

Memorandum

September 20, 2017

To: David Berry
Inspector General

From: Robert Brennan
Lead Auditor



Subject: Termination of “Headquarters Productivity and Consolidation of Functions” (OIG-AMR-76)

The subject audit was initiated with an entrance conference on January 15, 2015. Initial fieldwork consisted of interviewing staff in Headquarters casehandling offices; obtaining case data from NxGen and reviewing yearly trends in the number of cases; and obtaining cost data from the Agency’s financial system.

In November 2015, the auditor assigned to the audit left the Agency. We replaced the auditor in May 2016. The new auditor, however, left in September 2016, and before we could hire a replacement, a hiring freeze was instituted, followed by a limited hiring authority. Because of other ongoing audits and limited OIG audit resources, there was no OIG staff available to complete the audit work, so no additional fieldwork was performed.

Because of the time that has passed since initiation of the audit and organizational changes that have occurred in the Headquarters casehandling offices since the entrance conference, any potential findings based upon the evidence obtained would likely be stale. Additionally, the focus of our office has been on audits that are required by law and reviews of high-risk areas. Therefore, I recommend that the subject audit be terminated.

Concur

**DAVID
BERRY**

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