



**INSPECTOR GENERAL**  
**DEPARTMENT OF DEFENSE**  
4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500

December 22, 2011

**INSPECTOR GENERAL INSTRUCTION 7600.1**

**QUALITY STANDARDS FOR DEPARTMENT OF DEFENSE  
OFFICE OF INSPECTOR GENERAL REPORTS**

**FOREWORD**

This Instruction provides policy within the Department of Defense Office of Inspector General concerning minimum quality assurance standards for Office of Inspector General reports.

The office of primary responsibility for this Instruction is the Office of Deputy Inspector General for Policy and Oversight. This Instruction is effective immediately.

FOR THE INSPECTOR GENERAL:

A handwritten signature in black ink, appearing to read "SD Wilson", is positioned above the typed name.

Stephen D. Wilson  
Assistant Inspector General  
for Administration and Management

**A. Purpose.** This Instruction provides policy within the Department of Defense Office of Inspector General (DoD OIG) to establish minimum quality assurance standards for DoD OIG reports in accordance with (IAW) references (a) through (f).

**B. References.** See Appendix.

**C. Applicability.** This Instruction applies to the Office of Inspector General. This Instruction also applies to DoD OIG audit, evaluation, inspection, and investigation (reports of investigation and fraud vulnerability) reports, hereafter referred to as “reports.”

**D. Background.** In a February 3, 2010, DoD IG memorandum, reference (a), the Inspector General stated that minimum quality control standards shall be implemented IAW *Quality Standards for Federal Offices of Inspector General*, (Silver Book), reference (b), as established by the Council of Inspectors General on Integrity and Efficiency (CIGIE), and applied to the entire OIG. In addition, a process for testing compliance shall be developed.

**E. Policy.**

1. All Component reports shall meet the established quality standards. In accordance with IGDINST 5010.40, *Managers’ Internal Control Program*, July 20, 2006, reference (c), each applicable Component shall have a quality assurance program in place to ensure the quality of its work. The quality assurance program shall vary by Component because of the diverse work performed and products issued by each Component. However, work that each Component performs, and reports that each Component produces, shall meet the applicable CIGIE Quality Standards for Federal Offices of Inspector General.

a. For audits and attestation engagements, employees shall follow guidance in the Comptroller General of the United States, *Government Auditing Standards*, (Yellow Book), current edition, reference (d).

b. For investigations, employees shall follow guidance in the *Quality Standards for Investigations*, accepted by the President’s Council on Integrity and Efficiency (PCIE) and Executive Council on Integrity and Efficiency (ECIE), current edition, reference (e).

c. For inspections, which includes evaluations, inquiries, and similar reviews, employees shall follow guidance in the *Quality Standards for Inspection and Evaluation* (Blue Book), accepted by CIGIE, current edition, reference (f).

2. At a minimum, each Component shall include in its quality assurance program the following elements:

a. Assurance Reviews. To ensure the factual accuracy and supportability of the report, Component reports shall be reviewed and certified as reviewed, prior to signature, by someone not directly involved in the project, or for projects where that is not possible, at the GS-15 level.

b. Independence. All Component employees (auditors, investigators, evaluators, consultants, and technical experts) shall consider personal and external impairments to independence – either in fact or in appearance that may affect their ability to do the work and report impartially. Each employee is responsible for informing their supervisor in writing of any potential impairment to their independence or objectivity. The supervisor shall assess the potential impairment and take whatever actions are appropriate in the circumstance up to and including removing the employee from the project or work situation. At a minimum, applicable documentation should be retained with the project files/documentation.

c. Supervision. One of the primary elements for ensuring the quality of work and products is effective and adequate supervision. The degree of supervisory review and oversight depends on the skill level of the employees assigned and the complexity of the work. Component Heads and managers shall be assessed on the adequacy and effectiveness of their supervision and management, to include the implementation of these standards and the quality of reports.

d. Planning. Effective project planning is a key to overall quality of the work and resulting reports. At a minimum, planning shall address the objective(s), scope and methodology, and the resources (e.g., employees, dollars, and time) needed to accomplish the objective(s).

## **F. Responsibilities.**

### **1. Component Heads shall:**

a. Ensure that its oversight work adheres to the requirements of this Instruction.

b. Develop internal procedures to accomplish the requirements of this Instruction to include a procedure for testing its work, and for reporting related findings from Office of Professional Responsibility (OPR) inspections that meet the reporting criteria in paragraph H.4.b., *Reporting*, of reference (c); as part of its Annual Statement of Assurance process required by reference (c).

c. Within 180 days of the date of this Instruction, certify to the Chief of Staff that applicable procedures have been developed within the Component.

2. The **OPR** shall verify compliance with this Instruction through its normal inspection process of Components

3. The **Deputy Inspector General for Policy and Oversight** shall maintain the currency of this Instruction and update as required.

4. The **Assistant Inspector General for Administration and Management** shall incorporate the requirements of this Instruction into the New Employee Orientation Program.

5. The **Training Support Directorate** shall develop a training process to educate the requirements of this Instruction for all employees.

**APPENDIX  
REFERENCES**

- a. DoD IG memorandum, February 3, 2010, *Inspector General Response to Review of Circumstances Resulting in Withdrawal of 'Examination of Allegations Involving DoD Office of Public Affairs Outreach Program, September 23, 2009*
- b. *Quality Standards for Federal Offices of Inspector General, (Silver Book)*, accepted by the President's Council on Integrity and Efficiency and Executive Council on Integrity and Efficiency, October 2003
- c. IGDINST 5010.40, *Managers' Internal Control Program*, July 20, 2006
- d. Comptroller General of the United States, *Government Auditing Standards, (Yellow Book)*, current edition
- e. *Quality Standards for Investigations*, accepted by the President's Council on Integrity and Efficiency and Executive Council on Integrity and Efficiency, current edition
- f. *Quality Standards for Inspection and Evaluation, (Blue Book)*, accepted by the Council of the Inspectors General on Integrity and Efficiency, current edition