



Office of Inspector General

SEMIANNUAL Report to Congress

October 1, 2023, through March 31, 2024



Source: GAO. | OIG-24-2SP

Message from the Inspector General

This report is being submitted in accordance with Section 5 of the Government Accountability Office (GAO) Act of 2008 and summarizes the activities of the Office of Inspector General (OIG) for the first half of fiscal year 2024.

In November 2023, the Senate passed the GAO Inspector General Parity Act (S. 1510) by unanimous consent; the Act is now pending before the House of Representatives (H.R. 5300). This legislation will enhance the OIG's independence, improve transparency, and provide parity with other federal Inspectors General. Changes include prior congressional notification upon removal, transfer, or placement of the Inspector General on non-duty status; greater budget independence; codification of the existing practice of having separate OIG counsel; and removal of a statutory limitation on staff pay to align with OIGs established under the Inspector General Act of 1978, as amended.

Although GAO has historically provided the OIG with adequate funds, the OIG seeks similar budget authority to other OIGs. Therefore, for fiscal year 2025, the OIG proposed legislative language providing for a budget floor. GAO supported this request, and the OIG's legislative language was included in the President's budget for fiscal year 2025. This increased autonomy will help ensure the objectivity and independence required to maintain effective and efficient oversight over GAO.

During this reporting period, the OIG continued work on two performance audits and closed two recommendations from a prior audit. In addition, it closed 10 investigations and opened eight new investigations. The OIG processed 44 substantive hotline complaints, many of which were referred to other OIGs for action because the matters involved were within their jurisdictions.

The OIG remained active in the GAO and OIG communities by educating new GAO employees on its audit and investigative missions, briefing GAO teams on the work of the OIG, and participating in Council of the Inspectors General on Integrity and Efficiency committees and working groups. Details of these activities and other OIG accomplishments are provided in this report.

The OIG posts its audit, evaluation, and semiannual reports at [Inspector General | U.S. GAO and oversight.gov](#), a publicly accessible, text-searchable website containing the latest reports from contributing federal Inspectors General. OIG reports are also included in the listing of available updates on GAO's [GovDelivery subscription page](#). The OIG continues to look for innovative ways to enhance oversight efforts and increase the transparency of its work.

I would like to thank the OIG staff for their continued professionalism and dedication to the OIG's mission. Thank you also to the Comptroller General, the Executive Committee, and GAO managers and staff for their continued cooperation and attention to the important work of the OIG.



L. Nancy Birnbaum
Inspector General

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Introduction

The U.S. Government Accountability Office

The U.S. Government Accountability Office (GAO) is an independent agency in the legislative branch of the federal government. Since 1921, GAO has supported Congress in meeting its constitutional responsibilities, helped to improve the performance of federal agencies and programs, and ensured the accountability of the federal government for the benefit of the American people.

GAO conducts its oversight mission by (1) auditing agency operations to determine whether federal funds are spent efficiently and effectively, (2) investigating allegations of illegal and improper activities, (3) reporting on how well government programs and policies are meeting objectives, (4) performing policy analyses and outlining options for congressional consideration, and (5) issuing legal decisions and opinions such as bid protest rulings and reports on agency rules.

GAO's Office of Inspector General

Established as a statutory office by the Government Accountability Office Act of 2008, GAO's Office of Inspector General (OIG) independently conducts audits, evaluations, inspections, and other reviews of GAO programs and operations and investigates allegations regarding violations of statutes, regulations, policies, or orders involving GAO employees, contractors, programs, and operations. The OIG also makes recommendations to promote economy, efficiency, and effectiveness at GAO.

The OIG independently operates a contractor-run hotline for receipt of complaints and information about fraud, waste, abuse, and mismanagement in GAO programs and operations. Allegations may be made confidentially or anonymously, and complainants are protected from retaliation for having submitted information to the OIG. Employees or contractors may submit complaints or allegations of wrongdoing via the OIG web-based hotline or by phone to (866) 680-7963.

OIG Strategic Publications

Strategic Plan

The [OIG's Strategic Plan for Fiscal Years 2021–2025](#) identifies the vision, goals, objectives, and strategies for its activities to promote efficiency, effectiveness, and integrity in GAO programs and operations. As discussed in the plan, the OIG supports GAO and Congress by helping to protect GAO programs and operations from fraud, waste, and abuse. The OIG conducts independent and objective audits, inspections, evaluations, and investigations to assess GAO programs and operations and identify risks to GAO, enhancing its ability to protect and maximize its resources.

Biennial Work Plan

The OIG's biennial work plan provides a brief description of audits and other work planned for a 2-year period and an overview of the OIG's investigations program. The plan also sets forth the OIG's formal strategy for identifying priority issues and managing its workload and resources. On March 31, 2023, the OIG transmitted its Biennial Work Plan for fiscal years 2023 and 2024 to GAO management.

Top Management Challenges Facing GAO

Each year, the OIG is asked to comment on management's assessment and reporting of GAO's challenges for its annual [Performance and Accountability Report](#). The OIG's work has improved the reporting and transparency of GAO's management challenges and led to ongoing efforts to mitigate the risk these challenges pose to GAO's efficiency and effectiveness in carrying out its mission. Progress in addressing these challenges is monitored through the agency's annual performance and accountability process and OIG audits,

inspections, and evaluations. For fiscal year 2023, GAO identified management challenges in

- managing a quality workforce,
- managing information technology systems, and
- improving the efficiency of engagements.

The OIG will continue to monitor these challenges as the agency navigates its future operating posture.

Semiannual Reports to Congress

The OIG's [Semiannual Reports to Congress](#) describe the OIG's work on identifying problems, remedies, and investigative outcomes relating to the administration of GAO programs and operations that were disclosed during the reporting period. This semiannual report presents the results of the OIG's work for the period from October 1, 2023, through March 31, 2024, including product and performance statistics for audits and investigations. It also provides an overview of each audit report and report of investigation issued, investigation closed, and, as appropriate, actions GAO took or initiated in response to those reports, as of the end of the reporting period.

OIG Independence

GAO and OIG management work cooperatively in fulfilling the role of the OIG. There were no attempts by GAO to resist, object to, or interfere with OIG independence or delay OIG access to information during the reporting period.



Source: GAO. | OIG-24-2SP

Audits

Most OIG audit, inspection, and evaluation reports are fully disclosed to the public. When necessary due to the sensitive nature of issues identified, the OIG makes summary pages of reports publicly available, such as the report on GAO's implementation of the Federal Information Security Modernization Act of 2014.

Audit Activities

The OIG did not issue any audit, inspection, or evaluation reports during the first 6 months of fiscal year 2024. The OIG continued work on audits assessing the adequacy of internal controls for flexibly-priced contracts and GAO's efforts to address data egress fees in procuring and managing cloud services.

OIG Audit Recommendation Status

At the end of the prior reporting period (September 30, 2023), there were two open recommendations from an OIG audit report: *Information Technology Assets: Risk Assessment Could Inform Inventory Activities during Future Disruptions*, OIG-23-1 (June 2023). The OIG recommended the Comptroller General direct the Infrastructure Operations (IO) Managing Director¹ to develop and document procedures to

- update or revise information technology asset fraud risk profiles when unexpected or unanticipated events occur; and
- ensure appropriate risk-based assessments are completed when planning to implement an alternative to GAO's full annual inventory to ensure samples are targeted to the highest-risk information technology assets.

IO updated its *Facilities Management and Services Standard Operating Procedure: GAO Annual Personal Property Inventory* to provide guidance on proactively reviewing and updating fraud risk profiles when unexpected or unanticipated events occur and conducting risk-based assessments when a full annual inventory is not possible.² The OIG closed these recommendations.



Source: GAO. | OIG-24-2SP

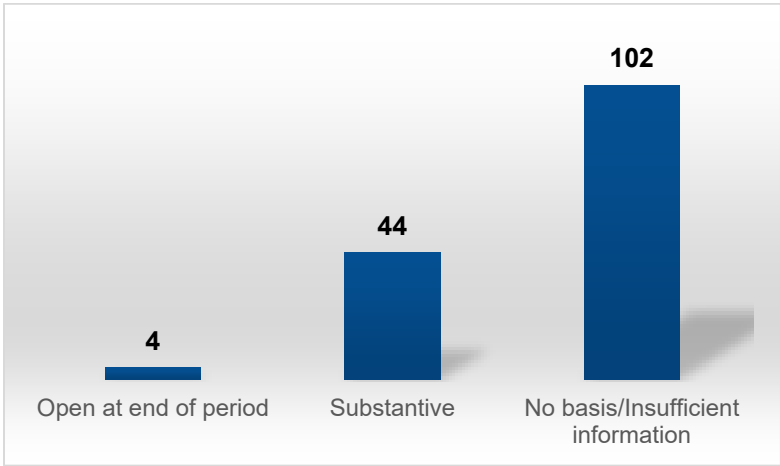
¹ The OIG made these recommendations to the acting IO Managing Director; the position was filled in June 2023.

² *Facilities Management and Services Standard Operating Procedure – FMS/PB-2, GAO Annual Personal Property Inventory.*

Investigations

The OIG’s contractor-run [hotline](#) is one of the primary sources of complaints and information for identifying suspected fraud and other problems, abuses, and deficiencies relating to the administration of GAO’s programs and operations. During this 6-month reporting period, the OIG processed 44 substantive hotline complaints. An additional 102 hotline complaints were considered non-substantive as they lacked sufficient information or an appropriate basis to open an investigation. Four cases remained open at the end of the period. Figure 1 provides an overview of the hotline complaints at the end of the reporting period.

Figure 1: Summary of Hotline Complaints



Source: OIG Investigation statistics from October 1, 2023, through March 31, 2024. | OIG-24-2SP

Table 1 summarizes the 150 hotline complaints open throughout the reporting period.

Table 1: Summary of OIG Hotline Complaints from October 1, 2023, through March 31, 2024		
Status		Number of Hotline Complaints
Open throughout the reporting period ^a		150
Substantive Hotline Complaints		44
Converted to investigations		8
Closed	Referred to OIG Office of Audit	1
	Referred to other GAO offices	8
	Referred to the appropriate agency's OIG or other law enforcement offices ^b	27
Closed due to insufficient information or no basis for opening an investigation ^c		102
Open at the end of the reporting period		4

Source: OIG hotline complaint statistics as of March 31, 2024. | OIG-24-2SP

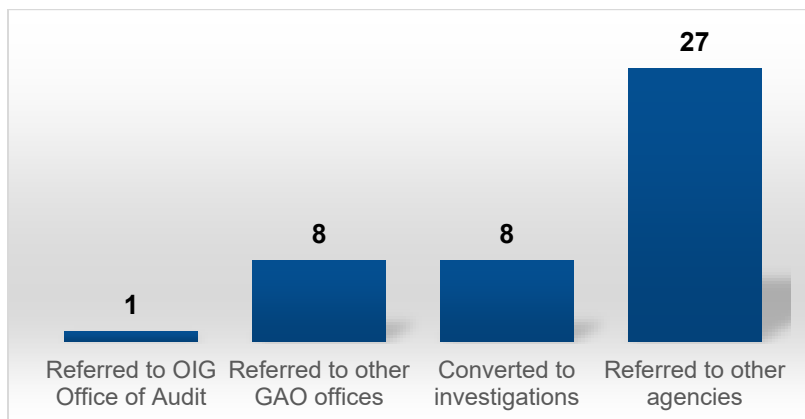
^a As of October 1, 2023, 10 hotline complaints were open; an additional 140 complaints were received.

^b GAO maintains the [FraudNet](#) hotline to support accountability across the federal government; the OIG provided FraudNet with a copy of each referral made to federal entities outside of GAO.

^c These complaints generally did not involve GAO programs and operations and lacked either sufficient merit to warrant direct OIG referral to another federal organization or actionable information.

Figure 2 shows the disposition of the OIG’s 44 substantive hotline complaints during this period.

Figure 2: Disposition of Substantive Hotline Complaints



Source: OIG Investigation statistics from October 1, 2023, through March 31, 2024. | OIG-24-2SP

From October 1, 2023, to March 31, 2024, the OIG had 42 open investigations; 34 were open at the beginning of the reporting period, and eight were initiated during the period. The OIG closed 10 investigations during the reporting period. At the end of the period, 32 investigations remained open; of these, one was self-initiated. In addition, the OIG issued one report of investigation and one management memo. No investigations were accepted for prosecution during this period, and no indictments were issued. Table 2 summarizes the preliminary inquiries and formal investigations open during the reporting period.

Table 2: Summary of OIG Preliminary Inquiries and Formal Investigations from October 1, 2023, through March 31, 2024

Status	Number of Cases
Open at the beginning of the reporting period	34
Initiated during the reporting period	8
Closed during the reporting period	10
Open at the end of the period	32

Source: OIG Investigation statistics as of March 31, 2024. | OIG-24-2SP

Significant Investigative Efforts

Mishandling of GAO Sensitive Information

On June 16, 2022, the OIG received information about a senior government employee who failed to safeguard sensitive information. The subsequent OIG investigation revealed that the employee sent numerous documents containing sensitive information to their personal email account without password protection. The OIG issued a report of investigation on August 4, 2023. Based on the information provided, management verbally counseled the employee on October 2, 2023. The OIG closed the case on October 25, 2023. (G-22-0442)

Personally Identifiable Information in the Document Management/Electronic Records Management System

The OIG received complaints on September 13, 2022, and September 28, 2022, regarding personally identifiable information (PII) stored in GAO’s document management system without proper access

controls. The OIG notified GAO prior to the completion of its investigation so that GAO could secure the information from unauthorized access. During the course of the investigation, the OIG found that the GAO employees who created the documents accidentally allowed access to all GAO employees because of the default setting in the system. The OIG further learned that GAO employees responsible for information security were informally notified of the accessibility of PII by all GAO employees regardless of business need, but the GAO employees did not take action regarding the issue. The OIG issued a management memo to GAO on February 15, 2024, highlighting its findings for GAO action. The cases remain open pending a response from GAO. (22-0439/G-23-0003)

Inappropriate Limited Personal Use of Information Technology Resources and Mishandling of GAO Sensitive Information

On November 10, 2022, the OIG received information that an employee had failed to safeguard sensitive information, saved gambling-related documents on the GAO network, and sent gambling-related emails using their GAO email. The OIG investigation found that the employee sent numerous documents containing sensitive information to their personal email account without password protection, saved over 600 documents related to gambling pools on the GAO network, and sent over 200 emails with gambling-related attachments from their GAO email account to their personal email account. On February 20, 2024, the OIG issued a report of investigation; the case remains open pending a response from GAO. (G-23-0035)

Time and Attendance Fraud

The OIG opened an investigation based on a complaint that alleged time and attendance fraud by a GAO employee. On June 12, 2023, the OIG issued a report of investigation, which included evidence that the employee falsely claimed over 100 work hours and did not log into the GAO network on at least 5 days that they claimed to be working. After the issuance of the report of investigation, the employee resigned from GAO. The OIG closed the case on October 31, 2023. (G-23-0101)

Other Investigations

In addition to the two significant investigations identified as closed above, the OIG closed eight investigations during the period that were not previously disclosed publicly. A summary of these investigations is provided in Table 3.

Table 3: Closed Investigations Not Previously Disclosed Publicly, October 1, 2023, through March 31, 2024

Subject (case number)	Results
The OIG opened an investigation based on a complaint alleging mishandling of sensitive information by a GAO contractor and a GAO employee. (22-0307)	GAO notified the contractor's employer of the incidents; the employer took disciplinary and corrective actions to address the matter; the GAO employee left the agency. Given the action already taken, the OIG closed the investigation.
The OIG opened a preliminary inquiry due to a complaint regarding telephone calls received from individuals purporting to be GAO employees . The callers provided names, telephone numbers, and a website purporting to be associated with GAO . (22-0413)	The OIG found that the website contained content that created the false impression it was authorized, endorsed by, and a part of GAO. The OIG contacted the website host, who terminated the website. Based on the lack of investigative leads and the removal of the website, the OIG closed the preliminary inquiry.
The OIG initiated a preliminary inquiry based on an allegation of time and attendance fraud and other performance issues regarding a GAO employee. (22-0416)	The employee resigned from GAO. Given the administrative nature of the case, the OIG closed the preliminary inquiry. ^a

Subject (case number)	Results
The OIG received an allegation that false information was provided to gain unauthorized access to a secure GAO area and that GAO and OIG employees accessed a secure GAO area without authorization . (23-0203)	To avoid a potential conflict of interest, another OIG investigated the allegations. The allegations were not substantiated, and the OIG closed the investigation.
The OIG received an allegation that an individual was committing fraud by impersonating a GAO official and soliciting funds via email. (23-0179)	The point of contact provided by the complainant was unresponsive, so the OIG closed the case.
The OIG opened a preliminary inquiry based on allegations of time and attendance fraud by a GAO employee. (23-0112)	GAO terminated the employee. Given the administrative nature of the case, the OIG closed the preliminary inquiry.
The OIG opened a preliminary inquiry based on allegations that a GAO employee was discriminated against and disciplined in retaliation for accepting a position with another agency. The complainant further alleged that the agency did not provide instructions or a timeline for filing an appeal of a disciplinary action against them. (23-0226)	Given the lack of potential violations within the OIG's jurisdiction and the OIG's determination that the complainant received instructions and timelines regarding their right to appeal the disciplinary action, the OIG closed the preliminary inquiry.
The OIG received an allegation from a GAO employee alleging sexual harassment by another GAO employee. (24-0086)	The OIG determined GAO considered and denied the original complaint. As the complainant did not provide any new allegations or information, the OIG closed the case.

Source: OIG Investigation statistics as of March 31, 2024. | OIG-24-2SP

^aFor an administrative case, the remedy is agency action; once an employee resigns or retires from GAO, the agency can no longer take action. As a result, the OIG usually closes administrative cases if the employee is no longer employed by GAO.



Source: GAO. | OIG-24-2SP

Other Activities

Activities within GAO

OIG leadership continued its biweekly new employee presentations regarding the duties, responsibilities, and authorities of the OIG. OIG leadership also met with senior staff, conducted briefings for GAO teams, attended weekly senior staff meetings, and met periodically with the Audit Advisory Committee and staff of the independent public accounting firm conducting GAO's annual financial statement audit.

Activities within the Inspector General Community

The OIG continued to participate in the Council of the Inspectors General on Integrity and Efficiency (CIGIE), a council of federal Inspectors General that promotes collaboration on issues of economy, efficiency, and effectiveness that transcend individual agencies. As part of its statutory responsibilities, the OIG reviewed and provided comments through CIGIE pertaining to legislative proposals regarding the Inspector General community, including priorities of interest to legislative branch Inspectors General. OIG leadership regularly participated in monthly CIGIE meetings and periodic meetings with other

OIGs designed to address issues common to smaller OIGs and legislative branch OIGs. The OIG continued to lead CIGIE's human resources shared services working group and participated in periodic CIGIE Audit and Investigations Committee meetings, CIGIE Legislation Committee meetings, and Council of Counsels to Inspectors General meetings.

Requests for Records

During the current reporting period, the OIG processed two requests for records under GAO's access regulation, 4 C.F.R. Part 81.

Whistleblower Retaliation

GAO employees are protected from prohibited personnel practices, including retaliation for whistleblowing. The OIG will review and refer allegations of whistleblower retaliation to the appropriate entities, when applicable. The OIG will not disclose the identity of an employee who files a complaint with the OIG without the consent of the employee unless the Inspector General or their designee determines that disclosure is unavoidable during the course of the investigation.



Source: GAO. | OIG-24-2SP

OIG Mission

Our mission is to protect GAO’s integrity through audits, inspections, evaluations, investigations, and other work focused on promoting economy, efficiency, and effectiveness in GAO programs and operations and to keep the Comptroller General and Congress informed of fraud and other serious problems relating to the administration of GAO programs and operations.

Reporting Fraud, Waste, and Abuse in GAO’s Programs and Operations

To report fraud and other serious problems, abuses, and deficiencies relating to GAO programs and operations, you can provide information to the OIG’s contractor-run hotline in one of the following ways (anonymously, if you choose):

- Call toll-free (866) 680-7963 to speak with a hotline specialist, available 24 hours a day, 7 days a week.
- Visit the OIG [hotline](#).

Obtaining Copies of OIG Reports and Testimonies

To obtain copies of OIG reports and testimonies, visit [Inspector General | U.S. GAO](#) or [Oversight.gov | All Federal Inspector General Reports In One Place](#).