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OFFICE OF INSPECTOR GENERAL



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REPORT
NUMBER: 02026-0001-23

TO: Annie Walker
Director, Internal Control Division
Office of the Chief Financial
Officer

FROM: Gil H. Harden
Assistant Inspector General for Audit

SUBJECT: ARS/FAV/U.S. Meat Animal Research Center Review—02007-0001-31

The Office of Inspector General (OIG) completed a final action verification of all five recommendations in our September 30, 2016, U.S. Meat Animal Research Center Review Audit Report, 02007-0001-31. Final action verification determines whether the final action documentation the agency provides to the Office of the Chief Financial Officer (OCFO) supports the agency's management decision reached with OIG.^{1, 2} Our objective was to determine whether the documentation ARS provided to OCFO was sufficient to close the recommendations made in Audit Report 02007-0001-31.

In a memorandum dated August 1, 2018, OCFO reported to ARS that it closed all of the recommendations. We concur with this decision.

Background

Our report, U.S. Meat Animal Research Center Review,³ made five recommendations to improve ARS oversight of U.S. Meat Animal Research Center (USMARC) and to increase research transparency.

OIG and ARS reached management decision on recommendations 1 through 4 on October 5, 2016. Management decision on recommendation 5 was reached in a memorandum

¹ *Final action* is the completion of all actions that management has, in its management decision, concluded are necessary with respect to the finding and recommendations included in an audit report. DR 1720-001, 6g(1), Audit Follow-up and Management Decision (Nov. 2, 2011).

² *Management decision* is an agreement between agency management and OIG on the action(s) taken or to be taken to address a finding and recommendations cited in an audit report. The management decision must include the agreed-upon dollar amount affecting the recommendations and an estimated completion date unless all corrective action is completed by the time agreement is reached. DR 1720-001, 6i, Audit Follow-up and Management Decision (Nov. 2, 2011).

³ Audit Report 02007-0001-31, *U.S. Meat Animal Research Center Review*, Sept. 2016.

dated October 19, 2016. The memoranda detailed what ARS needed to implement in order to achieve final action on the recommendations.

In accordance with Departmental Regulation 1720-001,⁴ OCFO has the responsibility to determine final action for recommendation(s) where OIG has agreed to management decision. As such, OCFO evaluates agency-provided documentation to support planned corrective actions and to determine if final action has occurred.

Scope and Methodology

The scope of this final action verification was limited to determining whether ARS' plan of action for all of the recommendations in the subject report was completed in accordance with the management decisions reached on October 5, 2016, and October 19, 2016. To accomplish our objective, we reviewed documentation ARS submitted to OCFO. We did not perform internal control testing or make site visits to determine whether the underlying deficiencies initially identified had been corrected. In addition, we did not provide an opinion on the results of the implementation or effectiveness of each recommendation. This FAV was conducted in accordance with our internal guidance IG-7710, *Nonaudit Work and Final Action Verification Guidance and Procedures*. As a result, this FAV was not conducted in accordance with *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States, or the *Quality Standards for Inspection and Evaluation* issued by the Council of the Inspectors General for Integrity and Efficiency. However, before we performed the nonaudit service, we determined that it would not impair our independence to perform audits, inspections, attestation engagements, or any other future or ongoing reviews of the subject.

Results of Final Action Verification

We determined that ARS provided sufficient documentation to OCFO to close the five recommendations we made in our September 30, 2016, audit report on U.S. Meat Animal Research Center Review. The table summarizes the action ARS took with respect to each recommendation.

⁴ DR 1720-001, 7d(1-9), Audit Follow-up and Management Decision (Nov 2, 2011).

Rec. No.	Recommendation	Action Taken
1	Establish an ARS national office oversight process through which a responsible official oversees the monitoring of area offices and research facilities, including USMARC's compliance with ARS policies, procedures, and other applicable requirements.	ARS created a new position and hired a highly qualified individual as the ARS Animal Care and Use Officer (ACUO). A main responsibility of the ACUO is to coordinate an assessment program to verify the effectiveness of local oversight systems at all ARS locations that conduct research involving animals. ARS established the Animal Welfare Leadership Committee (AWLC) and the Animal Welfare Task Force. ARS executive chain of command, working through the ACUO and AWLC, oversees and enforces adherence to all animal welfare and handling policies and procedures in ARS. ARS partnered with the Animal and Plant Health Inspection Service (APHIS) through a Memorandum of Understanding for establishing a process to have ARS animal research facilities registered, reviewed, and inspected by APHIS to verify full compliance with animal welfare and care and use guidance.
2	Revise ARS policies and procedures related to animal welfare to more explicitly state the manner in which area offices and research facilities are to carry out their responsibilities as prescribed within the directives, including the manner in which they are to document the performance of their responsibilities.	ARS published updated animal care and use guidance ensuring that ARS animal care and welfare protocols were consistent, effective, and compliant with the Animal Welfare Act and the Guide for the Care and Use of Agricultural Animals in Research and Teaching. The guidance further described the responsibilities of various staff. Performance standards for research scientists and support staff require obedience with applicable guidelines. Animal welfare is also included in official performance plans for senior executives. Area offices will be charged to conduct annual unannounced assessments. These activities will be documented during annual performance appraisals of individuals involved with animal welfare and handling.
3	Establish a process through which ARS animal welfare-related policies and procedures are periodically reviewed and updated to ensure they reference and reflect the most current versions of applicable research practices and	ARS updated guidance to describe responsibilities of the ACUO to schedule and coordinate an annual guidance review covering best practices, science, and technology. The ACUO coordinates with the AWLC to ensure relevance, ensure animal health and welfare protocols are observed, and receive

	guidance regarding animal research and animal welfare.	suggestions from field managers.
4	Establish a detailed, formal animal welfare complaint process through which any individual at a research facility, including cooperator employees, may report animal welfare issues. This process should include the thorough documentation of the details of the complaint, the steps taken to investigate it, and the ultimate resolution of the issue. This process should provide anonymity to the complainant, if desired, and be monitored by an official at ARS' national office.	ARS appointed an animal welfare ombudsman to provide a confidential, impartial, and independent outlet for those with complaints or concerns related to animal welfare at ARS research facilities. ARS established an animal welfare email box for internal and external concerns about ARS animal welfare. The ombudsman provides quarterly written reports that summarize any activities to the ARS administrator.
5	Increase the transparency of USMARC by making USMARC's approved research proposals, Institutional Animal Care and Use Committee (IACUC) meeting minutes, and other relevant information publicly available on ARS' website.	ARS has approached transparency by holding stakeholder meetings and tours, research workshops, and scientific exchanges. ARS obtained input from stakeholders that was useful in developing a broad vision for ARS animal research and care at USMARC and other ARS locations. Unannounced inspection reports of USMARC and other ARS animal research facilities will be published on the APHIS website. ARS publishes objectives and research approaches of ARS research projects on its website. ARS also began making executive summaries of IACUC minutes available on its website.

cc: Lisa Baldus, ARS Associate Deputy Administrator, Administrative and Financial Management

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