the audit liaison officer at the assistant secretary level. It is preferable that the program assistant secretary level ALO is a senior management official within the immediate office of the program assistant secretary.

Assistant Secretary Audit Liaison Officer - The ALO for the program assistant secretary's office has been delegated responsibility for program management of the audit follow-up function for the assistant secretary's office. The ALO is responsible for:

- Receiving all audit information pertaining to the program assistant secretary's area of responsibility;
- Keeping the assistant secretary and senior program management informed of audit issues related to their specific program area;
- Providing information and direction to bureau ALO's under their program area; and
- Ensuring that responses to both GAO draft and final reports are coordinated within the assistant secretary's office to ensure senior management concurrence with responses developed by program staff within established timeframes set by the Department.

Bureau Director - The bureau director is responsible for insuring that the program assistant secretary is provided with a document for signature in a timely manner to ensure that GAO and Congress are provided with a response within the timeframe allotted. The bureau director is also responsible for designating an official to function as the audit liaison officer at the bureau level.

Bureau Audit Liaison Officer - The ALO is responsible for program management of the audit follow-up function at the bureau/office level. The bureau ALO is responsible for:

- Coordinating audit activity at the bureau and program office level;
- Scheduling entrance/exit conferences with GAO;
- Receiving both draft and final reports for the bureau;
- Coordinating internal bureau surnames;
- Providing proposed response to the assistant secretary ALO; and
- Maintaining a current status of corrective actions on open recommendations; providing a status update to PFM semiannually; and, providing closure memoranda to PFM.