

**SYSTEM OF RECORD NO.:** OIG-GA.01

**SYSTEM NAME:** Independent Auditor Monitoring Files of the Office of Inspector General.

**SYSTEM LOCATION:** HUD OIG Headquarters, 451 7<sup>th</sup> Street SW; Washington DC and field office in Cherry Hill, New Jersey. Refer to Appendix II for complete address listings.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:** Individuals covered are non-federal independent auditors who have conducted audits of recipients of Federal funds received under HUD's programs. An independent auditor is: (a) A licensed certified public accountant or a person working for a licensed certified public accounting firm, or (b) a public accountant licensed on or before December 31, 1970, or a person working for a public accounting firm licensed on or before December 31, 1970.

**CATEGORIES OF RECORDS IN THE SYSTEM:** Records consist of materials generated in connection with quality control reviews of the working papers of independent auditors, including standardized checklists for evaluating an independent auditor's work performance. Elements collected will include the name of the independent auditor and his or her contact information and name of the entity audited. The remaining information collected generally consists of pdfs or copies of audit work papers.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:** The Inspector General Act of 1978, 5 U.S.C. App., requires the Inspector General to assure that any work performed by non-federal auditors complies with the auditing standards established by the Comptroller General of the United States for audits of federal establishments, organizations, programs, activities and functions.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING**

**CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:** In addition to those

disclosures generally permitted under subsection (b) of the Privacy Act of 1974, 5 U.S.C. 552a(b), records may also be disclosed routinely to other users under the following circumstances:

1. In the event that records indicate a violation or potential violation of law, whether criminal, civil or regulatory in nature, the relevant records may be disclosed to the appropriate federal, State or local agency charged with the responsibility for investigating or prosecuting such violation or enforcing or implementing such statute, rule or regulation.
2. Records may be disclosed to a congressional office in response to an inquiry from that congressional office made at the request of the individual who is the subject of the records.
3. Records may be disclosed to HUD contractors, Public Housing Authorities or management agents of HUD-assisted housing projects, in order to assist such entities in taking or defending actions to recover money or property, or take personnel actions based on an OIG investigation or audit, where such recovery or personnel action serves to promote the integrity of the programs or operations of HUD.
4. Records may be disclosed during the course of an administrative proceeding where HUD is a party to the litigation and the disclosure is relevant and reasonably necessary to adjudicate the matter.
5. Records may be disclosed to any source, either private or governmental, to the extent necessary to elicit information relevant to an OIG investigation.
6. Records may be disclosed to appropriate State boards of accountancy for possible administrative or disciplinary sanctions such as license revocation. These referrals will be made only after the independent auditor has been notified that the OIG is contemplating

disclosure of its findings to an appropriate State board of accountancy, and the independent auditor has been provided with an opportunity to respond in writing to the OIG's findings.

7. Records may be disclosed to DOJ for litigation purposes associated with the representation of OIG and/or HUD before the courts.
8. Records may be disclosed to persons engaged in conducting and reviewing internal and external peer reviews of OIG to ensure adequate internal safeguards and management procedures exist within any office that had received law enforcement authorization.
9. In the event that these records respond to an audit, investigation or review, which is conducted pursuant to an authorizing law, rule or regulation, and in particular those conducted at the request of the PCIE pursuant to Executive Order 12993, the records may be disclosed to the PCIE and other federal agencies, as necessary.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

**STORAGE:** Records are stored manually in file jackets and electronically in office automation equipment.

**RETRIEVABILITY:** Records are retrieved by manual or computer search of indices containing the name of the individual to whom the record pertains or the name of the entity.

**SAFEGUARDS:** Records are maintained in locked file cabinets or in metal file cabinets in secured rooms or premises with access limited to those persons whose official duties require access. Computer terminals are secured in controlled areas which are locked when unoccupied. Access to automated records is limited to authorized personnel who must use a password system to gain access.

**RETENTION AND DISPOSAL:** Retention and disposal: Retention and disposal is in accordance with Records Disposition Schedule 3, Item 79, Appendix 3, HUD Handbook 2225.6, Rev. 1. Data is to be retained for 10 years. Paper records shall be shredded or burned. Back up media may be overwritten until such time as the media is no longer of use; then it shall be purged. All other electronic media shall be purged at the end of its retention.

**SYSTEM MANAGER(S) AND ADDRESS:** Assistant Inspector General, Office of Management and Policy, Office of the Inspector General, Department of Housing and Urban Development, 451 Seventh Street, SW, Room Number 5254, Washington, DC 20410.

**NOTIFICATION AND ACCESS PROCEDURE:** These records are generally exempt from Privacy Act access. The System Manager will give consideration to a request from an individual for notification of whether the system contains records pertaining to that individual. Requests may be made to the OIG Office of Audit, Attn: FOIA/Privacy Act Office; 451 Seventh Street SW, Room 8260, Washington, DC 20410. The procedures for requesting access to records are publicized in 24 CFR part 2003.

**CONTESTING RECORD PROCEDURES:** The procedures for requesting amendment or correction of records appear in 24 CFR parts 16 and 2003. The records are generally exempt from Privacy Act amendment or correction. However, the System Manager will give consideration to a request from an individual for amendment or correction of records pertaining to that individual that are indexed and retrieved by reference to that individual's name. Requests may be made to the OIG Office of Audit, Attn: FOIA/Privacy Act Office; 451 Seventh Street SW, Room 8260, Washington, DC 20410. The procedures for requesting amendment or correction of records are publicized in 24 CFR part 2003.

**RECORD SOURCE CATEGORIES:** The OIG collects information from the subject independent auditor, HUD, auditees, program participants, complainants and other nongovernment sources.

**SYSTEMS EXEMPTED FROM CERTAIN PROVISIONS OF THE ACT:** This system of records, to the extent that it consists of information compiled for the purpose of criminal investigations, has been exempted from the requirements of subsections (c)(3), (d)(1), (d)(2), (e)(1), (e)(2) and (e)(3) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2). In addition, this system of records, to the extent that it consists of other investigatory material compiled for law enforcement purposes, has been exempted from the requirements of subsections (c)(3), (d)(1), (d)(2) and (e)(1) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). Finally, this system of records, to the extent that it consists of investigatory material compiled for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment or Federal contracts, the release of which would reveal the identity of a source who furnished information to the Government under an express promise that the identity of the source would be held in confidence, has been exempted from the requirements of subsection (d)(1) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(5). Rules have been promulgated in accordance with the requirements of 5 U.S.C. 553(b), (c) and (e) and have been published in the Federal Register.

**Click the following link to review this SORN publication in the Federal Register:**  
<http://www.gpo.gov/fdsys/pkg/FR-2013-02-06/html/2013-02672.htm>