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NASA's Audit Liaison, Resolution, and Follow-up Guidance

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Summary

The National Aeronautics and Space Administration's (NASA) audit[1] liaison, resolution, and follow-up program consists of the policies, procedures, and practices engaged in by NASA management, as well as the auditors, to resolve, implement, and bring to closure agreed-upon corrective action in response to final audit reports issued by the United States (U.S.) Government Accountability Office (GAO) and NASA Office of Inspector General (OIG).

Based on their role of NASA oversight, GAO and NASA OIG initiate audits to improve the Agency's economy, efficiency, and effectiveness and to identify waste and mismanagement in NASA programs, projects, operations, and contractor activities. The Inspector General Act of 1978, as amended, and Office of Management and Budget (OMB) Circular A-50, "Audit, Inspection, or Evaluation Follow-up," provide the statutory and regulatory framework for NASA's audit liaison, resolution, and follow-up program. NASA Policy Directive (NPD) 9910.1, "Government Accountability Office/NASA Office of Inspector General Audit Liaison, Resolution, and Follow-up," articulates NASA's overall policy and delineates specific responsibilities of Agency, leadership, management, and employees.

There may be instances where external Federal OIGs (e.g., Department of Commerce (DOC)) outreach to NASA to its support audits where NASA people, processes, or resources are jointly used or coordinated.

Audit Liaison Team

The NASA Office of the Executive Secretariat's (OES) Audit Liaison Team (ALT) is responsible for managing the Agency's GAO, NASA OIG, and external OIG audit liaison, resolution, and follow-up program in accordance with requirements delineated in OMB Circular A-50. The team serves as the Agency focal point for GAO and OIG audit initiation and report dissemination. Further, the team facilitates, coordinates, and tracks audit resolution and follow-up activities between NASA Headquarters (HQ) organizations and Field Centers, and the GAO and OIGs.

Audit Liaison Representatives

A network of Audit Liaison Representatives (ALR) has been established to support and implement NASA's audit liaison, resolution, and follow-up program. This dispersed team of ALRs is comprised of HQ and Field Center staff responsible for performing the day-to-day liaison, resolution, and follow-up activities. NASA's ALRs are critical components of the

[1] The term "audit" in this guidance encompasses all engagements performed by GAO and OIGs, including nonaudit engagements such as technology assessments.

Agency's integrated internal control program and are key to the success of NASA's audit liaison, resolution, and follow-up program.

The ALT provides NASA's ALRs with tools and information to support NASA's audit liaison, resolution, and follow-up activities at HQ and the Field Centers. All ALRs are encouraged to attend the periodic ALR Community of Practice meetings.

The following sections of this guidance include details regarding each phase of these audits. Additional guidance can be found on the Audit Liaison Team's OneNASA webpage.[2]

1. Audit Initiation

1.1 The OES/ALT receives notification from either the GAO or the NASA OIG stating their intent to conduct an audit of NASA programs, projects, activities, etc. Typically, the announcement takes the form of a letter (GAO) or a memorandum (OIG) articulating the title, scope, and objectives of the upcoming audit.

1.1.1 The ALT creates a folder on its shared drive (i.e., SharePoint) for the new assignment and saves the audit announcement file.

1.2 Based on the contents of the audit announcement, the ALT makes an initial determination of the Office of Primary Responsibility (OPR)[3] and any affected NASA Centers/HQ organizations. A listing of ALRs can be found on the OES Agency Roles[4] site maintained by OES/ALT.

1.3 The ALT contacts the ALRs of the determined OPR to confirm whether their organization is, in fact, appropriate for the designation of OPR for the purposes of facilitating the audit. The ALT will also request the ALRs to provide them with (1) a technical point of contact (TPOC) within their organization who will serve as a subject-matter expert, (2) any other NASA Centers/HQ organizations that could potentially be impacted (affected) by the audit given the information outlined in the audit announcement, and (3) whether NASA would like an Entrance Conference with the audit organization to explain the audit, address questions, etc., if GAO offers NASA the option.

1.4 The ALT responds to the announcement notification from auditors to (1) confirm receipt on behalf of the Agency, (2) provide them with the name(s) of the OPR ALR(s) and a TPOC, and (3) for GAO audits only, confirmation of whether NASA wants an Entrance Conference, if applicable.

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[2] The OES Audit Liaison Team's OneNASA website can be found at: https://nasa.sharepoint.com/:u:/r/sites/OA/SitePages/Executive%20Secretariat/AL%20Audit-Liaison%20About.aspx.

[3] The OPR is the NASA office responsible to be the lead point of contact with the audit organization and any impacted/affected NASA Centers or HQ organizations from Entrance Conference to Exit Conference. The OPR may also be the one responsible for coordinating the Agency response to the draft audit report, depending on the recommendation addressees.

[4] The Agency roles list can be found at: https://nasa.sharepoint.com/sites/oes/Lists/Agency%20Roles/AllItems.aspx.

1.5 The ALT creates a new audit assignment in the Audit and Assurance Information Reporting System (AAIRS)[5] and documents the appropriate data elements in accordance with the supporting audit announcement (e.g., start date, audit objective(s), initial locations for fieldwork, an OPR ALR name/contact information, TPOC information, the OPR, any affected Centers/HQ organizations (if applicable), name/contact information of the audit organization personnel on the engagement (i.e., for GAO, the Auditor in Charge (AIC) and Assistant Director, and for OIG, the Director and Assistant Director). Additionally, ALT attaches the audit announcement file to the AAIRS assignment record.

1.5.1 The designated OPR ALR(s) for the audit engagement must ensure that the ALT is kept in the loop so that ALT can document significant events in AAIRS, including the Entrance Conference.

1.6 The ALT communicates the audit announcement to the ALR community along with a copy of the incoming audit announcement file or e-mail. This communication will include a description of the audit scope, objective(s) of the audit, any proposed initial fieldwork locations to the extent currently known, as well as the OPR and any additional affected offices.

1.7 Prior to the Entrance Conference, the OPR ALR, in coordination with any appropriate individuals and offices, should review any questions provided by the auditors in the audit announcement or other correspondence and prepare to address them ahead of the Entrance Conference.

1.8 The OPR ALR coordinates the Entrance Conference with the auditors and ensures appropriate Agency offices are invited (always invite OES/ALT, affected ALRs, and TPOCs). The ALT will send the meeting invitation to the entire ALR community. If an OPR would like a "closed" Entrance Conference (limited attendance), the OPR must submit a request to the ALT for approval.

1.8.1 During the Entrance Conference the OPR ALR should:

- Request clarification of the audit objective and scope of the audit, if needed.
- Inquire about the timelines for major audit milestones (e.g., end survey phase, end of fieldwork phase, and expected draft and final report dates).
- Identify auditor contacts and share Agency contacts.
- Request clarification of any data call or document requests submitted to NASA prior to the Entrance Conference, if needed.
- Proactively inform the auditors of any potential issues (e.g., operations, timing, and resources) that may impact the Agency's participation in the audit

[5] AAIRS is an application used to record and monitor information related to audits conducted by GAO and OIG. It consists primarily of three tables: Assignments, Reports, and Recommendations. AAIRS provides NASA's audit liaison community with an easily accessible tool to document, share and integrate audit life-cycle activities (including resolution and follow-up actions) into internal and external reporting activities for overall program management.

or ability to meet deadlines for any information that is requested prior to the Entrance Conference.

- Inquire about any Center or site visits. If any visits are required, the ALR will serve as the initial point of contact to facilitate the visits with the audit organization; however, the OPR ALR must coordinate with the Center ALR(s).
- Send out sign in sheets to all meeting participants and provide those to the auditors after the Entrance Conference and retain for NASA records, as needed or requested.

2. Audit Fieldwork

2.1 Once the Entrance Conference is held, the audit will progress to the fieldwork phase. GAO and OIG typically begin the fieldwork phase with "survey" work.[6] Depending on the results of their survey work, the auditors will enter their fieldwork stage. The ALT considers these two stages as the Audit Fieldwork Phase. During the fieldwork phase, the auditors will collect data, conduct interviews, and perform other audit procedures to address the stated objective(s) of the audit.

2.2 The OPR ALR will serve as NASA's central point of coordination during the audit (unless they delegate responsibilities to other ALRs) and should:

2.2.1 Contact the ALR(s) of any impacted Centers/HQ organizations and ensure communication and coordination among all involved parties throughout the course of the audit. The OPR ALR must ensure the impacted Centers/HQ organizations are aware of auditor site visits to those organizations.

2.2.2 Ensure a smooth transition or "hand-off" of the auditors to the ALRs of the impacted Centers/HQ organizations and make every effort to ensure the Centers/HQ organizations are made aware of the impending presence of the auditors such as by clearly communicating the audit objectives, audit scope, timeline expected to impact the Centers/HQ organizations, and expectations of responses to fieldwork (e.g., level of detail for data call, deadlines, etc.).

2.2.3 Facilitate, alongside the designated TPOC, any data/records requests initiated by the auditors and disseminate these requests to their respective NASA Centers/HQ organizations. Per the guidance in NPD 9910.1, OIG and GAO should be given unfettered access to NASA records, facilities, and personnel.

2.2.4 If an audit request is ambiguous, ask the auditor for more contextual information or to describe the process for selecting the item for review, for example. If, after explanation, an alternative document that is more readily available may fulfill the auditor's request, the ALR may recommend the alternate documents and explain to the auditor the justification of why the alternate is a reasonable substitute.

2.2.5 Handle data/records requests as soon as possible and communicate with the auditors if issues arise that will result in any delays. The OPR or affected office for the audit is required to maintain records of NASA's response to the audit organization's data/records requests stemming from an audit.

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[6] Survey work is typically procedures that include becoming familiar with the program or subject; identifying potential noncompliance, problems, or areas that could be improved; performing preliminary tests of internal control and compliance; summarizing results; and determining the additional effort needed for the fieldwork stage. Results of survey procedures may change the objectives or focus of the fieldwork stage and may lead the auditors to close out the assignment or report on the work performed to date.

2.3 The OPR ALR should keep the members of the ALT informed about any significant events of an audit including:

- The auditors' plans to expand fieldwork to other Centers/HQ organizations.
- The auditors' plan to split an audit into separate audits.
- Any concerns about the conduct of the audit, on either the auditors' or management.

2.4 The OPR ALR should notify the ALT as soon as possible should the following arise:

2.4.1 Disputes where the ALT needs to intervene. In the event that matters need to be escalated beyond the ALT, the ALT will facilitate engaging senior management. These situations may include, but are not limited to, the purported or perceived restriction of access to NASA records, personnel, or facilities, or disputes surrounding the use of NASA personnel to retrieve/obtain records or documents.

2.4.2 Information that requires elevation to senior management (i.e., Audit Follow-up Official, Associate Administrator, Chief of Staff, Deputy Administrator, Administrator). These management alerts should be carefully considered, and if deemed appropriate, facilitated by OES/ALT.

2.5 The auditors will provide NASA with a document prior to an Exit Conference. This document is currently called a "Statement of Facts" (SOF) which includes facts the auditors typically plan to include in their draft audit report. The OIG currently also includes opinions and planned audit recommendations in the SOF as well. If the ALT is not on the initial distribution of the SOF to NASA, the OPR ALR must send the SOF to the ALT. If ALT is included on initial distribution but the OPR ALR is not, the ALT will send the SOF to the OPR ALR.[7]

2.5.1 The ALT saves the SOF file to its shared drive (i.e., SharePoint) and uploads it to AAIRS.

2.5.2 The ALT sends a file for technical comments to the OPR ALR to use to compile comments to be sent back to the auditors and asks the ALR when the ALR would like technical comments back from the ALR community. ALT then sends the SOF and a file for technical comments to the ALR community and states any technical comments should be sent to the OPR ALR by the requested date.

2.5.2.1 Should the ALR request ALT not to send the SOF to the ALR community, the ALR must request and receive approval from ALT.

[7] The GAO "NASA: Assessments of NASA Major Projects" (i.e., Quick Look) assignment is uniquely handled. This assignment was congressionally directed as part of the fiscal year 2008 appropriation explanatory statement. The Strategic Planning and Reporting (SPaR) branch of NASA's Strategic Insights and Budget division within the Office of the Chief Financial Officer (OCFO) manages the engagement with GAO for applicable programs or projects with a life-cycle cost at or above $250 million. SPaR ensures OES/ALT is aware of the audit by providing entrance and exit conference invitations to ALRs, including OES/ALT on the document request status tracker, and leading the drafting of the Agency response letter and coordinating with other NASA offices.

2.5.3 The ALR, along with TPOCs, should review the SOF to confirm the accuracy of all calculations, facts, and source data, and prepare and consolidate any technical comments from all sources to submit to the audit organization by the requested due date (prior to the Exit Conference), with a copy to ALT.

2.5.4 The ALT will save the technical comments to its shared drive and will upload the file to AAIRS.

2.5.5 For OIG audits, the recommendation addressee offices should begin formulating responses to the audit recommendations included in the SOF immediately after the Exit Conference, prior to issuance of the draft report.

2.6 The OPR ALR is responsible for coordinating the Exit Conference with the TPOCs, auditors, and ALRs of any affected Centers/HQ organizations and notify ALT. The ALT will send the Exit Conference invitation to the ALR community.

2.6.1 Should a closed Exit Conference be desired, the ALR must request and receive approval from ALT.

2.6.2 The ALR should ensure the technical comments are addressed during the Exit Conference covering management's position. Additionally, ALRs should discuss the proposed recommendations (in the SOF or those being considered by GAO) and any potential monetary benefits (i.e., questioned costs or funds to be put to better use).

2.6.3 The OPR ALR is responsible for waiving an Exit Conference if NASA management does not desire one.

2.6.4 During Exit Conferences with GAO, the auditors will typically preview any recommendations to be made to NASA. If GAO does not volunteer the preview, the ALR should ask whether GAO can share any potential recommendations verbally. The recommendation addressee offices should begin formulating responses to these potential audit recommendations immediately after the Exit Conference, prior to issuance of the draft report.

2.7 The ALT should attend the Exit Conference of any high profile or potentially sensitive audits and should attend all others to the extent possible, given other priorities and conflicts. Additionally, ALT records the date of the Exit Conference in AAIRS.

3. Draft Report Response

3.1 The ALT receives a draft report from either the GAO or the OIG and asks the OPR ALR when the ALR would like technical comments back from the ALR community.

3.2 The ALT reviews the draft report, prepares a narrative summary of the report including its findings and recommendation addressees, and transmits to the ALR community at-large in order to ensure that all affected NASA organizations have an opportunity to participate in the response formulation process, as necessary, and provide technical comments. This narrative summary is also used to populate a Work Note in AAIRS and the Action Document Summary (ADS) form (discussed below) to provide a concise description of the important points of the audit.

3.2.1 Technical comments should be sent to the OPR ALR by the requested date. Any technical comments prepared by the OPR and the ALR community at-large should not contradict the content of the Agency response to the draft report.

3.2.2 The OPR ALR should provide the consolidated list of technical comments from all sources to the audit organization at least one (1) week before the Agency response is due to the auditor. Technical comments should be sent to the auditors before the Agency response.

3.2.3 The ALT will save the technical comments to its shared drive and will upload the file to AAIRS.

3.3 The ALT saves the draft report file to its shared drive (i.e., SharePoint), creates a report record in AAIRS, and uploads the file to AAIRS. The ALT populates the report number, title, draft issuance date, response due date, and creates records for the draft recommendations.

3.4 The ALT creates an incoming correspondence entry in the Headquarters Action Tracking System (HATS)[8] to produce a tracking number for the ADS and a record for Agency correspondence.

3.5 The ALT prepares a response package as quickly as possible once the draft is issued by the auditors and provides it to the OPR ALR to aid writing the Agency's response to a draft report. The ALT provides the following to the OPR ALR via email to meet the auditor's requested due date:

3.5.1 An Agency draft report response template, which includes a summary of the audit report and each recommendation from the audit report;

[8] HATS assists with records management requirements for the Administrator's Office and tracks actions of offices responding to incoming requests or Agency-initiated actions to others.

3.5.2 A timeline depicting the schedule of activities (OPR response formulation, mandatory concurrence[9], Office of the Administrator (A-Suite) review, and OPR signature, and transmittal to the auditor) needed to occur in order to ensure a timely response to the audit report (See Appendix B for the timeline for preparing an Agency response to a typical GAO or OIG draft report); and

3.5.3 An ADS, which includes the known response formulation partners[10]; mandatory concurring offices; A-Suite; and the appropriate signatory of the OPR.

3.6 The OPR ALR, in conjunction with any appropriate formulation partners (e.g., affected ALRs) listed on the ADS, engages TPOCs in the preparation of the initial Agency response within the timeframe provided per the timeline that ALT provided.

3.6.1 The response should plainly state whether NASA concurs (agrees) or nonconcurs (disagrees) with each recommendation. A "partial concur" response is also an option.[11] The response should include a general outline of actions to address the intent of the recommendation, along with an estimated completion date. In the instances of partial concur or nonconcurrence responses, the response should include a basis/rationale addressing the elements of the recommendation and/or finding that is disputed.

3.6.2 If there are questioned costs identified in the report, the auditor will assign those costs to one or more of the report's recommendations. The OPR will need to determine whether it agrees or disagrees with the dollar value of questioned costs and whether it deems the questioned costs to be disallowed costs (costs that should not have been charged to the Government). Disallowed costs will need to be dispositioned after the final report is issued either by collecting the funds, offsetting future charges, receiving property in lieu of funds collection, or writing off the disallowed costs as uncollectible.

3.6.3 If there are funds to be put to better use identified in the report, the auditor will assign those costs to one or more of the report's recommendations. The response to those associated recommendations (e.g., concur and nonconcur to implement the recommendation) will be the management decision on the funds to be put to better use.

3.6.4 The OPR will need to review the content of the draft report for any information that should not be disclosed to the public. The Agency response will need to

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[9] Mandatory concurrences on audit response packages include the Office of Legislative and Intergovernmental Affairs (OLIA), the OCFO, and the Office of the General Counsel (OGC).

[10] Formulation partners are Centers/HQ organizations that are impacted by a specific audit recommendation (typically named in the recommendation) and should be consulted with when preparing the initial Agency response.

[11] A "partial concur" response may be appropriate if the Agency plans to implement corrective actions that are different than the suggested actions in the recommendation; however, those planned actions are responsive to the recommendation and address the cause of the condition of the underlying finding.

address whether any information was identified that should not be publicly released.

3.6.5 The OPR ALR is responsible for obtaining signatures on the ADS of the Official-in-Charge (OIC), and any appropriate formulation partners documented on the ADS, prior to sending the signed form and the unsigned initial response file to ALT. Signatures on the ADS may be of any personnel in the listed office; however, those signatures document that the OIC approves the response.

3.6.6 If additional time is needed to support the formulation and approval of the response to meet the auditor's due date, the lead ALR for the OPR must submit a request to the ALT for approval by the OES Director. Extension requests for Agency response submissions should be a rare occurrence due to extraordinary circumstances.

3.7 ALT performs a review of the initial Agency response and will consult the OES Executive Operations team's "Correspondence Common Errors" guidance. A copy of the edits made to the formulated Agency response is saved on the OES/ALT-engagement shared drive folder and may be shared with the OPR ALR upon request. Completion of this review is indicated by the ALT member signature on the ADS.

3.8 ALT then simultaneously provides the OLIA and OCFO ALRs and A-Suite Liaisons (e.g., Chiefs of Staff) with the formulated Agency response, draft report, and ADS for simultaneous mandatory concurrence review and revisions (if applicable). Their concurrence is documented by their signatures in the ADS. Any substantive suggested edits to the response as a result of these reviews will be discussed with the OPR prior to moving to the next step in the review process.

3.9 Subsequent to OLIA and OCFO concurrences ALT provides the appropriate personnel in OGC (i.e., the paralegal specialist, ALR, Chief of Staff) with the draft report, formulated response, and ADS for their mandatory concurrence review and revisions (if applicable). OGC's concurrence is documented by their signature in the ADS. Any substantive suggested edits to the response as a result of the review will be discussed with the OPR prior to moving to the next step in the review process.

3.10 Once the above appropriate offices have reviewed, revised (if applicable), and concurred on the formulated response by signing the ADS, ALT submits the ADS and formulated response into the STAR[12] application for review by the OES Executive Operations team.

3.11 After the review by the Executive Operations team, the ALT addresses the Executive Operations team's edits and comments in the Word file. The team then prepares a single PDF file (called the A-Suite Clearance Package or "Final Package") consisting of the ADS, edited Agency response, and the draft audit report consistent with guidance issued by the Executive Operations team. This single PDF file, Final Package, is then uploaded

[12] STAR is the "System for Tracking, Approval, and Routing."

into STAR for routing to the Executive Secretary and the required A-Suite reviewers for Agency audit responses.

3.12 Once the designated A-Suite personnel concur on the Final Package in STAR, ALT transmits the A-Site-approved response to the ALR and Chief of Staff of the OPR for signature. Any substantive questions or comments on the response as result of these reviews will be discussed with the OPR prior to finalizing the response for OPR signature.

3.13 Once the approved audit response has been signed by the OPR's signatory, the OPR ALR returns it to ALT. The ALT then transmits the Agency's audit response to the appropriate audit organization's (GAO or OIG) points of contact. Furthermore, the ALT:

3.13.1 Saves an electronic copy of the approved Final Package and list of A-Suite concurrences from STAR, as well as the final OPR-signed Agency response on the OES/ALT shared drive.

3.13.2 Uploads the final OPR-signed response to AAIRS. Additionally, ALT documents the draft response date in the Report screen and the details of the Agency response in the "Agency Response" field for each recommendation in the Recommendation screen in AAIRS.

3.13.3 If the HATS action is not already closed by the Executive Operations team, upload the signed response and list of A-Suite concurrences before closing out the HATS action.

4. Final Report Issuance

4.1 The ALT receives a final report from either GAO or the OIG. These reports include audit reports issued from existing assignments or where NASA provided a written response to a draft report. ALT does not document in AAIRS GAO's Governmentwide High Risk Topic Series, Priority Recommendation Reports, and testimonial reports.[13]

Note: ALT should review daily GAO e-mails of that day's Reports & Testimonies to ensure that all tracked reports are accounted for and notify the ALR community of any final reports that are issued. Sign up for daily transmittals at the following URL: https://www.gao.gov/about/stay-connected.

4.2 The ALT saves the final report file to its shared drive (i.e., SharePoint) and uploads the file to AAIRS. ALT documents the final report's issuance date, title, and report number, in AAIRS. In the "Work Notes" field, the ALT lists the final report's issuance date, describes whether the recommendations are resolved, and includes any other data that could be useful to a reader in AAIRS. Including the following is optional as it mostly duplicates the work note for the draft report: title, report number, engagement/ assignment number, objective(s), a summary of the findings, recommendations (if applicable), and the OPR in paragraph form.

4.3 The ALT verifies and updates the recommendation records based on the final report (if applicable) in AAIRS, including the original estimated management corrective action (MCA) date, the projected estimated MCA date (same as original date), whether NASA concurred with the recommendation, whether the recommendation was considered resolved by the auditors at final report issuance (include date in "Resolved" field), and details of questioned costs and funds put to better use (i.e., monetary benefits) identified by the auditors.

4.3.1 The ALT will pursue management's decision on reported questioned costs and document the decision in AAIRS. The decision may occur subsequent to issuance of the final report. The ALT will document the dollar amount of questioned costs the Agency determines to be disallowed costs in the "DC Management" field. The OPR will need to determine whether it agrees or disagrees with the dollar value of questioned costs and whether it deems the questioned costs to be disallowed costs. Disallowed costs will need to be dispositioned after the final report is issued either by collecting the funds, offsetting future charges, receiving property in lieu of funds collection, or writing off the disallowed costs as uncollectible. Evidence of management's decision on disallowed costs, and the disposition of any disallowed costs, must be included in the Attachments to the record and described in the Work Notes field.

[13] GAO's Governmentwide High Risk Topic Series can be found at: https://www.gao.gov/high-risk-list. Information on GAO's Priority Recommendations can be found at https://www.gao.gov/about/what-gao-does/recommendations. These reports are reviewed by ALT and if new recommendations are contained within those reports, NASA will update the applicable entries in AAIRS to track the recommendations as "priority."

4.3.2 The ALT will pursue management's disposition of monetary benefits with the OPR ALR, who will need to consult with appropriate management officials such as the corresponding Contracting Officer, Grant Officer, or program officials. The OPR should make the management decision on monetary benefits within six months of the final report issuance. Additionally, the OPR should take final action on the monetary benefits as soon as practicable.

4.4 The ALT transmits the final public report web posting link to the ALR(s) of the OPR and the ALR community at large, providing details such as the issuance date, title of the report, report number, engagement/assignment number, a summary of the findings and recommendations, and the OPR of the audit. When a sensitive report is issued by the auditor, we will distribute the PDF file encrypted.

4.4.1 If the final report was issued by GAO, the ALT commences the Corrective Actions and Follow-up process (see Section 6) and the GAO Statement of Actions/180-day letter activities (see Section 7).

4.4.2 If the final report was issued by the OIG with:

- "Unresolved" recommendations (i.e., when OIG does not agree that the Agency's response will address the recommendations), ALT commences the OIG Audit Resolution Process (see Section 5).
- "Resolved" recommendations, ALT and the OPR commence the Corrective Actions and Follow-up process (see Section 6).

5. OIG Audit Resolution

5.1 The ALT receives final audit reports from the OIG via the established transmittal process.

5.2 If there is an unresolved recommendation within a final report issued by the OIG:

5.2.1 The ALT documents the unresolved recommendation in AAIRS by entering data in the "Nonconcurrence" and "Unresolved" fields (180-day clock to resolve the recommendation starts).

5.2.2 Within 30-days of a final report's issuance date, ALT prepares an audit resolution record outlining the recommendation narrative, Agency response, OIG's evaluation of the Agency's response, and the 180-day due date for resolution. ALT sends the resolution record form to the OPR ALR to maintain and document the resolution agreement attained at the lowest possible levels of the organization with the OIG. These initial documents are saved in the audit folder on the shared drive (i.e., SharePoint). Preliminary/informal resolution efforts between the OIG and the OPR for the recommendation typically occur without the ALT's facilitation.

5.2.3 The OPR's ALR ensures that ALT is informed of ongoing formal and informal resolution efforts between the Agency and the OIG.

5.3 The ALT monitors the 180-day clock to ensure resolution occurs prior to six months after issuance of the final report.

5.4 If a recommendation remains unresolved after:

5.4.1 60-days, the ALT meets with the OPR's ALR and the appropriate TPOC to discuss mitigation strategy or other resolution efforts.

5.4.2 90-days, the ALT, the OPR's ALR, the TPOC, and other Agency management officials meet with the OIG to discuss plans to achieve resolution (go-forward plan).

5.4.3 120-days, the ALT, the OPR's ALR, the TPOC, other Agency management officials, and OIG's management continue to pursue an agreement on the planned corrective actions. The OPR ALR should be in regular contact with the OIG to achieve resolution.

5.4.4 150-days, the ALT schedules a "resolution meeting" prior to 180-days after issuance of the final report with the OIG, the Agency's Audit Follow-up Official (AFO), and appropriate management officials.

5.5 If resolution has not been achieved during the process outlined in Section 5.4, the meeting with the Agency AFO is held. The AFO will need to make its decision prior to the 180-day mark.

5.6 The ALT prepares a memorandum documenting the final management decision reached via the AFO resolution meeting or lower-level management's resolution meeting, as appropriate, and disseminates to the OIG and affected Agency management. The recommendation is now considered "resolved."

5.7 The ALT documents management's final decision in AAIRS, including the resolution date and the final memorandum or resolution record. Resolution (final decision) must be attained prior to the 180-day mark.

5.8 If management's final decision states that:

5.8.1 NASA **will not** implement OIG's recommendation, then ALT will enter the date of the resolution decision as the resolution date (in the "Resolved" field) and enter the date of the resolution decision as the MCA dates (original, projected, and actual) in AAIRS. These entries will then move the recommendation status into OIG Court[14] since the decision is considered NASA's final management action on recommendations it will not implement. Once OIG confirms the recommendation may be closed, ALT will indicate that the recommendation was not implemented in the disposition status in AAIRS.

5.8.2 NASA **will** implement the OIG's recommendation, then ALT will enter the date of the resolution decision in the "Resolved" field and enter the stated estimated MCA (original and projected) from the resolution memorandum/record in AAIRS. ALT also documents the agreed-upon corrective actions in the "Agency Response" field for the recommendation. Then ALT and the OPR commence the Corrective Actions and Follow-up process (see Section 6).

[14] "OIG Court" is the state of a recommendation issued by OIG when NASA determined it has completed its final action and is waiting for OIG to verify and accept NASA's final action (i.e., close the recommendation). The term "GAO Court" has a similar meaning.

6. Corrective Actions and Follow-up

6.1 GAO and OIG audit recommendations that require corrective actions to be implemented are considered "resolved and open."[15] These recommendations are tracked and monitored within the "Recommendations" module of AAIRS.

6.1.1 The Agency draft report response process documents estimated MCA dates and are baseline estimates of when the agreed-upon corrective action is expected to be completed by the Agency. These dates are also established due to an audit resolution meeting in which management agrees to implement an OIG audit recommendation.

Note: Audit resolution meetings are not applicable to GAO audit reports with unresolved recommendations [see Section 7].

6.1.2 Upon receipt of a final report, the OPR of the issued recommendation ensures its organization pursues the agreed-upon corrective actions plan indicated in the Agency's response or audit resolution memorandum/record, as applicable.

6.2 Once planned corrective actions have been completed to fully address the recommendation, ALRs will request closure with appropriate rationale demonstrating completion of NASA's final action and appropriate supporting documentation evidencing the implementation. Links to the supporting evidence is acceptable. The request is documented in a Request for Closure form (RFC).[16]

6.2.1 RFCs prepared by the OPR ALR are routed to ALT for review prior to submission to the audit organization. The ALT reviews the RFCs to ensure supporting evidence is provided and the basis for closure appears reasonable to satisfy the intent of the recommendation. ALT reserves the right to return an RFC to the OPR if the request does not pass the review.

6.2.2 The ALT will submit the RFC and supporting evidence to the audit organization for its review and approval/closure.

6.2.3 The ALT documents the submission of an RFC by uploading the request and supporting documentation into the "Recommendations" module in AAIRS. The AAIRS "MCA Actual" field is populated with the date the RFC is submitted to GAO/OIG, along with a narrative statement in the "Work Notes" section indicating that corrective actions have been completed and that GAO/OIG review and approval of closure is pending.

6.2.4 If GAO/OIG approves the RFC, the recommendation is considered "closed" and the ALT documents the "Disposition (Dispo) Actual" field via the

[15] This refers to any recommendation that the Agency has concurred with but has not yet implemented.

[16] The template for RFCs is accessible to ALRs through the ALR Teams channel.

"Recommendations" module with the date that the GAO/OIG approved the RFC and marks the recommendation as implemented.

6.2.5 If an RFC is rejected, the date in the "MCA Actual" field is removed. A revised MCA projected date may be required. The ALT will solicit a revised "MCA Projected" date from the OPR's ALR through the Request for Extension (RFE)[17] process in Section 6.3, as appropriate. The "Work Notes" will document the reason for the rejection of the RFC.

6.3 If corrective actions will not be completed prior to the agreed-upon MCA date, ALRs will request an extension from the audit organization with the basis for the extension and the new proposed estimated MCA date. The request is documented in an RFE.

6.3.1 RFEs prepared by the OPR ALR are routed to ALT for review prior to submission to the audit organization. RFEs generally should be prepared and submitted prior to recommendation expiration. The ALT reviews the RFEs to ensure the basis for extension appears reasonable to an outside party.

6.3.2 OPRs should contact TPOCs when drafting RFEs to determine the updated estimated MCA dates and the basis for extension.

6.3.3 The ALT will "endorse" and submit the RFE to the audit organization for its review and approval/acknowledgment of the extension.

6.3.4 The ALT documents the submission of an RFE by uploading the request into the "Recommendations" module in AAIRS, updating the revised "MCA Projected" date, and marking the new date as an extension. Additionally, a narrative statement is added in the "Work Notes" section indicating the date the RFE was submitted to the ALT for endorsement and the date the RFE was forwarded by ALT to the OIG for their review and approval/acknowledgment.

6.3.5 Upon the OIG's approval of an RFE, a narrative statement indicating the date that the RFE was approved by the OIG is entered into the "Work Notes" section. Historically, GAO does not approve RFEs; however, GAO may acknowledge the request.

6.4 A recommendation is considered "Expired" if the following conditions are met: (1) The MCA projected date has passed and (2) neither an RFC nor an RFE has been submitted to ALT by the OPR's ALR.

6.4.1 AAIRS sends out auto-generated e-mails to all of the OPR ALRs when a recommendation is either expired or will expire shortly. ALRs within the OPR must communicate amongst each other to ensure RFEs (or RFCs) are submitted for these expired/expiring recommendations.

[17] The template for RFEs is accessible to ALRs through the ALR Teams channel.

6.5 At least every odd numbered month, the ALT reconciles the Agency's records of open recommendations with the records of the OIG and GAO. The ALT generates AAIRS custom reports via All→Reports→View/Run screen to monitor open audit recommendations. The following reports can be found at All→AAIRS→Reporting→OIG Reports or GAO Reports:

6.5.1 "OIG: Audit Recommendations Open Status"

6.5.1.1 Reconcile each recommendation within this report with the OIG's generated open recommendations report.

6.5.1.2 Compare the count of open recommendations in total and by report number, the latest estimated completion dates, and the details of any new recommendations since the last reconciliation.

6.5.1.3 The ALT identifies and communicates discrepancies to the OIG that may require corrections to either the Agency's or the OIG's records.

6.5.2 "GAO: Audit Recommendations Open Status"

6.5.2.1 Reconcile each recommendation within this report with those listed within GAO's Open Recommendation Database.[18]

6.5.2.2 Compare the count of open recommendations in total and by report number, and the details of any new recommendations since the last reconciliation.[19]

6.5.2.3 The ALT identifies discrepancies that may require corrections to either the Agency's or GAO's records. This reconciliation may capture recommendations that have recently been closed by GAO but are yet to be communicated to NASA.

[18] GAO's database of open recommendations can be found at: https://www.gao.gov/reports-testimonies/recommendations-database.

[19] Any reports that are labeled as sensitive by GAO will not be included in its website's data.

7. Statements of Actions on GAO Final Reports

7.1 When a GAO final report contains recommendations addressed to the Administrator, agencies have 180 days to communicate to GAO, OMB, and the appropriate congressional committees.

7.1.1 Title 31 U.S.C. Section 720 requires the head of a Federal agency to submit a written Statement of Actions that have been taken or planned regarding GAO's recommendations to the Senate Committee on Homeland Security and Governmental Affairs, the House Committee on Oversight and Government Reform, the congressional committees with jurisdiction over the agency program or activity that is the subject of the recommendations, and GAO not later than 180 calendar days from the date of the final report's issuance. In addition, such a written statement is to be submitted to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 180 calendar days after that date; however, NASA submits these statements to those committees not later than 180 calendar days from the date of the final report's issuance.

7.1.2 OMB Circular A-50 requires the agency head to submit a similar statement to the Director of OMB within 180 calendar days after formal transmittal of a GAO report to the agency when: (a) the report contains a specific recommendation for the head of the agency; (b) the report contains financial statements accompanied by either a qualified or adverse audit opinion or a disclaimer of opinion; (c) the report indicates a violation of the Anti-deficiency Act which has not been reported to the appropriate authorities; (d) the report indicates a violation of other laws; or (e) when requested by OMB.

7.2 Approximately 100 days after GAO issued the final report, ALT will prepare the following documents in support of the Statement of Actions:

7.2.1 Statement of Actions response template, which includes the recommendation language from GAO's final report and NASA's planned actions in its response to the draft;

7.2.2 A timeline depicting the schedule of activities needed to occur in order to ensure a timely submission of the Statement of Actions (See Appendix C for the timeline for a typical submission); and

7.2.3 An ADS[20] to obtain signatures from the OPR (including any known response formulation partners), mandatory concurring offices, and the A-Suite.

[20] The Audit Liaison Team creates an incoming correspondence entry in HATS to produce a tracking number for the ADS and a record for Agency correspondence.

7.3 The ALT electronically transmits the Statement of Actions package to the lead ALR so the OPR may begin formulating the statement of actions.

7.3.1 The OPR's ALR, the TPOC, the ALRs of any affected Centers/HQ organizations (if applicable), and subject-matter experts engage in the preparation of the preliminary Statement of Actions within the timeframe provided per the timeline provided by ALT. The formulated Statement of Actions should include a brief narrative of the corrective actions that have been taken or remain to be taken, including milestones or timelines of completion, and an estimated date of completion, if applicable. The OPR's ALR coordinates concurrences from their organization as well as any affected Centers/HQ organizations on the ADS and submits it, along with a copy of the initial Statement of Actions, to ALT. Signatures on the ADS may be of any personnel in the listed office; however, those signatures document that the OIC approves of the response.

7.4 The ALT performs a review of the initial Statement of Actions and will consult the OES Executive Operations team's "Correspondence Common Errors" guidance. A copy of the edits made to the formulated Agency response is saved on the OES/ALT-engagement shared drive folder. Completion of this review is indicated by the ALT member signature on the ADS.

7.5 The ALT then simultaneously provides the OLIA and OCFO ALRs and A-Suite Liaisons (e.g., Chiefs of Staff) with the formulated Agency response, draft report, and ADS for simultaneous mandatory concurrence review and revisions (if applicable). Their concurrence is documented by their signatures in the ADS.

7.6 Subsequent to their concurrences, the ALT provides the appropriate personnel in OGC (i.e., the paralegal specialist, ALR, Chief of Staff) with the draft report, formulated response, and ADS for their mandatory concurrence review and revisions (if applicable). OGC's concurrence is documented by their signature in the ADS.

7.7 The ALT forwards the formulated Statement of Actions to OLIA to add the addresses of the appropriate Congressional and GAO recipients of the Statement of Actions. OLIA reproduces the individual letters in one Word file for each of the respective committee chair and ranking members.

7.8 Once the Word file with all the letters is received by ALT from OLIA, the ALT updates the language in the letter for OMB, double checks that the Deputy Chief Financial Officer (DCFO) for Appropriations is included on letters to the appropriations subcommittees, and then submits the ADS and formulated Statement of Actions into the STAR application for review by the OES Executive Operations team. In the ADS Executive Summary, ALT includes a list of all recipients, and a note that all letters are identical with exception of addressee, inclusion of the DCFO for Appropriations on letters to the appropriations subcommittees, and the legal citation in the first sentence on the OMB letter.

7.9 After the review by the Executive Operations team, the ALT addresses the Executive Operations team's edits and comments in the Word file. The team then prepares a single PDF file (called the A-Suite Clearance Package or "Final Package") consisting of the ADS, one Congressional copy of the edited Statement of Actions, and the final audit report consistent with guidance issued by the Executive Operations team. This single PDF file, Final Package, is then uploaded into STAR for routing to the Executive Secretary and the required A-Suite reviewers for Statements of Actions. Once uploaded for routing, ALT then submits all letters in PDF via email to the OES Executive Operations team so they can apply the Administrator's signature to each letter once approved in paragraph 7.10.

7.10 Once the designated A-Suite personnel concur on the edited response in STAR, the OES Executive Operations team applies the Administrator's signature to each letter and attaches them in STAR. The ALT downloads the signed letters and Final Package file to the ALT SharePoint site and then separates each letter into individual files and forwards those files for congressional committees to OLIA for distribution. OLIA sends the appropriation subcommittee letters to OCFO for distribution. The ALT transmits the letters addressed to GAO and OMB. Furthermore, the Audit Liaison Team:

7.10.1 Saves an electronic copy of the approved Final Package and list of A-Suite concurrences from STAR, as well as the final signed Statements of Actions on the OES/ALT shared drive.

7.10.2 Uploads the final Administrator-signed Statement of Actions to AAIRS. Additionally, the ALT documents the final response date in AAIRS.

7.10.3 Upload the signed file and list of A-Suite concurrences before closing out the HATS action.

7.11 The Statement of Actions is designed to be an agency's "final management decision" on GAO recommendations when those recommendations were not resolved at final report issuance (i.e., "unresolved").

Note: Under OMB Circular A-50, the agency's determination of final management action as communicated in the Statement of Actions constitutes resolution of a GAO recommendation.

7.11.1 If the Statement of Actions demonstrates that the Agency will implement the recommendation of an unresolved recommendation, then ALT will enter the Resolved date as the date of the letter and enter the stated estimated MCA (original and projected) dates in AAIRS.

7.11.2 If the "final management decision" is to <u>not</u> implement the unresolved recommendation, then ALT will enter the date of the Statement of Actions letter as the resolution date (in the "Resolved" field) and the MCA dates (original, projected, and actual) in AAIRS. These entries will then change the

recommendation status to “GAO Court” since the Statement of Actions is considered NASA’s final management action on recommendations it will not implement. Once GAO confirms the recommendation may be closed, the ALT will indicate the recommendation was not implemented in the disposition status in AAIRS.

8. External OIG Protocols

While uncommon, external Federal OIGs may request support from NASA on audits of interagency or joint programs or projects under the external OIG's purview where NASA is a member or participant. In these rare instances, the external OIG may issue recommendations to NASA, mention NASA in the findings or recommendations, or imply actions to be taken by NASA.

According to generally accepted government auditing standards (GAGAS) found in GAO's "Government Auditing Standards" (GAO-24-106786),[21] auditor communication with management of the audited entity should include: the audit objectives, scope, and methodology; planned timing of a final report; and the findings, conclusions, and recommendations in the audit report. GAGAS further requires government auditors to obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations in the audit report, as well as any of the Agency's planned corrective actions. As a best practice, the OIG should make an effort to keep program managers and their key staff informed, if appropriate, about the purpose, nature and content of OIG activity associated with the manager's programs. Therefore, to support, monitor, and protect NASA's resources and rights to review and comment on audit products where NASA is a stakeholder, the following guidance is provided for engaging with external OIGs.

8.1 Upon initial contact from an external OIG to a NASA employee requesting support on an audit, the NASA employee should outreach to the ALR(s) for their Directorate, Office, or Center for guidance and next steps.

8.1.1 For new audits, the ALR should outreach to the external OIG to request a copy of the audit announcement and gain an initial understanding of how NASA can support. If unknown whether a new audit, the ALR contacts the ALT for advisement.

8.1.2 If disputes arise in obtaining communications and a copy of the audit announcement from the external OIG, the ALR should then elevate the matter to the ALT for guidance and engagement, in accordance with Step 2.4.1 above.

8.1.3 For ongoing audits of which NASA was previously made aware, the ALR will generally follow the Audit Fieldwork processes (see section 2) to best support external OIG requests for information, data, and interviews with NASA employees, while keeping the OPR ALR and ALT informed as appropriate.

8.2 The ALR must share the new audit announcement and other relevant information with the ALT.

[21] The website for the current revision of GAO's "Government Auditing Standards" can be found at: https://www.gao.gov/yellowbook.

8.2.1 The ALT creates a folder on its shared drive (i.e., SharePoint) for the new assignment and saves the audit announcement file.

8.3 The ALT makes an initial determination of the OPR and any affected NASA Centers/HQ organizations upon review of the contents of the audit announcement. The ALT will then confirm the OPR designation for the purposes of facilitating NASA's involvement with the audit. If the OPR is determined to be different from the office of first reported contact, the ALR of that office will be appropriately notified and included as an affected party.

8.4 The ALT creates a new audit assignment in AAIRS and documents the appropriate data elements in accordance with Step 1.5 above using the information from the supporting audit announcement, ensuring to select the "External" checkbox and making a "Work Notes" post specifying which external OIG is conducting the review (e.g., DOC OIG).

8.5 The ALT communicates the audit announcement to the ALRs for the OPR and the affected parties.

8.6 OPR ALRs are encouraged to request and hold an Entrance Conference, or similar type of meeting, for external OIG reviews. Such meetings help ensure external parties seeking information and data from NASA have an affirmed "need to know" and are matched with the appropriate officials with the authority to speak and share information on the matter under review, while allowing an open forum to begin supporting the audit in a timely and efficient manner. OPR ALRs should follow Steps 1.7 and 1.8 above on preparing for, scheduling, and holding the Entrance Conference; however, the meeting may be limited to the NASA OPR and affected parties.

8.6.1 During the Entrance Conference, or similar, ALRs should also inquire about:

- Whether and to what extent NASA is the focus of the audit;
- Whether NASA may be subject to potential recommendations; and
- Agreements on sharing any key message documents (e.g., SOF or similar) and draft reports or excerpts thereof to ensure NASA has an opportunity to review and comment on language and actions affecting the Agency. Please request the external OIGs to send message documents and draft reports or excerpts to the OES/ALT mailbox: hq-dl-oes-audit-liaison-team@mail.nasa.gov.

8.7 OPR ALRs should establish appropriate protocols with ALRs at the external organization (to the extent they exist) to coordinate and maintain awareness and transparency on scheduling interviews, sharing documents and data, and responding to written inquiries affecting NASA.

8.8 If disputes arise at any point during an audit involving an external OIG, the OPR ALR is to first try to resolve the matter at the lowest organizational level before elevating the matter to OES/ALT. Escalation protocols may be followed to raise the issue to NASA

senior management for resolution, as needed and appropriate. See Step 2.4.1 for additional information.

8.9 Upon receipt of an initial message document or excerpt (e.g., SOF) from the external OIG, the OPR ALR shares the document with OES/ALT if the ALT is not on the initial distribution. See Step 2.5 above for more information on processing the SOF; however, the SOF will not be shared to the broader ALR community.

8.10 OPR ALRs are highly encouraged to schedule an Exit Conference or similar meeting once an initial message document or excerpt is received from an external OIG. See Steps 2.6 and 2.7 above. Similar to an Entrance Conference with an external OIG, the Exit Conference will not be shared with the broader ALR community.

8.11 An Exit Conference is a key opportunity to address:

- NASA's perspective and any additional context on the subject under review;
- Whether NASA will be subject to or mentioned in potential recommendations; and
- Agreements on process and timelines for providing technical comments, receiving the draft report or excerpts that impact NASA for formal review and comment, and issuance of the final report. Please request the external OIGs to send draft reports or excerpts and final reports to the OES/ALT mailbox: hq-dl-oes-audit-liaison-team@mail.nasa.gov.

8.12 Upon receipt of the draft report or excerpts from the external OIG, the OPR ALR shares the document to OES/ALT if the ALT is not on the initial distribution. See section 3 for more information on documenting the draft report in AAIRS and ALT's shared drive, as well as providing technical comments. The draft report will not be shared to the broader ALR community.

8.12.1 The expectation is that an external OIG will not issue recommendations to NASA. In the remote event recommendations are issued to NASA, a draft report Agency response will be prepared, generally following the process starting with Step 3.4 above. Mentions of NASA in the recommendation, or language such as "work with NASA," generally do not necessitate a formal written NASA response.

8.12.2 OPR ALR and affected parties mentioned in the recommendation should consider coordinating with the external Agency ALR(s) on any recommendation that involves joint programs with NASA to come to an agreement on NASA's involvement in the corrective action plan, if any, and other matters as appropriate.

8.13 Upon receipt of the final report from the external OIG, the OPR ALR shares the document with OES/ALT if not on the initial distribution. See section 4 for more information. The ALT will not distribute the final report to the broader ALR community.

8.13.1 For external OIG final reports with recommendations addressed to NASA (remote) that are unresolved, ALT and OPR commence the OIG Audit Resolution process (see section 5).

8.13.2 For external OIG final reports with recommendations addressed to NASA (remote) that are resolved, the ALT and OPR commence the Corrective Actions and Follow-up process (see section 6).

Change Log

Change	Date	Section Number	Description/Comments
N/A	November 1, 2024	All	Initial Issuance
1	May 30, 2025	Summary, 7, 8	Added references to external OIGs, modified A-Suite package process for GAO Statements of Actions, and added an External OIG Protocols section.
2	May 30, 2025	2, 3, 4, 6, Appendices A, B, and C	Administrative updates

Appendix A: Key Terms

AAIRS	The Audit and Assurance Information Reporting System (AAIRS) is an application used to record and monitor information related to audits conducted by GAO and OIG.
AFO	The Audit Follow-up Official (AFO) is a senior management official that ensures an agency's audit follow-up processes, management decisions concerning audits, and corrective actions comply with OMB Circular A-50 and all other applicable laws and regulations.
ALR	An Audit Liaison Representative (ALR) represents their OICs and Center Directors in implementing and coordinating their respective audit liaison, resolution, and follow-up processes.
ALT	The Audit Liaison Team (ALT) is responsible for managing the Agency's GAO and NASA OIG audit liaison, resolution, and follow-up program and serves as the Agency focal point for GAO and NASA OIG audit initiation and report dissemination. Further, the team facilitates, coordinates, and tracks audit resolution and follow-up activities between NASA and the auditors.
Disallowed cost	A questioned cost that management agreed should not be charged to the Government.
External OIG	A Federal OIG, that is not NASA OIG, performing an audit of interagency or joint programs or projects under its purview and within its statutory authorities.
Final action	The completion of all actions that management has concluded are necessary to address an audit report's findings and recommendations. In the event that management concludes no action is necessary, final action occurs when a management decision has been made.
Funds to be put to better use	A type of monetary benefit where the OIG identified funds that could be used more efficiently if management took actions to implement and complete the recommendation.
GAO Court	The state of a recommendation issued by GAO when NASA determined it has completed its final action and is waiting for GAO to verify and accept NASA's final action (i.e., close the recommendation).
Management decision	Conclusion issued by management after evaluating findings and recommendations included in an audit report, including actions concluded to be necessary, if any.

Mandatory Concurring Office	NASA offices that have been identified to review Agency responses prior to A-Suite review. Those reviews encompass Agency-wide congressional, legal, and budgetary considerations.
OIG Court	The state of a recommendation issued by OIG when NASA determined it has completed its final action and is waiting for OIG to verify and accept NASA's final action (i.e., close the recommendation).
OPR	An Office of Primary Responsibility (OPR) is the NASA office responsible to be the lead point of contact for an audit and/or recommendations issued by the auditor.
Questioned cost	A type of monetary benefit where the OIG questioned the cost incurred by the agency because of an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; a finding that, at the time of the audit, the cost is not supported by adequate documentation; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.
Request for Closure	A document prepared by NASA evidencing completed corrective actions to be submitted to the auditors for acceptance of NASA's final actions.
Request for Extension	A document prepared by NASA requesting an extension to the previously estimated date to complete NASA's planned corrective actions.
Resolution	The point at which the auditor and NASA agree on action to be taken on reported findings and recommendations; or, in the event of disagreement, the point at which the AFO determines the matter to be resolved.
Response Formulation Partner	Centers/HQ organizations that are impacted by a specific audit recommendation (typically named in the recommendation) and should be consulted with when preparing the initial Agency response.
Statement of Actions	A written response of actions that have been taken or planned regarding GAO's recommendations that is provided to OMB, congressional committees, and GAO within 180 days of the final report issuance.
Statement of Facts	A document prepared by the auditors and provided to NASA before an Exit Conference that includes facts the auditors typically plan to include in their draft audit report.

Survey Work/Phase	The auditor's procedures that include becoming familiar with the program or subject, identifying potential issues, performing preliminary tests, and determining the additional effort needed for the fieldwork stage.
Unresolved	The state of a recommendation when the auditors and NASA do not agree on actions to be taken on reported findings and recommendations.

Appendix B: Timeline for Agency Responses to GAO/OIG Draft Reports

Agency responses to draft GAO or OIG audit reports are typically due 30-days after draft issuance date. Occasionally, the auditors will request a shorter response period. While 30-day response times are typically requested by the auditors, extensions of due date are considered on a case-by-case basis and will be requested by the OES Director if deemed necessary.

Process Phase:	**Response Formulation**	**Mandatory Concurring Offices**	**Final Review/Approval Authority**	**Signature Authority**
Responsible Organization(s):	• Office of Primary Responsibility • Content-dependent formulation partners, as applicable *(In conjunction with content dependent formulation partners)*	• OES Audit Liaison Team • Office of Legislative and Intergovernmental Affairs • Office of the Chief Financial Officer • Office of the General Counsel *(Additional concurrences may be required based on subject matter)*	• Executive Secretariat • Associate Administrator • Chief of Staff • Deputy Administrator • Administrator *(As determined by the current Administration)*	• Official-in-Charge: Office of Primary Responsibility
Duration (days):				
Calendar	**10 days**	**10 days**	**7 days**	**3 days**
Cumulative	**10 days**	**20 days**	**27 days**	**30 days**

Appendix C: Timeline for Statements of Actions for GAO Final Reports

Title 31 U.S.C. Section 720 requires the head of a Federal agency to submit a written Statement of Actions that have been taken or planned regarding GAO's recommendations not later than 180 calendar days from the date of the final report's issuance.

Process Phase:	**Response Formulation**	**Mandatory Concurring Offices**	**Final Review/Approval Authority**	**Signature Authority**
Responsible Organization(s):	• Office of Primary Responsibility • Content-dependent formulation partners, as applicable *(In conjunction with content dependent formulation partners)*	• OES Audit Liaison Team • Office of Legislative and Intergovernmental Affairs • Office of the Chief Financial Officer • Office of the General Counsel *(Additional concurrences may be required based on subject matter)*	• Executive Secretariat • Associate Administrator • Chief of Staff • Deputy Administrator • Administrator *(As determined by the current Administration)*	• Administrator
Duration (days):				
Calendar	**138 days***	**14 days**	**14 days**	**14 days**
Cumulative	**138 days**	**152 days**	**166 days**	**180 days**

* OES ALT will provide the OPRs with the Statement of Actions template 30 days before it is due for mandatory concurrence review.