



Peace Corps Office of

INSPECTOR GENERAL

Annual Plan

Fiscal Year 2024

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 keeps 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 work typically examines the agency's operational efficiency, effectiveness, financial stewardship, and compliance with Federal law, regulations, and agency policy.

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.

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 based on staff availability and fiscal year funding. 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.

Return to Service

After the unprecedented evacuation of all Peace Corps Volunteers due to the COVID-19 pandemic, Volunteers began to return to posts in March 2022. OIG's program oversight activity for fiscal year 2024 will continue to be strongly impacted by the rate of Volunteer reentry.

Focus Areas

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

- Full resumption of overseas post operations, including Volunteer return to service
- 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 2023 Management Challenges are: Volunteer Health and Safety, Human Capital Management, Information Technology Security Management, and the Volunteer Delivery System.

² The most recent AFR covering fiscal year 2021 was issued in November 2022. The AFR is issued annually in November covering the previous fiscal year.

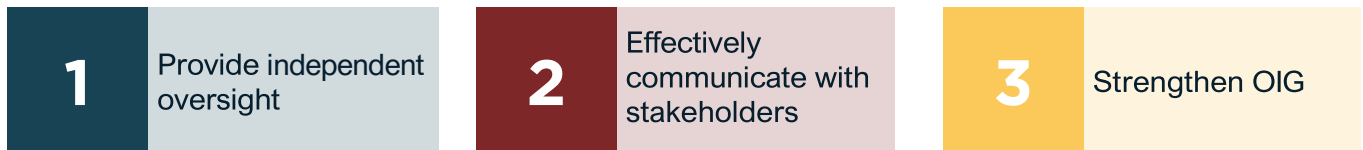
Advice and Assistance

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 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

Strategic Goals

As detailed in the OIG Strategic Plan for fiscal years 2024 to 2026, 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 and 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 and domestic recruiting offices. 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. These standards were updated in 2018 to emphasize internal controls and ensure adequate root cause analysis.

Currently, the Audit Unit is focused on Peace Corps headquarters programs relating to pre-awards, domestic contract management, and legislatively mandated work. Additionally, the Audit Unit is updating its methodology for conducting post audits to reflect the changes in new and revised audit standards, policies, and procedures. The Unit is planning to begin post audits in the second half of fiscal year 2024.

Post Audits

OIG considered the following factors when developing its audit schedule:

- Input from 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, size of imprest fund, and cost of the post
- Trends and anomalies in the agency's financial data and 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 |
| Uganda* | Mongolia | Peru |
| Sierra Leone | Albania/Montenegro | Paraguay |

*Post receiving the President's Emergency Plan for AIDS (PEPFAR) funds

For the post audits mentioned in the previous table, OIG will assess areas of concern and process challenges for overseas posts. The Audit Unit will also review funds received by Peace Corps posts related to PEPFAR.

Agency-Wide Programs and Special Reviews

The Audit Unit intends to initiate, perform, or complete a variety of audits, reviews, and follow-up reviews of agency-wide programs. These projects are 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 data and on Federal Employees’ Compensation Act (FECA)³ issues.

OIG will continue to review the agency’s internal controls and report on its effectiveness in its audits. In fiscal year 2024, the Audit Unit will also complete a peer review of the Architect of the Capitol’s Office of Audit. In addition, OIG will 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 |
| Enhanced Personnel Security Program Audit |

Reports Initiated in Fiscal Year 2023

OIG initiated the following audit and reviews in fiscal year 2023 which will generate final reports in fiscal year 2024:

- Oversight and Monitoring of Peace Corps’ Domestic Awarded Contracts Audit
- Pre-Award Process for Domestic Awarded Contracts
- Review of Peace Corps Procedures for managing Data Incidents

³ The FECA program is authorized in statute at 5 U.S.C. Sections 8101 et seq.

Evaluation Unit

The Evaluation Unit conducts systematic and independent evaluations and reviews of agency programs, operations, and policies at overseas posts and domestic offices. Evaluations address a program’s efficiency and effectiveness, identify best practices, and recommend improvements. Evaluators also conduct cross-Unit reviews with OIG auditors and investigators. Evaluation Unit reports provide timely, credible information that is useful to managers, policymakers, and other stakeholders. Evaluations and reviews are conducted under the direction and guidance of the Assistant Inspector General for Evaluations and are performed in accordance with the Council of Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation.

Post Evaluations

During fiscal year 2024, the Evaluation Unit will resume its standard country program evaluations, which were suspended in 2020 due to the evacuation of Volunteers. OIG will launch its first country program evaluation in or about the first quarter of fiscal year 2024. OIG considered several factors when developing its country program evaluation schedule, including:

- Input from headquarters management and staff
- Interval since the last evaluation
- Number of Volunteers at the post
- Size and maturity of the post as well as agency survey data.
- Other OIG activities at the post
- New or changed conditions affecting the post

OIG intends to initiate at least three evaluations of the following posts in FY 2024. The Evaluation Unit will work with regional management to finalize the evaluation schedule for the selected posts based on available resources and post constraints and will coordinate fieldwork with posts in advance of each visit.

| Post Evaluations | | |
|-------------------------|-----------------|------------|
| Africa | EMA | IAP |
| The Gambia | North Macedonia | Samoa |
| Madagascar | Mongolia* | Guyana |
| Botswana | | Tonga |

*An evaluation will not be initiated if an audit is conducted

Agency Evaluations and Reviews

The Evaluation Unit plans to initiate an evaluation of an agency program or operation in fiscal year 2024. In addition, the Evaluation Unit will collaborate with the Audit Unit to review programmatic issues concerning the Office of Human Resources. The Evaluation Unit may also initiate unplanned evaluations or reviews when necessary. These projects are often cross-functional and require assistance from other OIG Units.

| Agency Evaluations and Reviews |
|---|
| Evaluation of the Volunteer Delivery System |

Reports Initiated in FY 2022 and FY 2023

During FY 2024, the Evaluation Unit will complete its final Post Re-entry Health and Safety Review and then summarize and assess the findings of all six reviews. OIG initiated the following work in fiscal years 2022 and 2023, which will generate final reports in fiscal year 2024:

- Evaluation of the Office of Health Services' Technical Guidelines' Revision and Implementation
- Post Re-Entry Health and Safety Review of Peace Corps/Cambodia

Investigation Unit

The Investigation Unit assists the Peace Corps in maintaining the integrity of its programs and operations. The Unit investigates allegations of fraud, waste, abuse, and misconduct involving grant, contract, and procurement fraud; violations of law and agency policies committed by Peace Corps personnel, contractors, and vendors; and the FECA⁴ claimants.

OIG investigations are conducted in accordance with the IG Act, the Attorney General Guidelines for Offices of Inspectors General with Statutory Law Enforcement Authority, and the Quality Standards for Investigations issued by the President's Council on Integrity and Efficiency and affirmed by CIGIE. OIG investigations can result in criminal prosecutions, civil monetary penalties, sanctions, and personnel actions, including verbal counseling, 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 or seize evidence, make arrests without a warrant while engaged in official duties, and carry firearms.

Investigative Priorities

With the Volunteers' return to service in the field, the Investigation Unit will be prioritizing collaboration with many Peace Corps offices, including the Office of Victim Advocacy, the Office of Safety and Security, and the Office of the Chief Compliance Officer. OIG's investigative priorities are as follows:

- Strengthen OIG's engagement with stakeholders by providing them with briefings about OIG investigative responsibilities and processes for making confidential complaints
- Investigate allegations of violations of the Prosecutorial Remedies and Other Tools to end the Exploitation of Children Today (PROTECT) Act⁵ committed by Peace Corps staff or by Volunteers prior to their evacuation
- Investigate allegations of sexual assaults by Peace Corps staff or Volunteers
- Track any Volunteer complaints or allegations of Peace Corps staff misconduct, mismanagement, or policy violations; breaches of Volunteer confidentiality; and actions taken to assure the safety of Volunteers who file such complaints
- Continue to provide technical assistance to partners and stakeholders on Volunteer deaths

⁴ The FECA program is authorized in statute at 5 U.S.C. Sections 8101 et seq

⁵ Pub. L. 108-21

- Ensure that allegations of whistleblower reprisal involving staff, Volunteers, and contractors are thoroughly investigated
- Investigate and refer crimes that occurred within the Special Maritime and Territorial Jurisdiction of the United States⁶ for U.S. prosecution
- When appropriate, seek local prosecutions by working with the Diplomatic Security Service and host country police entities
- Proactively work with the agency, the Audit and Evaluation Units, and external partners to review programs and contracts that are at high-risk for fraud, for example, FECA
- Refer individuals and entities for suspension and debarment, as appropriate
- Assist the agency with its applicant vetting processes by conducting name checks of returned and evacuated Volunteers

⁶ See generally 18 U.S.C. § 7. A number of U.S. criminal laws apply outside of the United States. In many cases, these laws are meant to apply to U.S. nationals who become a victim of crime abroad, or who are perpetrators of crimes abroad under certain conditions. Examples include when the crime is committed in a property owned, leased, or used for Government purposes, such as at a Peace Corps post, training office, or similar site. Another circumstance relates to crimes occurring in residences used by the Peace Corps or its personnel, which may include residences where Volunteers or staff permanently reside.