



*Office of Inspector General Strategic Plan  
U.S. Department of Labor  
Fiscal Years 2018-2022*

# TABLE OF CONTENTS

<b>LETTER FROM THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL</b> .....	<b>i</b>
<b>OIG OVERVIEW</b> .....	<b>1</b>
<b>ABOUT OIG</b> .....	1
<b>OIG ORGANIZATIONAL STRUCTURE</b> .....	1
<b>OIG EMPLOYEES</b> .....	2
<b>STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS</b> .....	2
<b>ACHIEVING OUR MISSION AND VISION</b> .....	<b>3</b>
<b>OUR MISSION</b> .....	3
<b>OUR VISION</b> .....	3
<b>CORE VALUES</b> .....	3
<b>STRATEGIC GOALS AND OBJECTIVES</b> .....	<b>4</b>
<b>STRATEGIC GOAL ALIGNMENT</b> .....	4
<b>STRATEGIC GOAL 1</b> .....	5
<b>GOAL 1 STRATEGIC OBJECTIVES</b> .....	5
<b>STRATEGIC GOAL 2</b> .....	5
<b>GOAL 2 STRATEGIC OBJECTIVES</b> .....	5
<b>STRATEGIC GOAL 3</b> .....	6
<b>GOAL 3 STRATEGIC OBJECTIVES</b> .....	6
<b>STRATEGIC PLANNING AND ACCOUNTABILITY</b> .....	<b>7</b>
<b>ENTERPRISE RISK MANAGEMENT</b> .....	7
<b>STRATEGIC PLANNING PROCESS AND STAKEHOLDER FEEDBACK</b> .....	7
<b>OIG PERFORMANCE AND ACCOUNTABILITY</b> .....	7
<b>INTERNAL FACTORS AFFECTING THE ACHIEVEMENT OF STRATEGIC GOALS</b> .....	8
<b>EXTERNAL FACTORS AFFECTING THE ACHIEVEMENT OF STRATEGIC GOALS</b> .....	8
<b>OIG COMMUNICATION OF RESULTS</b> .....	<b>9</b>
<b>CONCLUSION</b> .....	<b>10</b>
<b>APPENDIX A – OIG COMPONENTS</b> .....	<b>11</b>
<b>INTRODUCTION</b> .....	12
<b>OFFICE OF AUDIT</b> .....	12
<b>OFFICE OF INVESTIGATIONS - LABOR RACKETEERING AND FRAUD</b> .....	12
<b>EXECUTIVE DIRECTION AND MANAGEMENT</b> .....	12
<b>OFFICE OF MANAGEMENT AND POLICY</b> .....	12
<b>OFFICE OF LEGAL SERVICES</b> .....	12
<b>OFFICE OF CONGRESSIONAL AND PUBLIC RELATIONS</b> .....	13
<b>OFFICE OF SPECIAL INVESTIGATIONS</b> .....	13
<b>CHIEF PERFORMANCE AND RISK MANAGEMENT OFFICER</b> .....	13
<b>OMBUDSMAN</b> .....	13
<b>APPENDIX B – STATUTORY RESPONSIBILITIES AND PROFESSIONAL STANDARDS</b> .....	<b>14</b>
<b>STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS</b> .....	15
<b>STATUTORY RESPONSIBILITIES</b> .....	15
<b>REGULATORY POLICIES</b> .....	16
<b>PROFESSIONAL STANDARDS</b> .....	16
<b>OIG HOTLINE</b> .....	<b>17</b>

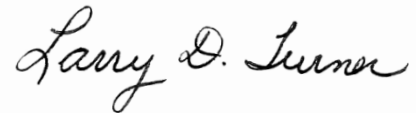
# LETTER FROM THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL

We are pleased to present the 2018-2022 Strategic Plan of the U.S. Department of Labor (DOL) Office of Inspector General (OIG). This Strategic Plan outlines our vision for the future and provides a clear, unified, and enduring direction for all of our activities and serves as the foundation on which we will build and measure success of our activities. We will use this plan to align resources to accomplish our goals in the best way possible.

Our core values of ***Excellence, Integrity, Independence, Service, and Transparency*** guide our leadership in making decisions that optimize performance and stewardship to achieve mission success. We remain committed to achieving our strategic goals through promoting internal positive change, creating value and, ultimately, benefiting the American people.



Scott S. Dahl  
Inspector General



Larry D. Turner  
Deputy Inspector General

# OIG OVERVIEW

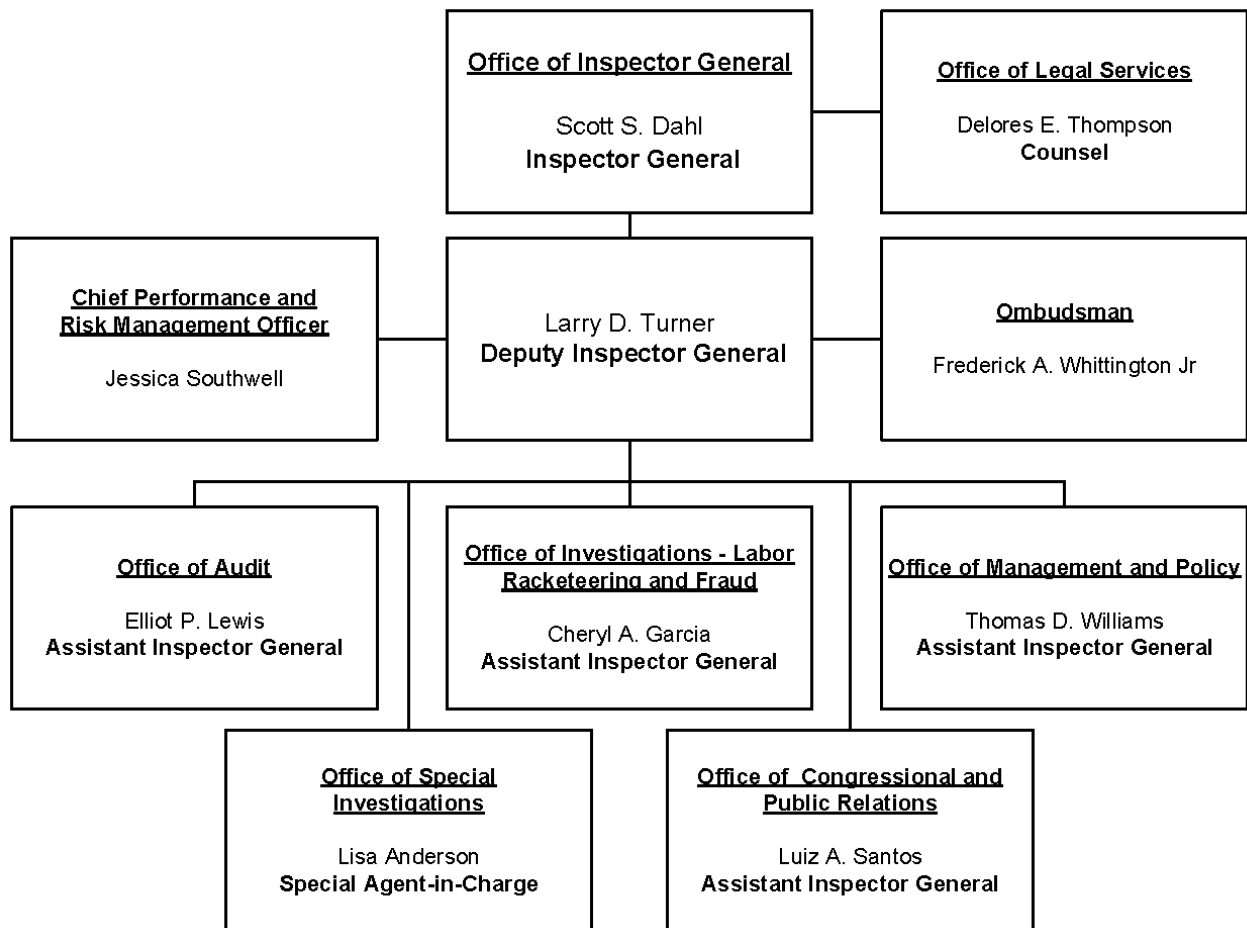
## ABOUT OIG

The OIG conducts audits to review the effectiveness, efficiency, economy, and integrity of all DOL programs and operations, including those performed by its contractors and grantees. The OIG also conducts investigations into alleged violations of federal laws relating to DOL programs, operations, and personnel. In addition, the OIG conducts criminal investigations to combat the influence of labor racketeering and organized crime in the nation’s labor unions.

The OIG develops strategic plans and priorities through consultations with its stakeholders, administration officials, and Congress.

## OIG ORGANIZATIONAL STRUCTURE

The OIG offices are located in Washington, D.C. (Headquarters), and several field and regional locations across the United States and Puerto Rico.<sup>1</sup>



<sup>1</sup> Please See Appendix A for an overview of OIG organizational components.

## OIG EMPLOYEES

---

The OIG workforce is comprised of more than 300 employees with expertise in accounting, auditing, criminal justice, economics, finance, information technology, law, public and business administration, and social and physical sciences, among other fields.

## STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS

---

The OIG complies with various laws and their implementing regulations, instructions or information provided to agencies by the Office of Management and Budget (OMB), as well as federal law enforcement and auditing policies, guidance, and professional standards.<sup>2</sup>

---

<sup>2</sup> Please See Appendix B for an overview of some of the statutory laws with provisions affecting the OIG's mission and work.

# ACHIEVING OUR MISSION AND VISION

The OIG's Mission and Vision statements reinforce our fundamental purpose and role in the continuous improvement of DOL's programs, operations, and management. We proactively seek to create a model agency by valuing our employees, developing new methods to prevent and detect fraud, waste, and abuse, and encouraging professionalism and innovation.

Our core values of Excellence, Integrity, Independence, Service, and Transparency define how we do our work, and guide our leadership in making decisions that optimize performance and stewardship to achieve mission success.

## OUR MISSION

We serve the American people, DOL, and Congress by providing independent and objective oversight of Departmental programs through audits and investigations, and by combatting the influence of labor racketeering in the workplace.

## OUR VISION

We strive to:

- Enhance through our oversight, the ability of DOL to address emerging workforce challenges; and
- Foster a thriving work environment that values employees as our greatest asset.

## CORE VALUES

Our core values of ***Excellence, Integrity, Independence, Service, and Transparency*** guide our leadership in making decisions that optimize performance and stewardship in the current environment. Constant attention to these core values, which are embodied in all of our work, leads to mission success.

<b>Excellence</b>	We deliver relevant, quality, timely, high-impact products and services, through a workforce committed to accountability and the highest professional standards.
<b>Integrity</b>	We adhere to the highest ethical principles, and perform our work in an honest and trustworthy manner.
<b>Independence</b>	We are committed to being free of conflicts of interest through objectivity and impartiality.
<b>Service</b>	We are a unified team, vigilant to duty through dedicated public service.
<b>Transparency</b>	We promote an environment of open communication through information sharing, accountability, and accurate reporting.

# STRATEGIC GOALS AND OBJECTIVES

Three strategic goals guide our work and focus on ensuring sustainability, accountability, and transparency in our operations.

Our strategic goals are:

1. Deliver timely, relevant, and high-impact results.
2. Foster an internal OIG culture that drives high performance and engagement.
3. Promote responsible stewardship of OIG financial and non-financial resources.

To measure organizational performance, the OIG developed 13 strategic objectives.

## STRATEGIC GOAL ALIGNMENT

The OIG strategic goals generally align with those of DOL, as indicated below:

The OIG Goals Alignment with DOL Goals				
OIG GOALS	DOL STRATEGIC GOALS <sup>3</sup>			DOL MANAGEMENT GOAL <sup>4</sup>
	Support the Ability of All Americans to Find Good Jobs	Promote Safe Jobs and Fair Workplaces for All Americans	Administer Strong Workers' Compensation and Benefits Programs	Optimize the Department of Labor's Enterprise Services' Opportunities
<i>Goal 1: Deliver timely, relevant, and high-impact results</i>				
	X	X	X	X
<i>Goal 2: Foster an internal OIG culture that drives high performance and engagement</i>				
	X	X	X	X
<i>Goal 3: Promote responsible stewardship of OIG financial and non-financial resources</i>				
				X

<sup>3</sup> Based on proposed DOL's Strategic Plan prior to publication on 2/12.

<sup>4</sup> Based on proposed DOL's Strategic Plan prior to publication on 2/12.

## **STRATEGIC GOAL 1**

### *Deliver timely, relevant, and high-impact results*

The OIG seeks to strengthen DOL key programs and operations through its work. The OIG does this by employing risk-based approaches to prioritize and target audits and investigations on areas that provide the greatest impact and address the highest risks. Goal 1 also includes proactively engaging key OIG stakeholders to seek their input for identifying potential audits and investigations.

#### **GOAL 1 STRATEGIC OBJECTIVES**

Strategic Objective	Description
1.1	Strengthen DOL's key programs and operations through our work and other deliverables.
1.2	Improve our work processes to drive the timely completion of relevant and impactful audits and investigations.
1.3	Employ a risk-based approach to prioritize and target audits and investigations on areas that provide the greatest impact and address the highest risks.
1.4	Timely articulate to our external stakeholders the relevance, impact, and value of our work in each product.
1.5	Proactively engage our key stakeholders to seek their input for identifying potential audits and investigations.

## **STRATEGIC GOAL 2**

### *Foster an internal OIG culture that drives high performance and engagement*

The OIG recognizes that a high-performing culture relies on a highly engaged workforce. The OIG is focusing on developing a culture that enables a high-performing, optimized, and mission-driven workforce, by providing developmental tools that OIG staff and leaders need to grow and succeed, and by creating an environment of openness, engagement, and collaboration. This important investment creates a workplace culture and environment that encourages enhanced employee engagement, increased employee morale and satisfaction, continuous learning and development, and shared institutional knowledge. Collectively, these efforts leverage principles of organizational development focusing on activities that will impact not only OIG staff but indirectly, all OIG stakeholders and taxpayers.

#### **GOAL 2 STRATEGIC OBJECTIVES**

Strategic Objective	Description
2.1	Create a culture of civility, respect, and inclusiveness at all levels by fostering transparency and timely communications.
2.2	Meet current and future OIG mission needs through continuous development and professional growth.
2.3	Enhance OIG human capital by developing and implementing strategic recruitment, succession, and retention plans.
2.4	Increase management and leadership effectiveness, including seeking staff feedback.



## **STRATEGIC GOAL 3**

### ***Promote responsible stewardship of OIG financial and non-financial resources***

The OIG strives for organizational excellence by improving efficiency and effectiveness of all activities. This includes: engaging in robust planning to anticipate future mission needs and maximize the use of limited resources; developing sound budget forecasts for audit and investigative activities; improving performance; increasing accountability; and reducing costs. The OIG leverages technology to enhance audit, investigative, and business processes in an effort to ensure the most effective use of limited resources. Good stewardship of OIG resources further enables the achievement of Goal 3, as well as other OIG strategic objectives and priorities. This allows the OIG to effectively prioritize critical work such as: auditing DOL financial statements, conducting work under the Federal Information Security Management Act (FISMA) to ensure that DOL information technology (IT) systems are secure, identifying DOL's Top Management and Performance Challenges, and helping ensure that DOL administrative processes comply with various regulations and laws.

### ***GOAL 3 STRATEGIC OBJECTIVES***

Strategic Objective	Description
3.1	Develop an OIG budget based on strategic mission priorities, areas of risk, operational needs, and cost effectiveness.
3.2	Ensure proper oversight of resources through effective internal controls.
3.3	Improve mission achievement and increase efficiency through technology.
3.4	Enhance the effectiveness, quality, and customer service of mission support activities.

---

## STRATEGIC PLANNING AND ACCOUNTABILITY

---

The OIG is a performance-based organization, as defined and described by OMB's Circular A-11. A performance-based organization commits to manage towards specific, measurable goals derived from a defined mission, using performance data to enhance operations.

---

### ENTERPRISE RISK MANAGEMENT

---

The adoption of enterprise risk management (ERM) has grown in both the private and public sector over the years as organizations are looking to build resiliency and to adapt to change most effectively.

As described in our mission and vision statements and throughout this strategic plan, the OIG creates public value when we optimally deploy available resources. Among the most important internal resources the OIG marshals to realize public value are our: (1) people, (2) core values, (3) capital assets, (4) effective policies and processes, and (5) our brand. By implementing ERM capabilities coordinated with strategic planning, performance management, and internal controls processes, we expect to improve mission delivery, reduce costs, and focus corrective actions towards key risks.

OIG is committed to continue maturing our ERM program. We will leverage our ERM to link our strategy, risk, and organizational performance management process to further grow the OIG into a high performing organization.<sup>5</sup>

---

### STRATEGIC PLANNING PROCESS AND STAKEHOLDER FEEDBACK

---

The Government Performance and Results Act of 1993 (GPRA) and the GPRA Modernization Act of 2010 (GPRAMA) requires federal agencies to develop goals, strategies, and performance indicators for gauging progress, as well as to solicit and consider the views and suggestions of those entities potentially affected by or interested in a strategic plan.

The OIG directly engaged its employees across all levels of our organization and selected stakeholders in the development of this Strategic Plan, incorporating feedback as appropriate.

---

### OIG PERFORMANCE AND ACCOUNTABILITY

---

The OIG measures its success in achieving its strategic goals in terms of how well OIG work products effect positive change. Positive change includes improving program effectiveness at DOL, reducing vulnerabilities that make programs susceptible to abuse, achieving savings, reducing criminal activity in the form of fraud and labor racketeering, and optimizing OIG's organizational performance, including the use of resources.

The OIG implemented a continuous cycle of OIG organizational performance, ERM, and other improvement activities that promote strategic management and accountability, including:

---

<sup>5</sup> For more information on the OIG's Framework for ERM, please visit our website at <https://www.oig.dol.gov/public/OIG%20DOL%20ERM%20Framework.pdf>

- Transitioning to a new measurement strategy and performance framework that leverages key performance indicators to measure organizational performance against strategic objectives;
- Evaluating progress towards achieving performance plans;
- Leveraging verification and validation techniques to enhance the accuracy and quality of organizational results; and
- Reporting performance information to OIG leaders and external stakeholders.

## **INTERNAL FACTORS AFFECTING THE ACHIEVEMENT OF STRATEGIC GOALS**

---

In order to deliver value to the nation, stakeholders, and our employees, the OIG must recognize, plan for, and manage risks across the entire OIG organization. Private and public-sector organizations define risk as the effect of uncertainty on objectives, and can relate to strategic threats, operations, compliance with laws, and reporting obligations. If the OIG does not address risks at both the component and enterprise level, with attention to their interdependence and complexity, over time they can have significant and growing negative impacts on mission accomplishment.

An enhanced level of ERM maturity is essential for us to become a resilient organization that successfully addresses challenges due to an ever-changing federal landscape, as well as fully seize opportunities when presented.

To mitigate these internal factors, the OIG uses our ERM initiative to link our strategy, internal controls, and organizational performance management process.

## **EXTERNAL FACTORS AFFECTING THE ACHIEVEMENT OF STRATEGIC GOALS**

---

As an independent, objective agency within DOL, the OIG performs a critical function of identifying problem areas or systemic weaknesses. However, there are factors beyond OIG control that influence our ability to meet objectives. For example:

- The OIG has no authority to implement our recommendations;
- The OIG has input, but not control over, the results of judicial or administrative proceedings that affect the outcome of our investigative work; and,
- The OIG has no jurisdiction to collect monetary sanctions imposed by the courts or DOL.

To mitigate these external factors, the OIG:

- Works with DOL and Congress to call attention to and follow-up on uncorrected deficiencies;
- Works closely with the U.S. Department of Justice on our investigations; and,
- Strives to provide work products that give stakeholders the best, timely information to make decisions.

---

## OIG COMMUNICATION OF RESULTS

---

The OIG communicates the results of our achievements and ongoing efforts to our stakeholders through audit and review reports, reports of investigation, and other annual reports.

Throughout the course of audits and reviews, we obtain DOL management input to ensure that we present audit or evaluation results fairly, make reasonable and feasible recommendations, and correct any errors or misrepresentations.

We present reports of OIG investigations to the U.S. Attorney's Offices, or other appropriate prosecutorial offices, for consideration of criminal and civil actions. The OIG also may issue an Investigative Memorandum to agency management when our investigative findings may warrant an administrative action or when we identify systemic weaknesses or vulnerabilities in agency programs or operations.

The OIG also keeps the Secretary of Labor and Congress timely informed in a number of other ways. These include: regular meetings and briefings; congressional testimony and correspondence; the Top Management and Performance Challenges report; the OIG's Semiannual Report to Congress; and, when necessary, a special seven-day letter for notifying the Secretary and Congress of any particularly serious or flagrant problems requiring immediate attention.

## CONCLUSION

---

DOL plays a vital role in the nation's economy and in the lives of American workers and retirees. Therefore, DOL must remain vigilant in its important stewardship of taxpayer funds, particularly in an era of shrinking resources.

The OIG's strategic plan provides us with a clear, unified, and long-term direction for all of our activities and the achievement of our mission. We remain committed to achieving our strategic goals through promoting internal positive change, creating value and, ultimately, benefiting the American people. We will continue to emphasize throughout our organization that our service is a public trust.

The OIG looks forward to continuing to work constructively with DOL and Congress on our shared goals of identifying improvements to DOL programs and operations, and protecting the interests and benefits of American taxpayers, workers, and retirees.

## **APPENDIX A – OIG COMPONENTS**

---

---

## **INTRODUCTION**

---

In carrying out its statutory responsibility to conduct and supervise audits and investigations relating to the programs and operations of the DOL, the Inspector General provides program direction over: the Office of Audit, the Office of Investigations - Labor Racketeering and Fraud, and the Executive Direction and Management function.

### ***OFFICE OF AUDIT***

The Office of Audit is responsible for conducting and supervising audits relating to the Department's programs and operations; recommending policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the Department's programs and operations preventing and detecting fraud, waste, abuse, and mismanagement in these programs and operations.

### ***OFFICE OF INVESTIGATIONS - LABOR RACKETEERING AND FRAUD***

The Office of Investigations – Labor Racketeering and Fraud is responsible for conducting criminal, civil, and administrative investigations relating to violations of Federal laws, rules, or regulations as they pertain to DOL programs, grants, contracts, and operations, as well as allegations of criminal activity and serious misconduct on the part of DOL employees. In addition, the Office of Investigations has the responsibility to investigate labor racketeering and organized crime influence involving unions, employee benefit plans, and labor-management relations.

### ***EXECUTIVE DIRECTION AND MANAGEMENT***

This function provides the overall direction, planning, management, administration, and inspections necessary to independently carry out the OIG's nationwide mission, supplying centralized management of OIG headquarters and regional staff. The major components of the Executive Direction and Management function include:

### **OFFICE OF MANAGEMENT AND POLICY**

The Office of Management and Policy provides for overall direction, planning, management, and administration necessary to carry out the nationwide responsibilities of the Office of Inspector General. This includes providing the full range of human resources, information technology, budget, procurement, and Equal Employment Opportunity services.

### **OFFICE OF LEGAL SERVICES**

The Office of Legal Services provides legal services and guidance to the Inspector General and to all other OIG employees, and represents the OIG and its employees in litigation and related matters. The Office is also responsible for the OIG disclosure (FOIA and Privacy Act) function, as well as the OIG Complaints Analysis (Hotline) function.

## **OFFICE OF CONGRESSIONAL AND PUBLIC RELATIONS**

The Office of Congressional and Public Relations carries out liaison functions with respect to Congress, the media, other governmental agencies, the public, and internally within the OIG; prepares statutorily mandated reports such as the Semiannual Report to Congress; and coordinates all legislative review activities.

## **OFFICE OF SPECIAL INVESTIGATIONS**

The Office of Special Investigations conducts employee integrity investigations involving allegations of fraud and wrongdoing by OIG employees and high-level DOL employees.

## **CHIEF PERFORMANCE AND RISK MANAGEMENT OFFICER**

Leads a variety of organizational performance and risk management activities across the OIG, working closely with the Assistant Inspector Generals and senior leadership to improve how OIG manages performance and risks to the OIG mission.

## **OMBUDSMAN**

An independent, neutral, confidential, and informal resource to all OIG employees. Increases organizational focus on mission critical activities by helping senior leaders, managers, supervisors, and staff minimize unwarranted distractions in the workplace, increase employee engagement, and address individual and organizational matters.



## **APPENDIX B – STATUTORY RESPONSIBILITIES AND PROFESSIONAL STANDARDS**

---

## STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS

The OIG complies with various laws and their implementing regulations, instructions or information provided to agencies by OMB, as well as federal law enforcement and auditing policies, guidance, and professional standards.<sup>6</sup> The following are some of the laws and professional standards with provisions affecting the OIG's mission and work:

### STATUTORY RESPONSIBILITIES

Legislation	Requirements
<b>Inspector General Act of 1978, as amended</b>	The IG Act established OIGs across the executive branch to conduct audits and investigations; to promote economy, efficiency, and effectiveness; and to prevent waste, fraud, and abuse. Among other things, the Act requires the Inspector General to prepare and submit to the Secretary of Labor semiannual reports summarizing our activities for the preceding six-month period, which the Secretary is required to transmit to Congress within thirty days.
<b>Federal Managers' Financial Integrity Act of 1982</b>	Requires Executive agencies to establish internal accounting and administrative controls which include standards to ensure the prompt resolution of all audit findings; take corresponding corrective actions, and report annually on its evaluation of such controls.
<b>Chief Financial Officers Act of 1990</b>	Requires Inspectors General to annually submit to Congress, the Director of OMB, and the head of the agency an audited financial statement for the preceding fiscal year covering all account associated activities of the agency.
<b>Government Performance and Results Act of 1993</b>	Requires the assessment of the internal control environment over DOL's performance measures.
<b>Government Management Reform Act of 1994</b>	Requires an assessment and evaluation of the 1) reliability of DOL's performance data and 2) extent to which DOL's performance plan meaningfully describes its planned and actual performance.
<b>Federal Financial Management Improvement Act of 1996</b>	Requires the Inspector General to evaluate DOL's financial systems compliance with federal standards.
<b>Reports Consolidation Act of 2000</b>	Requires the Inspector General to provide a summary and assessment of the most serious management and performance challenges facing federal agencies and their progress in addressing them.
<b>Federal Information Security Management Act of 2002</b>	Requires the Inspector General to evaluate the effectiveness of DOL's overall information security program and practices.
<b>Digital Accountability and Transparency Act of 2014</b>	Requires detailed disclosure on agency websites of funds made available to an agency, and amounts expended. Requires the Inspector General to (1) review a statistically valid sampling of the spending data submitted under this Act by DOL; and (2) submit to Congress and make publicly available a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by DOL.

<sup>6</sup> For more information on Inspectors General in federal government, please visit the website of the Council of Inspectors General on Integrity and Efficiency (CIGIE) at: <https://www.ignet.gov/> and <https://www.oversight.gov/>

Legislation (cont'd)	Requirements (cont'd)
<p><b>Improper Payments Information Act of 2002 (IPIA), as amended by the Improper Payments Elimination and Recovery Act of 2010 and the Improper Payments Elimination and Recovery Improvement Act of 2012, including Executive Order 13520</b></p>	<p>Requires agencies to conduct a risk assessment and identify programs having a significant risk of improper payments, as well as develop corrective action plans for reducing estimated improper payments based on root causes identified. In addition, requires agencies to report, on a quarterly basis, (1) the total amount of high-dollar overpayments made by the agency, (2) any actions the agency has taken or plans to take to recover high-dollar overpayments, and (3) any actions the agency will make to prevent overpayments from occurring in the future.</p> <p>Requires the Inspector General to review the reports provided by the agencies. The Inspector General shall assess the level of risk associated with the applicable programs, determine the extent of oversight warranted, and provide the agency head with recommendations. The Inspector General will determine whether the agencies complied with IPIA, as amended, and may also evaluate the accuracy and completeness of reporting and performance in reducing and recapturing improper payments.</p>

### REGULATORY POLICIES

Regulatory Policies	Requirements
<p><b>OMB Circular No. A-123</b></p>	<p>Defines management's responsibility for internal control in federal agencies. Provides guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control.</p> <p>Provides specific requirements for assessing and reporting on controls in the federal government.</p>
<p><b>OMB Circular No. A-11, Part 6</b></p>	<p>Requires agencies are required to submit strategic plans, annual performance budgets, and annual program performance reports to the President, Congress, and OMB.</p>

### PROFESSIONAL STANDARDS

Professional Standards	Requirements
<p><b>GAO, Government Auditing Standards ("Yellow Book") ("Generally Accepted Government Auditing Standards")<sup>7</sup></b></p>	<p>Provides a framework for conducting high quality audits with competence, integrity, objectivity, and independence.</p> <p>Provides uniform rules and standards for federal government audits.</p>
<p><b>GAO, Standards for Internal Control in the Federal Government ("Green Book")</b></p>	<p>Provides the standards for an effective internal control system for federal agencies.</p> <p>Provides the overall framework for designing, implementing, and operating an effective internal control system.</p>
<p><b>CIGIE, Quality Standards for Inspection and Evaluation ("Blue Book")</b></p>	<p>Establishes standards for inspections and evaluations conducted by federal agencies.</p>
<p><b>CIGIE, Quality Standards for Federal Offices of Inspector General ("Silver Book")</b></p>	<p>Provides the overall quality framework for managing, operating, and conducting the work of Offices of Inspector General.</p>

<sup>7</sup> For more information on the U.S. Government Accountability Office (GAO), please visit GAO's website at [www.gao.gov/](http://www.gao.gov/)

## OIG HOTLINE

---

The OIG operates a hotline to receive and process allegations of fraud, waste, and abuse concerning DOL grants, contracts, programs and operations. The OIG also addresses allegations of criminal activity and serious misconduct involving DOL employees. Moreover, the OIG has jurisdiction to investigate allegations of labor racketeering and organized crime influence in the workplace, including the misuse of union benefit plan assets or power, labor-management relations, and internal union affairs.

### **TO REPORT FRAUD, WASTE, OR ABUSE, PLEASE CONTACT:**

Online: <https://www.oig.dol.gov/hotline.htm>

Telephone: 1-800-347-3756  
202-693-6999

Fax: 202-693-7020

Address: Office of Inspector General  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Room S-5506  
Washington, D.C. 20210