

(b)(1) In carrying out the responsibilities specified in subsection (a)(1), each Inspector General shall—

(A) comply with standards established by the Comptroller General of the United States for audits of Federal establishments, organizations, programs, activities, and functions;

(B) establish guidelines for determining when it shall be appropriate to use non-Federal auditors; and

(C) take appropriate steps to assure that any work performed by non-Federal auditors complies with the standards established by the Comptroller General as described in paragraph (1).

(2) For purposes of determining compliance with paragraph (1)(A) with respect to whether internal quality controls are in place and operating and whether established audit standards, policies, and procedures are being followed by Offices of Inspector General of establishments defined under section 12(2), Offices of Inspector General of designated Federal entities defined under section 8F(a)(2),<sup>1</sup> and any audit office established within a Federal entity defined under section 8F(a)(1),<sup>1</sup> reviews shall be performed exclusively by an audit entity in the Federal Government, including the Government Accountability Office or the Office of Inspector General of each establishment defined under section 12(2), or the Office of Inspector General of each designated Federal entity defined under section 8F(a)(2).<sup>1</sup>

(c) In carrying out the duties and responsibilities established under this Act, each Inspector General shall give particular regard to the activities of the Comptroller General of the United States with a view toward avoiding duplication and insuring effective coordination and cooperation.

(d) In carrying out the duties and responsibilities established under this Act, each Inspector General shall report expeditiously to the Attorney General whenever the Inspector General has reasonable grounds to believe there has been a violation of Federal criminal law.

(Pub. L. 95-452, § 4, Oct. 12, 1978, 92 Stat. 1102; Pub. L. 100-504, title I, § 109, Oct. 18, 1988, 102 Stat. 2529; Pub. L. 103-82, title II, § 202(g)(5)(A), Sept. 21, 1993, 107 Stat. 890; Pub. L. 108-271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 110-409, § 7(d)(1)(A), Oct. 14, 2008, 122 Stat. 4313.)

#### REFERENCES IN TEXT

Section 8F, referred to in subsec. (b)(2), which related to requirements for Federal entities and designated Federal entities, was renumbered section 8G by Pub. L. 103-204, § 23(a)(3), Dec. 17, 1993, 107 Stat. 2408.

#### AMENDMENTS

2008—Subsec. (b)(2). Pub. L. 110-409 substituted “section 12(2)” for “section 11(2)” in two places.

2004—Subsec. (b)(2). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1993—Subsec. (b)(2). Pub. L. 103-82 substituted “section 8F(a)(2), and any” for “section 8E(a)(2), and any”, “section 8F(a)(1)” for “section 8E(a)(1)”, and “section 8F(a)(2).” for “section 8E(a)(2).”

1988—Subsec. (b). Pub. L. 100-504 designated existing provisions as par. (1), redesignated pars. (1) to (3) as subpars. (A) to (C), respectively, and added par. (2).

#### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-82 effective Oct. 1, 1993, see section 202(i) of Pub. L. 103-82, set out as an Effective Date note under section 12651 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-504 effective 180 days after Oct. 18, 1988, see section 113 of Pub. L. 100-504, set out as a note under section 5 of Pub. L. 95-452 in this Appendix.

### § 5. Semiannual reports; transmittal to Congress; availability to public; immediate report on serious or flagrant problems; disclosure of information; definitions

(a) Each Inspector General shall, not later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the Office during the immediately preceding six-month periods ending March 31 and September 30. Such reports shall include, but need not be limited to—

(1) a description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of such establishment disclosed by such activities during the reporting period;

(2) a description of the recommendations for corrective action made by the Office during the reporting period with respect to significant problems, abuses, or deficiencies identified pursuant to paragraph (1);

(3) an identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed;

(4) a summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted;

(5) a summary of each report made to the head of the establishment under section 6(b)(2) during the reporting period;

(6) a listing, subdivided according to subject matter, of each audit report, inspection reports,<sup>1</sup> and evaluation reports<sup>1</sup> issued by the Office during the reporting period and for each report, where applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use;

(7) a summary of each particularly significant report;

(8) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs), for reports—

(A) for which no management decision had been made by the commencement of the reporting period;

(B) which were issued during the reporting period;

(C) for which a management decision was made during the reporting period, including—

<sup>1</sup> See References in Text note below.

<sup>1</sup> So in original. Probably should be singular.

(i) the dollar value of disallowed costs; and

(ii) the dollar value of costs not disallowed; and

(D) for which no management decision has been made by the end of the reporting period;

(9) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management, for reports—

(A) for which no management decision had been made by the commencement of the reporting period;

(B) which were issued during the reporting period;

(C) for which a management decision was made during the reporting period, including—

(i) the dollar value of recommendations that were agreed to by management; and

(ii) the dollar value of recommendations that were not agreed to by management; and

(D) for which no management decision has been made by the end of the reporting period;

(10) a summary of each audit report, inspection reports,<sup>1</sup> and evaluation reports<sup>1</sup> issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period (including the date and title of each such report), an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision on each such report;

(11) a description and explanation of the reasons for any significant revised management decision made during the reporting period;

(12) information concerning any significant management decision with which the Inspector General is in disagreement;

(13) the information described under section 05(b)<sup>2</sup> of the Federal Financial Management Improvement Act of 1996;

(14)(A) an appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or

(B) if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General;

(15) a list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete; and

(16) a list of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recom-

mendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented.

(b) Semiannual reports of each Inspector General shall be furnished to the head of the establishment involved not later than April 30 and October 31 of each year and shall be transmitted by such head to the appropriate committees or subcommittees of the Congress within thirty days after receipt of the report, together with a report by the head of the establishment containing—

(1) any comments such head determines appropriate;

(2) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of disallowed costs, for reports—

(A) for which final action had not been taken by the commencement of the reporting period;

(B) on which management decisions were made during the reporting period;

(C) for which final action was taken during the reporting period, including—

(i) the dollar value of disallowed costs that were recovered by management through collection, offset, property in lieu of cash, or otherwise; and

(ii) the dollar value of disallowed costs that were written off by management; and

(D) for which no final action has been taken by the end of the reporting period;

(3) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management agreed to in a management decision, for reports—

(A) for which final action had not been taken by the commencement of the reporting period;

(B) on which management decisions were made during the reporting period;

(C) for which final action was taken during the reporting period, including—

(i) the dollar value of recommendations that were actually completed; and

(ii) the dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed; and

(D) for which no final action has been taken by the end of the reporting period; and

(4) a statement with respect to audit reports on which management decisions have been made but final action has not been taken, other than audit reports on which a management decision was made within the preceding year, containing—

(A) a list of such audit reports and the date each such report was issued;

(B) the dollar value of disallowed costs for each report;

(C) the dollar value of recommendations that funds be put to better use agreed to by management for each report; and

(D) an explanation of the reasons final action has not been taken with respect to each such audit report,

<sup>2</sup> See References in Text note below.

except that such statement may exclude such audit reports that are under formal administrative or judicial appeal or upon which management of an establishment has agreed to pursue a legislative solution, but shall identify the number of reports in each category so excluded.

(c) Within sixty days of the transmission of the semiannual reports of each Inspector General to the Congress, the head of each establishment shall make copies of such report available to the public upon request and at a reasonable cost. Within 60 days after the transmission of the semiannual reports of each establishment head to the Congress, the head of each establishment shall make copies of such report available to the public upon request and at a reasonable cost.

(d) Each Inspector General shall report immediately to the head of the establishment involved whenever the Inspector General becomes aware of particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of programs and operations of such establishment. The head of the establishment shall transmit any such report to the appropriate committees or subcommittees of Congress within seven calendar days, together with a report by the head of the establishment containing any comments such head deems appropriate.

(e)(1) Nothing in this section shall be construed to authorize the public disclosure of information which is—

(A) specifically prohibited from disclosure by any other provision of law;

(B) specifically required by Executive order to be protected from disclosure in the interest of national defense or national security or in the conduct of foreign affairs; or

(C) a part of an ongoing criminal investigation.

(2) Notwithstanding paragraph (1)(C), any report under this section may be disclosed to the public in a form which includes information with respect to a part of an ongoing criminal investigation if such information has been included in a public record.

(3) Except to the extent and in the manner provided under section 6103(f) of the Internal Revenue Code of 1986 [26 U.S.C. 6103(f)], nothing in this section or in any other provision of this Act shall be construed to authorize or permit the withholding of information from the Congress, or from any committee or subcommittee thereof.

(f) As used in this section—

(1) the term “questioned cost” means a cost that is questioned by the Office because of—

(A) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;

(B) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or

(C) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable;

(2) the term “unsupported cost” means a cost that is questioned by the Office because

the Office found that, at the time of the audit, such cost is not supported by adequate documentation;

(3) the term “disallowed cost” means a questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government;

(4) the term “recommendation that funds be put to better use” means a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including—

(A) reductions in outlays;

(B) deobligation of funds from programs or operations;

(C) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;

(D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor or grantee;

(E) avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or

(F) any other savings which are specifically identified;

(5) the term “management decision” means the evaluation by the management of an establishment of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary; and

(6) the term “final action” means—

(A) the completion of all actions that the management of an establishment has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit report; and

(B) in the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

(Pub. L. 95-452, § 5, Oct. 12, 1978, 92 Stat. 1103; Pub. L. 97-252, title XI, § 1117(c), Sept. 8, 1982, 96 Stat. 752; Pub. L. 100-504, title I, §§ 102(g), 106, Oct. 18, 1988, 102 Stat. 2521, 2525; Pub. L. 104-208, div. A, title I, § 101(f) [title VIII, § 805(c)], Sept. 30, 1996, 110 Stat. 3009-314, 3009-393; Pub. L. 110-409, § 12, Oct. 14, 2008, 122 Stat. 4315; Pub. L. 111-203, title IX, § 989C, July 21, 2010, 124 Stat. 1945.)

#### REFERENCES IN TEXT

Section 05(b) of the Federal Financial Management Improvement Act of 1996, referred to in subsec. (a)(13), probably means section 101(f) [title VIII, § 804(b)] of title I of Pub. L. 104-208, Sept. 30, 1996, 110 Stat. 3009-314, 3009-392, which relates to reports by the Inspector General, and is set out in a note under section 3512 of Title 31, Money and Finance.

#### AMENDMENTS

2010—Subsec. (a)(14) to (16). Pub. L. 111-203 added pars. (14) to (16).

2008—Subsec. (a)(6). Pub. L. 110-409, § 12(1)(B), struck out “audit” after “reporting period and for each”.

Pub. L. 110-409, §12(1)(A), which directed insertion of “, inspection reports, and evaluation reports” after “audit reports” the first place appearing, was executed by making the insertion after “audit report” the first place appearing, to reflect the probable intent of Congress.

Subsec. (a)(8), (9). Pub. L. 110-409, §12(1), in introductory provisions, inserted “, inspection reports, and evaluation reports” after “number of audit reports” and struck out “audit” before “reports—”.

Subsec. (a)(10). Pub. L. 110-409, §12(2), which directed insertion of “, inspection reports, and evaluation reports” after “audit reports”, was executed by making the insertion after “audit report” to reflect the probable intent of Congress.

Subsec. (b)(2), (3). Pub. L. 110-409, §12(1), in introductory provisions, inserted “, inspection reports, and evaluation reports” after “number of audit reports” and struck out “audit” before “reports—”.

1996—Subsec. (a)(13). Pub. L. 104-208 added par. (13).

1988—Subsec. (a)(6) to (12). Pub. L. 100-504, §106(a), added pars. (6) to (12), and struck out former par. (6) which read as follows: “a listing of each audit report completed by the Office during the reporting period.”

Subsec. (b). Pub. L. 100-504, §106(b), substituted “head of the establishment containing—” and pars. (1) to (4) for “head of the establishment containing any comments such head deems appropriate.”

Subsec. (c). Pub. L. 100-504, §106(c), inserted at end “Within 60 days after the transmission of the semi-annual reports of each establishment head to the Congress, the head of each establishment shall make copies of such report available to the public upon request and at a reasonable cost.”

Subsec. (e)(3). Pub. L. 100-504, §102(g), substituted “Except to the extent and in the manner provided under section 6103(f) of the Internal Revenue Code of 1986, nothing” for “Nothing”.

Subsec. (f). Pub. L. 100-504, §106(d), added subsec. (f).  
1982—Subsec. (e). Pub. L. 97-252 added subsec. (e).

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-203 effective 1 day after July 21, 2010, except as otherwise provided, see section 4 of Pub. L. 111-203, set out as an Effective Date note under section 5301 of Title 12, Banks and Banking.

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-208 effective for fiscal year ending Sept. 30, 1997, see section 101(f) [title VIII, §807] of Pub. L. 104-208, set out in a Federal Financial Management Improvement note under section 3512 of Title 31, Money and Finance.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Section 113 of title I of Pub. L. 100-504 provided that: “This title and the amendments made by this title [enacting sections 8B-8F of Pub. L. 95-452, set out in this Appendix, amending sections 2, 4-6, 8, 9, and 11 of Pub. L. 95-452, set out in this Appendix, sections 5315 and 5316 of this title, sections 405 and 1105 of Title 31, Money and Finance, and section 410 of Title 39, Postal Service, repealing sections 3521-3527 and 7138 of Title 42, The Public Health and Welfare, and section 231v of Title 45, Railroads, and enacting provisions set out as notes under sections 1, 8D, 8E, and 9 of Pub. L. 95-452, set out in this Appendix] shall take effect 180 days after the date of the enactment of this title [Oct. 18, 1988], except that section 5(a)(6) through (12) of the Inspector General Act of 1978 (as amended by section 106(a) of this title) and section 5(b)(1) through (4) of the Inspector General Act of 1978 (as amended by section 106(b) of this title) shall take effect 1 year after the date of the enactment of this title.”

#### CORRECTIVE RESPONSES BY HEADS OF CERTAIN ESTABLISHMENTS TO DEFICIENCIES IDENTIFIED BY INSPECTORS GENERAL

Pub. L. 111-203, title IX, §989H, July 21, 2010, 124 Stat. 1948, provided that: “The Chairman of the Board of

Governors of the Federal Reserve System, the Chairman of the Commodity Futures Trading Commission, the Chairman of the National Credit Union Administration, the Director of the Pension Benefit Guaranty Corporation, and the Chairman of the Securities and Exchange Commission shall each—

“(1) take action to address deficiencies identified by a report or investigation of the Inspector General of the establishment concerned; or

“(2) certify to both Houses of Congress that no action is necessary or appropriate in connection with a deficiency described in paragraph (1).”

#### DISCLOSURE OF GOVERNMENT CONTRACTOR AUDIT FINDINGS

Pub. L. 110-181, div. A, title VIII, §845, Jan. 28, 2008, 122 Stat. 240, provided that:

“(a) REQUIRED ANNEX ON SIGNIFICANT AUDIT FINDINGS.—

“(1) IN GENERAL.—Each Inspector General appointed under the Inspector General Act of 1978 [Pub. L. 95-452, set out in this Appendix] shall submit, as part of the semiannual report submitted to Congress pursuant to section 5 of such Act, an annex on final, completed contract audit reports issued to the contracting activity containing significant audit findings issued during the period covered by the semi-annual report concerned.

“(2) ELEMENTS.—Such annex shall include—

“(A) a list of such contract audit reports;

“(B) for each audit report, a brief description of the nature of the significant audit findings in the report; and

“(C) for each audit report, the specific amounts of costs identified as unsupported, questioned, or disallowed.

“(3) INFORMATION EXEMPT FROM PUBLIC DISCLOSURE.—(A) Nothing in this subsection shall be construed to require the release of information to the public that is exempt from public disclosure under section 552(b) of title 5, United States Code.

“(B) For each element required by paragraph (2), the Inspector General concerned shall note each instance where information has been redacted in accordance with the requirements of section 552(b) of title 5, United States Code, and submit an unredacted annex to the committees listed in subsection (d)(2) within 7 days after the issuance of the semiannual report.

“(b) DEFENSE CONTRACT AUDIT AGENCY INCLUDED.—For purposes of subsection (a), audits of the Defense Contract Audit Agency shall be included in the annex provided by the Inspector General of the Department of Defense if they include significant audit findings.

“(c) EXCEPTION.—Subsection (a) shall not apply to an Inspector General if no audits described in such subsection were issued during the covered period.

“(d) SUBMISSION OF INDIVIDUAL AUDITS.—

“(1) REQUIREMENT.—The head of each Federal department or agency shall provide, within 14 days after a request in writing by the chairman or ranking member of any committee listed in paragraph (2), a full and unredacted copy of any audit described in subsection (a). Such copy shall include an identification of information in the audit exempt from public disclosure under section 552(b) of title 5, United States Code.

“(2) COMMITTEES.—The committees listed in this paragraph are the following:

“(A) The Committee on Oversight and Government Reform of the House of Representatives.

“(B) The Committee on Homeland Security and Governmental Affairs of the Senate.

“(C) The Committees on Appropriations of the House of Representatives and the Senate.

“(D) With respect to the Department of Defense and the Department of Energy, the Committees on Armed Services of the Senate and House of Representatives.

“(E) The Committees of primary jurisdiction over the agency or department to which the request is made.

“(e) CLASSIFIED INFORMATION.—Nothing in this section shall be interpreted to require the handling of classified information or information relating to intelligence sources and methods in a manner inconsistent with any law, regulation, executive order, or rule of the House of Representatives or of the Senate relating to the handling or protection of such information.

“(f) DEFINITIONS.—In this section:

“(1) SIGNIFICANT AUDIT FINDINGS.—The term ‘significant audit findings’ includes—

“(A) unsupported, questioned, or disallowed costs in an amount in excess of \$10,000,000; or

“(B) other findings that the Inspector General of the agency or department concerned determines to be significant.

“(2) CONTRACT.—The term ‘contract’ includes a contract, an order placed under a task or delivery order contract, or a subcontract.”

PROMPT MANAGEMENT DECISIONS AND IMPLEMENTATION OF AUDIT RECOMMENDATIONS

Pub. L. 103-355, title VI, §6009, Oct. 13, 1994, 108 Stat. 3367, as amended by Pub. L. 104-106, div. A, title VIII, §810, Feb. 10, 1996, 110 Stat. 394, provided that:

“(a) MANAGEMENT DECISIONS.—(1) The head of a Federal agency shall make management decisions on all findings and recommendations set forth in an audit report of the inspector general of the agency within a maximum of six months after the issuance of the report.

“(2) The head of a Federal agency shall make management decisions on all findings and recommendations set forth in an audit report of any auditor from outside the Federal Government within a maximum of six months after the date on which the head of the agency receives the report.

“(b) COMPLETION OF FINAL ACTION.—The head of a Federal agency shall complete final action on each management decision required with regard to a recommendation in an inspector general’s report under subsection (a)(1) within 12 months after the date of the inspector general’s report. If the head of the agency fails to complete final action with regard to a management decision within the 12-month period, the inspector general concerned shall identify the matter in each of the inspector general’s semiannual reports pursuant to section 5(a)(3) of the Inspector General Act of 1978 (5 U.S.C. App.) until final action on the management decision is completed.”

**§ 6. Authority of Inspector General; information and assistance from Federal agencies; unreasonable refusal; office space and equipment**

(a) In addition to the authority otherwise provided by this Act, each Inspector General, in carrying out the provisions of this Act, is authorized—

(1) to have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material available to the applicable establishment which relate to programs and operations with respect to which that Inspector General has responsibilities under this Act;

(2) to make such investigations and reports relating to the administration of the programs and operations of the applicable establishment as are, in the judgment of the Inspector General, necessary or desirable;

(3) to request such information or assistance as may be necessary for carrying out the duties and responsibilities provided by this Act from any Federal, State, or local governmental agency or unit thereof;

(4) to require by subpoena the production of all information, documents, reports, answers,

records, accounts, papers, and other data in any medium (including electronically stored information, as well as any tangible thing) and documentary evidence necessary in the performance of the functions assigned by this Act, which subpoena, in the case of contumacy or refusal to obey, shall be enforceable by order of any appropriate United States district court: *Provided*, That procedures other than subpoenas shall be used by the Inspector General to obtain documents and information from Federal agencies;

(5) to administer to or take from any person an oath, affirmation, or affidavit, whenever necessary in the performance of the functions assigned by this Act, which oath, affirmation, or affidavit when administered or taken by or before an employee of an Office of Inspector General designated by the Inspector General shall have the same force and effect as if administered or taken by or before an officer having a seal;

(6) to have direct and prompt access to the head of the establishment involved when necessary for any purpose pertaining to the performance of functions and responsibilities under this Act;

(7) to select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office subject to the provisions of title 5, United States Code, governing appointments in the competitive service, and the provisions of chapter 51 and subchapter III of chapter 53 of such title relating to classification and General Schedule pay rates;

(8) to obtain services as authorized by section 3109 of title 5, United States Code, at daily rates not to exceed the equivalent rate prescribed for grade GS-18 of the General Schedule by section 5332 of title 5, United States Code; and

(9) to the extent and in such amounts as may be provided in advance by appropriations Acts, to enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, and to make such payments as may be necessary to carry out the provisions of this Act.

(b)(1) Upon request of an Inspector General for information or assistance under subsection (a)(3), the head of any Federal agency involved shall, insofar as is practicable and not in contravention of any existing statutory restriction or regulation of the Federal agency from which the information is requested, furnish to such Inspector General, or to an authorized designee, such information or assistance.

(2) Whenever information or assistance requested under subsection (a)(1) or (a)(3) is, in the judgment of an Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the head of the establishment involved without delay.

(c) Each head of an establishment shall provide the Office within such establishment with appropriate and adequate office space at central and field office locations of such establishment, together with such equipment, office supplies, and communications facilities and services as