



Performance Results Report for FY 2021



Office of Inspector General
Sandra D. Bruce
Deputy Inspector General Delegated the Duties of Inspector General

November 2021

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Please Note:

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Message from the Deputy Inspector General Delegated the Duties of Inspector General

In accordance with the Government Performance and Results Modernization Act of 2010, I am pleased to present the U.S. Department of Education (Department) Office of Inspector General (OIG) Fiscal Year 2021 Performance Results Report. The report presents the results of our work over fiscal year (FY) 2021 in meeting our performance measures goals. Those goals align with our [FYs 2018–2022 Strategic Plan](#)—our plan for providing effective and objective oversight of the Department’s programs and operations. Our Strategic Plan sets forth our vision, mission, and goals for 5 years, details the focus and direction of OIG’s operations, and outlines the strategies we will employ to reach those goals. It also sets forth measures to evaluate our impact, productivity, timeliness, and responsiveness to stakeholders in relation to these goals. Our FY 2021 performance measures were presented in our [FY 2020 Performance Results Report](#). And in the pages of this report, you will find the results of our FY 2021 performance measures, along with additional information on actions taken that enabled the OIG to successfully meet 20 out of 21 performance goals (95 percent). We also exceeded our targeted measurements for 19.5 of our 21 goals (92 percent).

For the OIG, FY 2021 was defined by the coronavirus disease 2019 (COVID-19), much like it was for all Americans and indeed the world. We continued to work in a 100-percent telework posture, except for staff working on mission-essential activities such as criminal investigations. With so many of us still working from our homes, we made a concerted effort to keep connecting with one another, collaborating, and creating new ways of conducting our internal operations, oversight, and law enforcement efforts. This enabled the OIG to bring a historic number of staff and interns on board; increase our audit-related report output by some 52 percent; work with our prosecutive partners to bring about significant criminal and civil actions against those who embezzled or intentionally abused Federal education funds; create new reports, guides, infographics, and digital booklets aimed at helping our stakeholders and the general public identify and report fraud to the OIG; and find new

ways of collaborating with Federal, State, local, Tribal, and Territorial oversight partners to expand audit and investigative coverage of Federal education programs and funding. You can read more on these and other achievements in the pages that follow.

We also present our performance measures for FY 2022 in this report, which we expect will be another productive year, as we continue to oversee the Department’s programs, operations, and funding. Our oversight will include reviews of the Department’s administration of pandemic relief funding, Federal student aid, K–12 programs, and special education programs. We will work to ensure that Department programs are carried out as required, funding reaches the intended recipients, and desired results are achieved. We will increase our fraud awareness efforts to help our stakeholders and the public identify and report fraud; investigate allegations of fraud and public corruption involving Federal education funds, unauthorized access, and misuse of Department data systems; and stop unscrupulous student loan debt relief fraud companies and others who prey on student loan borrowers. You can find more about our planned efforts in our [FY 2022 Annual Plan](#). Finally, as a member of the Pandemic Response Accountability Committee and Council of the Inspectors General on Integrity and Efficiency, we will work with our colleagues at the Federal, State, Local, Tribal, and Territorial levels to help ensure that all of the funding Congress allotted is protected from fraud, waste, and abuse.

Thank you for your interest in and support of the OIG. We look forward to what FY 2022 brings as we continue to meet our goals and fulfill our mission. Our nation deserves nothing less.



Sandra D. Bruce
Deputy Inspector General Delegated the Duties of
Inspector General



Performance Results for FY 2021

In the following pages you will find a summary of our performance highlights and results of our performance measures for fiscal year (FY) 2021. You can read more about these efforts in our [Semiannual Reports to Congress](#).

OIG staff continued to meet ever-changing and higher standards when it comes to the work we do. Over the past year we protected and recovered millions of taxpayer dollars, fought fraud and corruption, and issued guidelines to assist external auditors with meeting Federal requirements. We also continued our practice of reaching outside of our office to collaborate with other agencies on intergovernmental projects that encourage us to perform ever better.

Performance Highlights

- We issued 29 audit reports and related reviews, a 52-percent increase in report output above FY 2020. In these reports, we identified nearly \$9.8 million in unsupported and questioned costs. This included eight reports specific to pandemic relief oversight, several reports specific to the Federal Student Aid (FSA) office's compliance with its operational and oversight responsibilities, reports specific to charter schools, and the Department's compliance with Federal statutes, including the Federal Information Security Modernization Act, improper payments, and purchase card requirements. We made more than 140 recommendations for corrective actions the Department should take to address the weaknesses and issues identified in the reports we issued in FY 2021. In addition, we completed 36 quality control and 51 desk reviews of required audits submitted by recipients of Department funding. This work helps ensure that recipients of Federal education funds comply with laws, regulations, and other requirements that are material to the Federal awards that they received.
- In our investigative work, we closed 49 investigations involving fraud or corruption and secured about \$32 million in restitution, settlements, fines, recoveries, forfeitures, and estimated savings. As a result of our investigative work, criminal actions were taken against numerous people, including current and former school officials who cheated students and taxpayers. This included the former Puerto Rico Secretary of Education who pled guilty to wrongdoing; a prison sentence for the owner of the Houston Gateway Academy charter school for fraud; indictments of two Alabama school district superintendents and four others for their participation in an alleged fraud scheme involving the State's virtual schools; charges against six Apex School of Theology officials in Georgia for allegedly running a student aid fraud scam; and criminal actions against dozens of people for participating in fraud rings that targeted more than \$15 million in Federal student aid.

- We continued to investigate cases involving unauthorized access and misuse of Department data systems and to assist our criminal justice partners with investigations involving student loan debt relief scams. This included the indictment of the owner of a network of third-party debt relief businesses and others who were arrested for their alleged roles in a multimillion-dollar student loan debt relief fraud scam. They allegedly contacted some 380,000 student loan borrowers across the country promising to reduce or eliminate their Federal student loan debt. Instead, they allegedly stole more than \$6.1 million from more than 19,000 unsuspecting student loan borrowers in less than 3 years.
- We issued new guides for auditors and grantees, including our [Fraud Reporting Requirements—A Guide for Federal Program Participants and Auditors](#), developed for grantees and subgrantees who receive Department funds and for auditors who oversee Department funds. The guide summarizes the fraud reporting requirements most relevant to entities receiving pandemic relief funds and auditors of those entities. We also issued our [new audit guide](#) for proprietary schools receiving coronavirus Higher Education Emergency Relief Fund grants. The guide is to be used by auditors of applicable proprietary schools.
- We led or participated in more than 30 intergovernmental task forces and work groups, where we shared our knowledge, experience, and perspectives on proposed and draft legislation, regulations, and guidance for those who receive Federal funding and those who oversee that funding. This included work through the Pandemic Response Accountability Committee, the Council of the Inspectors General on Integrity and Efficiency, the Association of Government Accountants Partnership for Management and Accountability, and other intergovernmental forums across the country. Through these efforts, we work to improve performance and accountability by ensuring open communication between Federal, State, local, Tribal, and Territorial governmental oversight organizations.

OIG Operations During the COVID-19 Pandemic

Throughout FY 2021, the OIG continued to focus on the health and safety of our employees and the seamless continuity of business operations as we worked in a maximum telework posture, with an exception for staff working on mission-essential assignments, such as criminal investigations. This included the following.

- **Prioritizing Communication.** We continued to prioritize frequent, clear communication. Through virtual town hall meetings, lunchtime informational sessions, and weekly emails, we ensured staff had the necessary information related to COVID testing, vaccines, travel, and community COVID transmission levels in areas where OIG offices are located and changing safety protocols related thereto. We also made sure that OIG staff had access to the support, tools, and resources needed to carry out our mission from our remote locations, as well as information, resources, and opportunities to focus on mental health and



well-being. These communications did not flow from the top down; we created collaborative and inclusive avenues for employees to engage with one another remotely and encouraged staff to provide feedback, ask questions, and provide suggestions for improving operations and space for open dialogue on the challenges and opportunities posed by the pandemic.

- **Updating the OIG's Risk Assessment.** Building off of our FY 2020 initial risk assessment, we continued to identify and evaluate risks posed by the pandemic and incorporated them into the OIG's overall Risk Profile. This helped focus the OIG's efforts to ensure continuity of its business operations.
- **Reviewing New Policies, Procedures, Guidance, and Tools.** We continued to review information for Federal agencies from the White House, the Office of Management and Budget, the Office of Personnel Management, the Department, as well as State governments where OIG offices are located to ensure that we had up-to-the-minute policies and tools in place for uninterrupted operations during the pandemic. The OIG also took action to implement Executive Orders specific to the pandemic for both staff and contractors, including actions related to the vaccine attestation and the vaccine mandate, and we informed staff of their options for seeking a medical or religious exemption from the mandate.
- **Planning for a Safe Return to the Workplace.** Throughout the year, we also continued to evaluate conditions and plan for our safe return to the workplace. We continued to update masking requirements and other safety protocols for those who were in the office, and we continued to monitor and assess information from the White House, the Department, Federal agencies, the Safer Federal Workforce Task Force, as well as the General Services Administration and management at non-Federal buildings related to reopening those facilities. At the close of FY 2021,

we were finalizing our OIG Return-to-Workplace Plan, which outlines our policies and procedures reflecting updated Federal guidance and recommendations, as well as tools, policies, and guidance related to ensuring a safe return to the workplace by OIG staff.

Finally, we continued to work closely with those entities we audit and review, as well as our law enforcement partners at the local, State, and Federal levels, as we continued to conduct our oversight and investigative efforts to prevent and detect fraud, waste, and abuse involving Federal education programs and operations.

Pandemic Relief Oversight

In our [Performance Results Report for FY 2020](#), we highlighted the work the OIG planned to conduct involving the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). CARES Act provided more than \$30 billion to the Department to administer to assist States, K-12 schools, school districts, and institutions of higher education impacted by the pandemic. Since issuance of our FY 2020 report, two additional measures were signed into law providing additional pandemic-related funding: the Consolidated Appropriations Act, 2021-Coronavirus Response and Relief Supplemental Appropriations Act, and the American Rescue Plan. When totaled with the CARES Act, the Department has been charged with administering more than \$280 billion in coronavirus response and relief aid, of which the OIG was allotted \$17 million for our oversight efforts.

In FY 2021, we issued our first reports involving pandemic relief oversight. We issued a total of eight reports on topics such as FSA's suspension of involuntary collections in response to the pandemic, the risk of closed institutions of higher education receiving coronavirus Higher Education Emergency Relief Fund (HEERF) grants, inconsistent grantee and subgrantee reporting of Education Stabilization Fund programs in the Federal Audit Clearinghouse, two schools' use of HEERF grants, whether selected institutions receiving funding under the Institutional Portion of the HEERF met public reporting requirements and what they used



the funds for, an assessment of the Department's reconstitution plans following COVID-19, and our fraud reporting guide noted previously in this report. You can read these coronavirus-related reports and take a look at the work we currently have underway [here](#) on our website.

FY 2021 also brought the first prosecutive action on criminal investigations involving education-related coronavirus funding. Two Louisiana College students were charged with identity theft in a conspiracy to fraudulently get coronavirus HEERF aid for their own use. According to the indictment, the two and others obtained the student identification numbers and passwords of nine students and without authority, accessed the school's student portal. They applied for HEERF grants in the names of those students and directed the grant payments to bank accounts controlled by members of the conspiracy. You can [read more about this case](#).

Further, our Special Investigations Unit, established within our Investigation Services component after passage of the CARES Act, continued to conduct criminal and civil investigations involving coronavirus response and relief aid, as well as disaster recovery funding. The unit also continued to work closely with all OIG components to identify and address systemic vulnerabilities that affect the Department's compliance with requirements of the coronavirus response and relief aid and disaster recovery statutes. The OIG also created [new materials](#) aimed at helping people identify and report coronavirus-related fraud to the OIG. OIG Investigation Services staff, including the Special Investigations Unit, used these materials in their outreach efforts. The OIG continued to work on Federal-State COVID-19 task forces and work groups. These task forces work together to quickly address fraud complaints and to identify, investigate, and prosecute fraud related to the pandemic. You can find out more about our [pandemic relief oversight work](#) on our website. In addition, our Technology Crimes Division, a component of our Information Technology, Audits, and Computer Crime Investigations (ITACCI) unit, continued to work with their Federal, State, and local law enforcement partners to stop those entities that prey on unsuspecting students and student loan borrowers by targeting them with fraudulent coronavirus-related student debt relief or loan consolidation schemes. ITACCI also continued to ensure that these bad actors are not gaining unauthorized access to Department and FSA information technology resources or accounts.

Organizational Changes

In our FY 2020 Performance Results Report, we highlighted some important organizational changes that improved our effectiveness, efficiency, and ability to serve our stakeholders. This included establishing an in-house Human Resources component designed to improve efficiencies in managing and executing our hiring strategy and human capital needs. These duties were transitioned from the Department's Office of Finance and Operations, Office of Human Resources. In FY 2021, in its second year of operations, OIG Human Resources successfully onboarded a record high of 52 new staff. In addition, we continued to build better client services, leveraging technology to streamline processes for hiring, performance management, budget execution, contracting, and other mission support functions. We also continued to improve our Executive Resources Review Board platform to foster more informed strategic decision making in executing

our appropriated resources. This enabled the OIG to execute its budget within 99 percent of our full appropriation.

Last year, the OIG established Quick Response Teams to better respond to our changing operational environment. In FY 2021, we saw the results of this effort, issuing a number of reports that brought issues requiring immediate attention to the Department for action. This included flash reports on the risk of closed institutions of higher education receiving coronavirus funds; grantees and subgrantees of coronavirus funds inconsistently reporting audit data on Department subprograms, or unique components of a program, to the Federal Audit Clearinghouse; and the risk that the Puerto Rico Department of Education may have charged up to \$1.3 million in unallowable costs to the Temporary Emergency Impact Aid for Displaced Students program. Planning the work of the Quick Response Teams is a collaborative and recurring process that involves input from multiple OIG components on a frequent basis, including Audit Services, Investigation Services, ITACCI, and our Office of Counsel. This dynamic activity identifies value-added, quick response work that furthers our ability to promote the efficiency, effectiveness, and integrity of the Department's programs and operations

We also capitalized on other organizational changes we made last fiscal year, seeing results that proved how important those changes were. In FY 2021, we hired a chief technology officer within our ITACCI unit to lead our Technology Support Operations, which resulted in streamlined, improved customer services for OIG technology services and products. Further, our Congressional, Public Affairs, and Communications Services unit worked with other OIG components to improve and create new products and step up our social media presence to share information on our work, including new [infographics](#) on how to identify and report allegations of fraud, waste, public corruption, or other abuse of Federal education funds to the OIG. The team also produced a popular OIG [Eye on ED podcast episode](#) focused on women in Federal law enforcement.



The OIG worked with the Department to issue a new directive, “Overview of the Office of Inspector General.” This new directive provides all Department staff with information such as OIG operations, our legal authorities, statutory independence requirements; information on cooperating with the OIG during audits, inspections, and similar reviews; information on how to report allegations of fraud or abuse to the OIG; and procedures for Department staff in handling referrals made from the OIG. This directive not only helps all Department staff understand the role and independence of the OIG but sets a course for effective communication and cooperation.

Finally, in September, the Department [announced](#) the formation of a new team focused on supporting the Puerto Rico Department of Education and institutions of higher education to, among other things, strengthen their stewardship of Federal education funding. OIG staff will be assisting the team in an advisory capacity—both our Audit Services and our Investigation Services staff—sharing our knowledge of fraud risk areas, as well as strengths and weaknesses that we have identified through decades of work involving Puerto Rico Department of Education, and the recommendations we made to improve those weaknesses.

OIG Employee-Driven Initiatives

Performance measurement is an ongoing process that enables an organization to continuously learn and improve. Employee-focused initiatives help with that, as they focus on engagement, and an engaged workforce is critical to meeting our goals and achieving our mission. In FY 2021, the OIG continued to work in a 100-percent telework environment, except for staff working on mission-critical assignments such as criminal investigations. As such, the need for staff to feel connected and engaged with one another was critical, as many of our staff continued to work from their homes. Enter the OIG employee-driven and employee-focused initiatives that created events and opportunities that fostered sense of belonging and empowerment. Examples of these efforts follow.

Diversity, Equity, and Inclusion Initiative

In 2019, the OIG issued its first [Diversity and Inclusion Strategic Plan](#). Through the plan, we affirmed and advanced our long-standing commitment to a diverse, equitable, and inclusive workforce and workplace environment, to help ensure that the work we produce is accessible to the diverse public we serve. In that plan, we outlined our commitment to develop, implement, and sustain a workplace culture where we embrace our differences because we know they are our strengths, and one where our shared values are the guiding principle for how we conduct our work. In December 2020, we issued our [first annual progress report](#), highlighting actions taken to implement the initiative. We noted that the initiative would also include equity—because diversity and inclusion are empty concepts until everyone included is treated justly and fairly and has equal access to the same opportunities. The report also included FY 2021 action goals for our Diversity, Equity, and Inclusion initiative that we believe will help us improve our work and become an even better, higher performing 21st century organization that is open to the contributions, skills, and strengths of our staff, which is achieved through a diverse, inclusive, equitable, and engaged workforce.

Employee Engagement Initiative

Providing opportunities for employee engagement imbues OIG staff with the understanding that what they contribute truly matters. Creating opportunities for staff to learn and grow, to feel trusted and empowered, to create their own definition of success, and to fully understand the important role they play in the OIG helps the OIG achieve and exceed its goals and meet its mission. With this goal in mind, in FY 2021, the OIG continued to create opportunities aimed at doing just that. This included brown bag lunch sessions featuring OIG and other government agency subject matter experts discussing issues relevant to OIG work and operations. The OIG held 20 of these sessions in FY 2021 on topics such as incorporating diversity, equity, and inclusion into our oversight work; onboarding and offboarding contractors; and our work specific to coronavirus response and relief aid. Staff also participated in a number of virtual team building events and discussion opportunities aimed at employee health and wellness.

Knowledge Management Initiative

To effectively share an organization's information assets (valuable knowledge including policies and procedures, expertise, and experience), that knowledge needs to be identified, captured, evaluated, and shared. That is the goal of the OIG's Knowledge Management Initiative. In FY 2021, OIG staff from all components—Audit, Investigation, Information Technology, Management Services, Counsel, and Communications—continued to create opportunities to pass on best practices, shared their subject matter experience and expertise across the organization, and took actions to help eliminate expertise silos and increase collaboration.



Working Within the Inspector General Community

Throughout FY 2021, the OIG continued to work within the inspector general community, most notably through the Council of the Inspectors General on Integrity and Efficiency and the Pandemic Response Accountability Committee. Collaboration within the inspector general community raises the bar for all agencies, effectively promoting higher standards within our OIG by merit of the collective standards of the community. Working in partnership with other agencies allows us to learn from one another, to take the best practices and lessons learned from around the community and use that knowledge to reinforce our future goals and targets for our own performance measures. Collaboration with other inspectors general has allowed us to be instrumental in leading through the unprecedented challenges posed by the pandemic.

Council of the Inspectors General on Integrity and Efficiency

Established by the Inspector General Reform Act of 2008, the Council of Inspectors General on Integrity and Efficiency (CIGIE) works to address integrity, economy, and effectiveness issues that transcend individual Government agencies. In FY 2021, the OIG continued to participate in myriad CIGIE committees and subgroups, including chairing the new CIGIE Diversity, Equity, and Inclusion Work Group formed in FY 2020, and the Information Technology Investigations Subcommittee. In April, the CIGIE issued a [press release](#) on its Diversity, Equity, and Inclusion Work Group and launched its official [website](#). A list of all CIGIE committees, subcommittees, and work groups where OIG staff serve can be found in our [Semiannual Reports to Congress](#).

Pandemic Response Accountability Committee

The CARES Act established the Pandemic Response Accountability Committee (PRAC), composed of inspectors general from across the Federal government. The PRAC is tasked with conducting, coordinating, and supporting inspectors general in the oversight of the trillions of dollars in emergency Federal spending to address the economic impacts of the COVID-19 pandemic. The CARES Act named nine specific agency inspectors general to the Committee, including the U.S. Department of Education. Deputy Inspector General Delegated the Duties of Inspector General Sandra D. Bruce represents the OIG on the PRAC. Deputy Inspector General Bruce chairs both the PRAC's Federal, State, and Local Subcommittee and the Listening Posts, and she is a member of the PRAC Financial Sector Oversight Workgroup.

Throughout FY 2021, the PRAC's Federal, State, and Local Subcommittee met and held Listening Posts with those charged with providing oversight of coronavirus response and relief funds. These listening session provide an opportunity to discuss challenges, best practices, and other information among State and local auditors, State treasurers, CPA firms for Tribal entity operations, American

Institute of CPAs, GAO, other IGs, and the National Association of State Auditors, Comptrollers, and Treasurers. These meetings and sessions provide an open and safe forum to discuss challenges, concerns, and best practices; facilitate coordination of audit, program, and other work when possible; and perhaps best of all, help find solutions to challenges in real time. In July, the PRAC issued a [press release](#) noting the addition of State and local agencies' oversight reports to its website, and highlighted the work that the Subcommittee is doing. The press release generated some press, including a [one-on-one interview with Subcommittee Chair Bruce and Route Fifty](#), a publication focused on State and local governments. In addition, the PRAC Financial Sector Oversight Workgroup held listening sessions, including a session moderated by Deputy Inspector General Bruce, which included organizations representing the perspective of small business borrowers: the National Black Chamber of Commerce, the Illinois State Black Chamber of Commerce, the U.S. Hispanic Chamber of Commerce, and the Small Business Roundtable. You can watch a [video of the session](#).

Deputy Inspector General Bruce and other OIG senior leaders also participated in various forums focused on pandemic relief oversight. These forums provided opportunities for those charged with auditing coronavirus funding at the Federal, State, local, Territorial, and Tribal levels to share their plans, challenges, and concerns specific to carrying out their oversight roles. For more information, visit the [PRAC website](#).



Performance Measures and Results for FY 2021

The following table presents our FY 2021 performance measures, targets, and actual results.

Performance Measure	FY 2021 Target	FY 2021 Actual
1. Audits and investigations were initiated in accordance with policy and focused on areas of high risk or significant importance.	AS 85% IS 75% ITACCI: <i>Audits 85%</i> <i>Investigations 75%</i>	AS 100% IS 90% ITACCI: <i>Audits 100%</i> <i>Investigations 100%</i>
2. Recommendations in reports resolved during the fiscal year were accepted by the Department and corrective action plans agreed to by OIG management.	AS 90% ITACCI 80%	AS 99% ITACCI 88%
3. Audits and alternative projects met the agreed-on dates for field work completed and draft report submitted for review in accordance with policy.	75%	88%
4. Draft audits and alternative project reports were evaluated and approved by OIG senior management within 90 days of audit field work completion.	70%	91%
5. Draft audit and alternative project reports were issued in accordance with policy, accepted by OIG management, and issued within 1 year from entrance conference.	70%	71%
6. Agreed-on milestones for information technology audits were issued in accordance with policy and accepted by OIG management by the agreed-on date.	75%	100%
7. Case closing Reports of Investigation were submitted in accordance with policy, including applicable standards, and accepted by OIG management within 120 days of last reportable investigative action.	IS 70% ITACCI 70%	IS 70% ITACCI 100%
8. Preliminary inquiries of fraud, waste, and abuse were processed for case initiation (investigation) or closure in accordance with policy with a final disposition within 150 days.	IS 70% ITACCI 70%	IS 88% ITACCI 80%
9. Preliminary inquiries were converted to full investigations by OIG management that resulted in a criminal, civil, or administrative action, or monetary result or an actionable referral to the Department.	IS 70% ITACCI 70%	IS 78% ITACCI 100%
10. Hotline complaints were processed in accordance with policy and within the established deadlines.	85%	94%
11. Requests for forensic or analytical assistance were completed in accordance with policy, including applicable quality standards, and within established time frames.	75%	88%

Performance Measure	FY 2021 Target	FY 2021 Actual
12. Projects involving reporting and other improvements as well as those for newly developed items in the OIG Data Analytics System were completed in accordance with policy and within projected time frames as measured from start to completion.	85%	100%
13. Data analytics products were completed in accordance with policy and delivered to and accepted by the requestor within agreed-on dates.	85%	96%
14. Information technology security documentation, assessments, and plan of action and milestones for OIG information technology systems were completed in accordance with policy and accepted by OIG management and/or the Department within agreed-on dates, as reported by the Cyber Security Framework scorecard.	80%	92%
15. Substantive comments provided by OIG resulted in changes in legislation, regulations, or other policies.	70%	90%
16. Counsel work products were completed with minimal corrections by the supervisor and delivered to stakeholders within required or agreed-on deadlines.	80%	90.5%
17. Freedom of Information Act responses were processed in accordance with statutory requirements and delivered to requestors within required deadlines.	90%	80.5%
18. Quality assurance and internal control review recommendations were accepted by OIG management.	80%	92%
19. Products related to OIG budget developed, executed, and delivered to Congress, the Office of Management and Budget, the Department, OIG leadership, and other applicable stakeholders within agreed-on time frames.	95%	97%
20. Products related to OIG administrative operations (e.g., Human Resources and Facilities) were developed, executed, and delivered to the Office of Personnel Management, the Office of Management and Budget, the Department, OIG leadership, and other applicable stakeholders within agreed-on time frames.	95%	98%
21. Beginning of year OIG budgeted (personnel and non-personnel) resources were executed against critical operations and business requirements within agreed upon deadlines. (New)	97%	98%

Note: AS is Audit Services and IS is Investigation Services

Performance Measures for FY 2022

The following presents our performance measures for FY 2022.

Performance Measure	FY 2022 Target
1. Audits and investigations were initiated in accordance with policy and focused on areas of high risk or significant importance.	AS 85% IS 75% ITACCI: <i>Audits 85%</i> <i>Investigations 75%</i>
2. Recommendations in reports resolved during the fiscal year were accepted by the Department and corrective action plans agreed to by OIG management.	AS 90% ITACCI 80%
3. Audits and alternative projects met the agreed-on dates for field work completed and draft reports were submitted for review in accordance with policy.	80%
4. Draft audits and alternative project reports were evaluated and approved by OIG senior management within 70 days of audit field work completion.	75%
5. Draft audit and alternative project reports were issued in accordance with policy, accepted by OIG management, and issued within 1 year from entrance conference.	75%
6. Agreed-on milestones for information technology audits were issued in accordance with policy and accepted by OIG management by the agreed-on date.	80%
7. Case closing Reports of Investigation were submitted in accordance with policy, including applicable standards, and accepted by OIG management within 120 days of last reportable investigative action.	IS 75% ITACCI 75%
8. Preliminary inquiries of fraud, waste, and abuse were processed for case initiation (investigation) or closure in accordance with policy with a final disposition within 120 days.	IS 75% ITACCI 75%
9. Preliminary inquiries were converted to full investigations by OIG management that resulted in a criminal, civil, or administrative action, or monetary result or an actionable referral to the Department.	IS 70% ITACCI 70%
10. Hotline complaints were processed in accordance with policy and within the established deadlines.	85%
11. Requests for forensic or analytical assistance were completed in accordance with policy, including applicable quality standards, and within established time frames.	80%
12. Projects involving reporting and other improvements as well as those for newly developed items in the OIG Data Analytics System were completed in accordance with policy and within projected time frames as measured from start to completion.	85%
13. Data analytics products were completed in accordance with policy and delivered to and accepted by the requestor within agreed-on dates.	85%

Performance Measure	FY 2022 Target
14. Information technology security documentation, assessments, and plan of action and milestones for OIG information technology systems were completed in accordance with policy and accepted by OIG management and/or the Department within agreed-on dates, as reported by the Cyber Security Framework scorecard.	80%
15. Substantive comments provided by OIG resulted in changes in legislation, regulations, or other policies.	75%
16. Counsel work products were completed with minimal corrections by the supervisor and delivered to stakeholders within required or agreed-on deadlines.	85%
17. Simple Freedom of Information Act responses were processed in accordance with statutory requirements and delivered to requestors within required deadlines.	90%
18. Complex Freedom of Information Act requests were acknowledged within 20 days and delivered to requestors with an estimated completion date in accordance with policy.	90%
19. Quality assurance and internal control review recommendations were accepted by OIG management.	80%
20. Products related to OIG budget developed, executed, and delivered to Congress, the Office of Management and Budget, the Department, OIG leadership, and other applicable stakeholders within agreed-on time frames.	95%
21. Products related to OIG administrative operations (e.g., Human Resources and Facilities) were developed, executed, and delivered to the Office of Personnel Management, the Office of Management and Budget, the Department, OIG leadership, and other applicable stakeholders within agreed-on time frames.	95%
22. OIG budget (personnel and non-personnel) resources were executed against critical operations and business requirements.	97%

Note: AS is Audit Services and IS is Investigation Services

Acronyms and Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of Inspectors General on Integrity and Efficiency
COVID-19	coronavirus disease 2019
Department	U.S. Department of Education
FY	fiscal year
HEERF	Higher Education Emergency Relief Fund
ITACCI	Information Technology, Audits, and Computer Crime Investigations
OIG	Office of Inspector General
PRAC	Pandemic Response Accountability Committee

Anyone knowing of fraud, waste, or abuse involving U.S. Department of Education funds or programs should contact the Office of Inspector General Hotline:

<http://OIGhotline.ed.gov>

We encourage you to use the automated complaint form on our website; however, you may call toll-free or write the Office of Inspector General.

Inspector General Hotline
1-800-MISUSED
(1-800-647-8733)

Inspector General Hotline
U.S. Department of Education
Office of Inspector General
400 Maryland Ave., S.W.
Washington, D.C. 20202

You may make a report anonymously.

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