

DOE 2340.1C
6-8-92

THIS PAGE MUST BE KEPT WITH DOE 2340.1C, COORDINATION OF
GENERAL ACCOUNTING OFFICE ACTIVITIES.

DOE 2340.1C, COORDINATION OF GENERAL ACCOUNTING OFFICE
ACTIVITIES, HAS REVISED DOE 2340.1B TO REFLECT
ORGANIZATIONAL TITLE, ROUTING SYMBOL, AND OTHER EDITORIAL
REVISIONS REQUIRED BY SEN-6. NO SUBSTANTIVE CHANGES HAVE
BEEN MADE. DUE TO THE NUMBER OF PAGES AFFECTED BY THE
REVISIONS, THE ORDER HAS BEEN ISSUED AS A REVISION.

6-8-92

This directive was reviewed and certified as current and necessary by (Enter Name), (Enter Title) Director, Office of Management, Budget and Evaluation/Chief Financial Officer, XX-XX-XXXX.

SUBJECT: COORDINATION OF GENERAL ACCOUNTING OFFICE ACTIVITIES

1. PURPOSE. To provide policies, procedures, and responsibilities for the coordination of General Accounting Office (GAO) activities and the actions required when GAO reports contain recommendations pertaining to the Department.
2. CANCELLATION. DOE 2340.1B, COORDINATION OF GENERAL ACCOUNTING OFFICE ACTIVITIES, of 2-26-85.
3. EXCLUSIONS. This Order does not include coordination of audit activities, between GAO and the Inspector General (IG) nor GAO activities in consideration of bid protests and personnel claims.
4. REFERENCES.
 - a. Public Law 91-510, the Legislative Reorganization Act of 1970, section 236, which prescribes the actions to be taken by executive agencies on GAO reports that contain recommendations.
 - b. Title I of Public Law 96-226, the General Accounting Office Act of 1980, which revises provisions for the purpose of improving budget management and expenditure control.
 - c. Office of Management and Budget (OMB) Circular A-50, revised, of 9-29-82, which contains the policies and procedures of use in considering reports issued where followup is necessary.
 - d. OMB Bulletin No. 81-14, of 3-23-81, which establishes criteria for requesting exemptions from GAO's access to records.
 - e. HQ 1325.1, ACTION COORDINATION AND TRACKING SYSTEM, of 7-30-79, which provides policy and general guidance for coordination and tracking of action assignments.
 - f. 42 U.S.C. 7137, the Department of Energy Organization Act, section 207 which describes the functions of the Comptroller General in relation to the activities of the Department.

5. DEFINITIONS.

- a. Primary Action Activity (PAA). Any Head of a Departmental Element assigned staff management responsibility for the functional activity or program which is the principal subject of a GAO report.
- b. Secondary Action Activities (SAA). Heads of Departmental Elements responsible for ancillary, technical, or legal aspects covered in a GAO report.

6. POLICY. It is the policy of the Department that each organizational element shall cooperate fully with GAO representatives and provide expedient, competent assistance.

- a. Such reports or letters relating to GAO activities as may be received by the Department for response, comment, or information shall be processed in accordance with the attachments to this Order and within a stated time frame.
- b. The GAO, as the agency of the Federal Government which has statutory authority to conduct independent surveys, reviews, studies, and audits of the activities of all Federal agencies, shall be given access, to the extent permitted by law, to any books, documents, papers, records, and other information needed to perform its function.
 - (1) "Sensitive" documents should be provided to GAO only through the Head of the Departmental Element or his or her designee. "Sensitive" documents include, but are not limited to the following:
 - (a) Material provided to DOE by a contractor who considers the information as confidential in relation to his or her company.
 - (b) Correspondence and reports concerning individual employees.
 - (c) Working papers, Memorandums, and trip reports that represent personal ideas or opinions used in the development of policy initiatives, such as papers which contain positions, opinions, and ideas not necessarily adopted by the Department.
 - (d) Documents relating to incomplete actions, such as data pertaining to ongoing contract selection or negotiation and subject matter not yet presented to Congress.
 - (e) Documents covered by executive privilege.
 - (f) Documents provided to DOE by foreign governments or international organizations, if such documents contain information relevant to other countries which would be sensitive if included in a GAO report.

- (2) The President has reserved the authority to invoke executive privilege; therefore, no GAO request will be denied on that basis unless a determination to assert such privilege has been made by the President.
- (3) Questions regarding requests for classified information will be referred to the Office of Security Affairs which is responsible for authorizing access to classified information. Decisions not to authorize access and the reasons therefore will be provided to the referring office and to the Chief Financial Officer, who will advise the GAO of the decision. If access is authorized, the referring office will release the classified information.
- (4) Any request for information which cannot be resolved by the concerned parties shall be referred to the Chief Financial Officer for consideration and resolution through the cognizant Departmental Element.
- (5) Access to certain records shall be controlled by the Provisions of Title I of Public Law 96-226. Exemptions from access under specific circumstances may be sought in accordance with OMB Bulletin No. 81-14.
- (6) During the course of their review, GAO may request information (e.g., letters, pamphlets) in DOE's possession which originated with another Federal agency. DOE personnel should consult with the affected Federal agency concerning the release of the information to GAO. This consultation should aid in determining whether the information is public, classified or "sensitive" (as defined in paragraph 6b(1)), or either DOE or the affected agency wishes to seek an exemption from access as indicated in paragraph 6b(5).

7. RESPONSIBILITIES AND AUTHORITIES.

- a. Chief Financial Officer, as the Department's central point of contact, shall:
 - (1) Process such GAO requests as may be received regarding access to files or information involving any DOE organizational element.
 - (2) Request exemptions from GAO access to records from OMB.
 - (3) Distribute draft and final reports within DOE and coordinate audit start notification as described in Attachment 3.
 - (4) Determine the PAA, on the basis of the report substance, that will prepare the responses to GAO on draft reports and the responses to Congress on final reports.

- (5) Determine the SAA on the basis of mission-related interests and responsibilities that will contribute comments for the preparation of these responses.
 - (6) Prepare the Action Coordination and Congressional Reports Tracking System (ACCRTS) entry forms for both draft and final reports. These forms, based upon the time schedules in Attachments 1 and 2, shall be sent to the PAA for signature and submission to the Executive Secretariat.
 - (7) Coordinate actions and milestones listed in Attachments 1 and 2. Processes for these requirements are detailed as "Procedures" in Attachments 4 and 5.
 - (8) Review proposed responses on draft reports and the responses relating to recommendations in final reports, and sign the letters to GAO and Congress.
- b. Executive Secretariat shall initially process such reports or letters relating to GAO activities as may be received by the Department for response, comment, or information, by logging them into the Uniform Pending Action System and controlling them to the Chief Financial Officer for response or other appropriate action.
- c. Office of Security Affairs shall provide classification services to DOE Elements upon request, and directly to GAO at its request.
- d. Heads of Headquarters Elements shall:
- (1) Designate points of contact for handling GAO matters; promptly submit the names of the designees to the Chief Financial Officer, and establish procedures for handling GAO matters within their organizational element. In addition, any contact, inquiry, or request received from any GAO representative by any person within the organizational element, which cannot be related to a previously cleared GAO action, must be referred to the point of contact who will inform the Chief financial Officer.
 - (2) Designate a reports coordinator to advise the organization head on the status of actions when due dates for responses are scheduled, and submit names of the designees to the Chief Financial Officer.
 - (3) When designated as the PAA:
 - (a) Prepare and coordinate the responses to GAO on draft reports for the signature of the Chief Financial Officer.
 - (b) Prepare and coordinate the responses to Congress on the recommendations in final reports for signature of the Chief Financial Officer.

- (c) Sign and submit the ACCRTS entry form to the Executive Secretariat for draft and final reports.
- (4) When designated as SAA, provide comments and observations directly to the PAA for use in preparing the responses to GAO or Congress.
- e. Heads of Field Elements shall:
 - (1) Comply with subparagraphs d(1) and (4).
 - (2) Furnish copies to the Chief Financial Officer of all substantive official correspondence between their organizations and GAO.
 - (3) Where an inquiry from GAO involves a matter of DOE policy, coordinate the proposed reply with the cognizant Headquarters official(s) and the Chief Financial Officer prior to its release.
- 8. FOLLOWUP ON RECOMMENDATIONS IN FINAL REPORTS. Whenever DOE indicates in a statement to congressional committees that it will take additional action on recommendation(s) contained in a final report, the current status of the action being taken on each recommendation shall be reported quarterly through the Department of Energy Audit Report Tracking System (DARTS), by the PAA. Status reports are required to be submitted to the Chief Financial Officer within 15 calendar days after the end of each calendar quarter, until all proposed action has been completed. Assistance should be obtained from SAA as required.

BY ORDER OF THE SECRETARY OF ENERGY:



DONALD W. PEARMAN, JR.
Acting Director
Administration and Human
Resource Management

TIME OBJECTIVES AND MAJOR MILESTONES FOR PROCESSING DRAFT GAO REPORTS

The following schedule will serve to determine internal due dates for preparing responses, unless a different time period is specified by GAO:

Milestones	Number of Calendar Days	Cumulative Calendar Days
1. CFO receives, reviews, and distributes draft report to DOE primary and secondary action activities. PAA enters time schedule in ACCRTS.	4	4
2. SAA review draft reports and provide comments to the PAA.	9	13
3. PAA prepares Action Memorandum and comments letter.	6	19
4. PAA distributes Action Memorandum and comments letter to all SAA, the Office of the Secretary, and the CFO; obtains required concurrences; and prepares final signature package. (Concurrence is always obtained from the General Counsel)	7	26
5. CFO reviews and forwards Action Memorandum and comments letter to Office of the Secretary for approval	4	30

Note: In order to adhere to the time schedule, use of telecommunications should be considered.

TIME OBJECTIVES AND MAJOR MILESTONES FOR PROCESSING FINAL GAO REPORTS

The following schedule will serve to determine internal due dates, including those entered into the ACCRTS, for preparing responses to Congress:

Milestones	Number of Calendar Days	Cumulative Calendar Days
1. CFO receives, reviews, and distributes final report to DOE primary and secondary action activities. PAA enters time schedule in ACCRTS.	4	4
2. SAA provide comments to the PAA	10	14
3. PAA drafts Action Memorandum, comments, and letters to Congress, OMB, and GAO; and submits draft to CFO for preliminary review.	7	21
4. CFO reviews draft and returns to PAA .	7	28
5. PAA revises Action Memorandum, comments, and letters as necessary.	5	33
6. PAA distributes revised Action Memorandum and comments to all SAA and the CFO, and obtains required concurrences from the SAA. (Concurrence is always obtained from the General Counsel and the Assistant Secretary for Congressional and Intergovernmental Affairs.)	7	40
7. PAA prepares final signature	6	46
8. CFO performs final review and concurrence.	5	51
9. Executive Secretary reviews.	2	53
10. The Office of the Secretary reviews 4 and approves.	4	57
11. CFO signs.	3	60

Note: In order to adhere to the time schedule, use of telecommunications should be considered.

PROCEDURES - GAO JOBS IN PROCESS

1. INITIAL CONTACTS.

- (a) The GAO normally informs the Office of Chief Financial Officer by telephone in advance of surveys, reviews, and inquiries. At the request of DOE Principals and on other occasions determined by special circumstances, GAO may be asked by the Chief Financial Officer to confirm their request in writing.
- (b) Affected organizations will be notified by the Chief Financial Officer. If direct contacts are made by GAO to any Departmental Element, the Chief Financial Officer should be informed promptly.
- (c) When considered necessary, the Chief Financial Officer will make arrangements with the appropriate organization(s) for preliminary meetings to discuss the nature and scope of the proposed inquiry or review, whether such work was requested by Congress or was self-initiated, and the type of data required.
- (d) Following the initial contact, GAO will contact designated representatives of the affected organization(s) for records or information.

2. TRACKING OF GAO ACTIVITIES.

- (a) The affected DOE organization will assure that GAO is referred to the personnel who can provide the information requested. Designated contact personnel will keep informed of the inquiry so they may brief their supervisors, who will make other appropriate management levels aware of the nature of the questions, the responses, and other pertinent data. This tracking will be restricted to obtaining informational briefings (i.e., status of the assignment) only from personnel directly involved in the inquiry. DOE personnel are not to hamper GAO in the performance of its review nor request status or followup information after the GAO has held an exit conference.
- (b) Designated points of contact will inform the Chief Financial Officer promptly if any significant policy issues develop during the course of a study or review. If the review activity is being performed at a field location, such notification can be made through the appropriate Headquarters organizational element. The Chief Financial Officer also shall be informed promptly of any unusual developments, requests, or deviations from stated review objectives. In turn, the Chief Financial Officer will inform the Under Secretary and the Office of the Secretary of significant developments concerning policy or sensitive issues.

3. EXIT INTERVIEWS.

- (a) As soon as possible after completion of any review, survey, or study, designated contact personnel of the Headquarters or field element involved shall arrange for an exit interview with the GAO team to discuss the principal findings and issues to be reported. If more than one organization is involved, arrangements should be made, through the Chief Financial Officer, for all organizations to attend a single exit interview, the purpose of which is to:
 - (1) Inform DOE of significant problems, findings, and recommendations, before a draft report is submitted for comment.
 - (2) Enable DOE to provide GAO with any supplemental information or views that may bear upon the findings and conclusions before the draft report is written.

- (b) Within 30 calendar days of the exit interview, designated contact personnel shall provide the Chief Financial Officer and cognizant Headquarters and field officials (if the interview was at a field element) a written summary report of matters covered. It will include the title and code number of the GAO assignment, the names, titles, and organization of all attendees, and the highlights of matters discussed with particular emphasis on any matters which may result in recommendations for action.

PROCEDURES - DRAFT GAO REPORTS

1. GENERAL. As stated in OMB Circular A-50 Revised, GAO normally provides copies of draft reports to DOE for review and comment, so that final reports may incorporate Departmental views. DOE normally has no more than 30 days, and quite frequently less than 30 days, from the issue date of draft reports to submit a response to GAO. Written comments made by DOE within the specified time period will be published by GAO as an appendix to the final report.
2. DISTRIBUTION OF DRAFT REPORTS.
 - (a) Draft reports usually are transmitted formally by GAO to the Secretary of Energy with additional copies to the Chief Financial Officer.
 - (b) The Office of Chief Financial Officer will provide copies of draft reports to appropriate Departmental Elements.
 - (1) Draft reports which contain recommendations for action or which contain significant findings pertaining to DOE activities will be distributed to the appropriate and affected offices for preparation of written or verbal comments for presentation to GAO. If a written response is to be prepared, the memorandum distributing the report will designate the PAA and SAA. If a verbal response is to be made, the memorandum distributing the report will indicate the date, time, and location of the meeting scheduled between DOE and GAO officials.
 - (s) Draft reports which do not contain recommendations for action, or otherwise significantly affect DOE, will be distributed for information only.
3. RESPONSES TO DRAFT REPORTS.
 - (a) When draft GAO reports contain recommendations for action or contain significant findings pertaining to DOE, the PAA ordinarily will prepare a Departmental response for submission to GAO. Under unusual circumstances, DOE may elect not to comment.
 - (b) When draft reports do not contain recommendations for action or otherwise significantly affect DOE, DOE may not elect to prepare a response to GAO.
 - (c) At the time a draft report is transmitted to DOE, GAO specifies the time period within which DOE must respond in order for the response to be reflected in the final report.

- (1) Given the full 30-day period, DOE usually will prepare a written response. The time schedule for determining internal due dates for preparation of a written response is shown in Attachment 1. This time schedule shall be adhered to unless a different time period is specified by GAO.
 - (2) Given a time period shorter than 30 days, DOE may present verbal comments to GAO or prepare a written response. The Chief Financial Officer will arrange and participate in any meeting between GAO and the affected organizational elements in which verbal comments are presented in lieu of a written response.
- (d) The Office of Chief Financial Officer will initiate an ACCRTS entry form specifying the PAA, SAA, and internal due dates for preparing and coordinating a response to GAO. This ACCRTS entry form will be provided to the PAA at the same time the draft report is distributed. The PAA will sign the ACCRTS entry form and submit it through the PAA'S ACCRTS officer to the Executive Secretariat within 4 days of receipt.
 - (e) The PAA will: (1) prepare the Departmental response to GAO and coordinate it with all SAA as indicated on the ACCRTS entry, (2) obtain required concurrences on the response, and (3) submit the written response, with concurrences, to the Chief Financial Officer.
 - (f) The SAA will review and provide comments promptly to the PAA upon receipt of the draft report and also will comment promptly on, or concur with, the proposed response to GAO when it is distributed to them by the PAA. Any comment on contested points in the draft report, as well as other comments, must be furnished to the PAA on or before the established internal due date so that the comments can be included in the Departmental response to GAO. The use of telecommunications should be considered in order to meet due dates.
 - (9) In addition to reviewing draft reports for accuracy, officials shall consider each recommendation or suggestion in the draft report, and if possible, make a determination as to whether they are accepted.
 - (1) If a recommendation or suggestion is accepted, any action which can be taken prior to preparation of the Departmental response should be pursued vigorously.
 - (2) Evidence of the action taken and comments on planned or additional action shall be provided to the PAA for inclusion in the response.

- (3) If DOE does not agree with the recommendation, the reason for the disagreement must be explained fully in the response.
- (h) The Chief Financial Officer will review the response prepared by the PAA and forward it to the Executive Secretariat, for review and approval by the Secretary, after which the response will be returned to the Chief Financial Officer for signature and transmittal to GAO. A copy of the response will be forwarded to the Executive Secretariat for closeout.
- (i) Recipients of draft reports must not show or release the contents for other than official review and comment under any circumstances. At all times the contents must be safeguarded to prevent publication or other improper disclosure. The drafts and all copies remain the property of, and, on demand, must be returned to the General Accounting Office as is stated on the face sheet of the report.

4. TREATMENTS OF DOE RESPONSE BY GAO.

- (a) GAO will print the DOE written response to a draft report in full as an appendix to the final report providing the DOE response is transmitted to GAO within the expressed time schedule.
- (b) GAO will reflect verbal comments, presented by DOE in lieu of a formal written response, in the text of the final report.
- (c) GAO may revise the text of the final report to reflect the DOE position on various findings and recommendations and to indicate its reaction to the DOE position.
- (d) Disagreements between GAO and DOE may be resolved prior to issuance of the final report by GAO. If so, GAO may revise those items expressed in the draft report accordingly.
- (e) If GAO revises the draft report based on information presented in the DOE response, DOE may be shown a revised draft or a revised copy of the portion of the draft which has been changed. DOE may be given an opportunity to review and comment on the revisions, on a quick turnaround basis, prior to publication of the final report.
- (f) If the Departmental response is not received by GAO by an indicated due date, GAO usually will include a statement in the final report regarding the DOE untimely, or lack of, submission of comments.

PROCEDURES - FINAL GAO REPORTS

1. DISTRIBUTION OF FINAL REPORTS.

- (a) Final reports are transmitted formally by GAO to the Secretary of Energy with additional copies to the Chief Financial Officer.
- (b) The Office of Chief Financial Officer will provide copies of final reports to such Departmental Elements as are deemed appropriate.
 - (1) Final reports which contain recommendations for action will be distributed to the appropriate PAA and SAA for preparation of a Departmental response to the Congress. The memorandum distributing the report will designate the PAA and SAA, and a completed ACCRTS entry form will be provided for submission to the Executive Secretariat within 4 days of receipt.
 - (2) Final reports which do not contain recommendations for DOE action will be distributed for information only.

2. RESPONSES TO FINAL REPORTS.

- (a) As prescribed by section 236 of Public Law 91-510, when final GAO reports contain a recommendation for DOE action, an official written statement from the Secretary of Energy to certain congressional committees, OMB, and GAO is required.
 - (1) DOE must respond to the House Committee on Government Operations and the Senate Committee on Governmental Affairs within 60 days of issuance of the GAO report.
 - (2) On the day the response is forwarded to Congress, two copies of the DOE statements also must be submitted to OMB and GAO.
 - (3) In connection with the first request for appropriations submitted more than 60 days after issuance of the GAO report, DOE must provide the House and Senate Committees on Appropriations with written statements regarding action taken by DOE pursuant to GAO recommendations. DOE satisfies this requirement by providing copies of the DOE response to these committees at the same time response is made to the other congressional committee, OMB, and GAO.
 - (4) The written statement must address each GAO recommendation for action to be taken by DOE and fully describe actions already taken or to be taken to implement the recommendation. If DOE does not agree with the recommendations, the reason for the disagreement must be explained fully. Action, if any, which has been taken or will be taken pursuant to the recommendation must be described.
- (b) When final GAO reports do not contain recommendations for DOE action, no response to the Congress, OMB, or GAO is required.

- (c) If a written response is to be prepared, the Chief Financial Officer will initiate an ACCRTS entry form specifying the PAA, SAA and internal due dates for preparing and coordinating the response to the Congress, OMB, and GAO. (The time schedule for determining internal due dates for preparation of the written response is shown on Attachment 2.) The ACCRTS entry form will be provided to the PAA at the same time the final report is distributed. The PAA will sign the ACCRTS entry form and submit it through the PAA's ACCRTS officer to the Executive Secretariat within 4 days of receipt.
- (d) The PAA will: (1) prepare the Departmental response to the Congress, OMB, and GAO and coordinate it with all SAA and the Chief Financial Officer as indicated in Attachment 2 and the ACCRTS entry form; (2) obtain required reviews and concurrences on the response; and (3) submit the written response, with concurrences and the transmittal letters (to the congressional committees, OMB, and GAO), to the Chief Financial Officer.
- (e) The SAA will review the report and provide comments to the PAA promptly upon receipt of the final report distributed to them by the Chief Financial Officer and also will comment promptly on, or concur with the proposed response to the Congress when it is distributed to them by the PAA.
- (f) The Chief Financial Officer will review the draft of the response and, subsequently, the final signature package. The final response will be routed through the Executive Secretariat for review and forwarding to the Office of the Secretary for approval, after which the response will be returned to the Chief Financial Officer for signature. The signed response will then be forwarded to the Executive Secretariat for dispatch to the Congress, OMB and GAO.