

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

Strategic Plan

Fiscal Years 2016–2020



Abbreviations

GAO U.S. Government Accountability Office

GPRA Government Performance and Results Act of 1993

OIG Office of Inspector General

IG GAO Inspector General

Message from the Inspector General

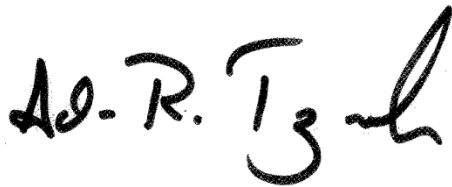
February 2016

I am pleased to present the Office of Inspector General (OIG) *Strategic Plan for Fiscal Years 2016–2020*. This strategic plan identifies the vision, goals, objectives, and strategies for our activities, under the authority of the Government Accountability Act of 2008, to promote efficiency, effectiveness, and integrity in the programs and operations of the U.S. Government Accountability Office (GAO).

The OIG supports GAO and Congress by helping to protect GAO programs and operations from fraud, waste, and abuse. Independent and objective audits, evaluations, and investigations are our primary methods for assessing GAO programs and operations and identifying risks to GAO, enhancing its ability to protect and maximize its resources. Our multidisciplinary staff functions as a team of professionals that set high standards for its work. We take an impartial and fact-based approach to work and activities, and strive to ensure that our work product is of the highest quality, timely, accurate, fair, and useful.

Our strategic plan is intended to guide our work for the next 5 years. As we implement the plan, we will focus on identifying and mitigating challenges facing GAO through continued collaboration and cooperation with the Comptroller General and senior management. 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.

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 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.

A handwritten signature in black ink, appearing to read "A.R. Trzeciak" with a stylized flourish at the end.

Adam R. Trzeciak
Inspector General

**U.S. GOVERNMENT ACCOUNTABILITY OFFICE
OFFICE OF INSPECTOR GENERAL**

**STRATEGIC PLAN
2016-2020**

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Serving the Congress and the Nation

OIG's Strategic Plan Framework

Our 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.

Our Vision. To promote adherence to GAO core values of accountability, integrity, and reliability.

Core Values		
Accountability	Integrity	Reliability

Goals	Objectives
Maximize the Value of the OIG by Providing Quality, Timely Service through...	<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 through...	<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 A GLANCE

About Us

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. GAO has had an IG since 1996. 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, four senior auditors, two investigators, and an executive assistant.

Our Vision and Mission

As the OIG at GAO, we strive to promote adherence to GAO's core values of accountability, integrity, and reliability. We pursue this vision through independent reviews of GAO activities, programs, and operations to provide GAO and Congress with objective and reliable information for use in operations, oversight, and policymaking. We evaluate risks to GAO programs and operations and assess performance, administrative operations, and financial stewardship. Our investigative unit investigates fraud, waste, and abuse involving GAO programs and operations.

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 inform the Comptroller General and Congress of fraud and other serious problems relating to GAO programs and operations.

Our Core Values

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

- **Integrity.** We set high standards for our work to ensure that our results are objective, fact-based, accurate, relevant, and of the highest quality.
 - **Teamwork.** We highly value constructive working relationships with our GAO stakeholders and Congress in fulfilling our roles and responsibilities. Internally, we promote consistent, fair, and effective communications and interactions at all levels to carry out our work.
 - **Confidentiality.** We take care to ensure that complaints and information can be reported anonymously and without fear of retaliation. We strive to ensure that the confidentiality of individuals providing information is appropriately maintained in accordance with applicable laws and guidelines.
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- **Continuous Improvement.** We strive to continually improve the quality and usefulness of our processes and products.
 - **Diversity.** We respect individual views and backgrounds to maintain a collaborative, productive work environment and to enhance the quality of our work.
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STRATEGIC GOALS, OBJECTIVES, STRATEGIES, AND MEASURES

We have established two fundamental goals that are aligned with GAO's strategic goal 3, *Maximize the Value of GAO by Enabling Quality, Timely Service to the Congress, and Being a Leading Practices Federal Agency.*¹ Our goals define our strategic direction and each is further defined by strategic objectives we plan to accomplish and strategies for achieving them. To help us determine how well we are meeting the needs of GAO and Congress, we will assess our performance based on the outcomes or results achieved from our work. Finally, to ensure transparency and accountability, our results will be reflected in our semiannual reports and work products.

¹GAO Strategic Plan 2014-2019 [GAO-14-1SP](#), February 2014.

Goal 1

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 Programs and Operations

STRATEGIES

- Monitor current and emerging agency programs, operations, risks, and management challenges that pose the most significant threats to GAO programs and operations to update our strategic, audit, workforce, and budgeting plans.
- Re-evaluate and update, as needed, our audit risk assessment of GAO programs and operations, and biennial work plan to focus on GAO's most significant risk and challenges.
- Produce useful and timely audit, evaluation, investigative, and other products that identify ways to improve 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

- The extent to which our work enhances accountability through better internal controls, increased efficiency and effectiveness of agency operations, and strengthens program and organizational integrity and resource stewardship.
- Number of new products containing recommendations that, when implemented, produce financial or nonfinancial benefits.
- Number of corrective actions implemented to address our findings and recommendations.
- Customer satisfaction with our 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, Detect, and Report Fraud, Waste, and Abuse in GAO Programs and Operations

STRATEGIES

- Conduct new hire and integrity awareness briefings to raise the awareness of the OIG and our hotline among GAO's employees and contractors, thereby increasing the number of relevant and actionable complaints to the OIG hotline.
- Continue to foster effective and efficient communication channels within GAO to receive and discuss complaints and allegations of fraud, waste, and 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 programs and operations.
- Seek appropriate management, administrative, or law enforcement action in response to our reports identifying instances of fraud, waste, and abuse 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, and abuse in its programs and operations.
- Establish the staffing infrastructure needed to facilitate audit, evaluation, and investigative work.

OUTCOMES AND PERFORMANCE MEASURES

- Continue to operate the OIG hotline, including the related website 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 and others, including federal OIG and law enforcement organizations, in a timely manner.
- Strive to seek the recovery of GAO resources through criminal, civil, or administrative actions.
- Communicate the status of improvements taken or in progress by GAO to strengthen internal controls, including GAO policy and operational procedures, in response to our 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

- Review and update our policies and procedures for audits, evaluations, and investigations periodically to ensure that we maintain a quality control framework that aligns with professional standards.
- Conduct internal inspections to assess compliance with our quality control framework, identify areas where improvements are needed, and implement internal inspection suggestions to improve our efficiency and effectiveness.
- Facilitate external peer reviews of our operations and take steps to address areas identified as a result of the external review to strengthen our quality control framework and improve the efficiency of our work.
- Enhance our 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 our staff and their involvement in professional activities and improvement efforts.

OUTCOMES AND PERFORMANCE MEASURES

- Results of internal inspections and external peer reviews that show that our system of quality control for audit, inspection, and investigations is suitably designed and complied with to provide us with 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.