



UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF INSPECTOR GENERAL



Washington D.C. 20250

SEP 28 2007

By FACSIMILE and U.S. Mail

Mr. Jack W. Selden, Esq.
Bradley, Arant, Rose & White, LLP
One Federal Plaza
Birmingham, Alabama 35203-2119

Re: Audit Report No. 10099-5-SF
Request for Correction by Chattowah Open Land Trust

Dear Mr. Selden:

This letter is in response to your October 16, 2006, request, on behalf of Chattowah Open Land Trust (the Trust), to correct information in Audit Report No. 10099-5-SF, Natural Resources Conservation Service Farm and Ranch Lands Protection Program in Alabama (the Report). The Office of Inspector General (OIG) initiated the audit of the Farm and Ranch Lands Protection Program (FRPP) in Alabama in response to a request from the Department of Agriculture's (USDA) Natural Resources Conservation Service (NRCS). During the timeframe covered in the audit, the Trust was operating the FRPP in Alabama under cooperative agreements with NRCS.

On December 1, 2006, we informed you that we would be processing the Trust's request for correction under the Data Quality Act and implementing guidelines and provided you with time to provide additional information for our review. As we did not receive a response from you, we proceeded with our review based on your initial request.

The OIG has given the Trust's request for correction careful consideration and its concerns have been thoroughly reviewed. According to Quality Information Guidelines, review of the Trust's request for correction must be based on the explanation and evidence provided in its request. Based on Quality Information Guidelines, we reviewed: (a) the processes that were used to create and disseminate the information; (b) the information being challenged; and (c) conformity of the information and those processes with Information Quality Guidelines. See USDA Quality of Information Guidelines at http://www.ocio.usda.gov/qi_guide/corrections.html; OIG Information Quality Guidelines at <http://www.usda.gov/oig/qltyguidelinesrev.htm>.

The Report contains two major findings with regard to the Trust's operation of FRPP in Alabama. First, that in OIG's opinion the Trust employed a scheme or device for

purposes of obtaining Federal matching funds. Second, OIG found that the Trust failed to meet its obligations regarding appraisals of FRPP easements. Based on these findings, OIG recommended that NRCS determine whether the Trust's actions constituted a scheme or device and/or material noncompliance with the appraisal requirements to defeat the purposes of FRPP and NRCS regulations and to take certain actions based on those determinations. As noted in the Report, based on those recommendations, NRCS determined that the Trust demonstrated actions that constituted material noncompliance, terminated all FRPP cooperative agreements between NRCS and the Trust, and deobligated funds authorized for the Alabama FRPP under a cooperative agreement with the Trust.

The Trust seeks correction of a number of statements in the Report supporting the two findings in the Report. In addition, the Trust asks OIG to eliminate the two findings. The Trust requests that these findings be corrected because they disregard certain important factual information. In addition, the Trust states that the Report makes aggressive and overly broad statements of opinion that are unsupported by appropriate application of relevant legislation, regulations, contracts, and directives to the alleged facts. Finally, the Trust states that the Report intimates that fault lies with the Trust for alleged actions and deficiencies beyond the scope of its responsibilities under the FRPP.

We considered the evidence and explanations provided for the requested corrections. We also reviewed each of the wording changes suggested to be made to the Report by the Trust in its request for correction. We have determined that both the processes that were used to create the report and the specific information challenged comply with Information Quality Guidelines. Therefore, we are denying the Trust's request for correction and suggestions for wording changes to the Report.

With respect to the processes that were used to create the Report, OIG auditors followed generally accepted government auditing standards (GAGAS), issued by the Comptroller General of the United States, in the Government Auditing Standards (the Yellow Book). These standards provide a framework for ensuring that auditors have the competence, integrity, objectivity, and independence in planning, conducting, and reporting on their work. OIG auditors also followed OIG Directive 7316 that sets forth OIG's specific policies and procedures for reporting results of audits and incorporates and supplements GAGAS. OIG took numerous measures to assure the quality of information in the Report. Specifically, before public release, the Report underwent substantial internal review to ensure that it met Yellow Book and OIG's Directive standards for objectivity, utility, integrity, and transparency of methods, sources, assumptions, and outcomes. During its draft stages, the Report's statements were checked by auditors independent of the audit to verify that the statements were supported by evidence and that its conclusions were reasonable in light of the evidence. Subsequently, senior management in the Audit Division, both in the San Francisco region and in D.C. Headquarters, reviewed the report. The report was then provided to NRCS for review and to provide formal comments.

NRCS's formal comments were included in the Report. In addition, during the course of the audit, OIG interviewed the Trust's executive director and program director to obtain information on the Trust's implementation of FRPP in Alabama. We find that these processes comply with Information Quality Guidelines.

The Trust's challenges regarding factual information relied upon by OIG and OIG's statements and interpretations are, in essence, challenges to the "objectivity" of the Report. Pursuant to Information Quality Guidelines, "objectivity" is a measure of whether disseminated information is substantively accurate, reliable, and unbiased and whether the information is presented in an accurate, clear, complete, and unbiased manner. In this request for correction, the Trust does not provide any new factual information or materials to be considered. We carefully reviewed the challenged statements and findings in the report and the arguments provided by the Trust. We find that the inferences made in applying the facts to the laws, regulations, contracts, and directives and the conclusions in the Report to be reliable and unbiased. In addition, OIG's interpretation of the relevant laws, regulations, contracts, and directives has been reviewed by NRCS, the agency responsible for administering the relevant law and issuing related regulations, contracts, and directives, during the course of the audit. NRCS did not identify any errors or issues relating to OIG's interpretations as expressed in the Report. We find that the information challenged complies with the standard for "objectivity" in the Information Quality Guidelines.

Therefore, we deny the Trust's request for correction, and the Report's findings and wording will stand, as issued. You may submit a request for reconsideration if the Trust is dissatisfied with this decision. Details on how to file a request for reconsideration can be found on the OIG website: <http://www.usda.gov/oig/qlyguidelinesrev.htm>. The request for reconsideration should reference this letter and follow the procedures under "Request for Reconsideration of OIG's Decision." Any request for reconsideration must be submitted to:

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Mr. Jack W. Selden, Esq.

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If you should have additional questions, please contact David R. Gray, Counsel to the Inspector General, at (202) 720-9110 or drgray@oig.usda.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kathleen S. Tighe".

Kathleen S. Tighe
Deputy Inspector General