



DEPARTMENT OF VETERANS AFFAIRS
OFFICE OF INSPECTOR GENERAL
WASHINGTON, DC 20001




March 24, 2022

MEMORANDUM

TO: René Lee
Assistant Inspector General for Evaluation and Inspections
Department of Justice Office of Inspector General

FROM: Larry Reinkemeyer
Assistant Inspector General for Audits & Evaluations
Department of Veterans Affairs Office of Inspector General

 Digitally signed by
Reinkemeyer, Larry (OIG)
Date: 2022.03.24
14:11:08 -0500

SUBJECT: Independent Reference Review of the Report *Review of the Department of Justice's Planning and Implementation of Its Zero Tolerance Policy and Its Coordination with the Departments of Homeland Security and Health and Human Services*

At the request of the Department of Justice (DOJ) Inspector General, the Department of Veterans Affairs (VA) Office of Inspector General (OIG) performed an independent reference review (IRR) of the subject report published in January 2021 by a DOJ OIG Evaluation and Inspections Division. The purpose of this review was to determine whether the report was supported by adequate evidence. VA OIG concluded that once DOJ OIG makes the agreed-upon changes to the report, as they represented, the DOJ OIG's report will be supported by adequate evidence. None of the report changes were material or affected the report's findings, conclusions, or recommendations.

The VA OIG reviewed report content required to be referenced by DOJ OIG using DOJ OIG's policy and procedures and the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation* as the basis for assessing the adequacy of the evidence. If VA OIG determined that the evidence referenced did not support the report statement, the reviewer wrote an IRR note alerting the DOJ OIG that the report statement as written might not be supported. DOJ OIG then had the opportunity to provide additional evidence or references to support the report statement. If the additional evidence or references were determined to be sufficient, the IRR note was cleared. If DOJ OIG could not provide additional evidence or references, DOJ OIG determined if the statement needed to be changed. Once a resolution was reached on the statement, the IRR note was closed.

To: René Lee

Results

The 95-page DOJ OIG report dated December 21, 2020 contained 880 endnotes that VA OIG reviewed.¹ As a result of the IRR, DOJ OIG proposed report changes to resolve 70 IRR notes that could not be closed by providing additional references or using the evidence in the project file. None of the report changes were material or affected the report's findings, conclusions, or recommendations. Examples of report changes to resolve the IRR notes included clarifying the description of events that occurred and people involved and qualifying statements so that the report better reflected the evidence obtained by DOJ OIG's project team.

If DOJ OIG follows through with its agreed-upon changes to the report as they represented, VA OIG believes the report's referenced statements will be supported by adequate evidence.² DOJ OIG also represented to the VA OIG that once modified, the report would be reposted and redistributed.

Review Limitations

The VA OIG encountered the following review limitations. While these limitations were present, they did not prevent VA OIG from completing the IRR and reaching a conclusion on the adequacy of the report's evidence.

- DOJ OIG was not able to provide a referenced version of the final report issued January 14, 2021. To conduct the review, VA OIG used a prior referenced report dated December 21, 2020. VA OIG performed a comparison of the two versions and concluded the January 14, 2021 version contained minor editorial variations and the addition of methodology information which detailed the draft report process of obtaining comments to the report and subsequent actions taken as a result of the comments received; which did not affect the content of the report. Since the methodology information added to the introduction section was not in the December 21, 2020 report version and was not referenced, the information was not reviewed by the VA OIG during the IRR.
- Several report statements referenced "OIG analysis" as support without referencing any documentation explaining what analysis was performed and how the DOJ OIG team

¹ DOJ OIG uses Microsoft endnotes to reference the report information. One endnote can provide one or more references that support part of a sentence, all of a sentence, or multiple sentences in the report.

² While VA OIG exercised professional judgment while conducting this engagement, it does not imply infallibility on the part of either the individual auditor or the audit organization. Absolute assurance as to the supportability of the report is not attainable because of factors such as the nature of evidence. Professional judgment does not mean eliminating all possible limitations or weaknesses associated with a specific engagement, but rather identifying, assessing, mitigating, and concluding on them.

To: René Lee

came to the report statement. DOJ OIG clarified that “OIG analysis” was used when the team relied on the compilation of the work performed and team members’ knowledge of the project documentation to derive the report statement. To review the report statements supported by “OIG analysis,” the VA OIG maintained awareness of the statements and looked for contrary information in the interviews and documentation reviewed during the IRR. While the VA OIG had complete access to the project file, DOJ’s practice of not including specific references for “OIG analysis” made it impractical to review the specific or source documentation used to support the phrase “OIG analysis”. For example, when DOJ OIG stated that it found no evidence in interviews or in its review of emails and documentation that DOJ leadership had discussions about an event, VA OIG looked for such evidence in the files reviewed during its review of the 880 report endnotes. VA OIG did not review files that were not referenced by one of the 880 endnotes.

- VA OIG could not validate some report statements that were only supported by the draft report technical comments.³ DOJ OIG did not have written procedures requiring the project team to obtain support for all the report changes made as a result of technical comments received. It is DOJ OIG’s practice to use their professional judgement to determine whether additional evidence is needed to corroborate the technical comments. After receiving the technical comments, DOJ OIG revised the draft report as they deemed appropriate and, in some instances, attributed the statements to the technical comments received. However, for the changes not attributed to the technical comments received, DOJ OIG did not reference to additional evidence which would have allowed the VA OIG to verify the information to evidence besides the technical comments. None of the statements were material or affected the report’s findings, conclusions, or recommendations
- Due to an organization-wide required SharePoint update, there were issues accessing some of the project files, including evidence originally used to support the report. Ultimately, DOJ OIG was able to provide the documentation.

³ Technical comments are provided by responsible officials or recipients of the draft report that address points of fact which, in the providers’ opinion, are incorrect in the draft report. As part of DOJ OIG Evaluation and Inspections division’s process to ensure the accuracy and completeness of its reports, the DOJ OIG provides a final draft of DOJ OIG reports to DOJ leadership, any affected DOJ component, and witnesses in order to allow them an opportunity to provide responses to the DOJ OIG for its consideration. Responses can include technical comments which can be comprised of certain points of fact the recipient asserts are incorrect or the recipient wishes to add characterization, context, or clarification to the report statement.