

# FEDERAL DEPOSIT INSURANCE CORPORATION

## OFFICE OF INSPECTOR GENERAL

### Policies and Procedures Manual

<b>PART</b>	<b>III</b>	<b>Audit Policies and Procedures</b>
<b>SECTION</b>	<b>OIG-330</b>	<b>Other Activities</b>
<b>CHAPTER</b>	<b>330.1</b>	<b>Working with Specialists</b>

1. Purpose. This chapter presents policies and procedures for working with specialists.<sup>1</sup> The Office of Inspector General’s (OIG) Office of Audits (OA) may, on an as-needed basis, contract for, or otherwise obtain, the services of a technical expert (specialist) to assist in completing or performing OA assignments. The specialist can assist OA staff in any portion of an assignment, including developing a variety of objectives, scope, and methodologies; gathering information and performing analyses; and developing findings, conclusions, and recommendations. Specialists may not sign reports intended for submission under the OIG’s name.

2. Background. The [\*Government Auditing Standards\*](#), commonly referred to as generally accepted government auditing standards (GAGAS), advises audit management to assign sufficient staff and specialists with adequate collective knowledge, skills, and experience appropriate for the job (GAGAS 7.44). According to GAGAS, specialists may be, but are not limited to, actuaries, appraisers, attorneys, engineers, environmental consultants, medical professionals, statisticians, and geologists. (GAGAS 3.05)

3. Policies

a. Some assignments may necessitate the use of specialized techniques or methods that require the skills of a specialist. If using the work of specialists, OA staff should obtain an understanding of the qualifications and independence of the specialists, closely monitor the work performed, and document all actions.

b. If specialist services are purchased, OA staff will adhere to the policies and procedures in OIG Manual Chapter 330.2, *Contractor Acquisition and Oversight*, to the extent applicable.

4. Procedures

a. Evaluate the Qualifications of a Specialist. OA staff authorized to act as Technical Monitor, in coordination with the OIG Oversight Manager, need to assess the following in relation to the specialist:

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<sup>1</sup> A specialist is an individual or independent firm.

(1) Competency. OA staff should assess the specialist's ability to perform the work. The specialist's skills should also be appropriate for the work being performed. Internal specialists who are part of the audit organization and perform as a member of the team should comply with GAGAS, including the continuing professional education (CPE) requirements. External specialists, assisting in performing a GAGAS assignment, should be qualified and maintain professional competence in their areas of specialization but are not required to meet the GAGAS CPE requirements. However, OA staff who plan to use the work of external specialists should assess the professional qualifications of such specialists and document their findings and conclusions. The assessment of the professional qualifications for the specialists should include the following:

(a) the professional certification, license, or other recognition of the competence of the specialist in his or her field, as appropriate;

(b) the reputation and standing of the specialist in the views of peers and others familiar with the specialist's capability or performance;

(c) the specialist's experience and previous work in the subject matter; and

(d) the OA's prior experience, if any, in using the specialist's work. (GAGAS 3.05, 3.34, 3.49, 7.43)

(2) Independence. OA staff should assess the specialist's ability to impartially perform the work and report results based on the specialist's relationship with the program or entity under review. The specialist should sign a Statement of Non-Conflict of Interest for the assignment. If the specialist's independence is impaired, OA may be able to eliminate the personal impairment. For example, OA could require the specialist to eliminate the cause of the personal impairment. If the personal impairment to independence can not be eliminated, OA should either not use the work of that specialist or should else withdraw from the assignment. (GAGAS 3.05, 3.09)

b. Document the Work to be Performed by a Specialist. If planning to use the work of a specialist, OA staff should document the nature and scope of the work to be performed by the specialist, including:

(1) the objectives and scope of the specialist's work;

(2) the intended use of the specialist's work to support the assignment objectives;

(3) the specialist's procedures and findings for evaluation and consideration in other planned assignment procedures;

(4) the assumptions and methods used by the specialist (GAGAS 7.45);  
and

(5) sufficient staff, supervision, and specialists with adequate collective professional competence and other resources available to perform the assignment and to meet expected time frames for completing the work. (GAGAS 7.51(e))

5. Responsibilities. OA management, in coordination with the cognizant Director, should determine the need to use specialists on assignments. Also, see OIG Manual Chapter 330.2, *Contractor Acquisition and Oversight*, for additional responsibilities related to contractor acquisition and oversight.

6. Contact. Questions regarding this chapter should be directed to an OA Senior Program Specialist or to our e-mail address at [OIG OA PPM Questions](#).