



Peace Corps Office of

INSPECTOR GENERAL

Annual Plan

Fiscal Year 2026

The Role of OIG

Established in February 1989, the Peace Corps Office of Inspector General (OIG) receives its legal authority from the Inspector General Act of 1978, as amended (IG Act). The IG Act establishes OIG as an independent entity within the Peace Corps. The law requires that the Inspector General keep the Peace Corps Director and the Congress fully and currently informed about problems and deficiencies relating to the administration of agency programs and operations. OIG is authorized by law to review all Peace Corps programs and operations.

OIG's role is to:

- Promote integrity, efficiency, effectiveness, and economy;
- Prevent and detect waste, fraud, abuse, and mismanagement; and
- Identify risk and vulnerabilities and offer expert assistance to improve the Peace Corps' programs and operations.

OIG accomplishes its mission through audits, evaluations, investigations, and other reviews. OIG's work typically examines the agency's financial stewardship, and compliance with Federal law, regulations, and agency policy.

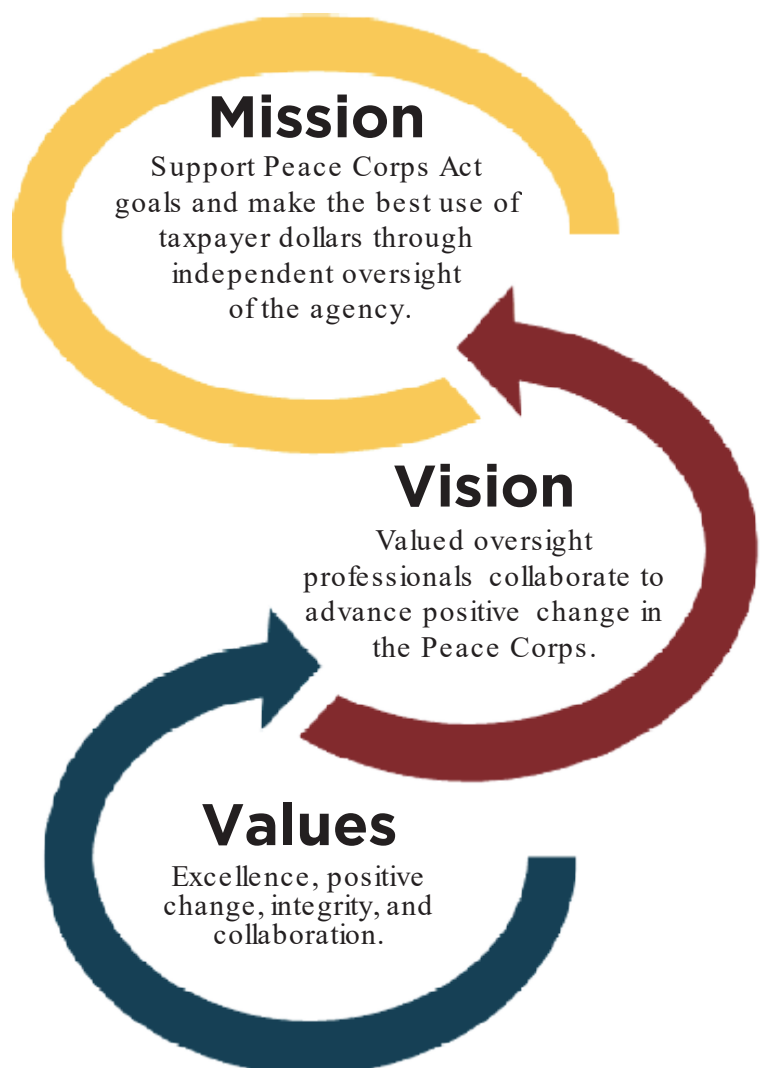
In accomplishing its mission, OIG is committed to:

Excellence: issuing accurate, timely, and reliable work products.

Positive change: making value-added recommendations to address issues and challenges with agency programs and operations.

Integrity: maintaining independence from the agency, meeting professional and ethical standards, and committing to continual improvement.

Collaboration: working together and promoting best practices within the office, with the agency, and with external stakeholders.



Staffing and Resources

OIG is comprised of four Units: Audit, Evaluation, Investigation, and Management and Administration. Each Unit develops its fiscal year work plans based on staff and fiscal year funding availability. OIG has a cross-unit outreach committee that is responsible for informing all stakeholders (agency staff, Volunteers, Congress, and the public) about the role, work, and resources of OIG, and to promote the OIG Hotline.

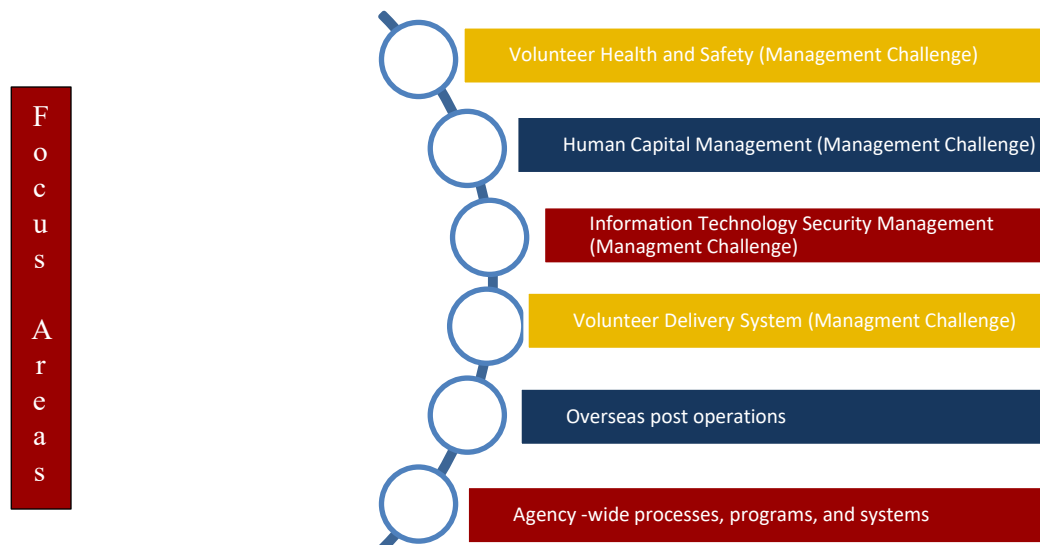
In FY 2026 OIG will optimize its current staffing and fiscal resources to support:

- **Planned Evaluations, Audits, and Investigations:** OIG will continue to execute its core oversight functions based on a structured annual work plan. These activities will target high-risk areas, compliance gaps, and performance inefficiencies across the agency.
- **Expedited Reviews Based on Substantial Need:** In parallel, OIG will maintain flexibility to respond to urgent issues—such as whistleblower complaints, fraud indicators, or emerging threats to program integrity.

Focus Areas

Throughout the year, OIG will conduct audits, evaluations, investigations, and other reviews to address four priorities:

- Volunteer health safety and security
- Overseas post operations
- Agency-wide processes, programs, and systems
- Management Challenges that are identified annually by OIG¹ and are published in the Peace Corps' Agency Financial Report (AFR)²



¹ The 2026 Management Challenges are: Human Capital Management, Volunteer Delivery System, Volunteer Health, Safety and Security and Information Technology Security Management.

² The most recent AFR covering fiscal year 2024 was issued in November 2024. The AFR is usually issued annually in November however this year it will be in mid-December.

Advice and Assistance

In addition to addressing our focus areas, OIG plans to perform the following functions in support of the agency's goals and objectives:

- Provide applicable best practices and lessons learned derived from OIG work products
- Provide Peace Corps managers with technical assistance that promotes program integrity, as well as efficient and effective implementation of financial and administrative policies, procedures, and internal controls
- Deliver training and best practices presentations for fraud awareness and compliance with agency internal controls
- Provide Volunteers/trainees and agency staff with informational materials, guidance, trainings, and other presentations on the role, responsibilities, authority, and functions of OIG
- Develop and provide materials and information on how to effectively and confidentially report fraud, waste, abuse, mismanagement, serious administrative misconduct, or criminal wrongdoing involving Peace Corps staff, contractors, or Volunteers/trainees

Ongoing Special Review

- Key Considerations in Conducting Peace Corps Post Closures

Preliminary observations were conveyed to the agency in June of 2025, and a report will be forthcoming in the second quarter of FY 2026.

Strategic Goals

As detailed in the OIG Strategic Plan for fiscal years 2025 to 2027, OIG has three strategic goals:



OIG plans to meet these goals by working with Peace Corps to improve program effectiveness, efficiency, compliance, and accountability. OIG will provide briefings, lead trainings, and conduct external engagements while working to deepen its knowledge of the agency, acquire additional subject matter expertise, improve internal controls, and engage in collaborative activities.

Audit Unit

The Audit Unit conducts audits and other reviews of agency programs, as well as the financial and administrative operations that support the Peace Corps' mission and its Volunteers serving abroad. The Unit audits the agency's field activities at overseas posts and its administrative support functions at headquarters. The Unit also contracts with independent public accounting firms to conduct both an audit of the agency's financial statements and a review of the agency's compliance with the Federal Information Security Modernization Act of 2014. OIG audits are performed in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

Post Audits

OIG considered the following factors when developing its audit schedule:

- Input from front office, regional and other headquarters management and staff
- Congressional requests, and referrals from other offices or agencies
- Interval since the post's last audit
- Number of Volunteers serving
- Size, maturity, imprest fund amount, and cost of the post
- Trends and anomalies in the agency's financial data
- OIG hotline information

Based on these factors, OIG intends to initiate audits of at least three of the following posts. The final selection and scheduling of post audits will be decided during the year. The Audit Unit will work with regional management to finalize the audit schedule for selected posts based on available resources and post constraints.

Post Audits		
Africa	EMA	IAP
Liberia	Mongolia	Costa Rica
Sierra Leone	Timor Leste	Vanuatu
Eswatini		

For the post audits mentioned in the previous table, OIG will assess areas of concern and challenges for overseas posts.

Agency-Wide Programs and Special Reviews

During fiscal year 2026, the Audit Unit intends to focus its time and resources on completing post audits and reviews. However, as the need arises, the Unit will consider a variety of audits or reviews of agency-wide programs. These projects are often cross-functional and may require assistance from other OIG Units. For example, the Audit Unit works closely with the Investigation Unit on the forensic analysis of financial and other operational agency data.

The Audit Unit will continue to review the agency's internal controls and report on its effectiveness in its audits. In addition, the Audit Unit may collaborate with the Evaluation Unit to review programmatic issues concerning the Office of Human Resources.

Legislatively Mandated Work

The Audit Unit will conduct or oversee the following legislatively mandated work:

Legislatively Mandated Audits and Reviews
Peace Corps' Compliance with The Payment Integrity Information Act of 2019
The Peace Corps' Financial Statement Audit
Review of the Peace Corps' Information Security Program

Ongoing Audits and Reviews

OIG initiated the following audit and reviews which will conclude in fiscal year 2026³:

- Review of the Pre-Award Process for Domestic Awarded Contracts
- Review of Peru Post Operations

³ The projects below were initiated as audits but were converted to reviews due to resource and operational needs.

Evaluation Unit

The Evaluation Unit provides the Peace Corps with independent evaluations and reviews of agency programs and operations at overseas posts and domestic offices. Evaluations address efficiency and effectiveness, identify best practices, and recommend improvements. The Evaluation Unit reports provide information that is useful to agency managers, policymakers, and others. Evaluations and other reviews are conducted under the direction and guidance of the Assistant Inspector General for Evaluations. OIG evaluations are performed in accordance with the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Quality Standards for Inspection and Evaluation.

Country Program Evaluations

During fiscal year 2026, the Evaluation Unit will continue to conduct standard country program evaluations. Along with program effectiveness, these evaluations focus on Volunteer support. When selecting posts for country program evaluations, OIG considers risks and other factors, such as:

- Input from front office, regional, and other headquarters management and staff
- Congressional requests, and referrals from other offices or agencies
- Number of Volunteers
- Size and maturity of the post
- Interval since the previous OIG evaluation
- New or changed conditions affecting the post
- OIG Hotline information

In addition to country program evaluations, OIG plans to conduct limited scope reviews that focus on posts' compliance with key safety, security, and health standards at Volunteer sites. OIG intends to initiate evaluations of at least four of the following posts. The Evaluation Unit will work with agency managers and post leadership to coordinate schedules prior to announcing work at posts.

Country Program Evaluations ⁴		
Africa	EMA	IAP
Botswana	Timor-Leste	Mexico
Kenya	Sri Lanka	Guatemala
		Samoa

⁴ On October 14, 2025 the OIG announced a Limited Scope Evaluation of the Health, Safety, and Security of Volunteer Sites in Guatemala, Mexico, and Samoa.

Agency Evaluations and Reviews

The Evaluation Unit plans to initiate a follow-up to the Management Advisory Report: Assessment of Post Re-entry Health and Safety Reviews' Findings (IG-24-02-SR), which found that posts were out of compliance with some agency guidelines related to Volunteer health. The Evaluation Unit will assess information gathered from headquarters management and staff, the OIG hotline, and completed OIG work related to the pre-service medical clearance process, which may result in a review. The Evaluation Unit may also initiate unplanned evaluations or reviews when necessary. Unplanned projects are often cross-functional and require assistance from other OIG Units.

Ongoing Evaluations or Reviews

OIG is conducting the following work that will generate final reports in fiscal year 2026:

- Evaluation of Peace Corps/North Macedonia
- Evaluation of Peace Corps/Tonga

Investigation Unit

The Investigation Unit assists the Peace Corps in maintaining the integrity of its programs and operations. The Unit investigates criminal and administrative allegations of fraud, waste, abuse, and misconduct involving grant, contract, and procurement fraud, as well as violations of law and agency policies committed by Peace Corps personnel, contractors, and vendors and entities receiving funds from the Peace Corps, including FECA⁵ claimants.

OIG investigations are conducted in accordance with the Attorney General Guidelines for Offices of Inspectors General with Statutory Law Enforcement Authority, and the Quality Standards for Investigations issued by the CIGIE. OIG investigations can result in criminal prosecutions, civil monetary penalties, sanctions, and personnel actions, including suspensions, debarments, and terminations from Peace Corps service.

OIG is authorized by the Attorney General to exercise statutory law enforcement powers pursuant to Section 6(f) of the IG Act and in accordance with the Attorney General Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority.

This authority provides OIG with important law enforcement tools including the authority to, upon probable cause, seek and execute warrants for arrest, search premises and seize evidence, make arrests without a warrant while engaged in official duties, and carry firearms.

Investigative Priorities

During fiscal year 2026, the Investigation Unit prioritizes investigating allegations of criminal violations involving Peace Corps personnel, property, and resources. The Investigation Unit continues to manage the OIG Hotline, investigate allegations involving Volunteer health and safety, and provide objective Reports of Investigation to agency officials regarding staff and Volunteer misconduct. Additionally, the Investigation Unit will:

- Conduct and review trends from OIG Hotline complaints
- Alert the agency of systemic weaknesses identified during investigations
- Strengthen engagement with agency leadership, Volunteers, and stakeholders by providing outreach and briefings on pertinent matters
- Coordinate with the agency's Suspension and Debarment official when appropriate
- Assist other OIG units in cross-unit projects
- Address, as appropriate, abuse of the Federal Employee Compensation Act (FECA)

⁵ The FECA program is authorized in statute at 5 U.S.C. Sections 8101 et seq.