

GOVERNMENT ACCOUNTABILITY OFFICE BUILDING



SEMIANNUAL REPORT TO CONGRESS



MESSAGE FROM THE INSPECTOR GENERAL



Source: GAO. | OIG-26-2SP

In accordance with Section 5 of the Government Accountability Office Act of 2008, I am pleased to present this semiannual report for the first half of fiscal year 2026. By helping GAO improve its efficiency and protect its integrity, the Office of Inspector General (OIG) enhances GAO's ability to provide Congress and the public with timely, fact-based, nonpartisan information that can be used to improve government and save taxpayer dollars.

With the support of current GAO leadership, the OIG continues to seek a budget floor in fiscal year 2027 to strengthen its independence and ensure impactful oversight over GAO. For the first time, the OIG will operate under a new Comptroller General, and the type of support that the OIG received from the previous Comptroller General is not assured. Given this uncertainty, the OIG seeks budget authority similar to that of over 50 other OIGs throughout the federal government. With dedicated funding, the OIG can keep Congress and future Comptroller Generals fully and currently informed about issues and deficiencies relating to the administration of GAO programs and operations.

During this reporting period, the OIG closed 18 GAO-related investigations, opened nine new GAO-related investigations, and processed 51 substantive hotline complaints. The OIG also continued work on five engagements and initiated four engagements. The OIG's reports are available at [Inspector General | U.S. GAO](#) and [Oversight.gov](#).

The OIG also remained active in the GAO and OIG communities by educating GAO employees on its mission and participating in Council of the Inspectors General on Integrity and Efficiency committees, working groups, and panels. Details of these activities and other OIG accomplishments are provided in this report.

I would like to thank the OIG staff for their continued professionalism and dedication to our mission. Thank you also to the acting Comptroller General, the Executive Committee, and GAO managers and staff for their continued cooperation and attention to the important work of the OIG. The OIG looks forward to working with GAO on increased budget independence and transparency to ensure that the OIG is sufficiently funded and staffed going forward.

//SIGNED//

L. Nancy Birnbaum
Inspector General

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INTRODUCTION

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.

Commonly known as the audit and investigative arm of Congress or the “congressional watchdog,” GAO examines how taxpayer dollars are spent and advises lawmakers and agency heads on ways to improve government.



Source: GAO. | OIG-26-2SP

GAO's Office of Inspector General



Source: GAO. | OIG-26-2SP

Established as a statutory office by the Government Accountability Office Act of 2008, GAO's Office of Inspector General (OIG) independently conducts audits, inspections, evaluations, 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 employees are protected from retaliation for having submitted information to the OIG. Employees, contractors, and the public may submit complaints or allegations of wrongdoing via the OIG web-based [hotline](#) or by calling (866) 680-7963. The web-based hotline is available 24 hours a day, 365 days a year.

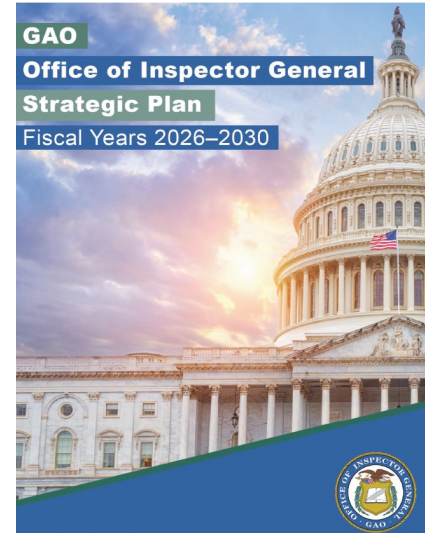
Independence

To fulfill its oversight mission, the OIG works with GAO management. 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.

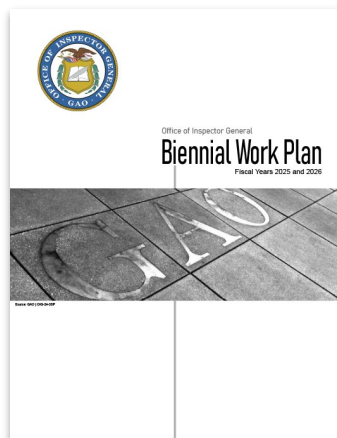
OIG PUBLICATIONS

Strategic Plan

The OIG’s [Strategic Plan for Fiscal Years 2026–2030](#) establishes the mission, vision, and values that will guide the office’s oversight activities. By helping the agency improve its efficiency and protect its integrity, the OIG enhances GAO’s ability to provide Congress and the public with timely, fact-based, nonpartisan information that can be used to improve government and save taxpayer dollars. The OIG’s goal is to deliver impactful results, and this plan illustrates its unwavering commitment to being a leading force in government oversight. A culture of continuous improvement will aid in strengthening the workforce and protecting independence, ensuring the OIG’s work is free from external influence.



Source: GAO. | OIG-26-2SP



Source: GAO. | OIG-26-2SP

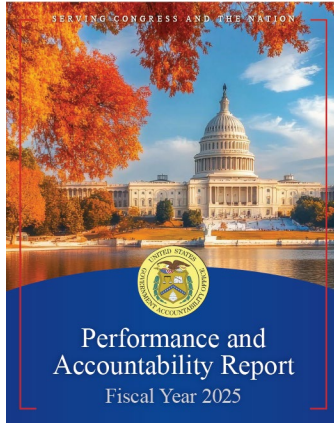
Biennial Work Plan

The OIG’s Biennial Work Plan for Fiscal Years 2025 and 2026 details potential audits, inspections, and evaluations with a focus on those that could result in monetary benefits or impactful recommendations. It also provides an overview of the OIG’s investigative work and other activities. The plan is the result of a risk-based assessment and may be adjusted to reflect emerging issues and priorities.

Semiannual Reports to Congress

The OIG’s [Semiannual Reports to Congress](#) describe the OIG’s work during each reporting period. This semiannual report presents the results of the OIG’s work for the period from October 1, 2025, to March 31, 2026, including product and performance statistics for investigations, audits, inspections, and evaluations. It also provides an overview of each closed GAO-related investigation, and, as appropriate, any associated actions taken by GAO. Finally, this report details the impact of the OIG’s work.

GAO's Top Management Challenges

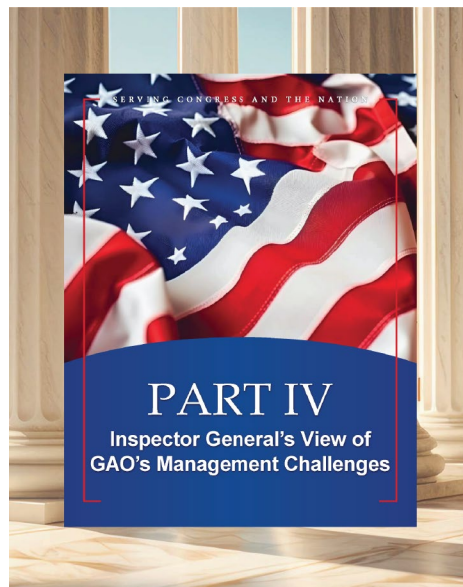


Source: GAO. | OIG-26-2SP

Each year, GAO asks the OIG to comment on its assessment and reporting of its challenges in the [Performance and Accountability Report](#). The OIG's work helps mitigate the risks 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 2025, GAO recognized that meeting its information technology needs remains a management challenge. GAO also modified its management challenges by adding two new categories that it identified as encompassing the previous two challenges from fiscal year 2024. GAO stated that its prior challenges of managing a quality workforce and improving the efficiency of engagements and operations are incorporated in the new challenges of managing change and real property. The OIG will continue to monitor GAO's management challenges.

Select the image below to read the Inspector General's view of GAO's management challenges.



Source: GAO. | OIG-26-2SP

INVESTIGATIONS



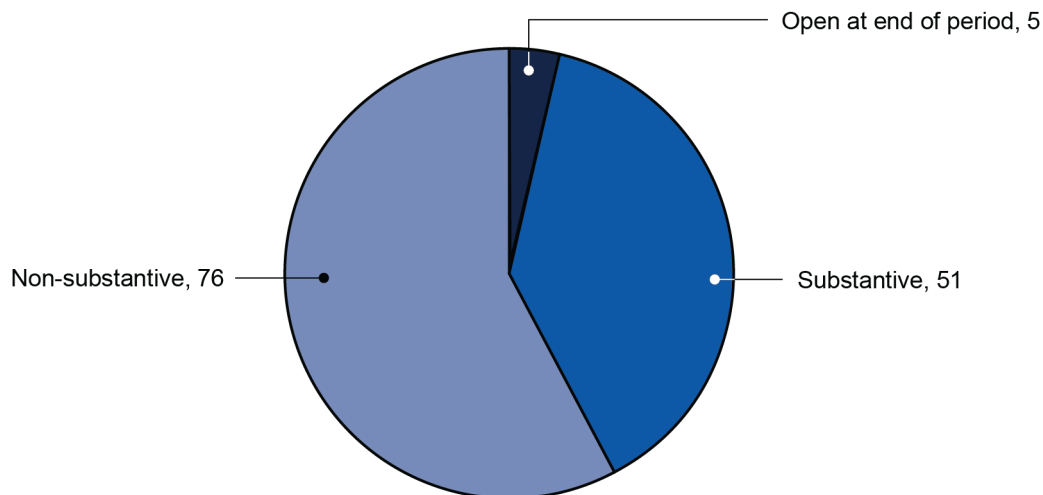
The OIG investigates potential violations of criminal, civil, and administrative statutes and policies involving or impacting GAO programs, contracts, and operations. The OIG also analyzes complaints alleging gross mismanagement and misconduct on the part of GAO employees, contractors, consultants, or any other person or entity involved in GAO programs and operations.

Source: GAO. | OIG-26-2SP

Hotline Complaints

The OIG’s contractor-run [hotline](#) is one of its primary sources for receiving complaints and information that identify 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 51 substantive hotline complaints. An additional 76 hotline complaints were considered non-substantive as they lacked sufficient information or an appropriate basis to (1) open a GAO-related investigation or (2) refer the complaint to another agency. Five hotline complaints remained open at the end of the period. Figure 1 provides an overview of the hotline complaints for the reporting period.

Figure 1: Summary of Hotline Complaints



Source: OIG investigation statistics from October 1, 2025, to March 31, 2026. | OIG-26-2SP

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

Table 1: Summary of OIG Hotline Complaints from October 1, 2025, to March 31, 2026

Status	Quantity
Open throughout the reporting period ^a	132
Substantive Hotline Complaints	51
<i>Converted to GAO-related investigations</i>	9
<i>Closed</i>	
<i>Referred to other GAO offices</i>	12 ^b
<i>Referred to OIG audits, inspections, and evaluations</i>	0
<i>Referred to the appropriate agency's OIG or other law enforcement offices^c</i>	30
Closed due to insufficient information or no basis for opening a GAO-related investigation ^d	76
Open at the end of the reporting period	5

Source: OIG investigation statistics from October 1, 2025, to March 31, 2026. | OIG-26-2SP

^a As of October 1, 2025, 25 hotline complaints were open; an additional 107 complaints were received. These numbers count multiple submissions from the same complainant on the same subject as a single complaint. The OIG identified 149 repeat submissions from complainants, which are not counted individually in the above numbers.

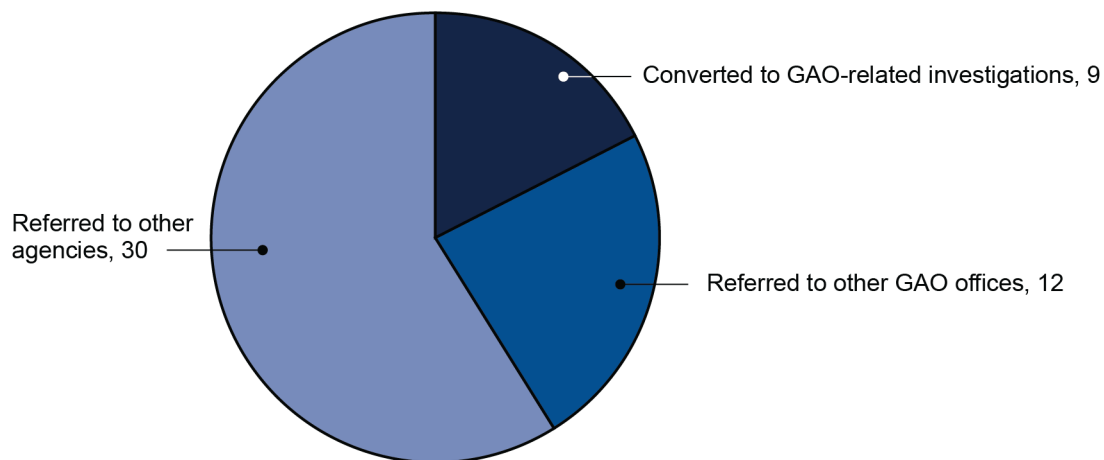
^b Of the 12 referrals to GAO, one was also referred to OIG audits, inspections, and evaluations.

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

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

Figure 2 shows the disposition of the OIG's 51 substantive hotline complaints during this period.

Figure 2: Disposition of Substantive Hotline Complaints



Source: OIG investigation statistics from October 1, 2025, to March 31, 2026. | OIG-26-2SP

GAO-Related Investigations

From October 1, 2025, to March 31, 2026, the OIG initiated nine GAO-related investigations and closed 18 investigations. At the end of the period, 17 investigations remained open; of these, one was self-initiated. No investigations were accepted for prosecution during this period, and no indictments were issued. Table 2 summarizes the investigations open during the reporting period.

Table 2: Summary of GAO-Related Investigations from October 1, 2025, to March 31, 2026

Status	Quantity
Open at the beginning of the reporting period	26
Initiated during the reporting period	9
Closed during the reporting period	18
Open at the end of the reporting period	17

Source: OIG investigation statistics from October 1, 2025, to March 31, 2026. | OIG-26-2SP

Significant GAO-Related Investigations

Time and Attendance Fraud

The OIG initiated an investigation based on an allegation that a GAO employee was falsifying their time sheets. The OIG found the employee did not login to the GAO network on at least 48 days when they claimed they were working. On March 27, 2026, the OIG issued a report of investigation to GAO. The case remains open pending GAO's response. (25-0108)

Mishandling of Sensitive Information and Failure to Adhere to GAO Information Systems Policies

The OIG initiated an investigation based on an allegation that a senior government employee (SGE) failed to safeguard sensitive government information. The OIG found that the SGE (1) uploaded sensitive information to an unauthorized online editing application, (2) improperly downloaded the online editing application to their government-provided computer, and (3) sent documents containing sensitive information to their personal email address without password protection. On January 27, 2026, the OIG issued a report of investigation. GAO counseled the SGE, and the OIG closed the case on March 31, 2026. (22-0320)

Misuse of Government Equipment

As reported during the prior period, the OIG issued a report of investigation regarding a GAO employee who stored a personal document with inappropriate material on their GAO computer and whose computer was used to search inappropriate terms. Based on the information provided, GAO counseled the employee. The OIG closed the case on December 9, 2025. (23-0090)

Inadequate Protection of Personally Identifiable Information

The OIG initiated an investigation based on allegations involving the unauthorized disclosure of personally identifiable information (PII) by a contractor. The OIG found that a subcontractor sent and received work-related emails containing unprotected PII. The OIG confirmed that the subcontractor did not have access to the GAO network and did not complete training on the appropriate handling of PII. On July 23 and December 3, 2025, the OIG issued management memos. The agency responded that it would ensure all contractors and subcontractors complete training on the appropriate handling of PII. Based on GAO's actions, the OIG closed the case on March 24, 2026. (23-0052)

Mishandling of Sensitive Information

The OIG initiated a case based on information uncovered during another investigation regarding the alleged mishandling of sensitive information. The OIG found that the SGE uploaded sensitive information to an unauthorized online editing application. In addition, the OIG found that the SGE sent documents containing sensitive information to their personal email address and an email address belonging to another individual without password protection. On January 27, 2026, the OIG issued a report of investigation. GAO counseled the SGE, and the OIG closed the case on March 31, 2026. (25-0248)

Security Clearance Issues and Retaliation

The OIG initiated an investigation based on allegations concerning improper security clearances of GAO staff and contractors, the posting of a GAO vacancy announcement with incorrect security clearance information, and retaliation in response to these disclosures. On March 5, 2025, the OIG issued a management memo requesting GAO address the improper security clearances and vacancy announcement issue. GAO responded that it removed the staff and contractors with improper security clearances from affected duties until their clearances were renewed; it also corrected the vacancy announcement. After referring the allegation of retaliation to the oversight entity with jurisdiction, the OIG closed the case on December 2, 2025. (23-0198)

Other GAO-Related Investigations

In addition to the five significant cases identified as closed above, the OIG closed 13 other GAO-related investigations during the period that were not previously disclosed publicly. A summary of these cases is provided in Table 3.

Table 3: Closed GAO-Related Investigations Not Previously Disclosed Publicly, from October 1, 2025, to March 31, 2026

Subject (case number)	Results
The OIG initiated a case based on allegations of conflict of interest, abuse of power, and sharing of sensitive internal information related to the lease of GAO office space to another federal agency. (25-0169)	The OIG determined that the federal agency was not moving into GAO office space and the subject was no longer a GAO employee. As no further action was warranted, the OIG closed the case.
The OIG initiated a case based on allegations that two employees mismanaged staff, inappropriately distributed awards, and used excessive leave . It was further alleged that one of the employees had additional time and attendance issues and failed to comply with in-office requirements . (25-0189)	The OIG did not substantiate the allegations of inappropriate award distribution, excessive leave usage, and violation of in-office requirements. After referring the allegations of staff mismanagement and what appeared to be a minimal time and attendance issue to the oversight entities with jurisdiction, the OIG closed the case.
The OIG initiated a case based on information uncovered during another investigation regarding the alleged mishandling of sensitive information . (25-0247)	The individual is no longer a GAO employee. Given the administrative nature of the allegation, the OIG closed the case.
The OIG initiated a case based on an anonymous allegation that an employee was claiming an improper official duty station . (25-0272)	Based on information received from GAO, the OIG did not substantiate the allegation and closed the case.
The OIG initiated a case based on an allegation that the OIG did not respond to an earlier submission. (25-0289)	The OIG located two emails in its “Junk Email” folder; the allegations did not relate to GAO. The OIG forwarded the messages to the appropriate federal agency and the allegation regarding the OIG to the Integrity Committee for the Council of the Inspectors General on Integrity and Efficiency. The committee closed the matter with no further action, and the OIG closed the case.
The OIG initiated a case based on allegations concerning the legitimacy of an email received from GAO. (25-0290)	After confirming the legitimacy of the email and notifying the complainant, the OIG closed the case.
The OIG initiated a case based on information regarding potentially-compromised GAO personnel data in an externally-provided system. (25-0292)	Another oversight entity had jurisdiction over the issue; once notified, GAO implemented remediating actions. As a result, the OIG closed the case.
The OIG initiated a case based on allegations concerning a financial fraud scheme . (25-0300)	The OIG contacted the complainant and explained that GAO does not collect money from the public. As no further action was warranted, the OIG closed the case.

Subject (case number)	Results
The OIG initiated a case based on allegations concerning misrepresentation by an organization with the acronym “GAO” and a logo similar to the GAO Personnel Appeals Board (PAB). (25-0314)	The OIG reviewed the organization’s website. There was an explicit disclaimer that the organization is not a federal agency and the logo was visually different than the GAO PAB logo. The OIG also referred this complaint to GAO and the PAB for awareness and closed the case.
The OIG initiated a case based on a request for GAO employee information from another OIG. (26-0021)	The OIG referred the requesting agency to the appropriate contact within GAO. Since no further action by the OIG was needed, the OIG closed the case.
The OIG initiated a case based on allegations concerning non-responsiveness to a request for assistance with GAO-issued equipment. (26-0035)	The OIG made multiple attempts to obtain the complainant’s consent to refer the matter to the agency. Due to a lack of response, the OIG closed the case.
The OIG initiated a case based on anonymous allegations of the unauthorized disclosure of GAO data by an unnamed GAO employee to their spouse. (26-0059)	The OIG was unable to determine the individuals’ identities. As no actionable information was available, the OIG closed the case.
The OIG initiated a case based on an allegation regarding a financial fraud scheme involving the impersonation of a purported GAO employee . (26-0071)	The OIG contacted the phone and email service providers associated with the scheme. In response, the phone service provider deactivated the phone number and the email service provider suspended the account. The OIG advised the complainant that the matter appeared to be financial fraud and recommended they notify the Federal Trade Commission and the Federal Bureau of Investigation’s Internet Crime Complaint Center. Based on the above actions and a lack of further investigative leads, the OIG closed the case.

Source: OIG investigation statistics as of April 1, 2026. | OIG-26-2SP

AUDITS, INSPECTIONS, AND EVALUATIONS

The OIG reviews GAO's compliance with laws, regulations, and policies; the economy and efficiency of operations; program effectiveness and results; and financial operations. The OIG performs audits, inspections, and evaluations in accordance with applicable standards. Most 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. OIG reports can be found at [Inspector General | U.S. GAO](#) and [Oversight.gov](#).

Audit Activities



Sources: Pakin/stock.adobe.com. | OIG-26-2SP

During this reporting period, the OIG continued work on four audits: (1) assessing time-and-materials orders issued under a blanket purchase agreement, (2) assessing the adequacy of planned schedules and staffing for GAO engagements, (3) determining the extent to which the Center for Audit Excellence recovered costs for the services it provided, and (4) assessing GAO's progress implementing its information technology modernization plan. Further, the OIG initiated audits assessing (1) the management and use of official time for union-related activities by GAO employees, (2) GAO's management of selected access control equipment, and (3) the timeliness of GAO's deobligation of excess funds from select contracts.

Recommendation Status

The OIG closed the recommendation that was open at the end of the prior reporting period (September 30, 2025). Table 4 summarizes the action GAO took in response to the recommendation.

Table 4: Status of Agency Action on Prior Period Open Recommendation as of March 31, 2026

Report	Recommendation	Status of GAO action taken in response to the recommendation
<p><i>Data Egress: Opportunities Exist for GAO to Strengthen Procedures for Management of Data Egress Fees, OIG-25-1 (February 2025)</i></p>	<p>Develop an oversight mechanism to ensure that all fees, including data egress fees, are quantified in the cost estimate, or the exclusion of any costs is documented.</p>	<p>Recommendation: Closed GAO updated its cloud cost-management process to ensure fees, including data egress fees, are quantified in the cost estimate.</p>

Source: OIG assessment as of March 31, 2026. | OIG-26-2SP

Inspection and Evaluation Activities

During this reporting period, the OIG continued work on an evaluation of the timeliness of GAO’s hiring process. The OIG also initiated an evaluation to assess whether, during the lapse in appropriations at the start of fiscal year 2026, GAO ensured only designated employees worked and contractors were not paid for work that should have stopped.



Sources: Nirumee/stock.adobe.com and AboutLife/stock.adobe.com. | OIG-26-2SP

MAKING AN IMPACT

The OIG promotes economy, efficiency, and effectiveness at GAO. While monetary benefits are important, the OIG’s work can also result in other benefits to the agency. The OIG reports four types of nonmonetary benefits: (1) process, program, policy, or operational improvements; (2) enhanced accuracy and data integrity; (3) safety and security; and (4) workforce integrity. Table 5 shows the nonmonetary benefits for this reporting period.

Table 5: Nonmonetary Benefits for October 1, 2025, to March 31, 2026

Category	Description
Process, Program, Policy, or Operational Improvements	<p>Updated Controls for Interagency Agreements Based on an OIG referral of a hotline complaint, GAO established a clear verification step to ensure required approvals are obtained before final execution of procurement packages. (25-0307)</p>
	<p>Improved Cost Management for Cloud Systems Based on an OIG engagement, GAO updated its cloud cost-management process to ensure fees, including data egress fees, are quantified in the cost estimate. (Report OIG-25-1, Recommendation 2)</p>
Safety and Security	<p>Improved Monitoring of Security Clearance Status Based on an OIG investigation, GAO is actively monitoring the clearance status of its employees and contractors who adjudicate security clearances to ensure they have current security clearances at the level required by their positions. (23-0198)</p>
	<p>Enhanced Safeguarding of Personally Identifiable Information Based on an OIG referral of a hotline complaint, GAO reviewed protocols on safeguarding personally identifiable information with the pertinent staff and is developing a “customized” training for them. (25-0284)</p>
	<p>Improved Monitoring of Contractors’ Completion of Training on Personally Identifiable Information In response to an OIG investigation, GAO stated that it would ensure all contractors complete training on the appropriate handling of personally identifiable information. (23-0052)</p>

Source: OIG analysis. | OIG-26-2SP

OTHER ACTIVITIES

Activities within GAO

OIG leadership informed new employees not only about their responsibilities but also about the duties and authorities of the OIG. In addition, leaders met with senior staff, conducted briefings for GAO teams, attended weekly senior staff meetings, and met with the Audit Advisory Committee and staff of the independent public accounting firm conducting GAO’s annual financial statement audit. Further, the OIG periodically reminded GAO employees of their responsibility to report fraud, waste, and abuse.



Source: GAO. | OIG-26-2SP

Activities within the Inspector General Community



Source: CIGIE. | OIG-26-2SP

The OIG continued to participate in CIGIE, a council of federal Inspectors General that promotes collaboration on issues of economy, efficiency, and effectiveness that transcend individual agencies. The OIG reviewed and provided comments pertaining to legislative proposals regarding the Inspector General community, including priorities of interest to legislative branch Inspectors General.

OIG leadership participated in monthly CIGIE meetings and periodic meetings with other OIGs designed to address issues common to legislative branch OIGs. In addition, the OIG participated in meetings of the CIGIE Audit, Inspection and Evaluation, Investigations, and Legislation committees and the Council of Counsels to the Inspectors General. The Inspector General also served as the Vice Chair for CIGIE’s Budget Committee and coordinated updates for Inspectors General at smaller and unique OIGs.

Requests for Records

During this reporting period, the OIG processed eight requests for records under GAO’s access regulation, 4 C.F.R. Part 81.

Mission

To promote accountability, integrity, and efficiency within GAO by conducting meaningful, timely, and impactful oversight.

Vision

To be a leading force in ensuring government integrity and accountability, thereby strengthening public trust.

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 the 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](#).
- Scan the code.



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