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U.S. Election Assistance Commission

Office of Inspector General



STRATEGIC PLAN

Fiscal Years 2007 - 2012

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## **MESSAGE FROM THE INSPECTOR GENERAL**

As the newly appointed Inspector General, I am pleased to present the Office of Inspector General (OIG) Strategic Plan (Plan) for 2007-2012. This Plan sets forth the following four strategic goals:

- Promote economy, efficiency, and effectiveness in Election Assistance Commission (EAC or Commission) programs and operations.
- Keep the Chairman, the Commissioners and Congress fully informed of the status of EAC's administration and operations and the need for and progress of corrective actions.
- Promote better EAC management of significant and unplanned matters.
- Preserve and protect EAC employee and program integrity.

The OIG recognizes that strategic planning supported by performance goal setting and measurement is an ongoing process and requires continuous monitoring and reevaluation. Accordingly, we intend to revisit this Plan at regular intervals to ensure that it remains a living document that measures and guides our efforts. We envision that the ultimate outcome will be better service for our customers and stakeholders.

## **OIG'S MISSION**

The OIG audit mission is to provide timely, high-quality professional products and services that are useful to OIG's clients. OIG seeks to provide value through its work, which is designed to enhance the economy, efficiency, and effectiveness in EAC in a way that it work better and cost less in the context of today's declining resources. OIG also seeks to detect and prevent fraud, waste, abuse, and mismanagement in these programs and operations. Products and services include traditional financial and performance audits, contract and grant audits, information systems audits, and evaluations. OIG clients include the Commissioners and executives of EAC, the Congress, the Office of Management and Budget, the Government Accountability Office, state governments, other Federal entities, and the public.

## **AUTHORITY OF THE INSPECTOR GENERAL**

The OIG was established pursuant to the Help America Vote Act of 2002 (Public Law 107-252) and by the Inspector General Act of 1978, as amended (the IG Act), (Public Law 95-452). The IG Act provides the Inspector General:

- Access to all records, reports, audits, reviews, documents, papers, recommendations, or other material available to the Commission relating to its programs and operations;
- Authority to conduct such investigations and reports relating to the administration of the programs and operations of the Commission as are, in the judgment of the Inspector General, necessary or desirable;

- Authority to request such information or assistance as may be necessary for carrying out the Inspector General's duties and responsibilities from any Federal, State, or local governmental agency or unit thereof;
- Authority to require by subpoena the production of all information, including, but not limited to, those in electronic media, documents, reports, answers, records, accounts, papers, and other data and documentary evidence necessary in the performance of the functions assigned by the IG Act, which subpoena, in the case of contumacy or refusal to obey, shall be enforceable by order of any appropriate United States district court; provided that procedures other than subpoenas shall be used by the Inspector General to obtain documents and information from Federal agencies;
- Authority to administer to or take from any person an oath, affirmation, or affidavit, whenever necessary in the performance of the functions assigned by this Act, which oath, affirmation, or affidavit when administered or taken by the Inspector General or designated employees shall have the same force and effect as if administered or taken by or before an officer having a seal;
- Direct and prompt access to the Chairman when necessary for any purpose pertaining to the performance of the Inspector General's functions and responsibilities under the IG Act;
- Authority to the extent and in such amounts as may be provided in advance by appropriations Acts, enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, and to make such payments as may be necessary to carry out the provisions of the amended IG Act; and
- Report the circumstances to the Chairman whenever information requested is unreasonably refused or not provided.

### **DUTIES AND RESPONSIBILITIES OF THE INSPECTOR GENERAL**

The Inspector General shall:

- Provide policy direction for and to conduct, supervise and coordinate audits and investigations relating to the programs and operations of the Commission ;
- Review existing and proposed legislation and regulations relating to programs and operations of the Commission and to make recommendations in the semiannual reports to the Chairman and the Congress concerning the impact of such legislation or regulations on the economy and efficiency in the administration of programs and operations administered or financed by the Commission or the prevention and detection of fraud and abuse in such programs and operations;
- Recommend policies for and to conduct, supervise, or coordinate other activities carried out or financed by the Commission for the purpose of promoting economy and efficiency

in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;

- Recommend policies for and to conduct, supervise, or coordinate relationships between the Commission and other Federal agencies, state and local governmental agencies, and nongovernmental entities with respect to (1) all matters relating to the prevention and detection of fraud and abuse in programs and operations administered or financed by the Commission, or (2) the identification and prosecution of participants in such fraud or abuse;
- Keep the Chairman and the Congress fully and currently informed, by means of the reports required by Section 5 of the IG Act and otherwise, concerning fraud and other serious problems, abuses, and deficiencies relating to the administration of programs and operations administered or financed by the Commission, to recommend corrective action concerning such problems, abuses, and deficiencies, and to report on the progress made in implementing such corrective action;
- Comply with standards established by the Comptroller General of the United States for audits of Federal establishments, organizations, programs, activities, and functions;
- Establish guidelines for determining when it shall be appropriate to use non-Federal auditors;
- Take appropriate steps to assure that any work performed by non-Federal auditors complies with the standards established by the Comptroller General;
- Give particular regard to the activities of the Comptroller General of the United States with a view toward avoiding duplication and ensuring effective coordination and cooperation;
- Carry out the duties and responsibilities established under the IG Act, by reporting expeditiously to the Attorney General whenever the Inspector General has reasonable grounds to believe there has been a violation of Federal criminal law; and
- Receive, conduct, supervise, and coordinate investigations of complaints or information from employees of the Commission concerning the possible existence of any activity constituting a violation of law, rules, or regulations, or mismanagement, gross waste of funds, abuse of authority, or a substantial and specific danger to the public health and safety.

## **ORGANIZATION**

The EAC OIG is currently staffed with one permanent full-time position (the Inspector General) and two contract auditors from the U.S. Department of the Interior, OIG. In addition, the EAC OIG also contracted with an independent public accounting firm for additional audit support. Finally, the EAC OIG signed a Memorandum of Understanding with the U.S. General Services Administration (GSA), OIG, whereby the GSA's OIG provides investigative coverage for the EAC OIG on a reimbursable as needed basis. The EAC's Office of General Counsel provides the OIG with legal services.

## **GUIDING PRINCIPLES**

The EAC OIG guiding principles are to:

- Produce high quality products and services that are accurate, timely, relevant, and responsive to the needs of decision-makers and customers.
- Ensure fairness, integrity, independence, objectivity, proficiency, and due care in performing our work.
- Promote teamwork and open communication.
- Encourage and reward innovation, creativity, dedication, and productivity.
- Foster an environment of respect, equal opportunity, and diversity.

## **PLANNING METHODOLOGY**

The OIG has adopted a risk based approach for its audit planning. The first step in this process is performing a risk assessment. A risk assessment is a systematic process for assessing and integrating professional judgments about probable adverse conditions and/or events. The process provides a means to organize these judgments so that they may be used to assist in developing a schedule of programs and activities to be reviewed. The steps necessary to perform a risk assessment are as follows:

- Identify (1) all activities in the Commission that can be audited/reviewed, such as policies, administrative activities, legal requirements, programs, goals, and information systems or processes; and (2) all activities authorized by the Help America Vote Act that are carried out by organizations external to the Commission such as state and territorial governments and which are the responsibility of the Commission.
- Determine relevant risk factors, which identify the significance of, and likelihood that, conditions and/or events may occur that could adversely affect the programs and activities. Risk factors include issues such as dollar value of the activity, prior audit history, newness of the program, congressional/public interest, and sufficiency of internal controls.
- Weight the risk factors to signify their relative significance.
- Based upon information obtained for each activity, score each reviewable unit as to the level of risk for each of the risk factors;
- Rank the auditable units as to their total risk score. Scores are usually categorized into high, moderate and low risk.

The formal risk assessment prioritizes auditable activities based on their risk scores, with higher risk activities designated for more review priority.

In order to provide audit coverage of the Commission that maximizes exposure of the audit/review function and provides balanced coverage, the priorities indicated by the risk assessment survey are balanced with other concerns and needs:

- The need to coordinate audit work with the Government Accountability Office and state audit organizations so that OIG work complements their work and does not duplicate it;
- Concerns expressed by the Congress, OMB, OIG staff, and state personnel as to areas that should be audited;
- A desire for audit coverage throughout the Commission.

Generally, only high priority subjects will be selected for review. Some time will be set aside for special requests and projects.

### **ANNUAL PERFORMANCE PLAN**

The OIG Annual Performance Plan derives its direction from the Strategic Plan and will identify activities to help us meet the four goals listed in our Strategic Plan. A variety of matters may arise that we did not anticipate when formulating this Strategic Plan. We will respond to those issues as they arise, but our focus will continue to be based on the goals and objectives identified in this Strategic Plan

### **OBSTACLES**

While performing activities laid out in our Annual Performance Plans and working toward realizing our strategic goals, we will also be responding to unforeseen requests from the Congress, the EAC and the American public which may redirect our available resources. These unanticipated demands may take priority over our goals and objectives as presented in this Strategic Plan. We will make determinations and prioritize those demands as they arise.

As the EAC OIG accomplishes most of its audits and investigations with contractors, accomplishment of our goals and objectives is contingent on sufficient funding.

## **STRATEGIC GOALS AND OBJECTIVES**

### **1. Promote economy, efficiency, and effectiveness in EAC programs and operations.**

**1.1 Objective:** Conduct audits, investigations, and other reviews of priority issues to assist the EAC to fulfill its mission more effectively and efficiently.

The OIG will perform audits, investigations, and other reviews of the highest priority areas. In addition, we will follow-up on the implementation of OIG recommendations and review and comment on proposed agency and OIG-related legislation, regulations and other directives.

### **2. Keep the Chairman, the Commissioners and Congress fully informed of the status of EAC's administration and operations and the need for and progress of corrective actions.**

**2.1 Objective:** Provide timely high-quality reports and briefings to the Chairman, the Commissioners, the Executive Director and Congress on the major issues identified by audits and investigations.

In accordance with the Inspector General Act of 1978, the OIG will keep the EAC 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 EAC and Congressional staff to discuss matters of interest to them.

### **3. Promote better management of significant and unplanned matters.**

**3.1 Objective:** Contribute to better management of EAC activities that address significant, unplanned, conditions or engender intense congressional interest.

The OIG will work with the EAC to ensure adequate audit and investigative oversight of activities of intense EAC and congressional interest, particularly evidenced by requests for special OIG oversight, and of significant unplanned activities.

### **4. Preserve and protect EAC employee and program integrity.**

**4.1 Objective:** Investigate allegations of fraud, waste, and abuse in EAC 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 EAC 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.

**4.2 Objective:** Prevent fraud, waste, and abuse in EAC programs.



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

The OIG will recommend action on systemic improvements and work with the EAC to correct weaknesses in programs and operations. The OIG will conduct risk assessments of programs to develop appropriate strategies for audit coverage.

**4.3 Objective:** Preserve and protect EAC employee integrity by completing investigations of employee integrity efficiently and expeditiously.

The OIG will investigate allegations of personal misconduct efficiently and expeditiously. When warranted, the OIG will make referrals to the Department of Justice for criminal/civil action and/or to the EAC 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.

**STRATEGIC GOALS, OBJECTIVES AND PERFORMANCE MEASURES**

<b>Strategic Goals</b>	<b>Strategic Objectives</b>	<b>Performance Measures</b>
<p><b>Promote economy, efficiency, and effectiveness in EAC programs and operations.</b></p>	<p>Conduct audits, investigations, and other reviews of priority issues to assist the EAC to fulfill its mission more effectively and efficiently.</p>	<p>Complete planned audits and issue reports in a timely and effective manner.</p> <p>Follow applicable standards and OIG policies and procedures when conducting reviews.</p> <p>Investigate and issue reports promptly on high priority complaints and referrals.</p> <p>Achieve acceptance of majority of audit and other recommendations.</p> <p>Maintain a legislative, regulatory and directive tracking system.</p> <p>Verify that management actions in response to audit recommendations were effective in correcting the problems.</p>
<p><b>Keep the Chairman, the Commissioners and Congress fully informed of the status of EAC's administration and operations and the need for and progress of corrective actions.</b></p>	<p>Provide timely high-quality reports and briefings to the Chairman, the Commissioners, the Executive Director and Congress on the major issues identified by audits and investigations.</p>	<p>Submit the Semiannual Report to the Congress as required.</p> <p>Brief the Chairman, the Commissioners and the Executive Director on OIG activities and issues affecting the EAC.</p> <p>Brief Congressional staff on OIG activities affecting the EAC.</p> <p>Issue timely reports.</p>

## STRATEGIC GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Strategic Goal	Strategic Objectives	Performance measures
<b>Promote better management of significant and unplanned matters.</b>	Contribute to better management of EAC activities that address significant, unplanned, conditions or engender intense congressional interest.	Conduct audits of significant unplanned programs and programs with congressional interest and make recommendations if warranted.
<b>Preserve and protect EAC employee and program integrity.</b>	Investigate allegations of fraud, waste, and abuse in EAC programs and operations.	<p>Track and report the number of allegations investigated.</p> <p>Track and report the number of criminal, civil, and administrative actions resulting from investigations.</p> <p>Make referrals, as appropriate, for criminal, civil, or administrative actions.</p>
	Prevent fraud, waste, and abuse in EAC programs.	<p>Conduct fraud awareness training to increase participant awareness of potential for fraud.</p> <p>Promote the OIG Hotline to increase awareness of tools for reporting fraud, waste and abuse.</p> <p>Make recommendations for systematic improvements of weaknesses in EAC programs or operations as needed.</p>
	Preserve and protect EAC employee integrity by conducting and concluding investigations of employee integrity efficiently and expeditiously.	<p>Complete employee integrity investigations expeditiously.</p> <p>Track and report the number of allegations investigated.</p> <p>Track and report the number of criminal, civil, and administrative actions resulting from investigations.</p> <p>Make referrals, as appropriate, for criminal, civil, or administrative actions.</p>