

OIG Quality Standards for Alternative Products

OIG policy is that selected basic principles contained in the *Government Auditing Standards*¹ (General Standards and Fieldwork and Reporting Standards for Performance Audits), *Quality Standards for Investigations*, and *Quality Standards for Inspections*² will apply to alternative product assignments. The basic principles, as adapted for alternative product assignments, are as follows:

- In all matters related to the assignment, the OIG and individual staff **should** be free from personal, external, and organizational impairments to independence and **should** avoid the appearance of such impairments of independence.
- Staff **should** collectively possess adequate professional competence for the tasks required.
- Professional judgment **should** be used in planning and performing the assignment and reporting the results.
- Assignments **should** be adequately planned.
- Managers **should** properly supervise staff performing the assignment.
- Staff **should** be alert to possible fraud, other illegal acts, and abuse while conducting their work.
- Sufficient and appropriate data and other information **should** be obtained to provide a reasonable basis for conclusions and recommendations/suggestions.
- Alternative products **should** present data and information accurately and objectively and present conclusions and recommendations/suggestions in a persuasive manner.
- Relevant documentation generated, obtained, and used to support conclusions **should** be retained for an appropriate period of time.
- Alternative product assignments and the resulting products **should** be subjected to the OIG's system of quality control.

¹ The publication titled *Government Audit Standards* (July 2007) was issued by the U.S. Government Accountability Office. The standards are available at <http://gao.gov/govaud/ybk01.htm>.

² The publications titled *Quality Standards for Investigations* (December 2003) and *Quality Standards for Inspections* (January 2005) were jointly issued by the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency. The two councils were later combined to form the Council of Inspectors General on Integrity and Efficiency. The standards are available at <http://www.ignet.gov/pande/standards1.html>.