

Department of Education

OFFICE OF INSPECTOR GENERAL

Fiscal Year 2023 Budget Request

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Appropriations Language

For expenses necessary for the Office of Inspector General, as authorized by section 212 of the Department of Education Organization Act, \$76,452,000, of which \$2,000,000 shall remain available until expended.¹

NOTES

A full-year 2022 appropriation for this account was not enacted at the time the budget was prepared; therefore, the budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of P.L. 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Each language provision that is followed by a footnote reference is explained in the Analysis of Language Provisions and Changes document which follows the appropriations language.

OFFICE OF INSPECTOR GENERAL

Analysis of Language Provisions and Changes

Language Provision	Explanation
<u>1...of which up to \$2,000,000, shall remain available until expended.</u>	The language provides that of the amount appropriated, \$2 million would be no-year funding. The need for the additional flexibility is for two main reasons: (1) due to delays in hiring, multiyear funds provide additional flexibility to allow the OIG to restore its FTE level; and (2) since 15 percent of the OIG budget is associated with common support provided by the Department, multiyear funds allow for flexibility if actual costs are lower than expected and funds are returned to the OIG at end of the fiscal year, or if actual costs are higher than expected and additional funds are required for the OIG.

OFFICE OF INSPECTOR GENERAL

Amounts Available for Obligation
(dollars in thousands)

Appropriation and Adjustments	2021	2022	2023
Discretionary budget authority:			
Appropriation	\$63,000	\$63,000	\$76,452
Transfer from:			
<u>Department of Education, CRRSAA Act¹ for:</u>	5,000	0	0
Inspector General (P.L. 116-260)			
Subtotal, adjusted discretionary appropriation	5,000	0	0
Mandatory budget authority:			
Transfer from:			
<u>Department of Education, American Rescue Act² for:</u>	5,000	0	0
Inspector General			
Subtotal, mandatory appropriation	5,000	0	0
Total, discretionary and mandatory appropriation	73,000	63,000	76,452
Disaster Relief unobligated balance, start of year	3,255	1,897	198
CARES Act unobligated balance, start of year	6,905	4,629	0
CRRSAA Act unobligated balance, start of year	0	5,000	2,703
American Rescue Plan Act unobligated balance, start of year	0	5,000	5,000
Disaster Relief unobligated balance, end of year	-1,878	-198	0
CARES Act unobligated balance, end of year	-2,905	0	0
CRRSAA Act unobligated balance, end of year	-5,000	-2,297	0
American Rescue Plan Act unobligated balance, end of year	-5,000	-5,000	0
Total, direct obligations	68,377	72,031	84,353

¹ CRRSAA Act Funding includes appropriations from the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.

² American Rescue Plan Act Funding includes appropriations from the American Rescue Plan Act of 2021.

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Obligations by Object Classification, Office of Inspector General
(dollars in thousands)

Object Class	2021 Actual	2022 Estimate	2023 Request	Change from 2022 to 2023
11.10 Full-time permanent	\$24,265	\$30,914	\$35,860	\$4,946
11.31 Full-time temporary	1,097	0	0	0
11.32 Part-time	454	0	0	0
11.51 Overtime	1,658	0	0	0
11.52 Awards	482	1,031	1,137	106
Subtotal, Personnel Comp.	27,956	31,945	36,997	5,052
12.00 Benefits	11,930	13,513	15,741	2,228
Subtotal, Per. Com. & Ben.	39,886	45,458	52,887	7,429
21.00 Travel	195	736	1,828	1,092
22.00 Transportation of things	0	0	0	0
23.10 Rental payments to GSA	6,084	4,767	4,919	152
23.31 Communications	126	161	168	7
23.32 Postage/fees	4	4	27	23
Subtotal, 23	6,214	4,932	5,114	182
24.00 Printing and reproduction	0	1	1	0
25.10 Advisory and assistance services	691	0	0	0
25.21 Other services	2,348	2,620	4,084	1,464
25.22 Training/tuition contracts	430	750	724	-26
25.30 Goods/services from Federal Sources	1,456	1,211	1,584	373
25.71 Operations/maint of equip.	0	5	5	0
25.72 IT services/contracts	5,996	5,992	8,673	2,681
Subtotal, 25	10,921	10,578	15,070	4,492
26.00 Supplies	88	159	164	5
31.10 IT equipment/software	3,094	856	961	105
31.30 Other equipment	81	280	427	147
Subtotal, 31	3,175	1,136	1,388	252
32.00 Building alterations	11	0	0	0
Total, Budget Authority	60,490	63,000	76,452	13,452

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Obligations by Object Classification, Supplemental, CARES Act (P.L. 116-136)
(dollars in thousands)

	Object Class	2021 Actual	2022 Estimate	2023 Request	Change from 2022 to 2023
11.31	Full-time temporary	\$1,757	\$2,326	0	-\$2,326
	Compensation subtotal	1,757	2,326	0	-2,326
12.00	Benefits	473	783	0	-783
	Comp/benefits subtotal	2,230	3,109	0	-3,109
21.00	Travel	26	157	0	-157
23.31	Communications	0	25	0	-25
25.21	Other services	19	42	0	-42
25.22	Training/tuition contracts	0	30	0	-30
25.72	IT services/contracts	0	950	0	-950
	Subtotal 25	19	1,022	0	-1,022
26.00	Supplies	1	8	0	-8
31.10	IT equipment/software	0	333	0	-333
	Total, Obligations	2,276	4,629	0	-4,629

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Obligations by Object Classification, Supplemental, CRRSA Act (P.L. 116-260)
(dollars in thousands)

		2021	2022	2023	Change
	Object Class	Actual	Estimate	Request	from 2022 to 2023
11.31	Full-time temporary	0	\$1,667	\$1,950	+\$283
	Compensation subtotal	0	1,667	1,950	+283
12.00	Benefits	0	630	666	36
	Comp/benefits subtotal	0	2,297	2,616	+319
21.00	Travel	0	0	50	+50
25.21	Other services	0	0	22	+22
25.22	Training/tuition contracts	0	0	15	+15
	Subtotal 25	0	0	37	+37
	Total, Obligations	0	2,297	2,703	+406

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Obligations by Object Classification, Supplemental, ARP Act (P.L. 117-02)
(dollars in thousands)

Object Class		2021 Actual	2022 Estimate	2023 Request	Change from 2022 to 2023
11.31	Full-time temporary	0	0	\$3,396	+\$3,396
12.00	Benefits	0	0	1,290	+1,290
13.00	Benefits for former personnel	0	0	0	0
	Comp/benefits subtotal	0	0	4,686	+4,686
21.00	Travel	0	0	113	+113
25.10	Advisory and assistance services	0	0	64	+64
25.21	Other services	0	0	40	+40
25.22	Training/tuition contracts	0	0	51	+51
	Subtotal 25	0	0	155	+155
	Total, Obligations	0	0	4,954	+4,954

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Summary of Changes
(dollars in thousands)

	2022	\$63,000
	2023	76,452
	Net change	+13,452

	2022 Base	Change from Base
<u>Built-in:</u>		
Increase in salaries and benefits for 26 FTE, projected benefits increase, and a 4.6 percent pay raise.	\$45,458	+ \$7,429
<u>Program:</u>		
Decrease in Training	750	-26
Increase in Other Equipment	280	+147
Increase in Supplies	159	+5
Increase in Postage/fees	4	+23
Increase in IT Services/Contracts	5,992	+2,681
Increase in Other services	2,620	+1,464
Net changes in other areas	7,737	+1,729
Net Change		+13,452

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Authorizing Legislation
(dollars in thousands)

Activity	2022 Authorized	2022 Estimate	2023 Authorized	2023 Request
Inspector General (<i>DEOA, Section 212</i>)	Indefinite	\$63,000	Indefinite	\$76,452
Total appropriation		63,000		76,452

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Appropriations History
(dollars in thousands)

Year	Budget Estimate to Congress	House Allowance	Senate Allowance	Appropriation
2014 ¹	\$62,347	N/A	\$59,700	\$57,791
Transfer (P.L.113-6)	0	0	0	1,100
2015 ²	59,181	N/A	58,791	57,791
2016 ³	59,256	\$59,256	57,791	59,256
2017 ⁴	61,941	59,256	59,256	59,256
2018 ⁵	61,143	59,256	61,143	61,143
2019 ⁶	63,418	61,143	61,143	61,143
2020 ⁷	63,418	67,418	61,143	63,000
2021 ⁸	68,019	64,000	63,000	63,000
2022 ⁹	70,115	70,115	70,115	63,000
2023	76,452			

¹ The House allowance is shown as N/A because there was no Subcommittee action; Senate allowance reflects Committee action only.

² The House allowance is shown as N/A because there was no Subcommittee action; Senate allowance reflects Senate Subcommittee action only.

³ The levels for House and Senate allowances reflect action on the regular annual 2016 appropriations bill, which proceeded in the 114th Congress only through the House Committee and Senate Committee.

⁴ The levels for the House and Senate allowances reflect Committee action on the regular annual 2017 appropriations bill; the Appropriation reflects the Consolidated Appropriations Act, 2017.

⁵ The level for the House allowance reflects floor action on the Omnibus appropriation bill; the Senate allowance reflects Committee action on the regular annual 2018 appropriations bill; the Appropriation reflects the Consolidated Appropriations Act, 2018 (P.L. 115-141).

⁶ The levels for the House and Senate allowance reflect Committee action on the regular annual 2019 appropriations bill; the Appropriation reflects enactment of the Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 (P.L. 115-245).

⁷ The Senate allowance reflects the Chairman's mark; the Appropriation reflects the Further Consolidated Appropriations Act, 2020 (P.L. 116-94).

⁸ The level for the House Allowance reflects subcommittee action. The level for Senate Allowance reflects the Chairman's mark; the Appropriation reflects Division H of the FY 2021 Consolidated Appropriations Act, 2021 (P.L. 116-260).

⁹ The House allowance reflects floor action on the FY 2022 Consolidated Appropriations Act; the Senate allowance reflects the Chairman's mark; and the Appropriation reflects the annualized continuing resolution level.

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Office of Inspector General

(Department of Education Organization Act, Section 212)

(dollars in thousands)

FY 2023 Authorization: Indefinite

Budget Authority:

	2022 Estimate	2023 Request	Change
Personnel Compensation and Benefits Costs	\$45,458	\$52,887	+\$7,429
Non-Personnel Costs	17,542	23,565	+6,023
Total	\$63,000	\$76,452	+13,452
FTE	227 ¹	253 ²	+26

PROGRAM DESCRIPTION

The Office of Inspector General's (OIG) mission is to promote efficiency, effectiveness, and integrity in the U.S. Department of Education's (Department) programs and operations through independent and objective audits, investigations, inspections, and other activities. The role of the OIG is to monitor the Department's performance and report to the Congress and to the Secretary on opportunities for improvement and any problems or deficiencies.

The OIG has authority to inquire about all program and administrative activities of the Department and related activities of all parties working under contracts, grants, or other arrangements with the Department. OIG staff and contracted auditors both make inquiries.

To carry out its responsibilities, the OIG audits and inspects Department programs and operations to determine compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program goals. The OIG also conducts criminal, civil, and administrative investigations related to the Department's programs and operations.

In addition, the OIG maintains a hotline portal (<https://oighotline.ed.gov>) where anyone may report fraud, waste, or abuse involving Department of Education funds or programs as well as whistleblower reprisal complaints. Allegations can be reported in six languages. The OIG also maintains a hotline phone number (1-800-MISUSED) that provides instructions on how to report fraud, waste, or abuse. Each month the hotline receives about 300 complaints and 200 telephone contacts. The OIG also receives over 100 complaints per month through Federal Student Aid's (FSA) Feedback system.

¹ Fiscal Years 2021 and 2022 FTE totals excludes CARES, CRRSA, and ARP Act FTE.

² Fiscal Years 2022 and 2023 FTE totals excludes CRRSA, and ARP Act FTE.

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Funding levels for the past 5 fiscal years were:

Fiscal Year	(dollars in thousands)
2018	\$61,143
2019	61,143
2020	63,000
2020 CARES Act	7,000
2021	63,000
2021 CRRSA Act	5,000
2021 Mandatory ARP Act	5,000
2022 Estimate	63,000

FY 2023 BUDGET REQUEST

For fiscal year 2023, the Administration requests \$76.4 million, \$13.4 million more than a fiscal year 2022 annualized CR based on the fiscal year 2021 appropriation. The requested funding level includes \$2 million in no-year funding to allow for flexibility if actual costs are higher or lower than expected, especially for overhead and shared services. The OIG understands that this is a significant increase to its budgetary resources. However, it is a necessary increase that will allow the OIG to cover its operational expenses, enhance its information technology (IT) infrastructure, and most importantly, hire critically needed full-time equivalent (FTE) employees.

At the fiscal year 2023 requested funding level, the OIG will have the ability to sustain 253 FTEs, an increase of 26 FTEs from fiscal year 2022. This will allow the OIG to expand its audit and investigative efforts and provide more robust and effective oversight of the OIG's expanding and diverse programs, operations, and funding.

The request supports the OIG's continued operations from locations throughout the country. In fiscal year 2023, about 60 percent of the OIG's staff will be assigned to 16 regional and field office locations in Ann Arbor, Michigan; Atlanta, Georgia; Boston, Massachusetts; Chicago, Illinois; Dallas, Texas; Denver, Colorado; Kansas City, Missouri; Long Beach, California; Nashville, Tennessee; New York, New York; Philadelphia and Pittsburgh, Pennsylvania; Pembroke Pines, Florida; Phoenix, Arizona; Sacramento, California; and San Juan, Puerto Rico. The remaining 40 percent will be in the Washington, DC, headquarters office. Below you will find the OIG's justification for the requested amount, including information on operational and distribution costs and OIG priorities specific to its audit, investigative, and IT security efforts.

No-Year Funding

The OIG's fiscal year 2022 appropriation included \$2 million in no-year funding. For fiscal year 2023, the OIG requests \$2 million for no-year funding, level with the fiscal year 2023 appropriation. This no-year funding provides the OIG with additional flexibility for frequent, unanticipated year-end changes usually associated with common support and central IT support provided by the Department. These multiyear funds allow for flexibility if actual costs are lower than expected and funds are returned to the OIG at the end of the fiscal year, or if actual costs are higher than expected and additional funds are required from the OIG.

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Staffing Challenges and FY 2023 Opportunities

The overriding purpose of the requested level of funding is for the OIG to maintain the size of its staff to ensure sufficient oversight of the Department's annual budget. The Department's fiscal year 2021 enacted level is more than \$95 billion, \$73.5 billion in discretionary funding and \$103 billion in mandatory funding. Within this amount it administers more than 100 programs and makes more than \$70 billion in grants each year. It also disburses about \$115 billion in student aid each year and manages an outstanding loan portfolio of more than \$1.6 trillion.

This makes the Department one of the largest financial institutions in the country, as well as one of the largest grant-making Federal agencies. It also operates with about 4,000 FTEs and relies heavily on contractor and subcontractor support, particularly in administering the Federal student aid programs. The Department's funding flows out to thousands of eligible entities, including all the States and territories, more than 17,000 school districts, about 5,6000 institutions of higher education, and more than 10 million individual recipients of Federal student aid funds each year.

With such a large number of programs, program participants, and contractors providing support, effective oversight and monitoring of the Department's programs, operations, and program participants are critical. Oversight and monitoring, however, are longstanding management challenges for the Department due to insufficient funding. As the entity responsible for overseeing the Department's operations, programs, and funds, the OIG and its role are vital. Yet providing sufficient oversight has been a challenge for the OIG over the last 7 years due to its limited staff.

Staffing Challenges

The OIG is grateful for the \$17 million that the Congress authorized for its coronavirus-related oversight activities specific to the \$280 billion the Department received to help States, schools, and institutions of higher education meet their needs and the needs of their students impacted by the pandemic. To date, we have brought 18 term employees on board to assist with our pandemic relief oversight efforts. We continue to evaluate contract vehicles to further assist with our pandemic relief aid oversight efforts. Although having the ability to bring on term employees and contractors helps with our coronavirus-related work, it unfortunately does not help address our ongoing annual needs.

Simply put, the OIG has not had sufficient funding to hire the FTEs needed to meet the needs and demands for our oversight work.

• **Impact on Audit-Related Work**

- The inability to bring on board much-needed staff has resulted in many of the Department's programs and operations not receiving oversight. We have not been able to cover some key programs and operations to determine whether they are being carried out as required by law, reaching the intended recipients, or achieving the desired results. For example, our planned work on the implementation of requirements under the Every Student Succeeds Act has been delayed. We also have not reviewed in many years some large programs with annual appropriations near or above \$1 billion, such as 21st Century Community Learning Centers, Career and Technical Education, and Strengthening Institutions, to assess whether they are being effectively administered to achieve their objectives.

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- Increases in the number of statutorily required work items have also impacted our ability to review as many programs and operations as we could. Our limited audit staff must complete the mandatory work. Statutory reviews added to the OIG's responsibilities over the past several years include the purchase card program, the small business innovation research program, the Digital Accountability and Transparency Act, the Grants Oversight and New Efficiency Act, and the Geospatial Data Act. Audit staff must also conduct mandatory work involving non-Federal audits (quality control reviews of single and compliance audits) and oversight of two large financial statement audits of the Department and FSA.
- During fiscal years 2020, 2021, and thus far in 2022, we received multiple requests from Congress to conduct unplanned audit-related work involving significant issues. In fiscal year 2021, we were able to initiate work in response to one of those requests, and it is the same thus far in 2022—we can initiate work in response to only one of those requests.
- Given our limited audit staffing, we regularly find ourselves unable to conduct other discretionary work listed in our Annual Plans because new priorities or mandates emerge.

• **Impact on Investigations**

- Limited resources impact the number of criminal investigators we can hire, which in turn limits the number of investigations we can conduct.
- OIG investigative operations have been limited to only those cases posing the highest risk to the Department's funds, programs, and operations, leaving other allegations of fraud, corruption, or malfeasance uninvestigated by the OIG.
- We have also had to limit our outreach efforts in geographic areas where we have not been receiving allegations, but where we believe fraud exists at the same level as other States.
- Whistleblower reprisal investigations have a statutory deadline for completion, and they must take priority. This requires OIG investigative operations to reassign limited resources to ensure we meet the statutory mandate for conducting such investigations.

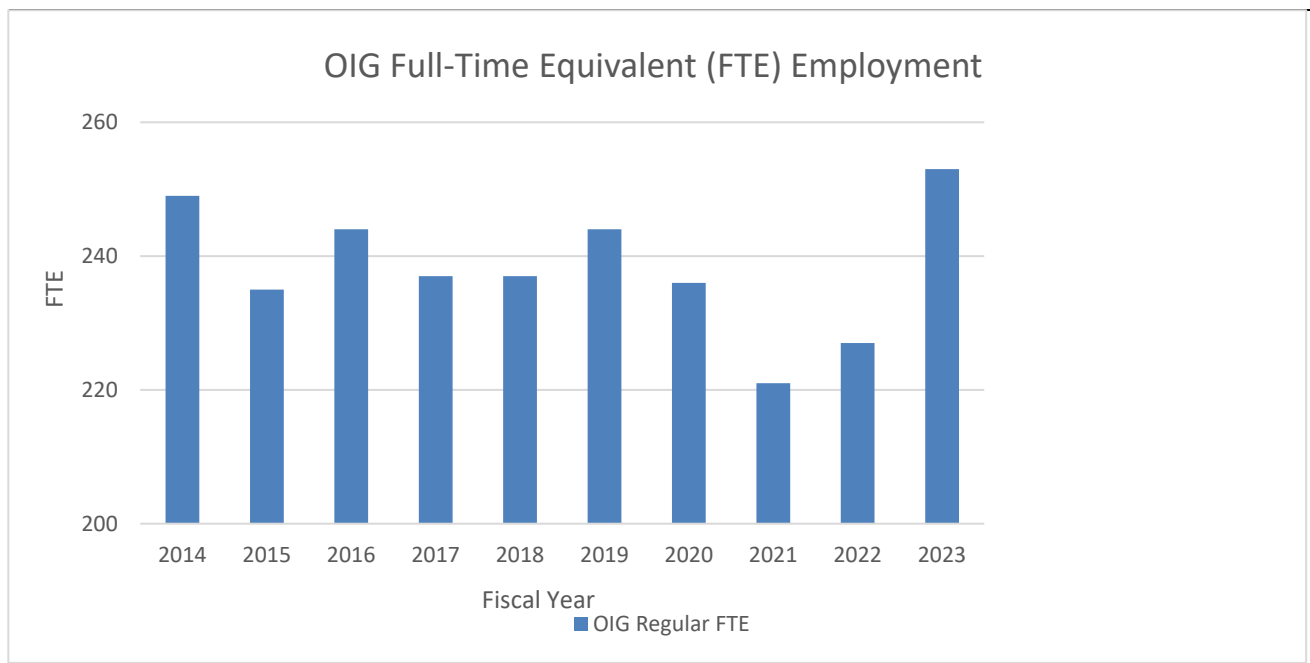
• **Impact on IT Security Work**

- The Department maintains 116 systems that are classified as operational and are reportable under the Federal Information Security Modernization Act (FISMA). Many of those systems contain the personally identifiable information of millions of people and are used to administer and disburse billions of Federal student aid dollars.
- Due to limited resources, the OIG can complete only the statutory FISMA audit. It is resource intensive, leaving the OIG unable to conduct other targeted audits of IT systems and security functions, such as the breach notification procedures at institutions receiving Federal student aid and housing departmental data.

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Over the last several years, and as shown in previous budget submissions, unanticipated costs associated with common support and general personnel and non-personnel services have required the OIG to divert funds it intended to use for FTEs to cover those costs. As a result, the OIG has not been able to keep pace with the need for its audit and investigative services.

The requested FTE level for fiscal year 2023 will allow the OIG to maintain critically needed staff to support our audit, investigative, and IT security efforts. The chart below shows the OIG's staffing level since 2014 and our anticipated 2023 staffing level based on our appropriations request.



Staffing Opportunities

At the fiscal year 2023 requested funding level, the OIG will be able to increase its staffing to 253 FTEs. This represents an increase of 26 FTEs. This will enable the OIG to accomplish the following:

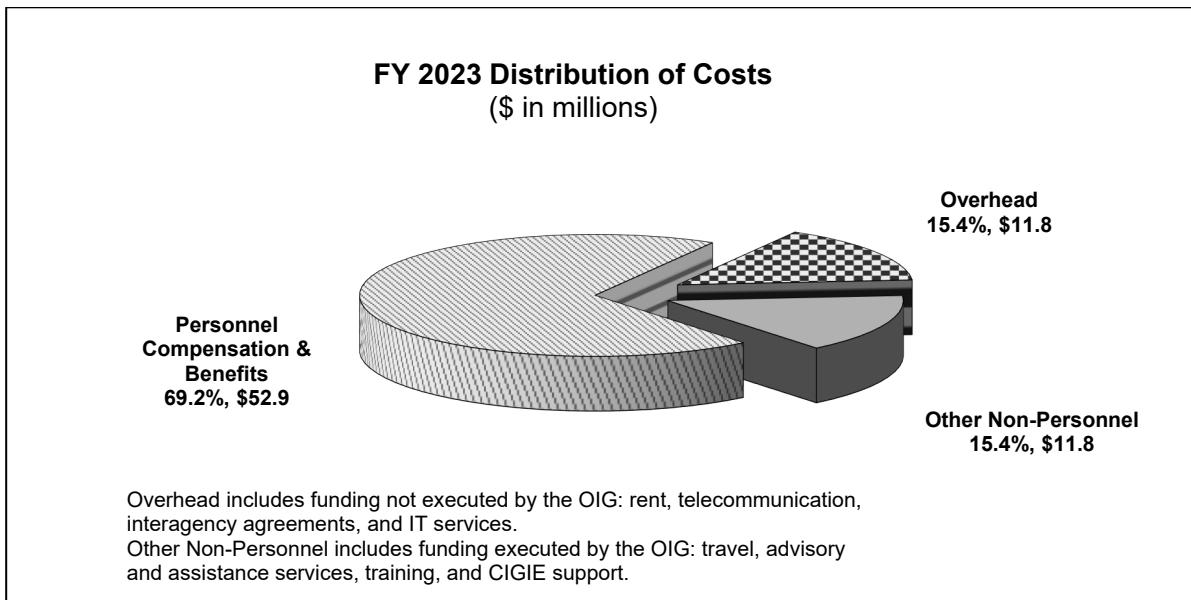
- Expand its Audit Services component.
 - Expand and adequately staff a new component within Audit Services to conduct inspections, evaluations, and quick response work.
 - Expedite nationwide audit work to allow the OIG to cover multiple external entities (such as States) simultaneously and complete work in a timelier fashion.
 - Increase audit coverage of emerging areas and programs and operations with heightened risk.

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- Expand its Investigation Services.
 - Conduct additional administrative, criminal, and civil investigations into credible allegations of fraud involving the Department's funds, operations, and programs.
 - Increase investigative efforts on conducting Whistleblower Reprisal Investigations, special interest inquiries, quick response work (fraud alerts), congressional investigations, and allegations of administrative and criminal misconduct against Department employees.
 - Expand fraud awareness outreach efforts to help educate and train stakeholders and the public on education-related fraud schemes and fraud indicators.
- Expand its Information Technology Audits, Computer Crimes, and Forensic Support Services:
 - Conduct additional data analytics projects to proactively identify criminal activity impacting the Department's programs; examine the effectiveness of its programs; and proactively identify fiscal year misuse, theft, and other criminal activity involving the Department's funds.
 - Conduct more robust vulnerability assessments that would greatly increase our ability to identify and report security threats against the Department's IT infrastructure. In particular, protect against the loss or compromise of sensitive information.

FY 2023 Distribution of Costs

The chart below is a summary and breakdown of the OIG's distribution costs for fiscal year 2023.



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Personnel Compensation and Benefits Costs

For fiscal year 2023, the OIG requests \$52.887 million for Personnel Compensation and Benefits, \$7.429 million more than the fiscal year 2022 level. It is the largest of OIG’s operational costs which is 69.18 percent of the OIG budget. At the fiscal year 2023 funding request, the OIG will be able to sustain 253 FTEs. The Personnel Compensation and Benefits amount includes 4.6 percent proposed cost of living increase and law enforcement availability pay (required by 5 U.S.C. § 5545) for criminal investigators who are required to be available during hours that are not part of the regular work week.

Overhead

Overhead is the OIG’s second largest pool of costs (15.4 percent of the OIG budget). The fiscal year 2023 budget request includes \$11.763 million for anticipated overhead cost/departmental centralized services. Rent and the Administration’s IT contract use about 83.92 percent of the centralized services resources. The IT services and contracts amounts are primarily for the Department’s IT contracts, which cover equipment, telecommunications, processing services, network support, end-user support, maintenance, and improvements. Other items included in overhead costs are interagency agreements for services such as payroll processing, guard services, and background security investigations.

Departmental Centralized Services

(dollars in thousands)

Item	2022 Estimate	2023 Request	Difference
Rent	\$4,767	\$4,919	+\$152
Central IT	4,551	4,969	+418
Other Central Support	1,738	1,875	+137
Centralized Services	\$11,056	\$11,763	\$707

Other Non-Personnel Costs

For fiscal year 2023, the OIG requests \$11.802 million for Other Non-Personnel, \$5.177 million more than the fiscal year 2022 level. This represents 15.4 percent of the OIG’s overall budget including travel, training, good/services from shared Federal services, IT needs that are not covered by the OIG’s centralized services, and other services (which consists of a change to the advisory and assistance services included in previous submissions).

Travel

For fiscal year 2023, the OIG request \$1.828 million for travel, \$1.092 million more than the fiscal year 2022 level. The OIG anticipates a return to regular travel practices post-pandemic. While conducting their work, OIG staff regularly travel to locations across the country to interview staff and examine records at State educational agencies, local educational agencies, schools, other grantees, loan servicers, contractors, and other recipients of Federal education funds. OIG criminal investigators also travel to Federal, State, and local courthouses, and numerous

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locations to interview witnesses, conduct search and arrest warrants, and testify at court hearings. These destinations often fall outside of where OIG staff are located, thus necessitating travel.

Training

For fiscal year 2023, the OIG requests \$724,000 for training, \$26,000 below the fiscal year 2022 level. This includes training funds for professional, statutorily mandated, or other required training for the OIG's auditors, investigators, business professionals, and other staff. As required by the Government Accountability Office, auditors performing work under generally accepted Government auditing standards must maintain professional competencies through 80 hours of continuing professional education every 2 years. The OIG's criminal investigators must also complete mandatory law enforcement training requirements to obtain and maintain their statutory law enforcement authorities. In addition, the requested amount will cover the costs of review courses and examinations to obtain professional certifications, enhance IT skills to address ever-increasing computer requirements and combat threats, and increase competencies for all OIG staff.

To minimize costs, the OIG will continue to use online courses where practical, and use courses offered through the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and other OIGs. The OIG also uses qualified in-house staff to deliver training, including accredited trainers to deliver firearms and other mandated training to OIG investigators. The OIG will use vendor-offered courses only for critical training not available through these means.

In accordance with of the Inspector General Act, 5 U.S.C. app 3 § 6(g)(1), the Inspector General has certified that the amount requested for required training of our staff, including amounts designated for the statutorily required training provided by the Federal Law Enforcement Training Center, the Inspector General Criminal Investigator Academy, and in the Department's centralized services, would satisfy all the OIG's fiscal year 2023 training requirements.

Goods/Services from Government

For fiscal year 2023, the OIG requests \$1.584 million for Goods and Services from shared Federal sources, \$373,000 more than the fiscal year 2022 level. Within this request, \$282,872 will cover the OIG's funding support for CIGIE, in accordance with § 6(g) of the Inspector General Act of 1978, as amended, 5 U.S.C. This contribution is 0.37 percent of the OIG 2023 designated funding level based on a total budget request of \$76.452 million, including the CIGIE amount. The fiscal year 2023 request also includes \$322,000 in miscellaneous interagency agreements covering a variety of services provided by other Federal agencies, of which \$95,000 is designated for the Federal Law Enforcement Training Center and the Inspector General Criminal Investigator Academy for required training.

Advisory and Assistance Services

In fiscal year 2023, the OIG funding request for the FISMA audit will be realigned under Other Services.

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Other Services

For fiscal year 2023, the OIG requests \$4.084 million for Other Services, \$1.464 million more than the fiscal year 2022 level. This includes services for its statutory financial statements audit and its FISMA audit. In addition, it consists of \$603,880 for car leases.

- **Financial Statements Audits.** In accordance with the Inspector General Act of 1978, as amended, and the Chief Financial Officers Act of 1990, as amended, the OIG oversees the financial statement audits. The audits will result in reports on the Department's and FSA's financial statements. Audits will examine and analyze account balances, review applicable financial systems, and evaluate internal controls and compliance with certain laws, regulations, contracts, and grant agreements. The audits will assess the fair presentation of the financial statements, make recommendations for improving financial management and accountability, and identify areas requiring further review by management.
- **FISMA.** Title III of the E-Government Act, the Federal Information Security Management Act of 2002, as amended by FISMA, requires inspectors general to perform independent evaluations of the effectiveness of their agency's information security programs. The requested funding will result in reports on the effectiveness of general and technical IT security controls of the Department's mission-critical and support systems and the Department's overall information security plans, programs, and practices.

Building Alterations

In FY 2023, the OIG's budget request does not include funds for our anticipated expiring leases and construction costs associated with our offices and any other building alteration costs. These funds have been included in the Department's budget request. As such, the Department will be responsible for covering those costs directly.

OIG IT Needs Not Covered by Departmental Centralized Services

The OIG's budget request includes IT Services and Contracts and IT Equipment and Software that are not covered under Centralized Services.

For fiscal year 2023, the OIG requests [excluding Centralized Services] \$3.720 million for IT Services and Contracts, \$2.276 million more than the fiscal year 2022 level. The requested level is for system support and expertise executed by the OIG. This funding includes cybersecurity, program, and maintenance costs associated with supporting various OIG systems and applications. These services are critical for supporting OIG IT security operations and computer forensics.

For fiscal year 2023, the OIG requests [excluding Centralized Services] \$953,000 for IT Equipment and Software, \$104,000 more than the fiscal year 2022 level. This requested amount will cover support for noncentralized IT software maintenance agreements, software license renewals, and equipment purchases necessary for the OIG to conduct its audit and investigative work.

FY 2023 GOALS AND PRIORITIES

The OIG's strategic goals are the following:

- **Goal 1:** Deliver high-quality, timely, and impactful products and services that promote efficiency, effectiveness, and integrity in the Department's operations and programs.
- **Goal 2:** Cultivate a diverse, highly skilled, and inspired workforce with enough resources to carry out the OIG's mission.
- **Goal 3:** Implement internal processes that promote organizational effectiveness, stewardship of resources, and accountability.

The OIG will meet these goals through audits, investigations, human capital planning, enterprise risk management, and other activities. These activities may identify problems, deficiencies, or opportunities for improvement, and the OIG will communicate the results to those who need the information and who will monitor the results of the work to ensure issues are addressed. For fiscal year 2023, the OIG plans audit and investigative work to cover the following priorities and high-risk areas.

Audit Priorities

Given the large number of Department's programs and participants, effective oversight and monitoring are critical. However, oversight and monitoring are longstanding management challenges for the Department. These factors increase the significance of the OIG Audit Services' role in promoting the efficiency, effectiveness, and integrity of the Department's programs and operations. The appropriations request for additional FTEs will include staff for the Audit Services component, which will allow the component to expand its reach and efforts in the following high-risk areas.

Student Financial Assistance Programs

- **Contractors.** FSA relies heavily on contractors to operate its computer systems and perform many of the functions necessary to process, award, service, and account for student aid. The OIG has consistently identified problems with FSA's contract oversight. In fiscal year 2023, the OIG will continue to focus on FSA's contractor oversight, most notably on activities related to FSA's Next Generation Loan Servicing Environment.
- **Postsecondary Institutions.** The OIG plans to continue to conduct audits of proprietary, nonprofit, and public schools. The interests of schools may not always align with the purposes of the Federal student financial assistance programs and could harm students and lead to the misuse of Federal funds. Planned and ongoing work may include compliance with Career Pathways program and Ability to Benefit requirements and FSA's processes for overseeing proprietary school compliance with 90/10 revenue requirements.
- **Oversight and Monitoring of Student Financial Assistance Program Participants.** The OIG's audits of FSA's oversight of program participants, schools, lenders, and servicers have consistently identified weaknesses. Planned work includes an assessment of the extent to which FSA identifies individuals who belong to underserved communities and performs

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related outreach and an assessment of the extent to which the Department reported on experimental sites initiatives to Congress and the public.

State and Local Programs

- **Every Student Succeeds Act (ESSA).** ESSA reauthorized the Elementary and Secondary Education Act. ESSA is a departure from its predecessor, as it provides States with more flexibility and control over education policy. In fiscal year 2023, the OIG will initiate reviews of States' implementation of their ESSA State plans, focusing specifically on Statewide accountability systems and required assessments, and the Department's oversight processes to ensure that the plans are being followed.
- **Charter Schools.** The Department's Charter Schools Program provides funding that is intended to help create new public charter schools, replicate high-quality public charter schools, and disseminate information about effective practices within charter schools. The OIG's ongoing work includes reviews of the Department's oversight of Charter School Program Grants for Replication and Expansion of High-Quality Charter Schools, also known as Charter Management Organization grants, and the effectiveness of Charter School Program Grants in increasing the number of charter schools.
- **Individuals with Disabilities Education Act (IDEA).** IDEA authorizes programs to help educate children with disabilities and governs how States and public agencies provide early intervention, special education, and related services. Planned work includes a review to determine what steps the Department has taken to implement its final regulations on significant disproportionality in special education.

Departmental Operations

- **Financial Statement Audits.** The Government Management Reform Act of 1994 expanded the Chief Financial Officers Act of 1990 by requiring, among other things, the annual preparation and audit of organization-wide financial statements of the Executive Branch departments. The OIG annually oversees and monitors the work performed by an independent public accounting firm contracted to provide an opinion on whether Department and FSA financial statements are fairly presented. Under OIG oversight, the independent public accounting firm also reports any material weaknesses and significant deficiencies in the Department's or FSA's internal control over financial reporting and any instances of noncompliance with certain laws, regulations, contracts, and grant agreements.
- **FISMA Audit.** The Federal Information Security Management Act of 2002 permanently reauthorized the framework established in the Government Information Security Reform Act of 2000 by continuing its annual review and reporting requirement, as well as including new provisions that further strengthened the Federal government's data and information systems security. This guidance was further updated with the enactment of FISMA, which requires the OIG to perform an annual evaluation assessing the effectiveness of the agency's information security program. Each year, the OIG plans and executes an annual audit to determine whether the Department and FSA's overall IT security programs and practices are effective as they relate to Federal information security requirements.
- **Improper Payments.** The Payment Integrity Information Act of 2019 requires each agency's inspector general to determine the agency's compliance with the statute for each fiscal year.

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As part of this review, the OIG also evaluates various actions concerning improper payments taken by the agency.

Emerging Areas

- **Quick Response Work.** Throughout the year, the OIG allocates resources in response to high-priority, time-sensitive issues. This work may be based on requests from Congress or Department program offices, hotline allegations, or OIG performed risk analysis. Objectives will vary based on the nature of the referral or concerns identified.

Investigation Priorities

The OIG strives to investigate all legitimate allegations of fraud, corruption, and other criminal activity involving the Department's funds and programs. Unfortunately, due to staffing limitations, we have been able to investigate only those matters of the highest priority that would have the most significant impact on the Department's programs and operations. We need and want to do more, as bad actors and fraudsters may be able to further their schemes and scams while we tackle those higher risk, higher priority cases. OIG investigations are often based on complex regulatory schemes, involve persons and entities that are geographically dispersed and can take several years to fully develop and resolve, and often result in significant recoveries for the Federal government. The appropriations request for additional FTEs will include staff for OIG's Investigation Services that will enable the component to expand its reach and efforts in the following high-risk areas.

- **Postsecondary Education Fraud.** The OIG will continue to devote significant resources to conducting criminal and civil investigations involving postsecondary education programs. These programs represent the largest concentration of education program dollars at risk. In fiscal year 2021, our postsecondary investigations resulted in the recovery of about \$16.9 million. These investigations currently represent about 52 percent of the OIG's investigative inventory.
- **Elementary and Secondary Education Fraud.** The OIG will continue to focus significant resources on allegations of bribery and theft involving State and local public-school officials. From fiscal year 2017 through fiscal year 2021, the OIG investigated 123 cases involving elementary and secondary education programs. During that time, those investigations resulted in 84 indictments, 72 convictions, and 113 civil actions securing more than \$45.3 million in restitution, fines, and civil recoveries. In fiscal year 2021, our Elementary and Secondary Education case resulted in \$13.4 million in recoveries.
- **Charter Schools.** The OIG will continue to conduct criminal investigations of fraud in charter schools. From fiscal year 2017 through fiscal year 2021, the OIG conducted 43 investigations, which represented 35 percent of the OIG's elementary and secondary investigative inventory. During that time, charter school investigations resulted in 17 indictments, 18 convictions, and the recovery of over \$17.3 million.
- **Distance Education Fraud.** The OIG will continue to conduct criminal investigations involving fraud resulting from the vulnerabilities associated with the delivery of distance education; however, the OIG will generally focus only on cases involving a significant financial loss. Currently, these investigations represent about 19 percent of all open OIG cases. The OIG will continue to refer matters that are not investigated or prosecuted to the Department so that it can take appropriate action to avoid future improper payments. Distant

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education fraud rings represent, on average, 19 percent of the cases conducted by the OIG from fiscal year 2017 through fiscal year 2021. During this period, investigations in this area resulted in 109 indictments, 92 convictions, and recoveries of about \$21.1 million. In fiscal year 2021, the OIG also referred to the Department distance education matters not investigated by the OIG totaling more than \$14.9 million in potential fraud.

- **Whistleblower Reprisal Investigations.** The OIG continues to conduct administrative investigations of whistleblower reprisal complaints by contractor or grantee employees, as well as evaluate the underlying allegations to determine whether criminal or civil investigations are warranted. In 2021, the OIG received 33 whistleblower reprisal complaints resulting in 10 preliminary inquiries initiated by the OIG to resolve these allegations and 2 investigations.
- **Network Intrusion/Cybercrime.** As the Department's data systems house the personally identifiable information of millions of student loan borrowers and their families, the OIG must continue to prioritize its efforts to detect intrusions and unauthorized access into the Department's systems and criminal misuse of the Department's systems and electronic data. As criminal intrusion activity evolves, so must our ability to identify and stop it. The OIG must have the ability to identify new and emergency threats and conduct advanced digital forensics in support of high-technology investigations.
- **Pandemic Relief Aid Investigations.** The OIG anticipates an increase in allegations of criminal activity associated with funds disbursement 24 to 36 months after the passage of three measures providing emergency funding to States, schools, institutions of higher education, and students: the [Coronavirus Aid, Relief, and Economic Security Act](#) or CARES Act (March 2020), the [Consolidated Appropriations Act, 2021-Coronavirus Response and Relief Supplemental Appropriations Act](#) (December 2020), and the [American Rescue Plan](#) (March 2021). This fiscal year 2023 targeted budget request supports the staffing capacity to respond to allegations of pandemic relief aid fraud. The OIG will continue to detect fraud and conduct criminal investigations resulting from vulnerabilities associated with the diversion of pandemic relief aid funds or the illegal interference with the Department's ability to effectively provide authorized assistance. In fiscal year 2021, we conducted 57 preliminary inquiries involved pandemic relief funding currently have 9 open investigations.

IT Audits and Cybercrime Priorities

The OIG was one of the first offices of inspectors general to establish a technology-focused component combining audit, investigations, analytics, and digital evidence expertise to address management and security issues. Information Technology, Audits, and Computer Crime Investigations (ITACCI) conducts IT audits, investigates computer-related crimes, provides digital forensic services, and conducts proactive data analytics. ITACCI also provides expert data and financial analysis in support of OIG investigations and audits, develops risk models, and coordinates data mining efforts. The appropriations request for additional FTEs will include staff for ITACCI that will enable ITACCI to continue providing first-class technologies and services in furtherance of the OIG mission and focus on the following areas.

- **Data Analytics.** In fiscal year 2023, ITACCI looks to focus its data analytics efforts in the growing area of fraud involving Department programs and operations and illegal electronic financial transactions. This includes unauthorized payment requests, ineligible program participants, and program abuse and fraud. This data analytics activity requires the OIG to continue to maintain its data risk assessment systems that allow the OIG to discern patterns

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indicating fraud, waste, and abuse and allow dynamic audit and investigative planning using risk-based analysis. ITACCI also looks to conduct data analytics projects to proactively identify criminal activity impacting the Department's programs; examine the effectiveness of these programs; and proactively identify misuse, theft, and other criminal activity involving Department funds. ITACCI will be instrumental in providing audit support for pandemic relief aid audit work and will use data analytics and our OIG data warehouse to examine the effectiveness of the relief programs, and proactively identify misuse, theft, and other criminal activity involving pandemic relief aid funds.

- **IT Audits.** The OIG IT audit efforts will include assessing the effectiveness of the Department's information security program as mandated by FISMA. The Department maintains 116 systems that are classified as operational and are reportable under the FISMA. Many of those systems contain the personally identifiable information of millions of people and are used to administer and disburse billions of Federal student aid dollars. Due to limited resources, the OIG historically completed only the statutory FISMA audit requirements. The annual FISMA requirements are resource intensive and have limited the OIG's ability to conduct additional discretionary performance audits of IT systems. By contracting for the annual FISMA audit, the OIG can perform additional audits focused on IT contracts, specific IT security functions such as the breach notification procedures at institutions receiving Federal student aid, and IT governance of departmental data. Additional funding would allow ITACCI to conduct more robust vulnerability assessments that would greatly increase our ability to identify and report security threats against the Department's IT infrastructure. These increased efforts will provide independent, objective results to help the Department improve its management of its IT programs and operations.
- **IT Oversight and Operational Support.** ITACCI is also responsible for providing IT oversight and operational support to OIG staff, including designing, installing, testing, implementing, and maintaining critical OIG databases and systems, and coordinates the purchase of OIG IT hardware, software, and related items. The team works to ensure the integrity and security of sensitive OIG audit and investigative data and proactively identify and implement technology solutions for the OIG to conduct its mission more efficiently. Additional ITACCI resources will be dedicated to designing, installing, testing, implementing, and maintaining critical OIG systems and ensuring the independence, integrity, and security of sensitive OIG audit and investigative data. Additional resources allow ITACCI to be more proactive in identifying and implementing solutions for the OIG to conduct its mission more efficiently.

ADDITIONAL SUPPLEMENTAL APPROPRIATIONS

The OIG is grateful to have received supplemental appropriations for its oversight activities specific to the coronavirus pandemic and disaster recovery. Through this funding, the OIG has hired term employees and looks to hire additional term staff in fiscal year 2022 to assist with our oversight work in these areas. The OIG plans to continue this effort in fiscal year 2023.

Pandemic Relief Aid Oversight

In fiscal year 2020 and fiscal year 2021, the OIG received \$17 million to carry out its pandemic relief aid oversight activities. The funding was made available through (1) the CARES Act, which provided the OIG with \$7 million for oversight efforts to remain available through September 30, 2022; (2) the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, which

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provided the OIG with \$5 million in no-year funding; and (3) the American Rescue Plan, which provided the OIG with another \$5 million in no-year funding. In fiscal year 2023, the OIG looks to do the following.

Audit-Related Work

- **Higher Education.** Federal pandemic relief aid provided about \$78 billion to institutions of higher education to meet their needs and the needs of their students impacted by the pandemic and requires the implementation of changes to certain Federal student financial assistance programs and provided flexibilities to schools. The OIG plans to conduct work in fiscal year 2023 that will focus on the Department's implementation of changes and waivers in programmatic requirements. This includes FSA's processes for return of Title IV waivers, cancellation of borrower loans, and exclusion of subsidized loan usage and Federal Pell Grant lifetime usage. The OIG will also continue its work related to schools' use of their Higher Education Emergency Relief Fund grants, and the Department's oversight of these funds.
- **State and Local Programs.** Federal pandemic relief aid provided close to \$200 billion to assist States and school districts in preventing, preparing for, and responding to the coronavirus. The OIG plans to conduct work in fiscal year 2023 that will focus on the Department's grant oversight processes and to continue its work at States and school districts. The OIG's work will include reviews of States' processes for awarding and monitoring subgrants under the Governor's Emergency Education Relief Fund and the Elementary and Secondary School Emergency Relief Fund, as well as school districts' and other entities' use of these funds. The OIG will also review States' administration of Emergency Assistance to Nonpublic Schools funds.
- **Departmental Management.** While addressing programmatic changes and performing additional grant awarding and monitoring activities for new programs first authorized under the three pandemic relief aid laws, the Department must continue to fulfill its existing responsibilities and maintain operations to help ensure effective program performance and compliance. The OIG plans work to assess the Department's continued oversight of both Title IV participants and its early learning, elementary, and secondary education grant programs, while implementing coronavirus relief programs and requirements.

Investigation-Related Work

- The OIG anticipates an increase in allegations of criminal activity associated with pandemic relief aid funds disbursement 24 to 36 months after the passage of legislation containing emergency funds for benefits. The OIG will continue to detect fraud and conduct criminal investigations resulting from vulnerabilities associated with the diversion of coronavirus response and relief aid or the illegal interference with the Department's ability to effectively provide authorized assistance.

Data Analytics-Related Work

- The OIG will continue to use and expand its data analytics capabilities to examine the effectiveness of the pandemic response and relief programs, and proactively identify misuse, theft, and other criminal activity involving coronavirus-related funds.

Disaster Recovery Oversight

The Bipartisan Budget Act of 2018 authorized \$2.7 billion for the Department to help the recovery efforts of States, school districts, and institutions of higher education that were impacted by Hurricanes Harvey, Irma, and Maria and the 2017 California wildfires. The Additional Supplemental Appropriations for Disaster Relief Act of 2019 authorized \$165 million for necessary expenses related to the consequences of specific hurricanes, typhoons, wildfires, earthquakes, volcanic eruptions, tornadoes, and floods occurring in calendar years 2018 and 2019 in areas for which a major disaster or emergency was declared. The OIG expects to continue performing oversight work related to disaster recovery in fiscal year 2023, including audit-related reviews of funding allocations, data reliability, and uses of funds under the Immediate Aid to Restart School Operations, Temporary Emergency Impact Aid for Displaced Students, and Emergency Assistance to Institutions of Higher Education programs. The OIG will also continue to investigate allegations of fraud or other criminal activity involving disaster recovery funding. Additionally, we will continue working with the National Center for Disaster Fraud Working Group, a partnership between the U.S. Department of Justice and various law enforcement and regulatory agencies to improve and further the detection, prevention, investigation, and prosecution of fraud related to natural and man-made disasters.

PROPOSED PLANS

Two additional proposals are awaiting congressional action that, if passed, could impact OIG resources in fiscal year 2023: the America COMPETES Act/U.S. Innovation and Competition Act, and the Build Back Better Act. As written, these measures include provisions that would increase the Department's responsibilities by creating new programs or expanding existing programs and funding. Although the U.S. House of Representatives' version of the Build Back Better Act includes funding for the OIG to conduct oversight work related to the programs and funding included in the bill, the America Competes/U.S. Innovation and Competition Act does not. This means that the OIG would need to rely on its annual appropriation to conduct the needed audits, investigations, and other oversight work specific to the bill/likely law.

- **America COMPETES Act/U.S. Innovation and Competition Act.** The House and Senate have passed measures authorizing billions of dollars to boost domestic research and development of semiconductors, as well as critical supply chains and science, technology, engineering, and mathematics education and training. As each chamber has passed its own version of this measure, House and Senate negotiators will meet to resolve the differences between the two bills and come up with a final bill that will pass both chambers. It is likely that the final bill will include new education programs at the K–12 level, as well as new reporting and transparency requirements for schools that participate in the Federal student aid programs. Although several OIGs are provided with supplemental funding in the bill, we are not provided with supplemental funding. This means that we would need to take staff off other priority assignments to cover work specific to this likely new law. Further, this work will run several years, which means we will need FTEs rather than term employees to conduct it.
- **Build Back Better Act.** Under draft proposals in both the House and Senate versions of the Build Back Act, the Department would receive significant funding for new programs and operations, and it appeared the OIG would receive supplemental funding to carry out its oversight work related thereto. However, as of this writing, it appears that there may not be one Build Back Better Act but a series of smaller bills. Although it is likely that one

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of those smaller bills would include new responsibilities for the Department, it is unclear whether the OIG would receive funding as well. Without supplemental funding, the same issues we face with the America COMPETES/U.S. Innovation and Competition Act will apply; we would need to take staff off other priority assignments to cover work specific to Build Back Better work. Further, this work will run several years, which means we will need FTEs rather than term employees to conduct it.

PROGRAM PERFORMANCE INFORMATION

Specific results from audits and investigations are summarized twice yearly in the OIG Semiannual Report to Congress. All OIG reports are available on OIG's website, <http://www2.ed.gov/about/offices/list/oig/reports.html>.

Performance Measures

In 2017, OIG developed its "Five-Year Strategic Plan" covering fiscal years 2018–2022. The plan describes the focus and direction of the OIG's operations, establishes our organizational goals, and outlines the strategies we will employ to reach those goals and the measures we will use to evaluate our performance.

Our first goal is to deliver high-quality, timely, and impactful products and services that promote efficiency, effectiveness, and integrity in the Department's operations and programs. The strategies adopted to achieve this goal are to (1) maximize value through risk-based resource allocation, (2) provide value-added audit, investigative, and other services, (3) deliver timely results, (4) effectively and efficiently use technology to identify threats to the Department's programs and operations, (5) promote data protection and IT security, and (6) conduct effective outreach to promote programmatic and operational integrity.

Our second goal is to cultivate a diverse, highly skilled, and inspired workforce with enough resources to carry out the OIG's mission. The strategies implemented to achieve this goal are to (1) cultivate workforce excellence, (2) provide necessary resources, (3) promote an inclusive workplace environment, and (4) recognize achievement. OIG issued a Diversity and Inclusion Strategic Plan in fiscal year 2019 that articulated specific strategies and actions to move OIG forward towards this second goal.

Our third goal is to implement internal processes that promote organizational effectiveness, stewardship of resources, and accountability. The strategies in place to achieve this goal are to (1) promote effective financial operations, (2) deliver superior operational support, (3) provide effective quality assurance, and (4) apply an effective enterprise risk management framework.

The following information was included in the fiscal year 2022 President's Budget Request. This section will be updated in its entirety for the fiscal year 2023 President's Budget. Several key performance measures are shown below.

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Measure: Audits initiated each year in accordance with policy and focused on areas of high risk or significant importance.

Year	Target	Actual
2018	85%	100%
2019	85%	100%
2020	85%	100%
2021	85%	100%
2022	85%	-
2023	85%	-

Measure: Investigations initiated each year in accordance with policy and focused on areas of high risk or significant importance.

Year	Target	Actual
2018	80%	92%
2019	80%	89%
2020	75%	91%
2021	75%	90%
2022	75%	-
2023	75%	-

Measure: Recommendations in reports issued during the fiscal year accepted by the Department and corrective action plans agreed to by OIG management.

Year	Target	Actual
2018	90%	94%
2019	90%	91%
2020	90%	100%
2021	90%	94%
2022	90%	-
2023	90%	-

Measure: Audits and alternative projects met the agreed-on dates for field work completed and draft report submitted for review in accordance with policy.

Year	Target	Actual
2018	75%	94%
2019	75%	91%
2020	75%	87%
2021	75%	88%
2022	80%	-
2023	80%	-

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Measure: Initial audits and alternative projects were evaluated in accordance with policy and approved by OIG senior management within 70 days of audit field work completion.

Year	Target	Actual
2018	NA	NA
2019	NA	NA
2020	70%	92%
2021	70%	91%
2022	90%	-
2023	90%	-

Measure: Draft audit and alternative project reports were issued in accordance with policy, accepted by OIG management, and issued within 1 year from entrance conference.

Year	Target	Actual
2018	65%	74%
2019	70%	89%
2020	70%	72%
2021	70%	71%
2022	75%	-
2023	75%	-

Measure: Preliminary inquiries of fraud, waste, and abuse processed for case initiation (investigation) or closure with a final disposition within 120 days.

Year	Target	Actual
2018	75%	76%
2019	70%	77%
2020	70%	80%
2021	70%	88%
2022	75%	-
2023	75%	-

Measure: Preliminary inquiries converted to full investigations by OIG management that resulted in a criminal, civil or administrative action, or monetary result (Investigation Services).

Year	Target	Actual
2018	70%	81%
2019	70%	80%
2020	70%	70%
2021	70%	78%
2022	70%	-
2023	70%	-

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Measure: Preliminary inquiries converted to full investigations by OIG management that resulted in a criminal, civil or administrative action, or monetary result, or actionable referral to the Department (ITACCI).

Year	Target	Actual
2018	50%	50%
2019	70%	100%
2020	70%	75%
2021	70%	80%
2022	80%	-
2023	80%	-

Measure: IT audits issued in accordance with policy and accepted by management by the agreed-on date.

Year	Target	Actual
2018	75%	100%
2019	90%	98%
2020	75%	81%
2021	75%	88%
2022	80%	-
2023	80%	-

Measure: Substantive comments provided by OIG resulted in changes in legislation, regulations, or other policies.

Year	Target	Actual
2018	70%	86%
2019	70%	78%
2020	70%	71%
2021	70%	90%
2022	75%	-
2023	75%	-

Measure: Freedom of Information Act responses processed in accordance with statutory requirements and delivered to requestors within required deadlines.

Year	Target	Actual
2018	90%	91%
2019	90%	78%
2020	90%	71%
2021	90%	81%
2022	90%	-
2023	90%	-

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Measure: Hotline complaints processed in accordance with policy and within the established deadlines.

Year	Target	Actual
2018	75%	94%
2019	80%	95%
2020	85%	95%
2021	85%	94%
2022	85%	-
2023	85%	-