



Office of Inspector General U.S. Government Accountability Office Report Highlights

May 21, 2018

DEBT AND INTEREST WAIVERS

Procedures are Needed to Ensure Decisions are Consistent with Federal Requirements

Objective

This report addresses the extent to which GAO has established controls for ensuring uniform standards are applied in debt and interest waiver decisions consistent with federal requirements.

What OIG Found

GAO has not established actionable procedures to help ensure that federal requirements for deciding when and how to waive debt or interest are met. Specifically, GAO has not developed effective procedures needed to ensure that debt and interest waiver decisions made by the Chief Human Capital Officer are consistent with the principles of equity, fairness, and the interests of the United States, as required by federal law. In addition, the Human Capital Office was unable to provide documentation for many of the debt waiver decisions reviewed or the documentation provided did not support the debt waiver decisions that were made—which limits management’s assurance that GAO’s use of waivers meets federal requirements.

What OIG Recommends

OIG is making three recommendations intended to help ensure that debt and interest waiver decisions are consistent with federal requirements. First, develop and implement procedures to consider equity in debt waiver decisions and to waive interest on debts consistent with federal standards and applicable laws. Second, develop and implement procedures to help ensure that Human Capital Office staff properly identify and maintain waiver information made or received as evidence of GAO’s waiver activities, consistent with GAO’s debt collection policy and *Standards for Internal Control in the Federal Government*. Third, enforce compliance with the requirements of GAO’s official electronic records management system for debt and interest waiver records. GAO agreed with our recommendations and stated that it has taken or initiated actions to address them. We will assess whether actions taken address the intent of our recommendations once documentation supporting the actions described by GAO is provided to us.