



*Office of Inspector General Strategic Plan  
U.S. Department of Labor  
Fiscal Years 2022-2026*

# TABLE OF CONTENTS

<b>LETTER FROM THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL .....</b>	<b>i</b>
<b>OIG OVERVIEW.....</b>	<b>1</b>
<b>ABOUT OIG.....</b>	<b>1</b>
<b>OIG ORGANIZATIONAL STRUCTURE.....</b>	<b>1</b>
<b>OIG EMPLOYEES .....</b>	<b>2</b>
<b>STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS.....</b>	<b>2</b>
<b>ACHIEVING OUR MISSION AND VISION .....</b>	<b>3</b>
<b>OUR MISSION.....</b>	<b>3</b>
<b>OUR VISION .....</b>	<b>3</b>
<b>CORE VALUES .....</b>	<b>3</b>
<b>STRATEGIC GOALS AND OBJECTIVES.....</b>	<b>4</b>
<b>STRATEGIC GOAL ALIGNMENT .....</b>	<b>4</b>
<b>STRATEGIC GOAL 1.....</b>	<b>5</b>
<b>GOAL 1 STRATEGIC OBJECTIVES.....</b>	<b>5</b>
<b>STRATEGIC GOAL 2.....</b>	<b>5</b>
<b>GOAL 2 STRATEGIC OBJECTIVES.....</b>	<b>5</b>
<b>STRATEGIC GOAL 3.....</b>	<b>6</b>
<b>GOAL 3 STRATEGIC OBJECTIVES.....</b>	<b>6</b>
<b>STRATEGIC PLANNING AND ACCOUNTABILITY.....</b>	<b>7</b>
<b>ENTERPRISE RISK MANAGEMENT .....</b>	<b>7</b>
<b>STRATEGIC PLANNING PROCESS AND STAKEHOLDER FEEDBACK .....</b>	<b>7</b>
<b>INTERNAL FACTORS AFFECTING ACHIEVEMENT OF STRATEGIC GOALS .....</b>	<b>7</b>
<b>EXTERNAL FACTORS AFFECTING ACHIEVEMENT OF STRATEGIC GOALS .....</b>	<b>8</b>

---



---

<b>EVIDENCE-BASED PERFORMANCE AND PROGRESS MANAGEMENT</b> .....	<b>9</b>
<b>EVIDENCE-BASED OIG PERFORMANCE AND ACCOUNTABILITY</b> .....	9
<b>OIG EVIDENCE BUILDING</b> .....	9
<b>OIG COMMUNICATION OF RESULTS</b> .....	<b>11</b>
<b>CONCLUSION</b> .....	<b>12</b>
<b>APPENDIX A – OIG COMPONENTS</b> .....	<b>13</b>
<b>INTRODUCTION</b> .....	14
<i>OFFICE OF AUDIT</i> .....	14
<i>OFFICE OF INVESTIGATIONS - LABOR RACKETEERING AND FRAUD</i> .....	14
<i>EXECUTIVE DIRECTION AND MANAGEMENT</i> .....	14
OFFICE OF CONGRESSIONAL AND PUBLIC RELATIONS .....	14
OFFICE OF DIVERSITY, EQUITY, INCLUSION, AND ACCESSIBILITY .....	14
OFFICE OF LEGAL SERVICES .....	15
OFFICE OF MANAGEMENT AND POLICY.....	15
OFFICE OF PERFORMANCE AND RISK MANAGEMENT.....	15
OFFICE OF SPECIAL INVESTIGATIONS .....	15
CHIEF TECHNOLOGY OFFICER .....	15
OMBUDSMAN .....	15
<b>APPENDIX B – STATUTORY RESPONSIBILITIES AND PROFESSIONAL STANDARDS</b> .....	<b>16</b>
<b>STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS</b> .....	17
STATUTORY RESPONSIBILITIES .....	17
REGULATORY POLICIES.....	18
PROFESSIONAL STANDARDS.....	19
<b>APPENDIX C – OIG EVIDENCE-BASED VERIFICATION AND VALIDATION ACTIVITIES</b> .....	<b>20</b>
<b>OIG EVIDENCE-BASED VERIFICATION AND VALIDATION ACTIVITIES</b> .....	21
<b>OIG HOTLINE</b> .....	<b>22</b>

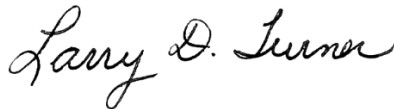
---

# LETTER FROM THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL

---

We are pleased to present the Strategic Plan of the U.S. Department of Labor (DOL) Office of Inspector General (OIG) for Fiscal Years (FY) 2022-2026. This Strategic Plan outlines our vision for the future and provides a clear, unified, and enduring direction for all of our activities and serves as the foundation on which we will build and measure success of our activities. We will use this plan to align resources to accomplish our goals in the best way possible.

Our core values of ***Excellence, Integrity, Independence, Service, and Transparency*** guide our leadership in making decisions that optimize performance and stewardship to achieve mission success. We remain committed to achieving our strategic goals through promoting internal positive change, creating value and, ultimately, benefiting the American people.



Larry D. Turner

Inspector General



Luiz A. Santos

Deputy Inspector General

# OIG OVERVIEW

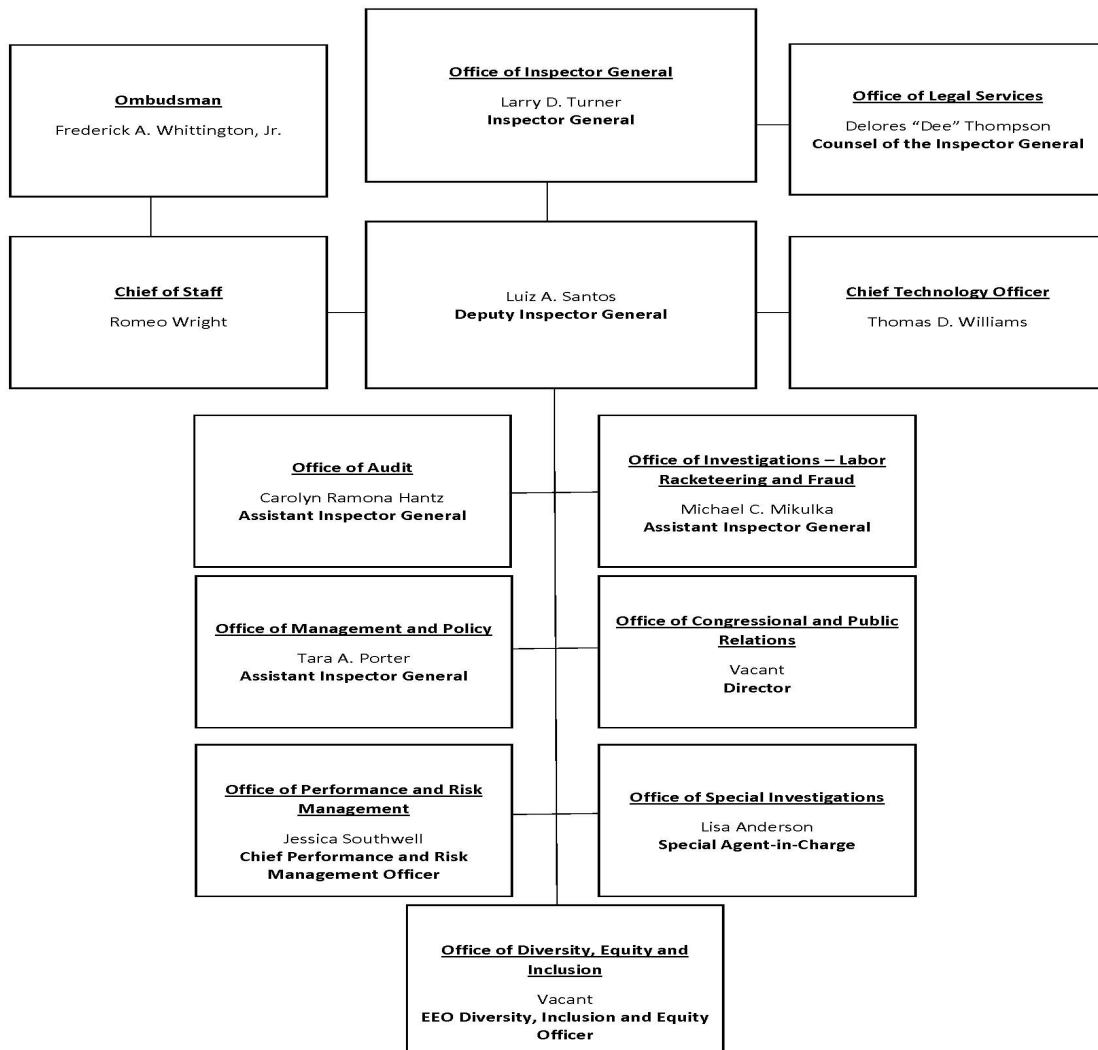
## ABOUT OIG

The OIG conducts audits to review the effectiveness, efficiency, economy, and integrity of all DOL programs and operations, including those performed by its contractors and grantees. We conduct investigations into alleged violations of federal laws relating to DOL programs, operations, and personnel. In addition, we conduct criminal investigations to combat the influence of labor racketeering and organized crime in the nation’s labor unions and employee benefit plans.

The OIG develops its strategic plans and priorities through consultations with its stakeholders, administration officials, and Congress.

## OIG ORGANIZATIONAL STRUCTURE

The OIG offices are located in Washington, D.C. (Headquarters), and several field and regional locations across the United States and Puerto Rico.<sup>1</sup>



<sup>1</sup> Please See Appendix A for an overview of OIG organizational Components.

## OIG EMPLOYEES

---

The OIG workforce is comprised of more than 300 employees with expertise in accounting, auditing, criminal justice, data analytics, economics, finance, information technology, law, public and business administration, and social and physical sciences, among other fields.

## STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS

---

The OIG complies with various laws and their implementing regulations, instructions or information provided to agencies by the Office of Management and Budget (OMB), as well as federal law enforcement and auditing policies, guidance, and professional standards.<sup>2</sup>

Pursuant to Government Performance and Results Act of 1993 (GPRA) and the GPRA Modernization Act of 2010 (GPRAMA), the Federal Managers' Financial Integrity Act of 1982 (FMFIA), OMB Circular A-11 Part 6, and OMB Circular A-123, DOL OIG established strategy, performance, and risk management programs.

---

<sup>2</sup> Please See Appendix B for an overview of some of the statutory laws with provisions affecting the OIG's mission and work.



# ACHIEVING OUR MISSION AND VISION

The OIG's Mission and Vision statements reinforce our fundamental purpose and role in the continuous improvement of DOL's programs, operations, and management. We proactively seek to create a model agency by valuing our employees, developing new methods to prevent and detect fraud, waste, and abuse, and encouraging professionalism and innovation.

Our core values of Excellence, Integrity, Independence, Service, and Transparency define how we perform our work, and guide our leadership toward making decisions that optimize performance and promote stewardship for mission success.

## OUR MISSION

We serve the American people, DOL, and Congress by providing independent and objective oversight of Departmental programs through audits and investigations, and by combatting the influence of labor racketeering in the workplace.

## OUR VISION

We strive to:

- Enhance through our oversight, DOL's ability to address emerging workforce issues and management challenges; and
- Foster a thriving work environment that values employees as our greatest asset.

## CORE VALUES

Our core values of ***Excellence, Integrity, Independence, Service, and Transparency*** guide our leadership in making decisions that optimize performance and stewardship. Constant attention to these core values, which are embodied in our work, leads to mission success.

<b>Excellence</b>	We deliver relevant, quality, timely, high-impact products and services, through a workforce committed to accountability and the highest professional standards.
<b>Integrity</b>	We adhere to the highest ethical principles and perform our work in an honest and trustworthy manner.
<b>Independence</b>	We are committed to being free of conflicts of interest through objectivity and impartiality.
<b>Service</b>	We are a unified team, vigilant to duty through dedicated public service.
<b>Transparency</b>	We promote an environment of open communication through information sharing, accountability, and accurate reporting.

# STRATEGIC GOALS AND OBJECTIVES

Three strategic goals guide our work and focus on ensuring sustainability, accountability, and transparency in our operations.

Our strategic goals are:

1. Deliver timely, relevant, and high-impact results.
2. Foster an internal OIG culture that drives high performance and engagement.
3. Promote responsible stewardship of OIG financial and non-financial resources.

To measure organizational performance, the OIG developed 13 strategic objectives.

## STRATEGIC GOAL ALIGNMENT

The OIG strategic goals generally align with those of DOL, as indicated below:

The OIG Goals Alignment with DOL Goals FYs 2022 - 2026					
	DOL STRATEGIC GOALS			DOL STATISTICAL GOAL	DOL MANAGEMENT GOAL
	Build Opportunity and Equity for All	Ensure Safe Jobs, Essential Protections, and Fair Workplaces	Improve Administration of and Strengthen Worker Safety Net Programs	Statistical Goal – Produce Gold-Standard Statistics and Analyses	A Department Grounded in Evidence, Innovation, and Employee Engagement
<b>OIG Goals</b>					
Goal 1: Deliver timely, relevant, and high-impact results	X	X	X	X	X
Goal 2: Foster an internal OIG culture that drives high performance and engagement	X	X	X	–	X
Goal 3: Promote responsible stewardship of OIG financial and non-financial resources	–	–	–	X	X



## **STRATEGIC GOAL 1**

### ***Deliver timely, relevant, and high-impact results***

The OIG seeks to strengthen DOL key programs and operations through its work. We employ risk-based approaches to prioritize and target audits and investigations in key areas that provide the greatest impact and address the highest risks. Goal 1 includes proactive engagement of key OIG stakeholders to solicit their input to identify potential audits and investigations.

#### ***GOAL 1 STRATEGIC OBJECTIVES***

<b>Strategic Objective</b>	<b>Description</b>
<b>1.1</b>	Strengthen DOL's key programs and operations through our work and other deliverables.
<b>1.2</b>	Improve our work processes to drive the timely completion of relevant and impactful audits and investigations within working models.
<b>1.3</b>	Employ a risk-based approach to prioritize and target audits and investigations on areas that provide the greatest impact and address the highest risks.
<b>1.4</b>	Timely articulate to our external stakeholders the relevance, impact, and value of our work in each product.
<b>1.5</b>	Proactively engage our key stakeholders to seek their input for identifying potential audits and investigations.

## **STRATEGIC GOAL 2**

### ***Foster an internal OIG culture that drives high performance and engagement***

The OIG recognizes that a high-performing culture relies on a highly engaged workforce. We focus on developing a culture that enables a high-performing, optimized, and mission-driven workforce, by providing developmental tools for the OIG staff and leaders to grow and succeed while creating an environment of transparency, engagement, and collaboration. We intend this investment to create a workplace culture and environment that encourages employee engagement, increases employee morale and satisfaction, encourages continuous learning and development, and champions shared institutional knowledge. Collectively, these efforts leverage OIG's principles of organizational development focused on activities impactful to OIG staff, stakeholders, and taxpayers.

#### ***GOAL 2 STRATEGIC OBJECTIVES***

<b>Strategic Objective</b>	<b>Description</b>
<b>2.1</b>	Create and maintain a culture of civility, equality, respect, and inclusiveness at all levels by fostering transparency, accountability and timely communications.
<b>2.2</b>	Meet current and future OIG mission needs through continuous development and professional growth.
<b>2.3</b>	Enhance OIG human capital by developing and implementing strategic diversity, recruitment, succession, and retention plans.
<b>2.4</b>	Increase management and leadership effectiveness by, among other things, seeking staff feedback.

## **STRATEGIC GOAL 3**

### ***Promote responsible stewardship of OIG financial and non-financial resources***

The OIG strives for organizational excellence through efficiency and effectiveness in all its activities. This includes engaging in robust planning to anticipate future mission needs and maximize use of limited resources; developing sound budget forecasts for audit and investigative activities; improving performance; increasing accountability; and reducing costs. The OIG leverages technology to enhance audit, investigative, and business processes to ensure effective use of limited resources. Effective stewardship of OIG resources further enables achievement of Goal 3, as well as other OIG strategic objectives and priorities. This allows for the OIG to systematically prioritize critical work such as auditing of DOL financial statements; conducting work under the Federal Information Security Management Act (FISMA) to ensure that DOL information technology (IT) systems are secure; identifying DOL's Top Management and Performance Challenges; and helping to ensure that DOL administrative processes comply with pertinent regulations and laws.

### ***GOAL 3 STRATEGIC OBJECTIVES***

<b>Strategic Objective</b>	<b>Description</b>
<b>3.1</b>	Implement OIG operational improvements based on strategic mission priorities, areas of risk, operational needs, and cost effectiveness.
<b>3.2</b>	Ensure proper oversight of OIG resources through effective internal controls.
<b>3.3</b>	Improve mission achievement and increase efficiency through evidence-based techniques and data analytics.
<b>3.4</b>	Enhance the effectiveness of mission support activities by focusing on quality and customer service.

---

## STRATEGIC PLANNING AND ACCOUNTABILITY

---

The OIG is a performance-based organization, as defined and described by OMB's Circular A-11. A performance-based organization commits itself to management of specific, measurable goals derived from a defined mission and leverages key performance indicators (KPIs) and other performance data to enhance operations.

---

## ENTERPRISE RISK MANAGEMENT

---

The adoption of enterprise risk management (ERM) has grown in both the private and public sector as organizations focus on building strong resiliency while adapting to change flexibly and effectively.

As described in our mission and vision statements and throughout this strategic plan, the OIG creates public value when it optimally deploys available resources. Among the most important internal resources we assemble to realize public value include our: (1) people, (2) core values, (3) capital assets, (4) effective policies and processes, and (5) brand. By implementing ERM capabilities properly aligned with strategic planning, performance management, and internal controls processes, we expect to advance our mission delivery, reduce costs, and focus corrective actions on key risks.

OIG is committed to the maturation of its ERM program. We will leverage our ERM to link strategy, risk, and organizational performance management processes and utilize industry best practices, benchmarking, and innovation to further develop OIG's reputation as high performing organization.<sup>3</sup>

---

## STRATEGIC PLANNING PROCESS AND STAKEHOLDER FEEDBACK

---

The Government Performance and Results Act of 1993 (GPRA) and the GPRA Modernization Act of 2010 (GPRAMA) requires federal agencies to develop goals, strategies, and performance indicators for gauging progress, as well as to solicit and consider views and suggestions offered by entities potentially affected by or interested in a strategic plan.

The OIG directly engages its employees across all levels of our organization and selects stakeholders in the development of our Strategic Plan and incorporates feedback as appropriate.

---

## INTERNAL FACTORS AFFECTING ACHIEVEMENT OF STRATEGIC GOALS

---

In order to deliver value to the nation, stakeholders, and our employees, the OIG must recognize, plan for, and manage risks across the OIG organization. Private and public-sector organizations define risk as the effect of uncertainty on objectives, which could relate to strategic threats, operations, non-compliance with laws, and reporting obligations. If the OIG does not address risks at both the Component and enterprise level while paying special

---

<sup>3</sup> For more information on the OIG's Framework for ERM, please visit our website at <https://www.oig.dol.gov/public/OIG%20DOL%20ERM%20Framework.pdf>

attention to their interdependence and complexity, over time significant negative impacts could potentially hinder mission accomplishment.

ERM maturity is essential for OIG to develop into a resilient, vigilant organization successfully meeting its challenges in an ever-changing federal landscape. To mitigate these internal factors, the OIG uses its ERM initiative to link strategy, internal controls, and organizational performance management process.

## **EXTERNAL FACTORS AFFECTING ACHIEVEMENT OF STRATEGIC GOALS**

---

As an independent, objective agency within DOL, the OIG fulfills a critical function in identifying problem areas and systemic weaknesses. However, there are factors beyond OIG's control that influence its ability to meet objectives. For example:

- The OIG has no authority to implement its recommendations;
- The OIG has input, but not control over, the results of judicial or administrative proceedings that affect the outcome of our investigative work; and
- The OIG has no jurisdiction to collect monetary sanctions imposed by the courts or DOL.

To mitigate these external factors, the OIG:

- Works with DOL and Congress to call attention to, and to follow-up, on uncorrected deficiencies;
- Works closely with the U.S. Department of Justice on its investigations; and
- Strives to provide work products that give stakeholders pertinent, timely information to make informed decisions.

# EVIDENCE-BASED PERFORMANCE AND PROGRESS MANAGEMENT

---

The concept of a performance-based organization was codified in the Government Performance and Results Act of 1993 (GPRA) and updated by the Government Performance and Results Act Modernization Act in 2010 (GPRAMA). The Foundations for Evidence-Based Policymaking Act of 2018 (“Evidence Act”) required, among other things, Federal evidence-building activities, open government data, and confidential information protection and statistical efficiency. The Evidence Act broadly defines “evidence” and includes four interdependent components of evidence: foundational fact finding, performance measurement, policy analysis, and program evaluation.

## EVIDENCE-BASED OIG PERFORMANCE AND ACCOUNTABILITY

---

The OIG measures its success in achieving its strategic goals in terms of how well OIG work products effect positive change. Positive change includes improving program effectiveness at DOL, reducing vulnerabilities that make programs susceptible to abuse, achieving savings, reducing criminal activity in the form of fraud and labor racketeering, and optimizing OIG’s organizational performance, including the use of resources.

The OIG implemented a continuous cycle of OIG organizational performance, ERM, and other improvement activities that promote strategic management and accountability, including:

- Utilizing a measurement strategy and performance framework that leverages key performance indicators as a means to measure organizational performance against strategic objectives;
- Evaluating progress towards achieving performance plans;
- Leveraging verification and validation techniques to enhance the accuracy and quality of organizational results; and
- Reporting performance information to OIG leaders and external stakeholders.

## OIG EVIDENCE BUILDING

---

Beginning in FY 2018, the OIG introduced KPIs in direct response to the introduction of the Evidence Act and created Strategic Objectives and KPIs related to data analytics and evidence building. These Strategic Objectives and KPIs directly address key performance elements contained in the Evidence Act, specifically:

- data the agency intends to collect, use, or acquire to facilitate the use of evidence in policymaking; and
- methods and analytical approaches that may be used to develop evidence to support policymaking.

Monitoring and evaluation of performance toward OIG’s plans and commitments is a combination of ongoing and periodic assessments, through which OIG senior leadership identifies issues, measures OIG Component-specific and overall organizational health, and provides appropriate data and evidence to the Inspector General (IG), Deputy Inspector General (DIG), Chief Performance and Risk Management Officer (CPRMO), Component-level Assistant

Inspectors General (AIG) and the Counsel to the IG. The OIG uses these assessments, combined with explanations of the ratings and sources provided by each Component, to review and validate each rating.<sup>4</sup>

---

<sup>4</sup> Please See Appendix C for an overview of OIG Evidence-Based Verification and Validation Activities.



---

## OIG COMMUNICATION OF RESULTS

---

The OIG communicates results of its achievements and ongoing efforts to stakeholders through audit and review reports, reports of investigation, and other annual reports.

Throughout the audit and review process, we obtain DOL management input to ensure we provide fair and balanced representation of results, make reasonable and feasible recommendations, and correct any errors or misrepresentations.

The OIG presents reporting of its investigations to the U.S. Attorney's Offices and other appropriate prosecutorial offices for further consideration of criminal and civil actions. The OIG may issue an Investigative Memorandum to agency management when investigative findings warrant an administrative action or when we identify systemic weaknesses or vulnerabilities in agency programs or operations.

The OIG maintains timely communication with the Secretary of Labor and Congress through: regular meetings and briefings; congressional testimony and correspondence; the Top Management and Performance Challenges report; the OIG's Semiannual Report to Congress; and, when necessary, a special seven-day letter for notifying the Secretary and Congress of particularly serious or flagrant problems requiring immediate attention.

---

## CONCLUSION

---

DOL plays a vital role in the nation's economy and in the lives of American workers and retirees. Therefore, DOL must remain vigilant in its important stewardship of taxpayer funds and pragmatic deployment of limited resources.

The OIG's strategic plan provides a clear, unified, and long-term direction for all of its activities to bolster the achievement of our mission. We remain committed to achieving our strategic goals through the promotion of internal positive changes while creating value and benefiting the American people. We will continue to emphasize throughout our organization that our service is a public trust.

The OIG looks forward to advancing its constructive relationship with DOL and Congress as all collaborate to reach our shared efforts to optimize and improve DOL programs and operations and protect the interests and benefits of American taxpayers, workers, and retirees.

## **APPENDIX A – OIG COMPONENTS**

---

## **INTRODUCTION**

---

In carrying out its statutory responsibility to conduct and supervise audits and investigations relating to the programs and operations of the DOL, the Inspector General provides program direction over: the Office of Audit, the Office of Investigations - Labor Racketeering and Fraud, and the Executive Direction and Management function.

### ***OFFICE OF AUDIT***

The Office of Audit is responsible for conducting and supervising audits relating to the Department's programs and operations; recommending policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the Department's programs and operations preventing and detecting fraud, waste, abuse, and mismanagement in these programs and operations.

### ***OFFICE OF INVESTIGATIONS - LABOR RACKETEERING AND FRAUD***

The Office of Investigations – Labor Racketeering and Fraud is responsible for conducting criminal, civil, and administrative investigations relating to violations of Federal laws, rules, or regulations as they pertain to DOL programs, grants, contracts, and operations, as well as allegations of criminal activity and serious misconduct on the part of DOL employees. In addition, the Office of Investigations has the responsibility to investigate labor racketeering and organized crime influence involving unions, employee benefit plans, and labor-management relations.

### ***EXECUTIVE DIRECTION AND MANAGEMENT***

This function provides the overall direction, planning, management, administration, and inspections necessary to independently carry out the OIG's nationwide mission, supplying centralized management of OIG headquarters and regional staff. The major Components of the Executive Direction and Management function include:

### **OFFICE OF CONGRESSIONAL AND PUBLIC RELATIONS**

The Office of Congressional and Public Relations carries out liaison functions with respect to Congress, the media, other governmental agencies, the public, and internally within the OIG; prepares statutorily mandated reports such as the Semiannual Report to Congress; and coordinates all legislative review activities.

### **OFFICE OF DIVERSITY, EQUITY, INCLUSION, AND ACCESSIBILITY**

The Office of Diversity, Equity, Inclusion, and Accessibility provides strategic direction and guidance on a wide range of OIG's equal employment opportunity (EEO) and diversity, equity, inclusion, and accessibility (DEIA) programs and activities.

## **OFFICE OF LEGAL SERVICES**

The Office of Legal Services consists of the OIG’s legal advisors and stewards of the OIG’s Information Disclosure and Records Programs. OIG Attorneys advise the Inspector General, OIG senior leadership, and OIG’s mission and operational programs, and represent the OIG in litigation and related matters. The Information Disclosure Program manages OIG’s Freedom of Information Act (FOIA) and Privacy Act functions, and the Records Program is responsible for ensuring OIG maintains a National Archives and Records Administration (NARA)-compliant records program.

## **OFFICE OF MANAGEMENT AND POLICY**

The Office of Management and Policy provides for overall direction, planning, management, and administration necessary to carry out the nationwide responsibilities of the Office of Inspector General. This includes providing the full range of human resources, budget, procurement, and Equal Employment Opportunity services.

## **OFFICE OF PERFORMANCE AND RISK MANAGEMENT**

The Office of Performance and Risk Management leads a variety of organizational performance, strategic planning, evidence-based reviews, and risk management activities across the OIG, working closely with the Assistant Inspector Generals and senior leadership to improve how OIG manages performance, strategy, and risks to the OIG mission.

## **OFFICE OF SPECIAL INVESTIGATIONS**

The Office of Special Investigations conducts employee integrity investigations involving allegations of fraud and wrongdoing by OIG employees and high-level DOL employees.

## **CHIEF TECHNOLOGY OFFICER**

The Chief Technology Officer conducts long-range planning and integration of OIG information technology (IT) systems and services. This includes providing professional advice on IT trends, innovation, and solutions; managing the OIG IT infrastructure and cybersecurity; and managing the OIG IT program by providing broad guidance on IT policy, programmatic, and technical issues.

## **OMBUDSMAN**

An independent, neutral, confidential, and informal resource to all OIG employees. Increases organizational focus on mission critical activities by helping senior leaders, managers, supervisors, and staff minimize unwarranted distractions in the workplace, increase employee engagement, and address individual and organizational matters.

## **APPENDIX B – STATUTORY RESPONSIBILITIES AND PROFESSIONAL STANDARDS**

---



## STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS

The OIG complies with applicable laws and regulations guiding implementation of those laws, instructions or information provided to agencies by OMB, as well as federal law enforcement and auditing policies, guidance, and professional standards.<sup>5</sup> The following are some of the laws and professional standards with provisions affecting the OIG's mission and work:

### STATUTORY RESPONSIBILITIES

Legislation	Requirements
<b>Inspector General (IG) Act of 1978, as amended</b>	The IG Act established OIGs across the executive branch to conduct audits and investigations; to promote economy, efficiency, and effectiveness; and to prevent waste, fraud, and abuse. Among other things, the Act requires the Inspector General to prepare and submit to the Secretary of Labor semiannual reports summarizing our activities for the preceding six-month period, which the Secretary is required to transmit to Congress within thirty days.
<b>Federal Managers' Financial Integrity Act of 1982 (FMFIA)</b>	Requires Executive agencies to establish internal accounting and administrative controls which include standards to ensure the prompt resolution of all audit findings; take corresponding corrective actions, and report annually on its evaluation of such controls.
<b>Chief Financial Officers Act of 1990</b>	Requires Inspectors General to annually submit to Congress, the Director of OMB, and the head of the agency an audited financial statement for the preceding fiscal year covering all account associated activities of the agency.
<b>Government Performance and Results Act of 1993 (GPRA) GPRA Modernization Act of 2010 (GPRAMA)</b>	Requires federal agencies to prepare a strategic plan covering a multiyear period and requires each agency to submit an annual performance plan and an annual performance report, including an assessment of the internal control environment over DOL's performance measures.
<b>Government Management Reform Act of 1994</b>	Requires an assessment and evaluation of the 1) reliability of DOL's performance data and 2) extent to which DOL's performance plan meaningfully describes its planned and actual performance.
<b>Federal Financial Management Improvement Act of 1996</b>	Requires the Inspector General to evaluate DOL's financial systems compliance with federal standards.
<b>Reports Consolidation Act of 2000</b>	Requires the Inspector General to provide a summary and assessment of the most serious management and performance challenges facing federal agencies and their progress in addressing them.
<b>Federal Information Security Management Act of 2002</b>	Requires the Inspector General to evaluate the effectiveness of DOL's overall information security program and practices.

<sup>5</sup> For more information on Inspectors General in federal government, please visit the website of the Council of Inspectors General on Integrity and Efficiency (CIGIE) at: <https://www.ignet.gov/> and <https://www.oversight.gov/>

Legislation (cont'd)	Requirements (cont'd)
<b>Payment Integrity Information Act (PIIA) of 2019</b>	<p>Requires agencies to (1) conduct a program-specific risk assessment for each required program or activity, (2) publish and meet annual reduction targets for each program assessed to be at risk for improper payments, and (3) report information on the efforts of each program to reduce improper payments.</p> <p>Requires the Inspector General to review the reports provided by the agencies. The Inspector General shall review the level of risk associated with the applicable programs and the quality of the improper payment estimates and methodology; review oversight or financial controls to identify and prevent improper payments under the programs; and provide the agency head with recommendations. The Inspector General will determine whether the agencies complied with PIIA and may also evaluate the accuracy and completeness of reporting and performance in reducing and recapturing improper payments.</p>
<b>Death in Custody Reporting Act (DCRA) of 2013</b>	Requires the head of each Federal law enforcement agency to report to the Attorney General on an annual basis information regarding the death of any person who is (1) detained, under arrest, or is in the process of being arrested by any officer of such Federal law enforcement agency; (2) en route to be incarcerated or detained, or is incarcerated or detained at any facility (including any immigration or juvenile facility) pursuant to a contract with such Federal law enforcement agency; or any State or local government facility used by such Federal law enforcement agency; or (3) incarcerated in any Federal correctional facility or Federal pre-trial detention facility located within the United States.
<b>Foundations for Evidence-Based Policymaking Act of 2018 (“Evidence Act”)</b>	Mandates Federal evidence-building activities, open government data, and confidential information protection and statistical efficiency. Requires agencies to make any data asset maintained by the agency available, upon request, to any statistical agency or unit for purposes of developing evidence. <sup>6</sup>
<b>Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”)</b>	Mandates 9 Federal Inspectors General to carry out oversight activities of their respective agency’s response to the COVID-19 Pandemic. Requires DOL OIG to oversee the expansion of the UI programs provisioned by the Act and oversight of DOL activities supported with funds appropriated to prepare for and respond to the coronavirus Pandemic.

## REGULATORY POLICIES

Regulatory Policies	Requirements
<b>OMB Circular No. A-123</b>	<p>Defines management’s responsibility for enterprise risk management and internal control in federal agencies. Provides guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control.</p> <p>Provides specific requirements for assessing and reporting on controls in the federal government.</p>
<b>OMB Circular No. A-11, Part 6</b>	Requires agencies are required to submit strategic plans, annual performance budgets, and annual program performance reports to the President, Congress, and OMB.

<sup>6</sup> The Evidence Act broadly defines “evidence” and includes four interdependent components of evidence: foundational fact finding, performance measurement, policy analysis, and program evaluation.

Regulatory Policies (cont'd)	Requirements (cont'd)
Special Deputation Agreement with the United States Department of Justice and the Federal Bureau of Investigation	Gives the OIG the authority to investigate Organized Crime/Labor Racketeering cases and labor trafficking cases. <sup>7</sup>

**PROFESSIONAL STANDARDS**

Professional Standards	Requirements
GAO, Government Auditing Standards (“Yellow Book”) (“Generally Accepted Government Auditing Standards”) <sup>8</sup>	Provides a framework for conducting high quality audits with competence, integrity, objectivity, and independence.  Provides uniform rules and standards for federal government audits.
GAO, Standards for Internal Control in the Federal Government (“Green Book”)	Provides the standards for an effective internal control system for federal agencies.  Provides the overall framework for designing, implementing, and operating an effective internal control system.
CIGIE, Quality Standards for Inspection and Evaluation (“Blue Book”)	Establishes standards for inspections and evaluations conducted by IGs.
CIGIE, Quality Standards for Investigations	Establishes standards for investigations conducted by IGs.
CIGIE, Quality Standards for Federal Offices of Inspector General (“Silver Book”)	Provides the overall quality framework for managing, operating, and conducting the work of IGs.

<sup>7</sup> The authority derived from the Agreement is different than, and in addition to, the authority derived from the IG Act, as amended. The agreement is not public.

<sup>8</sup> For more information on the U.S. Government Accountability Office (GAO), please visit GAO’s website at [www.gao.gov/](http://www.gao.gov/)

## **APPENDIX C – OIG EVIDENCE-BASED VERIFICATION AND VALIDATION ACTIVITIES**

---

# OIG EVIDENCE-BASED VERIFICATION AND VALIDATION ACTIVITIES

The OIG uses a variety of strategies and evidence sources to enhance the accuracy and data quality of its performance and progress evaluations. The following table presents some of the ongoing and periodic verification and validation activities the OIG conducts:

**OIG Verification and Validation Activities**

Activity	Description
<b>Weekly Activity and Project Reports</b>	<p>The Office of Audit (OA) provides a weekly project inventory that is distributed to the IG and all of OA.</p> <p>The Office of Investigations (OI) leverages weekly significant activities reports provided to management and leadership for internal tracking of activities.</p> <p>The Office of Management and Policy (OMAP) provides weekly significant activity reports outlining significant budgetary, staffing, and operational issues. Senior leadership regularly reviews activities reported.</p>
<b>Stakeholder Outreach and Engagement</b>	<p>Staff from the Office of Congressional and Public Relations (OCPR) document the number of congressional meetings and briefings, and other presentations and speeches for key mission areas, which the AIG for OCPR reviews and reports.</p> <p>OIG Components provide travel and training data based upon selected time and effort reporting software and financial data reports. Both OA and OI track stakeholder outreach and engagement activities, and senior leadership regularly reviews activities reported.</p> <p>OMAP validates financial information.</p>
<b>OA Functions</b>	<p>OA leverages the TeamMate suite of modular applications for staff management, data processing, evidence collection, reference, and reporting; and to meet the U.S. Government Accountability Office’s (GAO) Government Auditing Standards (“Yellow Book”), peer review needs, and records retention requirements. OA management has ready visibility into all TeamMate project files, and regularly reviews work completed and reports produced by staff. OA management reports aggregate data for sharing with senior leadership and making critical decisions in the time and effort placed into various OA functions.</p> <p>For risk assessments and management planning, OA uses the TeamRisk component of TeamMate to perform risk assessments of major DOL program areas, and contributes to the development of Top Management and Performance Challenges reported annually in the Agency Financial Report as well as the significant concerns reported in Semiannual Reports to Congress. For audit resolution and post-report tracking, OA uses TeamCentral, another component of TeamMate.</p>
<b>OI Functions</b>	<p>OI leverages data housed and reported from their Labor OIG Case Activity Tracking system (LOCATS), which OI management analyzes and reviews on a regular basis. OI investigations are prioritized based on documented criteria which includes two categories (Tier 1 and Tier 2). OI management and OIG senior officials also validate investigative priorities, and selected statistics are included in OIG’s Semiannual Reports to Congress.</p>
<b>OMAP Functions</b>	<p>OMAP leverages a variety of data and reports housed in the New Core Financial Management System (NCFMS), human resource tracking databases, and centralized procurement systems. OMAP uses these sources to ensure that OIG spending is in alignment with its operating plan, to ensure compliance with the Anti-deficiency Act, and to recommend operational adjustments based on available funding and staffing levels.</p>
<b>OPRM Functions</b>	<p>The Office of Performance and Risk Management (OPRM) leverages data and reports from across the OIG on a monthly basis to analyze and improve how OIG manages performance, strategy, and risks to the OIG mission.</p>
<b>OIG Quarterly Performance</b>	<p>The OIG internally evaluates progress towards achieving its annual performance measures on a traffic light rating system— green (met), yellow (in-process/on track), and red (not met) color ratings—and provides summary information of these quarterly results in Annual Performance Reports.</p>

## OIG HOTLINE

---

The OIG operates a hotline to receive and process allegations of fraud, waste, and abuse concerning DOL grants, contracts, programs and operations. The OIG also addresses allegations of criminal activity and serious misconduct involving DOL employees. The OIG has jurisdiction to investigate allegations of labor racketeering and organized crime influence in the workplace, including the misuse of union benefit plan assets or power, labor-management relations, and internal union affairs.

### TO REPORT FRAUD, WASTE, OR ABUSE, PLEASE CONTACT:

**Online:** <https://www.oig.dol.gov/hotline.htm>

**Telephone:** 1-800-347-3756 or 202-693-6999

**Fax:** 202-693-7020

**Address:** Attention: Hotline  
Office of Inspector General  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210