

## ADJUDICATION PROCEDURES

1. If an management non-concurs with Findings and Recommendations and the issue cannot be resolved by negotiation, the report is submitted for adjudication.

(NOTE: If adjudication is necessary, steps 1a through 1d apply. If adjudication is not necessary, step 2 applies.)

- a. USPFO reviews issues of non-concurrence and makes preliminary opinion.
  - b. Report and non-concurrence forwarded to TAG with USPFO opinion.
  - c. TAG reviews draft report and managements non-concurrence. TAG decides issue. Draft report is returned to IR Division for completion of final report.
  - d. Report distributed per paragraph 2, paragraph 10 of IR SOP.
2. If management concurs with Findings and Recommendation, exit conference is scheduled and conducted for principals involved.
  3. Any required additional explanation or potential non-concurrence may be discussed during the exit conference. At the completion of the exit, all issues concerning the audit report are resolved and the report is ready for final preparation.
  4. IR Division prepares final report and forwards to USPFO for cover memorandum.
  5. USPFO attached cover memorandum with comments.
  6. Distribution of final report is accomplished per paragraph 6c of IR SOP. Chief of Staff (ARNG) and ESSO (ANG) distribute to management directing implementation of recommendations.