

**CHAPTER 5****STATUS REPORTS ON INVESTIGATIONS**0501 **OVERVIEW**

During the course of an investigation, reports of progress are required to provide status to the NASA office under investigation and to the Office of the Chief Financial Officer (OCFO).

0502 **MONTHLY ACTIVITY INFORMATION**

Information as indicated on Figure 5-1 is required on a monthly basis to report progress on overdue investigations and status on all other ongoing investigations.

0503 **INFORMATION REQUIREMENTS**

The Investigating official shall report the required information on a monthly basis to the OCFO by the fifth business day of the month following the reporting month. The information should be limited to the below to avoid improper influence of the investigation while the it is under way. Nor shall it discuss findings or facts being developed.

050301. When a formal investigation is initiated, the OCFO shall assign a case number and ensure that the appointing official establishes a completion date for the investigation.

050302. If the completion date for final reports of violation is not met, a monthly report providing status of those overdue investigations is required. In addition, the status of ongoing investigations must be reported each month.

A. The information required by Figure 5-1 includes a list of the overdue reports of violation, the date each report is due to the OCFO and the current status.

B. The information required by Figure 5-1 also includes any information not reported previously, including changes or new information for on-going investigations.

C. If necessary, all information on all on-going investigations may be reported each month, but the new or revised information should be highlighted in bold or underlined. Annotating the reporting of changes and new information will facilitate the analysis of the current status of the investigations.

0504 STATUS

Status on cases shall continue to be reported on a monthly basis from the beginning of the formal investigation through the date a final violation report or a “No Violation” Report is provided to the OCFO.

050401. If a case is returned to NASA office by the OCFO, monthly status reporting shall be resumed by the NASA office until that case is again provided to the OCFO.

050402. When the case is returned, a suspense date for returning the case shall be assigned to the NASA office with the time required to (a) provide the additional information, (b) correct the report, or (c) complete other actions requested.

Figure 5-1 SUMMARY STATUS OF ANTIDEFICIENCY ACT INVESTIGATIONS  
AS OF (Insert Last Day of Month)

OVERDUE CASES

CASE #	DATE DUE TO HQ OCFO	CURRENT STATUS

NOTE: Include the case number for all cases that are overdue, the initial date due to the Office of the Chief Financial Officer (OCFO), and a statement of the most current status. Address any steps taken to expedite the case. If the status has not changed since the prior month’s report, indicate “status unchanged from previous month.”

Figure 5-1 (continued)

**Figure 5-1 SUMMARY STATUS OF ANTIDEFICIENCY ACT INVESTIGATIONS (continued)  
AS OF (Insert Last Day of Month)**

The key below contains field descriptions.

(1) CASE NUMBE R	(2) STATUS	(3) AMOUN T	(4) APPN & TREASURY ACCT SYMBOL	(5) US CODE REF	(6) ORGAN- IZATION	(7) LOCATIO N
95-01	Under Investigation Completed--No Violation Completed--A Violation	\$1,000.0 0	80 prefix for NASA (e.g. 80X4546) NASA WCF	1341(a)(1)( A) 1341(a)(1)( B) 1342 1517(a)(1) 1517(a)(2)		

(8) NATURE OF VIOLATION	(9) DATE POTENTIAL VIOLATION OCCURRED	(10) DATE POTENTIAL VIOLATION DISCOVERE D	(11) DATE INVESTIGA- TION BEGAN	(12) SOURCE OF POTENTIAL VIOLATION
(See examples attached as Figure 5-2)	00/00/00	00/00/00	00/00/00	Source (If identified by an audit report, provide the report number and title).

(13) BRIEF DESCRIPTION OF POTENTIAL VIOLATION	(14) PROGRESS OF VIOLATION/OTHER COMMENTS
Briefly describe what appears to have caused the potential violation.	Provide significant milestones regarding progress of the case- e.g. date investigating officer was appointed, date report was submitted to the appointing official, the OCFO, the General Counsel.

**Field Description Key**

- (1) Insert the case number assigned by the NASA CFO.
- (2) Insert the current status of the case.
- (3) Insert the amount of the violation.
- (4) Insert the Appropriation and the Treasury Account Symbol.
- (5) Insert the United States Code Reference suspected of being, potentially at risk of being, or actually violated.
- (6) Insert the name/designation of the organization where the suspected or potential violation occurred.
- (7) Insert the location of the organization where the suspected or potential violation occurred.
- (8) Insert the nature of the violation. (See Figure 5-2, below.)
- (9) Insert the date the suspected, potential, or actual violation occurred.
- (10) Insert the date the suspected, potential, or actual violation was discovered.
- (11) Insert the date the investigation began.

- (12) Insert the source of the suspected, potential or actual violation (if identified by an audit report, include the report title and number).
- (13) Insert a brief narrative description of the suspected, potential or actual violation--describe what appears to have caused the suspected, potential or actual violation.
- (14) Insert a brief narrative on the progress of the investigation--include significant milestones, such as date the report was submitted to the appointing official, date the report was submitted to the FM.

NOTE: The case number, amount, and appropriation should be reported each month for all investigations not yet formally submitted to the OCFO. For all other information requested, report only information that previously has not been reported, or information that has changed since reported previously.

Figure 5-1, Summary Status of Antideficiency Act Investigations

**Figure 5-2 NATURE OF VIOLATIONS**

The following list of possible violations is related to the Nature of Violation # 8 on Figure 5-1, above.

Accepted Voluntary Services
Charged Incorrect Appropriation
Disbursement(s) Exceeded Recorded Obligation(s)
Exceeded Appropriation/Fund Availability
Exceeded Available Obligation Authority
Exceeded Expense Versus Procurement Limitation
Exceeded Minor Construction Limitation
Charged Incorrect Fiscal Year
Exceeded Repair and Maintenance Family Housing Limitation
Obligation Not Recorded
Other (Explain)

Figure 5-2, Nature of Violations

**Figure 5-3 CHECKLIST FOR FINAL SUMMARY REPORT OF VIOLATION**

During preparation of the final summary report of an Antideficiency Act violation, the following items should be considered. This checklist is intended for the investigating official and appointing official. Adherence to this checklist can help to reduce requests by the Office of the Chief Financial Officer (OCFO) for additional information on cases.

\_\_\_A. Case Control Number  
All violation cases are identified by a case control number. Case control numbers are assigned by the OCFO and provided through channels to the investigating officer. The reports must contain the case control number for control and monitoring requirements of the agency.

\_\_\_B. The title of the appropriation or other fund account involved.

\_\_\_C. The Treasury symbol of the appropriation or fund account involved.

\_\_\_D. The amount of the violation.

The amount of the violation must correspond to the amount of funds which will be requested to correct the violation or the amount for which approval will be obtained to correct the violation.

\_\_\_E. The date(s) on which the violation occurred.

\_\_\_F. The date on which the violation was discovered.

\_\_\_G. How the violation was discovered.

Was it discovered locally? Did an audit agency discover the violation?

\_\_\_H. Name, grade, and civilian job series number--required by the Office of Management and Budget--of the civilian(s) responsible for the violation.

1. If a violation involves a centrally-managed allotment, the head of the operating agency at the time the violation was incurred shall be named responsible.

2. Others, in addition to the head of the operating agency, also may be determined to be responsible for the violation.

Figure 5-3 (continued)

**Figure 5-3 CHECKLIST FOR FINAL SUMMARY REPORT OF VIOLATION**

(Continued)

- \_\_\_I. The position title of the officers(s) or employee(s) responsible for the violation.
- Spell out completely the position title. Spell out the formal name for the XYZ branch. Include enough detail so that an outsider will be able to understand the individual's position.
- \_\_\_J. The organization of the official (s) or employee(s) responsible for the violation.
- \_\_\_K. The section or subsection of Title 31, United States Code that was violated--for example, Title 31, United States Code, subsection 1341(a)(1)(A); Title 31, United States Code, subsection 1517(a)(2); or Title 31, United States Code, section 1342.
- \_\_\_L. State whether the violation was an overobligation of an appropriation, an apportionment, or an allotment.
- If an administrative subdivision of funds is involved with the violation, state whether the administrative subdivision of funds was overobligated. An administrative subdivision of funds can be an allotment, a centrally- managed allotment, an operating budget authority, an allocation, a suballotment, or a suballocation..
- \_\_\_M. A statement about the effect on the next higher level of funding.
1. Exceeding an administrative subdivision at the local level can lead to the next higher level exceeding its subdivision of funds and could also lead to the apportionment and appropriation being exceeded.
  2. For instance, if a Center exceeded an amount in an operating budget authority or an allotment, did this cause the Headquarters operating budget authority or allocation to also be exceeded?
- \_\_\_N. A brief, clear description of the causes and circumstances surrounding the violation. The description must clearly state what the official (s) or employee(s) responsible for the violation did, or failed to do, that caused the violation. State whether the violation was due to careless disregard of instructions, an error, a lack of adequate training, procedures, controls, or other reasons.
- \_\_\_O. A statement that either the violation was knowingly and willfully committed or that the violation was not knowingly or willfully incurred.

Figure 5-3 (continued)

**Figure 5-3 CHECKLIST FOR FINAL SUMMARY REPORT OF VIOLATION**  
(Continued)

- \_\_\_P. If know at the time of the report include a statement of the administrative discipline imposed and any further action taken with respect to the officer(s) or employee(s) named responsible for the violation. If not know add it as an appendix later. The individual responsible for determining disciplinary action should attach written statements to the report acknowledging that (1) a violation is a serious matter and (2) disciplinary action taken/to be taken is appropriate to the causes and circumstances determined during the investigation, (3) the agency must report the violation to the Congress and the President, and (4) the disciplinary action taken/to be taken is commensurate with the severity of the violation, with full justification of extenuating circumstances. If no disciplinary action is deemed appropriate, a full justification is required.
- \_\_\_Q. If known at the time of the report description of specific action(s) taken to correct the violation. Include any procedural changes or new safeguards established to prevent recurrence of the same type of violation. Describe actions in detail so that adequacy of the corrective action(s) may be evaluated. If not know add it as an appendix later.
- \_\_\_R. A statement as to the adequacy of the system of administrative control.
- \_\_\_S. A statement shall be made concerning the steps taken to coordinate the report within the agency if another Federal agency is involved.
- \_\_\_T. Each official or employee named responsible for the violation shall be given the opportunity to state any circumstances believed to be extenuating. The statement should not be based on a preliminary investigation, but should be made after a determination of responsibility has been made.
- The individual(s) found responsible for the alleged violation must be:
1. Allowed to consult with legal counsel.
  2. Advised that a violation has been determined to have occurred and that he or she is named a responsible individual for the violation and will be allowed to review the report and examine evidence on which the determination was based.
  3. Allowed to submit a sworn or unsworn statement regarding the alleged violation after reviewing the report and evidence.
- \_\_\_U. The report shall include an evaluation of any conflicting facts or circumstances when the statement of the responsible official(s) or employee(s) differs from the report itself.

Figure 5-3 (continued)

**Figure 5-3 CHECKLIST FOR FINAL SUMMARY REPORT OF VIOLATION**

(Continued)

- \_\_\_V. Name and position of the holder of the funds subdivision and an evaluation of the performance of his or her fund control responsibilities.  
Provide the name and position of the holder of funds along with the evaluation.
- \_\_\_W. A statement of any additional action taken by, or at the direction of management with respect to the overallocation, overallotment, authority, or directive to overobligate, or overexpend, and any procedural changes or new safeguards established to prevent recurrence of such violation. Also include the actions taken to provide funds, if required, to cover the amount of the violation.
- \_\_\_X. Lessons learned. A statement summarizing lessons learned from the results of the investigation.
- \_\_\_Y. Additional Information. Include in the report of violation the following information:
1. Testimony from witnesses.
  2. Documentation such as photographs, drawings, copies of appropriate pages of regulations, and other documents, gathered to support any conclusion(s) reached.
  3. The review of such report by the appointing official.
  4. Any other pertinent information generated as the result of the investigation. If the violation involved an appropriation with a negative balance, state whether the cause of the negative balance was systemic or a unique situation. (Includes item X, above.)
- \_\_\_Z. Other Comments. Each report is a unique work reflecting each investigating officer's individual effort. All reports shall include a legal review of the report.
- \_\_\_AA. Appointment Letter. The Investigative Officers appointment letter should be included in the report as the first exhibit.
- \_\_\_AB. Documentary Evidence. The report should list all the documentary evidence.
- \_\_\_AC. Witnesses. The report should list all the witnesses who were interviewed.

Figure 5-3, Checklist for Final Summary Report of Violations