

Office of the Inspector General  
U.S. Government Accountability Office

# STRATEGIC PLAN

*Serving the Congress and the Nation*

## 2013-2017



August 2012

OIG-12-1SP

# ABBREVIATIONS

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CCR	U.S. Commission on Civil Rights	IG	GAO Inspector General
CG	Comptroller General	OIG	Office of the Inspector General
GAO	U.S. Government Accountability Office		

# MESSAGE FROM THE INSPECTOR GENERAL

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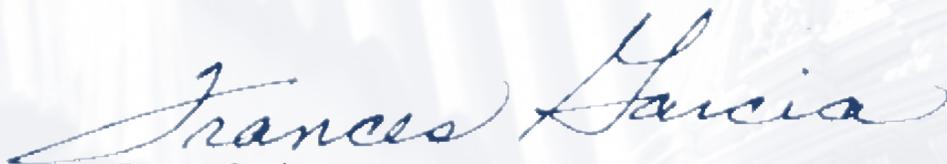
August 2012

I am pleased to present the Office of Inspector General's (OIG) Strategic Plan covering fiscal years 2013-2017. This strategic plan has been updated to reflect the statutory authorities created in the Government Accountability Office (GAO) Act of 2008<sup>1</sup> and the Consolidated and Further Continuing Appropriations Act, 2012.<sup>2</sup> In November 2011, Congress designated the GAO Inspector General (IG) to also serve as the IG for the Commission on Civil Rights (CCR) and directed that personnel of GAO's OIG be utilized to perform the duties of the IG for the CCR.<sup>3</sup> The strategic plan discusses the vision, mission, goals, and performance measures that will guide our work for the next 5 years.

Strategic planning is the starting point and foundation for defining what an office seeks to accomplish, identifying the strategies it will use to achieve desired results and then determining how well it succeeds in reaching results-oriented goals and achieving objectives. Developing a strategic plan can help clarify organizational priorities and unify the agency's staff in the pursuit of shared goals.

As we implement this Strategic Plan, our objective is to continue to play a critical role in protecting and preserving agency assets and resources. We will focus on mitigating those management challenges facing GAO and CCR through continued collaboration and cooperation with the Comptroller General (CG), the CCR Commissioners, and their senior management. Performance measures outlined in this Strategic Plan will enable us to measure our success both in assisting GAO and CCR to achieve their goals and in measuring our internal improvement efforts.

Finally, execution of this plan is not possible without the efforts of each member of my staff. They consistently demonstrate a commitment to public service and, specifically, to protecting taxpayer interests. Together with our stakeholders, we will continue our efforts to facilitate positive change within GAO and CCR.



Frances Garcia  
Inspector General

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<sup>1</sup>Pub. L. No. 110-323, 122 Stat.3539 (Sept. 22, 2008).

<sup>2</sup>Pub. L. No. 112-55, 125 Stat. 552, 628 (Nov. 18, 2011).

<sup>3</sup>This designation is subject to reauthorization by Congress each fiscal year.



# Serving the Congress and the Nation

## OIG's Strategic Plan Framework



### Mission

**OIG's** mission is to promote economy, efficiency, and effectiveness within GAO and CCR programs and operations, and to keep the agency heads and Congress fully informed concerning fraud and other serious problems, abuses, and deficiencies relating to the administration of GAO and CCR programs and operations.

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

### Core Values

Integrity	Teamwork	Confidentiality	Continuous Improvement
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Source: OIG.

OIG Strategic Plan 2013-2017

**U.S. GOVERNMENT ACCOUNTABILITY OFFICE  
U.S. COMMISSION ON CIVIL RIGHTS  
OFFICE OF THE INSPECTOR GENERAL**

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**STRATEGIC PLAN  
2013-2017**

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# OIG AT A GLANCE

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## VISION

To be a highly effective organization that promotes positive change by identifying opportunities for improvements in the performance and efficiency of GAO's and CCR's programs and operations.

## MISSION

The mission of OIG is to

- conduct audits, investigations, and other reviews relating to GAO and CCR;
- promote economy, efficiency, and effectiveness in GAO and CCR; and
- keep the Comptroller General, the CCR Commissioners, and Congress informed concerning fraud and other serious problems relating to the administration of programs and operations of GAO and CCR.

In carrying out the OIG's mission, the Inspector General (IG) may

- have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material that relate to programs and operations of GAO and CCR;
- make such investigations and reports relating to the administration of the programs and operations of GAO and CCR as are, in the judgment of the Inspector General, necessary and desirable; and
- request from any federal agency such documents and information as may be necessary for carrying out the duties and responsibilities of the OIG.

## CORE VALUES

Consistent with its mission and responsibilities, the OIG's efforts are guided by four **core values**. The OIG's core values of integrity, teamwork, confidentiality, and continuous improvement reflect what it believes to be the most important qualities needed for success and are reflected in all of the work done by the OIG.

**Integrity.** The OIG sets high standards for the approach to its work, and ensures that the results of its work are objective, fact-based, accurate, relevant, and are of the highest-quality.

**Teamwork.** The OIG highly values constructive working relationships with its agency stakeholders and Congress to fulfill its roles and responsibilities. Internally, OIG promotes consistent, fair, and effective communications and interactions at all levels to carry out its work.

**Confidentiality.** The OIG takes care to ensure that complaints and information can be reported anonymously and without fear of retaliation. The OIG strives to ensure that the confidentiality of individuals providing information is appropriately maintained in accordance with current laws and guidelines.

**Continuous Improvement.** The OIG strives to continually improve the quality and usefulness of OIG processes and products.

## OIG'S ORGANIZATION

The OIG is headed by an Inspector General, who is appointed by, reports to, and is under the general supervision of the Comptroller General. GAO has had an IG since 1996, but the statutory authority, duties, and responsibilities of the Inspector General and the OIG were established in the Government Accountability Office Act of 2008.

The OIG is located in Washington, D.C. As of August 2012, the OIG comprises nine staff. In addition to the IG, OIG consists of the Deputy Inspector General, Counsel to the IG, the Assistant Inspector General for Investigations, four senior auditors, and an executive assistant.

# OVERVIEW OF GAO AND CCR

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## U.S. GOVERNMENT ACCOUNTABILITY OFFICE

The Budget and Accounting Act of 1921 required the President to issue an annual federal budget and established GAO as an independent agency to investigate how federal dollars are spent. In the early years, GAO mainly audited vouchers, but after World War II, GAO started to perform more comprehensive financial audits that examined the economy and efficiency of government operations. By the 1960s, GAO began to perform the type of work the agency is noted for today—program evaluation—which examines whether government programs are meeting their objectives.

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 advise lawmakers and agency heads on ways to make government work better. As a legislative branch agency, the agency is exempt from many laws that apply to the executive branch agencies. However, the agency generally holds itself to the spirit of many of the laws, including the Federal Managers Financial Integrity Act of 1982, the Government Performance and Results Act of 1993, and the Federal Financial Management Improvement Act of 1996.

GAO’s mission is to support the 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 it recommends 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.

## U.S. COMMISSION ON CIVIL RIGHTS

The United States Commission on Civil Rights (Commission), created pursuant to the Civil Rights Act of 1957,<sup>4</sup> is responsible for (1) investigating allegations of discrimination because of color, race, religion, sex, age, disability, or national origin or deprivation of voting rights, and (2) collecting and studying information; monitoring the enforcement of federal laws and policies; serving as a national clearinghouse for information; and preparing public service announcements and advertising campaigns on issues pertaining to discrimination, denials of equal protection of the laws, or the administration of justice. The Commission may hold hearings and, within specific guidelines, issue subpoenas to obtain certain records and have

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<sup>4</sup>Pub. L. No. 85-315, § 101, 71 Stat. 634 (1957).



witnesses appear at hearings. It also maintains state advisory committees and consults with representatives of federal, state, and local governments and private organizations to advance its fact-finding work.

The Commission is required to issue reports on the findings of its investigations to Congress and the President and to recommend legislative remedies. The Commission also must submit annually to Congress and the President at least one report that monitors federal civil rights enforcement in the United States. In addition, because it lacks enforcement powers that would enable it to apply remedies in individual cases, the Commission refers specific complaints it receives to the appropriate federal, state, or local government agency for action.

# STRATEGIC GOALS, OBJECTIVES, STRATEGIES, AND MEASURES

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The 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 Being a Leading Practices Federal Agency*.<sup>5</sup> The OIG's goals define its strategic direction and each is further defined by strategic objectives the OIG plans to accomplish and strategies to be used to achieve them. To help the OIG determine how well it is meeting the needs of GAO, CCR, and Congress, the OIG will assess its performance based on the outcomes or results achieved from its work.

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<sup>5</sup>GAO, GAO Strategic Plan 2010-2015, GAO-10-559SP (Washington, D.C.: July 2010).

# GOAL 1

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

### **STRATEGIC OBJECTIVE 1.1**

*Deliver Quality Products and Services That Identify Ways to Improve GAO and CCR Programs and Operations*

#### **STRATEGIES**

- Monitor current and emerging agency programs, operations, risks, and management challenges that pose the most significant threats to GAO and CCR programs and operations to inform updates to strategic, workforce, and budgeting plans.
- Re-evaluate and, if necessary, update the OIG's audit risk assessment of GAO and CCR programs and operations, and annual work plan to focus on GAO's and CCR's most significant risk and challenges.
- Produce useful and timely audit, evaluation, inspection, and investigative products that identify ways to improve agency programs and operations.
- Follow up on all recommendations and administrative investigation referrals made to GAO and CCR to help ensure the agencies have taken appropriate corrective actions.

#### **OUTCOMES AND PERFORMANCE MEASURES**

- The extent to which OIG work enhances accountability through better internal controls, increased efficiency and effectiveness of agency operations, and strengthens program integrity and use of funds more effectively and efficiently.
- Number of new products containing recommendations that, when implemented, produce financial and nonfinancial benefits.
- Number of corrective actions implemented to address OIG findings and recommendations.
- Customer satisfaction with OIG work as evidenced by feedback on credibility of findings, practicality of recommendations, treatment of agency comments, and overall perceived usefulness and timeliness of products.

## **STRATEGIC OBJECTIVE 1.2**

*Prevent and Detect Fraud, Waste, or Abuse in GAO and CCR Programs and Operations*

### **STRATEGIES**

- Conduct integrity awareness briefings to raise the awareness of the OIG Hotline and its purpose to GAO's and CCR's employees and contractors, thereby increasing the number of relevant and actionable complaints the Hotline receives.
- Continue to foster effective and efficient communications channels to receive and discuss complaints and allegations of fraud, waste, or abuse.
- Investigate complaints or information concerning the possible existence of activities constituting a violation of any law, rule, regulation, or mismanagement or gross waste of funds to protect the integrity of GAO and CCR programs and operations.
- Establish the staffing infrastructure needed to facilitate investigative work.

### **OUTCOMES AND PERFORMANCE MEASURES**

- Continue to operate the OIG Hotline program, including the related websites in a manner that ensures credible allegations warranting further action are processed in a timely manner.
- Forward complaints identified for referral to other units within GAO, CCR, and others, including federal OIG and law enforcement offices, in a timely manner.
- Recovery of GAO and CCR resources through criminal, civil, or administrative actions.

## GOAL 2

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### 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 Implementation of Professional Standards*

##### **IMPLEMENTATION STRATEGIES**

- Periodically review and update OIG policies and procedures for audits and investigations to ensure the OIG maintains a robust quality control framework that aligns with professional standards.
- Conduct annual inspections to identify areas within the OIG's quality control framework that need to be strengthened, and implement internal inspection and review suggestions to improve the OIG's efficiency and effectiveness.
- Enhance the OIG's engagement-management process and operations through continuous improvement and innovation in products and services to achieve the most effective and efficient use of resources.

##### **OUTCOMES AND PERFORMANCE MEASURES**

- Results of annual inspections and reviews that show that the OIG's system of quality control for audit, inspection, and investigations is suitably designed and complied with to provide the OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.
- Increases in operational efficiency and effectiveness as a result of enhancements to engagement-management process and operations, and technology.
- Implementation of action plans that address results of annual inspections.

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## Reporting Fraud, Waste, and Abuse in USCCR

To report fraud, waste, and abuse to the U.S. Commission on Civil Rights (USCCR), do one of the following. (You may do so anonymously.)

- Call toll-free (866) 680-7963 to speak with a hotline specialist, available 24 hours a day, 7 days a week.
- Send an e-mail to [OIGHotline@gao.gov](mailto:OIGHotline@gao.gov).
- Write to:

GAO Office of Inspector General  
ATTN: Hotline  
441 G Street NW, Room 1808  
Washington, DC 20548