

CHAPTER 2. REPORTING TO THE SECRETARY AND THE CONGRESS

2-1 SEMIANNUAL REPORTS. Section 5 of the Inspector General Act of 1978, as amended by the Inspector General Act Amendments of 1988, requires the Inspector General to prepare semiannual reports to the Secretary and the Congress which summarize the activities of the OIG during 6-month periods ending March 31 and September 30 of each year. The Inspector General must furnish the semiannual reports to the Secretary not later than April 30 and October 31 of each year. The Secretary is then required to transmit the semiannual reports to the appropriate committees or subcommittees of the Congress within 30 calendar days after their receipt.

- A. Required Content. According to the Act, each semiannual report must include, but does not have to be limited to:
1. Significant problems and abuses disclosed by audits and investigations and recommendations for corrective actions.
 2. An identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed.
 3. A summary of matters referred to prosecutive authorities and the resulting prosecutions and convictions.
 4. A summary of reviews of existing and proposed legislation and regulations.
 5. A summary of instances reported to the Secretary where information or assistance was unreasonably refused or not provided to the OIG.
 6. A listing of each audit report issued by the office during the reporting period, and for each audit report, where applicable, the total dollar value of questioned costs and the dollar value of recommendations that funds be put to better use.
 7. A summary of each audit report issued before the start of the reporting period for which no management decision has been made by the end of the reporting period.
 8. A description and explanation of the reasons for any significant revised management decision made during the reporting period.

9. Information concerning any significant management

decision with which the Inspector General is in disagreement.

- B. Report of the Secretary. In transmitting the Inspector General's semiannual report, the Secretary is required by Section 106(b) of the IG Act Amendments to provide the Congress with a separate report containing any comments on the semiannual report which he or she deems appropriate, along with information on the resolution and follow-up on audit findings and recommendations.
- C. Availability of Reports. Section 5(c) of the Inspector General Act requires the Secretary to make copies of the Inspector General's semiannual report available to the public upon request and at a reasonable cost within 60 calendar days of the submission of the report to the Congress.

2-2 IMMEDIATE REPORTING OF FLAGRANT PROBLEMS AND ABUSES. Section 5(d) of the Inspector General Act requires the Inspector General to report to the Secretary whenever he or she becomes aware of particularly serious or flagrant problems, abuses, or deficiencies in the Department's programs and operations.

The Secretary, in turn, is required by Section 5(d) to transmit any such report of the Inspector General to the appropriate committees and subcommittees of Congress within 7 calendar days, together with a separate report containing any comments the Secretary deems appropriate.