U.S. Agency for International Development

Office of Inspector General

Strategic Plan
2005 - 2010

Statement of the Inspector General

This document – the Office of Inspector General's strategic plan for fiscal years 2005 through 2010 – articulates our goals and objectives for work over the next six years at the United States Agency for International Development (USAID), the African Development Foundation, and the Inter-American Foundation. (Our plan for work at the Millennium Challenge Corporation is provided in a separate document.)
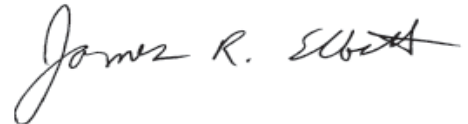
This strategic plan recognizes and allows for changes resulting from new policy direction to USAID, the African Development Foundation, and the Inter-American Foundation. Our strategic plan is supplemented by our annual plan for FY 2005. The annual plan contains the OIG's performance measures and targets and provides details on the audit, investigative, and other activities that the OIG plans to undertake in order to accomplish our goals, objectives, and priorities.

Our overriding goal is to support management in the delivery of their programs. We do this through our audit and investigative activities and by advising management on program risks and the need for associated internal controls for promoting effective and efficient program delivery. In performing our duties, we work with the management and staff of USAID, ADF, and IAF as well as with members of Congress and their staffs to understand their particular interests and provide them with information that they can use in developing and administering the organizations' programs and activities.

We can achieve these goals because we have a professional and well-trained staff operating under the professional standards mandated by law and promulgated by the Comptroller General of the United States and the President's Council on Integrity and Efficiency. Under these standards, our operations are subject to an external peer review performed by another independent inspector general's office. The most recent review, completed in 2004, concluded that applicable professional standards were being met.

In addition, and most important, we can serve the organizations' management and Congress by providing them with timely recommendations, suggestions, and advice that they can rely on because of the independence that the Inspector General Act of 1978 provides. The Act requires the Inspector General to report both to the head of the respective organization and to Congress, keeping both fully informed on problems identified during the course of our work. We accomplish this mandate through our regular reporting processes, including our audit and investigation reports and our semiannual reports to Congress, and through frequent briefings of both organization management and members of Congress and their staffs.

James R. Ebbitt
Acting Inspector General

U.S. Agency for International Development

Office of Inspector General

Strategic Plan

2005 - 2010

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Authority and Responsibility

The USAID Office of Inspector General (OIG) was established on December 16, 1980, by Public Law 96-533, which amended the Foreign Assistance Act of 1961. On December 29, 1981, the President signed the International Security and Development Cooperation Act of 1981, bringing the USAID Inspector General under the purview of the Inspector General Act of 1978. In accordance with Public Law 106-113, the OIG assumed audit and investigative oversight of the African Development Foundation (ADF) and the Inter-American Foundation (IAF) in 1999. Finally, on January 23, 2004, the USAID Inspector General was appointed as the Inspector General for the Millennium Challenge Corporation through Public Law 108-199. Our plan for work at the Millennium Challenge Corporation is provided in a separate document.

The Inspector General Act of 1978, as amended, authorizes the Inspector General to conduct and supervise audits and investigations. As a result of this work, the OIG (1) promotes economy, efficiency, and effectiveness and (2) detects and prevents fraud, waste, and abuse in programs and operations. The Inspector General is responsible for keeping the head of the respective organization and Congress fully informed of the results of audits and investigations related to the organization's programs and operations, as well as the necessity for, and progress of, corrective actions.

Mission

The mission of the OIG is to contribute to and support integrity, efficiency, and effectiveness in all activities of USAID, ADF, and IAF.

Values

In accomplishing our mission, we are committed to the following:

Integrity. Strive to display character, decency, and honor in everything we do; work openly and fairly with our colleagues and partners; show respect for one another; maintain independence to ensure objectivity and impartiality; and accept responsibility for our actions.

Excellence. Strive to produce work that has distinction, merit, quality, and a positive effect; work efficiently with highly trained people who enjoy equal opportunities to excel; deliver products that are accurate, timely, complete, concise, and meaningful; and present work in a way that is most useful to those who are responsible for implementing the organization's goals and objectives.

Teamwork. Work with USAID, ADF, and IAF management to understand their program objectives; team with the three organizations, demonstrating and encouraging integrity and achieving excellence; understand the entire OIG program and its effect on the organizations' programs; help management find solutions to problems; and remember that our success is measured in part by the success of our colleagues and partners.

Strategic Goals and Objectives

The OIG's mission and values were developed as part of a business process improvement project that took place in 1995. This process produced a strategic framework that provides a method for implementation planning and defines when specific objectives will be achieved and what plans need to be implemented to reach those objectives.

Pursuant to that strategic framework, the OIG's mission and values reflect its overarching philosophy that the OIG should provide decision-makers with reliable information that will enable them to make timely and informed decisions regarding their programs and operations.

General Strategy for USAID

On the basis of the overarching philosophy described in the mission and values statements, the OIG developed its strategic goals and objectives. They are driven by legislative mandates, the State/USAID Strategic Plan, USAID goals, the greatest challenges facing USAID, and the activities identified as having high risks of fraud, waste, and abuse. For

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each strategic goal, we have established strategic objectives and performance measures that describe what we expect to accomplish and how we will determine if we are achieving our objectives.

Strategic Goal 1: Keep the Administrator and Congress fully informed of the status of USAID's administration and operations and the need for and progress of corrective actions.

Objective 1: Provide timely, high-quality reports and briefings to the Administrator and Congress on the major challenges identified by audits and investigations.

In accordance with the Inspector General Act of 1978, the OIG will keep both the Administrator and Congress informed on the status of significant OIG audit and investigative activities, problems, and issues. We will issue reports on all completed audits and investigations and meet periodically with the Administrator and Congressional staff to discuss matters of interest to them.

Strategic Goal 2: Promote improvements in the way that USAID advances sustainable development and global interests.

Objective 2.1: Contribute to improvements in USAID's programs that advance the growth of democracy and good governance, including civil society, the rule of law, respect for human rights, and religious freedom.

Audits will be conducted on USAID's programs that advance the growth of democracy and good governance, including civil society, the rule of law, and respect for human rights These audits will help ensure that USAID has developed and implemented an effective system for managing/ monitoring these programs so that these programs achieve their intended results.

We plan to give priority to auditing programs that facilitate conflict resolution, transition to and consolidation of democracy, democratic reform, rule of law, democratic governance, and human rights.

Objective 2.2: Contribute to improvements in USAID's programs for strengthening world economic growth, development, and stability

while expanding opportunities for U.S. businesses and ensuring economic security for the nation.

Audits will be conducted of USAID's efforts to advance economic security, economic growth, and open markets through trade development, agriculture, and private sector development programs. These audits will help ensure that USAID has developed and implemented an effective system for managing/ monitoring these economic development programs so that they achieve their intended results.

We will give priority to programs in the following areas:

- Trade and investment.

- Agricultural development.

- Participant training.

- Food aid.

- Global development alliances.

- USAID support for implementation of the Millennium Challenge Account.

Objective 2.3: Contribute to improvements in USAID programs to improve health, education, environment, and other social and environmental conditions for the global population.

Audits will be conducted of USAID's programs in HIV/AIDS, health, education, environment, and population in order to help ensure that USAID is managing these programs appropriately so that they achieve planned results.

We will give priority to programs in the areas of:

- HIV/AIDS, tuberculosis, and malaria.

- Infant and child mortality.

- Reproductive and maternal health care.

- Basic education.

• Environmental management.

Objective 2.4: Help USAID minimize the human costs of displacement, conflicts, and natural disasters.

Audits will be conducted of USAID's programs to minimize the human costs and impact of conflicts and natural disasters. Priority will be given to humanitarian response programs as well as disaster prevention and preparedness programs.

Strategic Goal 3: Help USAID achieve management and organizational excellence.

Objective 3.1: Contribute to the development of a workforce whose number, skills, and deployment meet USAID needs; strategies for succession planning and leadership continuity; and strategies that integrate workforce planning into USAID's budget and strategic plans.

Audits will be conducted to ensure that USAID manages its human capital effectively while conforming to OMB and OPM management initiatives and goals. We will also meet with USAID staff to exchange views on USAID management of its human capital and provide advice if appropriate.

We plan to give priority to supporting USAID in the following areas:

• Workforce planning.

• Use of existing personnel flexibilities, tools, and technology.

• Succession planning.

• Managing productivity.

• Internal accountability systems.

• Competitive sourcing.

• Employee security.

Objective 3.2: Contribute to improvements in USAID's processes for planning, monitoring, and reporting on program activities and integrating performance information into budget decision-making.

We will conduct audits of USAID's strategic plan, congressional budget justification, and annual reporting process, including reporting of progress for key program areas, to ensure that USAID has an effective system for managing for results and that budget preparation is being linked directly to performance outcomes. We will also meet with USAID staff to exchange views on USAID's progress toward developing such a system and to provide advice if appropriate.

We will give priority to supporting USAID in the following areas:

• Performance planning and reporting.

• Strategic budgeting.

• Field support.

• Coordination with the State Department on the consolidation of financial management, information technology, and other support services.

Objective 3.3: Contribute to improvements in USAID's processes for awarding and administering acquisition and assistance instruments.

Audits will be conducted to support USAID in achieving its procurement-related performance goals and to ensure that USAID conforms to Office of Federal Procurement Policy directives and noted best practices. We will also meet with USAID staff to exchange views on USAID's procurement processes and to provide advice if appropriate. Finally, audit and investigation work will be directed toward helping ensure that contractors and grantees meet applicable integrity standards.

We plan to give priority to supporting USAID efforts in the following areas:

- Training and use of cognizant technical officers.

- Managing service contracts.

- Performance-based contracting.

- Compliance with acquisition and assistance policies and procedures.

- Small business utilization.

- Managing procurement workload.

- Procurement system evaluations.

- Use of on-line procurement applications.

Objective 3.4: Assist USAID in improving its financial systems that contribute to preparation of reliable and useful information that managers can use to manage USAID.

Annual audits will be conducted of USAID's consolidated financial statements in accordance with the Government Management Reform Act and OMB implementing guidance. We will focus on the following issues:

- Compliance with Federal financial management system requirements and applicable accounting standards.

- Accurate and timely interim financial reporting.

- Integration of Washington and overseas financial and performance management systems.

- Accurate and timely posting of transactions.

- Timely reconciliation of financial data.

Objective 3.5: Assist USAID in ensuring proper accountability for funds provided to contractors, grantees, and host governments.

The OIG will oversee financial audits of USAID contractors and grantees performed by the Defense Contract Audit Agency or independent public accounting firms to ensure that such audits meet USAID's needs and conform to applicable auditing standards. We will focus on the following issue areas:

- Accountability of U.S.-based grantees and contractors.

- Accountability of non-U.S.-based grantees and contractors.

- Accountability of USAID's Enterprise Funds.

Objective 3.6: Promote improvements in the creation of systems and information technology (IT) infrastructures that are able to leverage capital investments, provide blueprints for IT solutions, and share data and information within USAID and with its customers.

Audits will be conducted to ensure that USAID's major information systems acquisitions are managed properly in accordance with applicable laws and OMB guidance. In addition, audits will be conducted of USAID's efforts to implement presidential e-government initiatives. We will meet with USAID staff to exchange views on USAID's IT acquisition process and provide advice if appropriate. We will focus on the following areas:

- Compliance with Clinger-Cohen Act of 1996.

- Compliance with OMB Circular A-11, Exhibit 53, Form 300.

- Compliance with cost, schedule, and performance targets.

- E-government and Government Paperwork Elimination Act initiatives.

Objective 3.7: Contribute to the development, promotion, and monitoring of security awareness and processes for protecting USAID's critical information systems from loss, misuse, and unauthorized access or modification.

Audits will be conducted of USAID's information security management to ensure compliance with applicable laws and OMB guidance and thus help keep its critical information secure. We will meet with USAID staff to exchange views on USAID's IT acquisition process and provide advice if appropriate. We will focus on the following areas:

- Compliance with the Federal Information Security Management Act of 2002.

- Compliance with the Computer Security Act of 1987.

- Compliance with OMB Circular A-130, Appendix III.

Strategic Goal 4: Promote better management of significant and unplanned matters.

Objective 4.1: Contribute to better management of USAID activities that address significant, often unplanned, conditions or engender intense congressional interest.

The OIG will partner with USAID to ensure adequate audit and investigative oversight of activities of intense USAID and congressional interest, particularly as evidenced by congressional requests for special OIG oversight, and of significant unplanned activities, such as large-scale disaster assistance.

Strategic Goal 5: Preserve and protect USAID program and employee integrity.

Objective 5.1: Investigate allegations of fraud, waste, and abuse in USAID programs and operations.

The OIG will investigate allegations of fraud, waste, and abuse, giving priority to cases involving major fraud. In addition, we will make referrals, as appropriate, to the Department of Justice for criminal/ civil action and/or to USAID for administrative action. The OIG will track and report all allegations investigated and all criminal, civil, and administrative actions taken as a result of OIG investigations.

Objective 5.2: Prevent fraud, waste, and abuse in USAID programs.

The OIG will conduct training in fraud awareness to alert employees, contractors, and grantees to fraudulent schemes and practices. The OIG will also promote the Hotline as a tool for reporting fraud, waste, and abuse.

Furthermore, the OIG will conduct at least two proactive investigations to identify vulnerabilities in multi-million dollar programs that could lead to criminal, civil, or administrative actions. In addition, the OIG will recommend action for systemic improvements, as necessary, and work with USAID to correct weaknesses in programs and operations. Finally, the OIG will conduct risk assessments of programs as necessary to develop appropriate strategies for audit coverage.

Objective 5.3: Preserve and protect USAID employee integrity by conducting and concluding investigations of employee integrity efficiently and expeditiously.

The OIG will investigate allegations of personnel misconduct efficiently and expeditiously. These investigations will be completed within 120 days of receipt of an allegation. When warranted, the OIG will make referrals to the Department of Justice for criminal/civil action and/or to USAID for administrative action. In addition, the OIG will track and report all allegations investigated and all criminal, civil, and administrative actions taken.

General Strategy for ADF and IAF

In 1999, the OIG assumed audit and investigative oversight of ADF and IAF in 1999. The ADF, which began field operations in 1984, provides grants directly to community groups in Africa. Its budget in FY 2003 was approximately $18.7 million. The IAF was established in 1969. With a budget of about $16.2 million in FY 2003, it provides development grants directly to local organizations in Latin America and the Caribbean. Both foundations are U.S. Government corporations.

The cornerstone of the OIG's strategy for maintaining effective oversight of foundation operations lies in the OIG's annual audit of each foundation's organization-wide financial statements. The audits will help to identify areas requiring more in-depth audits and investigations as circumstances warrant. The OIG also will periodically review the foundations' implementation of their financial audit programs over their grantees.

Performance audits also will play an integral role in maintaining foundation accountability. After first identifying relevant management controls at both organizations, the OIG plans to perform risk assessments of selected foundation operations. Such operations could include, for example, foundation procurement and human capital management. The assessments will help identify potential program and operational vulnerabilities that will become the subject of OIG performance audits. The scheduling of resulting performance audits will depend on both the gravity of a particular vulnerability and the availability of OIG audit resources. Further, the OIG has disseminated information to the foundations and has conducted employee briefings on the OIG Hotline. Foundation employees and others can contact the OIG Hotline or OIG investigators to report their accountability concerns. Finally, the OIG will, at all times, remain responsive to congressional concerns about the foundations' operations.

Consultations

An important element in carrying out our audit and investigative work is our collaboration with other organizations. We consult with other organizations to consider the work they have performed, seek opportunities for joint work, and obtain additional information that will affect our planning.

Government Accountability Office

The IG Act requires coordination with the Government Accountability Office (GAO) to prevent duplication and ensure effective coordination and cooperation. The OIG has assigned a liaison who serves as the principal contact with GAO and is responsible for keeping the OIG advised on GAO's audit work and reports, which are used for OIG planning. Consultation and coordination are undertaken in planning annual audits.

Defense Contract Audit Agency

The Defense Contract Audit Agency (DCAA) performs audits, reviews, and pre-award surveys as requested by the USAID OIG. The OIG funds these efforts and works with DCAA and USAID to ensure that the work meets USAID's needs.

State Department

The State Department and USAID have issued a joint strategic plan for fiscal years 2004 - 2009. The OIG strategic plan is aligned with the joint State-USAID strategic plan. USAID OIG staff meet with State Department OIG staff to discuss planning and coordination issues and other matters of mutual interest in the foreign affairs environment.

Other Agencies

Several other Federal agencies have interests and activities in the foreign affairs community. For example, the Department of Agriculture obtains food commodities for USAID's P.L. 480 food distribution programs and manages USAID's payroll activities. The Department of Health and Human Services, the Federal Emergency Management Agency, the Environmental Protection Agency, and others, including the Department of State, receive funds through USAID to help manage foreign assistance and disaster assistance activities. Under the President's Emergency Plan for AIDS Reduction, the Department of State plays an overall coordinating role and USAID, the Department of Health and Human Services, the Department of Defense, the Department of Commerce, and the Department of Labor help implement prevention, treatment, and palliative care activities. We coordinate with each agency's OIG in planning and carrying out our annual audits and investigations. The USAID OIG also coordinates with other OIGs through the President's Council for Integrity and Efficiency (PCIE) and plays a leadership role in the PCIE Audit Committee and the Federal Audit Executive Committee.

Customers and Stakeholders

Understanding the needs of our customers and ensuring that their needs are addressed in conducting our work is vital to the overall success of OIG operations.

To facilitate exchanges between OIG staff and the customers for our work, the OIG held a management and planning conference in early 2004. The conference included participation from all the units within the OIG and gave representatives from both headquarters and field offices an opportunity to meet and discuss issues that affect audits and investigations.

Professional staff from key Congressional appropriations and authorizing committees participated, as did officials from the Office of Management and Budget (OMB) and GAO. Management officials from USAID bureaus discussed their programs and vulnerabilities and where the OIG can be of assistance. Senior officials of ADF and IAF also presented information on risks and vulnerabilities and perceived audit and investigative needs.

These discussions and others held throughout the year have helped us to focus our limited resources on the issues of greatest concern to our customers and stakeholders.

Factors Affecting OIG Audit and Investigative Activities

The OIG faces several factors, some of which are beyond its control, that could affect its ability to achieve its goals and objectives. For example, the OIG has no implementation authority and only makes recommendations to USAID on the basis of audit and investigative findings. USAID is not obligated to accept any of the OIG's recommendations. The OIG's recommendations, along with USAID's responses, are included in OIG audit reports and summarized in the semiannual report to Congress. In addition, other factors discussed below, both internal and external to USAID, also affect the OIG's ability to accomplish its work.

USAID's Internal Environment

USAID's management challenges have been documented by the OIG in audit reports and by GAO in its report entitled *Major Management Challenges and Program Risks: U.S. Agency for International Development* (GAO-03-111, January 2003).

USAID has made progress but still does not have timely, accurate, and reliable performance data and integrated information management systems. USAID continues to have problems developing reporting systems that meet the requirements of the Government Performance and Results Act of 1993, and the financial accounting system does not fully meet government standards.

Human capital issues have not been addressed successfully despite long-standing recognition of the problem. For example, the staffing challenges that USAID faces make it difficult for its procurement workforce to maintain the appropriate levels of contract administration for ensuring the continuation of sound business practices. As a result, USAID could be vulnerable to higher contract costs, delays in contract awards, an increased number of bid projects, and costly contract modifications and revisions.

These internal USAID factors pose significant challenges in our audit and investigative work. Because of the inability to rely on USAID's information systems, for example, our auditors must increase the amount of testing required for our audits, thereby increasing the cost and time required for them.

USAID's External Environment

USAID operates in more than 100 countries. USAID's working environment is complex, given the differences in language, law, and standards of accountability. Besides the inherent difficulties in operating in an overseas environment, USAID is faced with implementing programs in countries susceptible to corruption.

In carrying out their audits and investigations, OIG staff must be aware of these vulnerabilities and factor the high-risk environment into designing audit and investigative strategies.

Appendix

Strategic Planning Framework

Mission

The mission of the OIG is to contribute to and support integrity, efficiency, and effectiveness in all activities of USAID, ADF, and IAF.

Values

In accomplishing our mission, we are committed to the following:

Integrity
- Strive to display character, decency, and honor in everything we do.
- Work openly and fairly with our colleagues and partners.
- Show respect for one another.
- Maintain independence to ensure objectivity and impartiality.
- Accept responsibility for our actions.

Excellence
- Strive to produce work that has distinction, merit, quality, and a positive effect.
- Work efficiently with highly trained people who enjoy equal opportunities to excel.
- Deliver products that are accurate, timely, complete, concise, and meaningful.
- Present work in a way that is most useful to those who are responsible for implementing the organization's goals and objectives.

Teamwork
- Work with USAID, ADF, and IAF management to understand their program objectives.
- Team with USAID, ADF, and IAF, demonstrating and encouraging integrity and achieving excellence.
- Understand the entire OIG program and its effect on the organizations' programs.
- Help management find solutions to problems.
- Remember that our success is measured in part by the success of our colleagues and partners.

Strategic Goals	Strategic Objectives	Performance Measures
Keep the Administrator and Congress fully informed of the status of USAID's administration and operations and the need for and progress of corrective actions.	Provide timely, high-quality reports and briefings to the Administrator and Congress on the major challenges identified by audits and investigations.	Submit the Semiannual Report to the Congress as required. Brief the Administrator on OIG activities and issues affecting USAID. Brief key congressional staff on OIG activities and issues affecting USAID. Issue timely audit reports. Follow applicable auditing standards and OIG policies and procedures. Verify that management actions in response to audit recommendations were effective in correcting identified problems. Achieve management agreement and plans for corrective action or management improvement on audit recommendations.
Promote improvements in the way that USAID advances sustainable development and global interests.	Contribute to improvements in USAID's programs that advance the growth of democracy and good governance, including civil society, the rule of law, respect for human rights, and religious freedom.	Conduct audits and make recommendations if appropriate in the areas of conflict resolution, transition to and consolidation of democracy, democratic reform, rule of law, democratic governance, and human rights. Exchange views with USAID officials on these programs and provide advice if appropriate to help USAID improve its programs.
	Contribute to improvements in USAID's programs for strengthening world economic growth, development, and stability while expanding opportunities for U.S. businesses and ensuring economic security for the nation.	Conduct audits and make recommendations if warranted, focusing on trade and investment, agricultural development, participant training, food aid, global development alliances, and USAID support for implementation of the Millennium Challenge Account. Exchange views with USAID officials on these programs and provide advice if appropriate to help USAID improve its programs.

Strategic Goals	Strategic Objectives	Performance Measures
	Contribute to improvements in USAID programs to improve health, education, environment, and other social and environmental conditions for the global population.	Conduct audits and make recommendations as warranted, giving priority to the areas of HIV/AIDS, tuberculosis, and malaria; infant and child mortality; reproductive and maternal health care; basic education; and environmental management. Attend meetings of the Commodity Procurement Working Group, exchange views with USAID officials on the programs described above, and provide advice if appropriate to help USAID improve its programs.
	Help USAID minimize the human costs of displacement, conflicts, and natural disasters.	Conduct audits of humanitarian response programs as well as disaster prevention and preparedness programs and make recommendations as appropriate. Exchange views with USAID officials on USAID's programs and provide advice if appropriate to help USAID improve its programs.
Help USAID achieve management and organizational excellence.	Contribute to the development of a workforce whose number, skills, and deployment meet USAID needs; strategies for succession planning and leadership continuity; and strategies that integrate workforce planning into USAID's budget and strategic plans.	Conduct audits and make recommendations as appropriate, giving priority to the following areas: • Workforce planning. • Use of existing personnel flexibilities, tools, and technology. • Succession planning. • Managing productivity. • Internal accountability systems. • Competitive sourcing. • Employee security. Exchange views with USAID officials on these programs at Business Transformation Executive Committee (BTEC) subcommittee meetings and elsewhere, and provide advice if appropriate to help USAID improve its programs.

Strategic Goals	Strategic Objectives	Performance Measures
	Contribute to improvements in USAID's processes for planning, monitoring, and reporting on program activities and integrating performance information into budget decision-making.	Conduct audits and make recommendations if appropriate, focusing on performance planning and reporting, strategic budgeting, field support, and coordination with the State Department on the consolidation of financial management, information technology, and other support services.

Exchange views with USAID officials these programs through the Performance and Accountability Report Core Working Group and other forums and provide advice if appropriate to help USAID improve its programs. |
| | Contribute to improvements in USAID's processes for awarding and administering acquisition and assistance instruments. | Conduct audits that report on USAID's programs and operations and make recommendations as warranted, with priority given to audits of:

• Training and use of cognizant technical officers.

• Managing service contracts.

• Performance-based contracting.

• Compliance with acquisition and assistance policies and procedures.

• Small business utilization.

• Managing procurement workload.

• Procurement system evaluations.

• Use of on-line procurement applications.

Exchange views with USAID officials on the issue areas listed above at BTEC subcommittee meetings and elsewhere and provide advice if appropriate to help USAID improve performance. |

Strategic Goals	Strategic Objectives	Performance Measures
	Assist USAID in improving its financial systems that contribute to preparation of reliable and useful information that managers can use to manage USAID.	Conduct audits that report on USAID's financial systems and make recommendations if appropriate. Priority will be given to the following issue areas: • Compliance with Federal financial management system requirements and applicable accounting standards. • Accurate and timely interim financial reporting. • Integration of Washington and overseas financial and performance management systems. • Accurate and timely posting of transactions. • Timely reconciliation of financial data. Exchange views with USAID officials on USAID's programs and provide advice if appropriate to help USAID improve its programs.
	Assist USAID in ensuring proper accountability for funds provided to contractors, grantees, and host governments.	Conduct audits that report on USAID's systems for ensuring proper accountability for funds provided to contractors, grantees, and host governments and make recommendations if appropriate. Perform desk reviews and transmit reports on financial audits of contractors, grantees, and host governments to USAID and make recommendations to USAID as appropriate. Conduct desk reviews of financial audits conducted by non-Federal auditors to help ensure that the audits were performed in accordance with U.S. Government Accountability Office Government Auditing Standards and OIG policies and procedures. Perform quality control reviews on a sample of financial audits

Strategic Goals	Strategic Objectives	Performance Measures
		conducted by non-Federal auditors to help ensure that the audits were performed in accordance with U.S. Government Accountability Office Government Auditing Standards and OIG policies and procedures.
	Promote improvements in the creation of systems and information technology (IT) infrastructures that are able to leverage capital investments, provide blueprints for IT solutions, and share data and information within USAID and with its customers.	Conduct audits and make recommendations if appropriate, focusing on: • Compliance with Clinger-Cohen Act of 1996. • Compliance with OMB Circular A-11, Exhibit 53, Form 300. • Compliance with cost, schedule, and performance targets. • E-government and Government Paperwork Elimination Act initiatives. Exchange views with USAID officials at BTEC subcommittee meetings and elsewhere and provide advice if appropriate to help USAID improve its programs.
	Contribute to the development, promotion, and monitoring of security awareness and processes for protecting USAID's critical information systems from loss, misuse, and unauthorized access or modification.	Conduct audits and make recommendations if appropriate to improve compliance with the Federal Information Security Management Act of 2002, the Computer Security Act of 1987, and OMB Circular A-130, Appendix III. Exchange views with USAID officials through BTEC subcommittee meetings and other forums and provide advice if appropriate to help USAID improve compliance with the requirements described above.
Promote better management of significant and unplanned matters.	Contribute to better management of USAID activities that address significant, often unplanned, conditions or engender intense congressional interest.	Conduct audits of significant unplanned programs and programs with congressional interest and make recommendations if warranted. Exchange views with USAID officials on USAID's programs and

Strategic Goals	Strategic Objectives	Performance Measures
		provide advice if appropriate to help USAID improve performance of its significant/unplanned programs.
Preserve and protect USAID program and employee integrity.	Investigate allegations of fraud, waste, and abuse in USAID programs and operations.	Track and report the number of allegations investigated. Track and report the number of criminal, civil, and administrative actions resulting from investigations. Make referrals, as appropriate, for criminal, civil, or administrative actions.
	Prevent fraud, waste, and abuse in USAID programs.	Conduct fraud awareness training to increase participant awareness of the potential for fraud. Increase the number of fraud awareness sessions. Record the number of participants in fraud awareness training, identifying their program areas. Promote the OIG Hotline to increase awareness of tools for reporting fraud, waste, and abuse. Conduct proactive investigations. Discuss the prevention of fraud, waste, and abuse with USAID officials at the annual OIG planning conference and other forums. Provide advice, if appropriate, to help USAID safeguard its programs and operations. Make recommendations for systematic improvements if weaknesses in USAID programs or operations are detected
	Preserve and protect USAID employee integrity by conducting and concluding investigations of employee integrity efficiently and expeditiously.	Complete employee integrity investigations within 120 days of receipt of an allegation. Make referrals, as appropriate, for criminal, civil, or administrative actions. Track and report the number of criminal, civil, and administrative actions resulting from investigations.

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The Annual Plan is available on the internet at www.usaid.gov/oig