



Office of Inspector General
U.S. Government Accountability Office

STRATEGIC PLAN

Fiscal Years 2021-2025



December 2020
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Message from the Inspector General

December 21, 2020

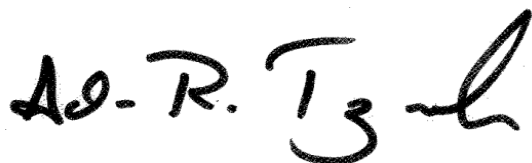
I am pleased to present the Office of Inspector General (OIG) *Strategic Plan for Fiscal Years 2021–2025*. The OIG strategic plan establishes the vision, goals, objectives, and strategies for our oversight activities for the next five years. Under the authority of the Government Accountability Office (GAO) Act of 2008, GAO's OIG independently conducts audits, evaluations, and other reviews of GAO programs and operations and makes recommendations to promote the agency's economy, efficiency, and effectiveness. The OIG also investigates allegations of fraud, waste, mismanagement, or violations of laws or policies involving GAO's operations or its employees.

The Coronavirus Disease 2019 (COVID-19) has affected the entire country and impacted the oversight community as well. The CARES Act created an extensive role for GAO over the next several years, directing it to monitor and oversee the exercise of authorities; the receipt, disbursement, and use of funds made available by the legislation; as well as evaluate the effect of the pandemic on the health, economy, and public and private institutions of the United States. As OIG implements its strategic plan, we will focus on identifying and mitigating challenges facing GAO in fulfilling its mission to support the Congress and exercise its responsibilities.

OIG's assessment of GAO programs and operations, and identification of risks to GAO, will help protect the agency from fraud, waste, abuse and mismanagement as it fulfills its responsibilities to improve the performance and ensure the accountability of the federal government.

As GAO celebrates the 100th anniversary of its establishment by the 1921 Budget and Accounting Act, continued collaboration and cooperation with the Comptroller General, senior management, and other stakeholders will further ensure that our work products are of the highest quality, timely, accurate, fair and of value to GAO. Performance measures outlined in this strategic plan enable us to measure our success both in assisting GAO to achieve its goals and in measuring our internal improvement efforts.

Execution of this plan would not be possible without the efforts of each member of my staff. They consistently demonstrate a commitment to public service and to protecting taxpayer interests through improvements to GAO programs and operations. Together with our stakeholders, we will continue our efforts to facilitate positive change within GAO.



Adam R. Trzeciak
Inspector General

**U.S. GOVERNMENT ACCOUNTABILITY OFFICE
OFFICE OF INSPECTOR GENERAL
STRATEGIC PLAN 2021-2025**

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Abbreviations

GAO	U.S. Government Accountability Office
GPRA	Government Performance and Results Act of 1993
OIG	Office of Inspector General
IG	GAO Inspector General

Serving the Congress and the Nation

OIG's Strategic Plan Framework

OIG Mission. To promote the economy, efficiency, and effectiveness of GAO programs and operations, and to keep the Comptroller General and Congress fully informed of fraud and other serious problems relating to the administration of GAO programs and operations.

OIG Vision. To promote adherence to GAO core values of accountability, integrity, and reliability, as well as the people core values that all are valued, respected, and treated fairly.

Goals	Objectives
Maximize the Value of the OIG by Providing Quality, Timely Service	<ul style="list-style-type: none">• Quality products and services• Prevention, detection, and reporting of fraud, waste, and abuse
Improve the Efficiency and Effectiveness of OIG Operations	<ul style="list-style-type: none">• Effective and efficient quality control framework

Overview of GAO

GAO is an independent, nonpartisan professional services agency in the legislative branch of the federal government. Commonly known as the audit and investigative arm of Congress or the “congressional watchdog,” GAO examines how taxpayer dollars are spent and advises lawmakers and agency heads on ways to make government work better. As a legislative branch agency, GAO is exempt from many laws that apply to the executive branch agencies. However, GAO generally holds itself to the spirit of these laws, including the Government Performance and Results Act of 1993 (GPRA) and the GPRA Modernization Act of 2010.

The head of GAO is the Comptroller General. GAO’s mission is to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. GAO accomplishes its mission by providing objective and reliable information and informed analysis to the Congress, to federal agencies, and to the public, and by recommending improvements, when appropriate, on a wide variety of issues. Three core values—accountability, integrity, and reliability—form the basis for all of GAO’s work, regardless of its origin.

OIG at Glance

About the OIG

The OIG is headed by an Inspector General (IG) who is appointed by, reports to, and is under the general supervision of, the Comptroller General. Prior to its establishment as a statutory OIG in 2008, the IG’s authority, duties, and responsibilities were established through GAO policy. The Government Accountability Office Act of 2008 created an independent IG at GAO and established its statutory authority, duties, and responsibilities. In addition to the IG, the OIG is staffed by a Counsel to the IG, Assistant Inspector General for Audits, Assistant Inspector General for Investigations, senior audit staff, investigative staff, and an executive assistant.

OIG Vision and Mission

The GAO OIG strives to promote adherence to GAO’s core values of accountability, integrity, and reliability. The OIG pursues this vision through independent audits and evaluations of GAO activities, programs, and operations to provide GAO and Congress with objective and reliable information for use in operations, oversight, and policymaking. The OIG investigative unit identifies and investigates fraud, waste, and abuse involving GAO programs and operations. Through its work, the OIG reviews risks to GAO programs and operations and assesses performance, administrative operations, and financial stewardship. In doing so, the OIG fulfills its mission to promote the economy, efficiency, and effectiveness in GAO programs and operations, and to inform the Comptroller General and Congress of fraud and other serious problems relating to GAO programs and operations.

OIG Core Values

Consistent with its mission and responsibilities, OIG efforts are guided by five **core values** deemed to be the most important qualities needed for success and are reflected in all of OIG work. These core values include:

- **Integrity.** To ensure that OIG results are objective, fact-based, accurate, relevant, and of the highest quality.
 - **Teamwork.** To establish constructive working relationships with GAO stakeholders and Congress in fulfilling OIG roles and responsibilities through consistent, fair, and effective communications and interactions.
 - **Confidentiality.** To ensure that complaints and information can be reported anonymously and without fear of retaliation. It is essential that the confidentiality of individuals providing information is appropriately maintained in accordance with applicable laws and guidelines.
 - **Continuous Improvement.** To always look for ways to enhance the quality and usefulness of OIG processes and products.
 - **Diversity.** Respect for individual views and backgrounds to maintain a collaborative, productive work environment and to enhance the quality of OIG work.
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Strategic Goals, Objectives, Strategies, and Measures

OIG has established two fundamental goals that are aligned with GAO's strategic goal 4, *Maximize the Value of GAO by Enabling Quality, Timely Service to the Congress, and by Being a Leading Practices Federal Agency.*¹ The two goals define the strategic direction and each is further defined by strategic objectives the OIG plans to accomplish and strategies for achieving them. To help determine how well the OIG is meeting the needs of GAO and Congress, its performance will be assessed based on the outcomes or results achieved through its work. Finally, to ensure transparency and accountability, the results will be reflected in OIG semiannual reports and work products.

Goal 1

Maximize the Value of the OIG by Providing Quality, Timely Service

STRATEGIC OBJECTIVE 1.1. Deliver Products and Services that Identify Ways to Add Value to GAO Programs and Operations

STRATEGIES

- Review and assess current and emerging agency programs, operations, risks, and challenges to GAO programs and operations as incorporated into strategic, audit, workforce, and budgeting plans.

¹GAO Strategic Plan 2018-2023 [GAO-18-1SP](#), February 2018.

- Evaluate and update, as needed, the audit risk assessment of GAO programs and operations, and the biennial work plan to focus on GAO's most significant risks and challenges.
- Generate timely audit, evaluation, investigative, and other products that add value to agency programs and operations.
- Follow up on all recommendations and administrative investigation referrals made to GAO to help ensure corrective actions were taken as appropriate.

OUTCOMES AND PERFORMANCE MEASURES

- Enhanced accountability of agency programs through better internal control; increased efficiency and effectiveness of agency operations; and strengthened program and organizational integrity and resource stewardship.
- Number of new products containing recommendations that, when implemented, produce potential savings.
- Implementation of corrective actions in response to OIG findings and recommendations.
- Positive stakeholder feedback regarding the value of OIG findings, reasonableness of recommendations, and equitable treatment of agency comments.

STRATEGIC OBJECTIVE 1.2: Prevent, Detect, and Report Fraud, Waste, and Abuse in GAO Programs and Operations

STRATEGIES

- Promote reporting of potential fraud, waste, and abuse; and increase awareness of the OIG's mission and activities among GAO's employees and contractors by conducting new hire and integrity awareness briefings.
- Foster effective and efficient communication channels within GAO to support relevant and actionable complaints and allegations of fraud, waste, and abuse.
- Protect the integrity of GAO programs and operations by investigating complaints or information concerning the possible existence of activities constituting a violation of any law, rule, regulation, or mismanagement or gross waste of funds.
- Pursue appropriate management, administrative, or law enforcement action in response to OIG reports identifying instances of fraud, waste, abuse or mismanagement in GAO programs and operations.
- Identify and make recommendations to address internal control weaknesses that diminish GAO's ability to prevent, detect, and appropriately respond to fraud, waste, abuse or mismanagement in its programs and operations.
- Ensure appropriate staffing to facilitate audit, evaluation, and investigative work.

OUTCOMES AND PERFORMANCE MEASURES

- Process in a timely manner complaints and information transmitted to the OIG hotline.

- Ensure timely referral of complaints and information outside of OIG’s jurisdiction internally to other units within GAO and, as appropriate, externally to federal OIG and law enforcement organizations.
- Work with external stakeholders to maximize the recovery of GAO resources through criminal, civil, or administrative actions.
- Communicate to Congress and senior GAO management the status of agency corrective actions taken, or in progress, in response to OIG audits, evaluations, and investigations.

Goal 2

Improve the Efficiency and Effectiveness of OIG Operations

STRATEGIC OBJECTIVE 2.1: Maintain an Efficient and Effective Quality Control Framework to Improve Internal Operations and Ensure Compliance with Professional Standards

STRATEGIES

- Periodically assess and update OIG policies and procedures for audits, evaluations, and investigations to ensure the quality control framework is maintained and aligned with professional standards.
- Conduct internal inspections annually to assess compliance with OIG’s quality control framework, identify areas where improvements are needed, and implement internal inspection suggestions to improve efficiency and effectiveness.
- Participate in Counsel of Inspectors General triennial peer reviews of OIG operations and take steps to address areas identified as a result of the external review to strengthen the quality control framework and improve the efficiency of OIG work.
- Enhance OIG engagement-management process and operations through continuous improvement and innovation in processes, products, and services to achieve the most effective and efficient use of resources.
- Support the continuing professional development of OIG staff and encourage their involvement in professional activities and improvement efforts.

OUTCOMES AND PERFORMANCE MEASURES

- Results of internal inspections and external peer reviews that show that OIG’s system of quality control for audit, inspection, and investigations is suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.
- Increased operational efficiency and effectiveness as a result of enhancements to engagement-management processes, operations, and technology.
- Implementation of action plans that address areas for improvement identified through internal inspections and peer reviews.

OIG Mission

Our mission is to protect GAO's integrity through audits, investigations, and other work focused on promoting the economy, efficiency, and effectiveness in GAO programs and operations, and to keep the Comptroller General and Congress informed of fraud and other serious problems relating to the administration of GAO programs and operations.

Reporting Fraud, Waste, and Abuse in GAO's Internal Operations

To report fraud and other serious problems, abuses, and deficiencies relating to GAO programs and operations, you can do one of the following (anonymously, if you choose):

- Call toll-free (866) 680-7963 to speak with a hotline specialist, available 24 hours a day, 7 days a week.
- Visit <https://OIG.alertline.com>.

Obtaining Copies of OIG Reports and Testimonies

To obtain copies of OIG reports and testimonies, go to GAO's website: <https://www.gao.gov/ig> or <https://www.oversight.gov/reports>, maintained by the Council of Inspectors General on Integrity and Efficiency.

