

CHANGE

DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION

2960.1D CHG 1

3/14/80

Cancellation
Date: Retain

SUBJ: GENERAL ACCOUNTING OFFICE (GAO) AUDITS

This change revises FAA Form 2900-3 title and shows new National Stock Number for this form.

Remove Pages	Dated	Insert Pages	Dated
5 and 6	10/23/79	5 and 6	3/14/80



E. M. KEELING
Director of Accounting

Distribution: A-WXYZ-3; ZAA-435; M-202(2);
FAA-15(PATCO)

Initiated By: AAA-60

(3) With Respect to Reports Issued to the Administrator or Other FAA Headquarters Officials.

(a) Prepares recommended responses for the signature of the Administrator or other appropriate FAA headquarters official.

(b) Insures that replies are furnished to the GAO within 60 days of the date of the request.

(c) Arranges for coordination of replies with interested offices in OST when reports include matters of Departmental significance.

(d) Furnishes M-1 with information copies of the reports and related replies.

b. FAA Office and Service Directors.

* (1) Submit prompt, factual, forthright replies to the FAA Office of Accounting's requests for comments on GAO findings and recommendations. *

(2) Initiate immediate action in their area of responsibility to fulfill agency commitments to the GAO and OMB by the Secretary and other OST and FAA officials.

* (3) Cooperate fully with the FAA Office of Accounting in the performance of its GAO liaison and followup functions. *

* (4) Notify the FAA Office of Accounting promptly in the event that informal inquiries are received from the GAO or from Congress on GAO audit matters outside of normal channels. *

c. FAA Chief Counsel. Provides prompt legal review, counsel, and opinions on issues of law and legislation raised in GAO audit reports.

d. FAA Region and Center Directors. Each region and center director will establish appropriate means for implementing national policies and standards regarding GAO audit matters. The responsibility for this function in each region and center will be determined by the region or center director. Local procedures will be compatible with those prescribed for the FAA headquarters and will include the requirements stated below.

(1) Region and Center GAO Activities.

* (a) Advise the FAA Office of Accounting of the objectives and scope of GAO audits as defined in entrance conferences and of GAO tentative findings having FAA-wide implications as soon as they are disclosed. *

* FAA Form 2900-3, GAO/OIG Audit Activity Report (RIS: AA 2900-3), should be used for this purpose. Forms for regions and centers are stocked in the FAA Depot, National Stock Number 0052-00-809-5001, Unit of Issue (U/I): Sheet (SH). *

- (b) Forward two (2) copies of each local GAO report to the
* FAA Office of Accounting for the FAA's central control files and for *
submission to OST, as appropriate.
- (c) Submit proposed replies to local GAO reports to the FAA
* Office of Accounting for review prior to issuance when the matters *
discussed have FAA-wide significance.
- (d) Submit a copy of each official reply to GAO to the FAA
* Office of Accounting for post review and central reference. *
- (e) Initiate immediate action to fulfill local commitments to
the GAO.
- (f) Establish local followup systems, including independent
verification procedures, to assure that commitments to GAO are effectively
carried out.

(2) FAA-wide GAO Activities.

- (a) Submit prompt, factual, forthright replies to the FAA
* Office of Accounting's requests for comments on GAO findings and *
recommendations.
- (b) Initiate immediate action in their area of responsibility
to fulfill FAA commitments to the GAO and OMB by the Secretary and other OST
and FAA officials.
- (c) Cooperate fully with the FAA Office of Accounting in the *
performance of its GAO liaison and followup functions. *

8. PARTIAL OR INTERIM REPLIES. In the event that the time schedule is inadequate for the review and research required for a large or complex report, a partial or interim reply or acknowledgement will be submitted as soon as possible but no later than the due date. This should state the reasons for the delay and advise when the response will be submitted. Replies of this nature should be held to a minimum.

- * 9. CONGRESSIONAL INQUIRIES ON GAO AUDIT MATTERS. The FAA Director of *
Accounting:
- a. Prepares prompt, factual, and responsive replies to Congressional inquiries on GAO audit matters; coordinates them with responsible offices; and submits them to the Administrator for transmittal to M-1 or other appropriate OST official.
- b. Insures that any commitments made in these responses are promptly implemented.