



Semiannual Report to Congress

April 1, 2024, through
September 30, 2024

MESSAGE FROM THE INSPECTOR GENERAL



Source: GAO. | OIG-25-1SP

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 second half of fiscal year 2024.

During this reporting period, the OIG continued work on two performance audits. In addition, it closed 14 GAO-related investigations, opened 13 new GAO-related investigations, and processed 62 substantive hotline complaints, many of which were referred to other OIGs for action because the matters involved were within their jurisdictions. In addition, to expand its capacity to oversee GAO's programs and operations, the OIG began developing an Office of Inspections and Evaluations.

In September 2024, the OIG submitted its Biennial Work Plan for Fiscal Years 2025 and 2026 to GAO. Also in September 2024, the OIG received a rating of *Pass* in a peer review conducted by the U.S. Government Publishing Office OIG. Further, 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 for the OIG; GAO supported this request, and the language was included in the President's budget.

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). In addition to providing greater budget independence, this legislation will include prior congressional notification upon removal, transfer, or placement of the Inspector General on non-duty status; 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.

During this reporting period, the OIG remained active in the GAO and OIG communities by educating new GAO employees on its mission, 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, inspection, 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 its 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.

A handwritten signature in black ink, appearing to read 'L. Nancy Birnbaum', with a long, sweeping underline.

L. Nancy Birnbaum
Inspector General

CONTENTS

Message from the Inspector General	i
Contents	iii
Introduction	1
U.S. Government Accountability Office	1
GAO's Office of Inspector General	1
Independence	2
OIG Strategic Publications	3
Strategic Plan	3
Biennial Work Plan	3
Semiannual Reports to Congress	3
GAO's Top Management Challenges	3
Audits	5
Audit Activities	5
Audit Peer Review	5
Audit Recommendation Status	5
Inspections and Evaluations	6
Investigations	7
Hotline Complaints	7
GAO-Related Investigations	9
Significant Investigative Efforts	9
Other GAO-Related Investigations	9
Other Activities	12
Activities within GAO	12
Activities within the Inspector General Community	12
Requests for Records	12
Whistleblower Retaliation	13
Reporting Fraud, Waste, and Abuse in GAO's Programs and Operations	13

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 make government work better.



Source: GAO. | OIG-25-1SP

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.



Source: GAO. | OIG-25-1SP

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, 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.¹ Employees, contractors, and the general public may submit complaints or allegations of wrongdoing via the OIG web-based [hotline](#) or by phone to (866) 680-7963. The hotline is available 24 hours a day, 365 days a year.

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.



Report fraud, waste, or abuse of
GAO property, assets, or resources
at gao-oig.listeningline.com or
by calling **(866) 680-7963**.



GAO Office of
Inspector General



You can remain
anonymous.




Source: vegefox.com/stock.adobe.com. | OIG-25-1SP

¹ The OIG will not disclose the identity of an employee who files a complaint with the OIG without the employee's consent unless the Inspector General or their designee determines that disclosure is unavoidable during the course of the investigation.

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 economy, efficiency, and effectiveness 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. It also identifies risks to GAO, enhancing its ability to protect and maximize its resources.

	Integrity	Ensure results are objective, fact-based, accurate, relevant, and of the highest quality.
	Teamwork	Establish constructive working relationships with GAO stakeholders and Congress.
	Confidentiality	Ensure complaints and information can be reported anonymously and without fear of retaliation.
	Continuous Improvement	Look for ways to enhance the quality and usefulness of processes and products.
	Diversity	Respect individual views and backgrounds.

Source: GAO. | OIG-25-1SP

Biennial Work Plan

In September 2024, the OIG submitted its Biennial Work Plan for Fiscal Years 2025 and 2026 to GAO. It details planned audits, inspections, evaluations, and potential reviews with a focus on those that could result in monetary benefits or significant recommendations. The plan reflects a risk-based assessment and may be adjusted to reflect emerging issues and priorities. It also provides an overview of the OIG’s Office of Investigations and other activities.

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 April 1, 2024, through September 30, 2024, including product and performance statistics for audits and investigations. It also provides an overview of each closed GAO-related investigation, and, as appropriate, any related actions taken by GAO.

GAO’s Top Management Challenges

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 three internal management challenges:

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

GAO is preparing its fiscal year 2024 Performance and Accountability Report, which will update its management challenges. The OIG will continue to actively monitor GAO's management challenges.

AUDITS

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

Audit Activities

During the second half 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.

Audit Peer Review

In September 2024, the U.S. Government Publishing Office OIG completed the peer review of the GAO OIG audit organization for the year ended March 31, 2024. It concluded that the system of quality control has been suitably designed and followed to provide the GAO OIG with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. A copy of the report is posted at [Peer Review Reports | U.S. GAO](#). The GAO OIG is scheduled to conduct a peer review of the Corporation for Public Broadcasting OIG's audit function in 2025, and the next peer review of the GAO OIG's audit function is expected in 2027.



Audit Recommendation Status

When the OIG publishes a report with recommendations, it expects the agency to respond within 60 days and provide corrective actions. The OIG monitors GAO's progress until adequate evidence shows GAO met the intent of the recommendations. At the end of this reporting period, there were no open recommendations.

INSPECTIONS AND EVALUATIONS



To enhance its ability to provide meaningful and impactful oversight, the OIG is establishing an Office of Inspections and Evaluations. This office will perform reviews to determine efficiency, effectiveness, impact, and sustainability of GAO’s operations, programs, and policies. The OIG is developing policies and procedures to conduct inspections and evaluations in alignment with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation and plans to begin conducting inspections and evaluations once these policies are finalized.²

Source: CIGIE. | OIG-25-1SP

² CIGIE, *Quality Standards for Inspection and Evaluation*, Dec. 2020.

INVESTIGATIONS



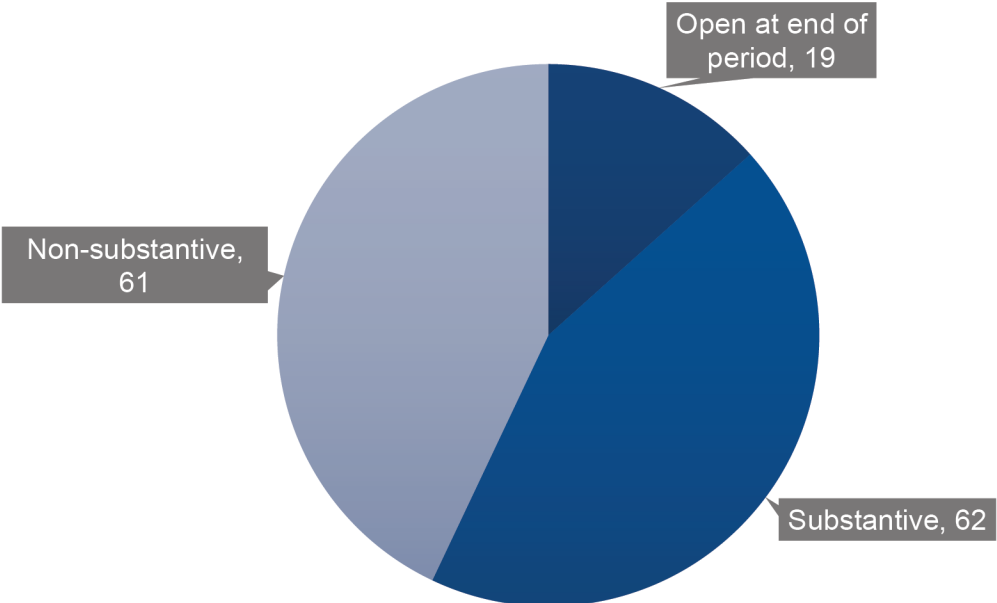
Source: GAO. | OIG-25-1SP

The OIG is dedicated to the investigation of fraud, waste, abuse, and misconduct in programs and operations administered by GAO. The OIG investigates allegations of criminal, civil, or administrative violations of federal statutes or policies applicable to GAO programs, contracts, and operations. The OIG may also receive 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.

Hotline Complaints

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 62 substantive hotline complaints. An additional 61 hotline complaints were considered non-substantive as they lacked sufficient information or an appropriate basis to open a GAO-related investigation. Nineteen 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 April 1, 2024, through September 30, 2024. | OIG-25-1SP

Table 1 summarizes the 142 hotline complaints open throughout the reporting period.

Table 1: Summary of OIG Hotline Complaints from April 1, 2024, through September 30, 2024

Status	Number of Hotline Complaints
Open throughout the reporting period ^a	142
Substantive Hotline Complaints	62
<i>Converted to GAO-related investigations</i>	13
<i>Closed</i>	
<i>Referred to OIG Office of Audit</i>	1
<i>Referred to other GAO offices</i>	10
<i>Referred to the appropriate agency's OIG or other law enforcement offices^b</i>	38
Closed due to insufficient information or no basis for opening a GAO-related investigation ^c	61
Open at the end of the reporting period ^d	19

Source: OIG investigation statistics from April 1, 2024, through September 30, 2024. | OIG-25-1SP

^a As of April 1, 2024, four hotline complaints were open; an additional 138 complaints were received.

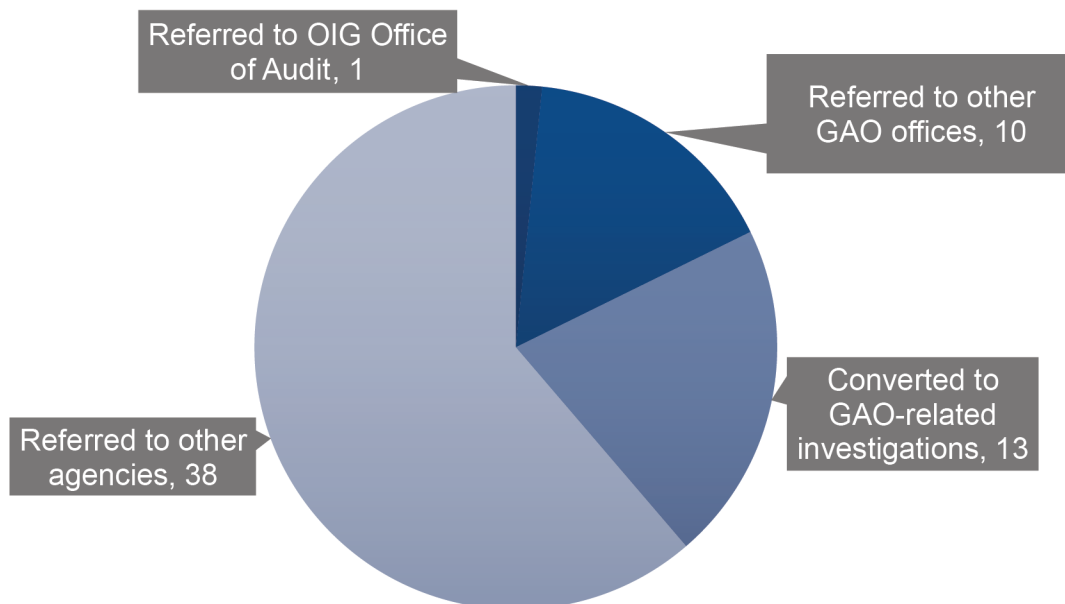
^b GAO maintains the [FraudNet](#) hotline to support accountability across the federal government; the OIG provided FraudNet with a copy of each referral made to federal entities outside of GAO.

^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.

^d Two of the complaints were referred to GAO and are pending response.

Figure 2 shows the disposition of the OIG's 62 substantive hotline complaints during this period.

Figure 2: Disposition of Substantive Hotline Complaints



Source: OIG investigation statistics from April 1, 2024, through September 30, 2024. | OIG-25-1SP

GAO-Related Investigations

From April 1, 2024, to September 30, 2024, the OIG initiated 13 GAO-related investigations and closed 14 GAO-related investigations. At the end of the period, 31 GAO-related investigations remained open; of these, one was self-initiated. No GAO-related investigations were accepted for prosecution during this period, and no indictments were issued. Table 2 summarizes the GAO-related investigations open during the reporting period.

Table 2: Summary of GAO-Related Investigations from April 1, 2024, through September 30, 2024

Status	Number of GAO-Related Investigations
Open at the beginning of the reporting period	32
Initiated during the reporting period	13
Closed during the reporting period	14
Open at the end of the reporting period	31

Source: OIG investigation statistics as of September 30, 2024. | OIG-25-1SP

Significant Investigative Efforts

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

As reported during the prior period, the OIG issued a report of investigation involving an employee who both saved gambling-related documents on the GAO network and failed to safeguard sensitive information. Based on the information provided, GAO issued a letter of reprimand to the employee on April 23, 2024. The OIG closed the case on July 1, 2024. (23-0035)

Unsecured Personally Identifiable Information in Document Management System

As reported during the prior period, for two similar cases, the OIG issued a management memo to GAO highlighting issues regarding document availability, including personally identifiable information, within GAO's document management system. On April 17, 2024, GAO notified the OIG it had taken steps to secure the information and prevent recurrence. GAO also detailed its plans to launch a new system that will include updated policies, security measures, and training. The OIG closed both cases on August 13, 2024. (22-0439/23-0003)

Other GAO-Related Investigations

In addition to the three significant cases identified as closed above, the OIG closed 11 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, April 1, 2024, through September 30, 2024

Subject (case number)	Results
The OIG initiated a case based on a complaint alleging a fraudulent scheme by someone purporting to be from GAO that involved the request for fees in advance of receiving a supposed federal civil settlement. (22-0359)	The OIG made numerous attempts to contact the complainant but received no response. Due to the unavailability of further information, the OIG closed the case.
The OIG initiated a case based on an allegation of an internal GAO document being leaked to an online media outlet by a GAO employee. (23-0144)	The OIG was unable to determine whether the document was improperly shared with the media. As no additional investigative leads were available, the OIG closed the case.
The OIG initiated a case based on a complaint regarding three allegations: (1) security clearance debriefing procedures for separating employees, (2) misrouting of documents containing personally identifiable information, and (3) the alleged leaking of two unclassified GAO documents to congressional representatives. (23-0193)	The OIG referred the first allegation to GAO, and the complainant had previously reported the second allegation to GAO, so no additional action was required. Regarding the third allegation, disclosing unclassified documents to Congress can be allowable, and GAO employees are protected from personnel actions for making permissible disclosures. Therefore, the OIG closed the case.
The OIG initiated a case based on a complaint about an unsolicited phone call from an unknown individual which appeared to originate from an unassigned GAO phone number. (24-0138)	The complainant was unable to provide the originating phone number. Due to the unavailability of further information, the OIG closed the case.
The OIG initiated a case based on a complaint that a company was purporting to be funded by GAO . (24-0182)	As the OIG was unable to find evidence the company falsely purported to be affiliated with GAO, it closed the case.
The OIG initiated a case based on a complaint that a fraudulent Federal Flexible Spending Account Program account was established using a GAO employee's information . (24-0192)	Because the matter related to a broader fraud scheme which other entities were already investigating, the OIG closed the case after referring it to the Office of Personnel Management's OIG.
The OIG initiated a case based on a complaint regarding a fraudulent email seeking personally identifiable information from the complainant and alleging GAO had "cleared and approved" funds. (24-0198)	The complainant did not respond to the OIG's request for additional information. Based on the lack of sufficient information to investigate, the OIG closed the case.
The OIG initiated a case based on a complaint that the GAO FraudNet online submission form did not work . (24-0203)	The OIG could not identify an issue with the online submission form. Further, according to GAO, when users encounter issues with online reporting, the website directs them to an email address or phone number. Therefore, the OIG closed the case.

Subject (case number)	Results
The OIG initiated a case based on an allegation of impersonation of a GAO employee . (24-0207)	Based on a complaint, the OIG located the LinkedIn account of a non-GAO employee purporting to work for GAO. After notification to LinkedIn of the fraudulent account, the account was disabled. As a result, the OIG closed the case.
The OIG initiated a case based on a complaint about a fraudulent phone call received from an individual purporting to work for GAO . (24-0210)	As the complainant was unable to provide any additional details to allow the OIG to identify the individual, the OIG closed the case.
The OIG initiated a case based on a complaint from a veteran regarding a fraudulent email received from an individual purporting to work for GAO . (24-0226)	The OIG notified the email service provider of the fraudulent account, which was then banned from its service. After referring the matter to the OIGs for the U.S. Department of Veterans Affairs and the Federal Trade Commission, the OIG closed the case.

Source: OIG investigation statistics as of September 30, 2024. | OIG-25-1SP

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. Further, the Inspector General met with international audit fellows and led a panel of community representatives explaining federal OIGs' vital role in providing oversight and accountability. Finally, the OIG raised awareness of how to prevent fraud, waste, and abuse at GAO by having a Notice to all GAO employees published on the agency's intranet and posting information throughout headquarters to coincide with the agency's return to work.

Activities within the Inspector General Community

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. 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.



Source: Coloures-Pic/stock.adobe.com. | OIG-25-1SP

OIG leadership regularly participated in monthly CIGIE meetings and periodic meetings with other OIGs designed to address issues common to smaller and legislative branch OIGs. The OIG continued to lead CIGIE's human resources shared services working group and participated in periodic meetings for the CIGIE Audit, Investigations, and

Legislation committees and the Council of Counsels to the Inspectors General. In addition, the Inspector General chaired a panel on strategies and solutions for strengthening independence at the Annual CIGIE Member Offsite conference.

Requests for Records

During this reporting period, the OIG processed six 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: cristianstorto/stock.adobe.com. | OIG-25-1SP

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](#).



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.

To obtain copies of OIG reports visit [Inspector General | U.S. GAO](#)
or [Inspector General Reports | Oversight.gov](#)