



Office of Inspector  
General  
U.S. Agency for  
International Development



**Strategic Plan  
2012–2016**





***Office of Inspector General***

May 10, 2012

I am pleased to present the U.S. Agency for International Development (USAID) Office of Inspector General (OIG) strategic plan for 2012–2016. Much has changed in the foreign assistance environment since our last strategic planning effort; to ensure that this plan reflects those changes and emerging priorities, we engaged customers, stakeholders, and staff through a series of consultations and workshops.

OIG is focused on adding value through audits, investigations, and fraud prevention efforts. Our work, and complementary efforts by officials in USAID, MCC, USADF, and IAF, helps foreign assistance programs operate more effectively, provides assurance that program costs are reasonable and necessary, and helps prevent and detect fraud in foreign assistance programs. The inclusive nature of the planning process has been extremely informative and will allow us to direct our resources and tailor our work products to maximize our value added in U.S. development assistance. OIG is an oversight organization but it is also a customer service organization, and we are committed to providing excellent service to customers and stakeholders.

Our employees bring a high level of audit and investigation expertise to OIG, and they understand the foreign assistance environment in which we operate. Like the employees of the organizations that we oversee, they are passionate about their work. We rely on them to identify changes in our environment that affect OIG's mission, and we rely on their initiative and professional judgment to devise better ways of accomplishing our work. During the period covered by this plan, we will make sure that we support our staff with appropriate supervision, mentoring, on-the-job training, and classroom training. Lifetime growth and learning contribute to quality and help OIG operate more efficiently.

We are committed to high performance and accountability. Our internal processes can be a source of strength, and we will focus relentlessly on our internal processes to make sure that they contribute to OIG's mission. Our employees bring many different types of experience and backgrounds to OIG, and they contribute in different ways, but everyone must contribute to achievement of the OIG mission. In addition to focusing on internal processes and operations, we will devote attention to how we communicate and work with one another. Finally, as an oversight organization, it is imperative that we be a model with respect to stewardship of the resources that are entrusted to us.

I look forward to working with OIG employees, partners, and stakeholders to realize our vision for OIG and achieve the goals outlined in this plan.

Michael G. Carroll  
Acting Inspector General

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## Mission

The mission of the Office of Inspector General is to provide independent oversight that promotes efficiency and effectiveness while safeguarding the integrity of programs and operations under USAID OIG's jurisdiction.

## Vision

OIG's vision is to be a leading oversight organization with a motivated and resourceful workforce that:

- Produces quality products that facilitate mission achievement in foreign assistance.
- Increases accountability and promotes good stewardship of foreign assistance funds.

## Core Values

In executing its mission, OIG is committed to the following core values:

### Inclusive Leadership

- Establish a clear vision and influence people by providing inspiration, guidance, and direction to accomplish OIG's mission
- Encourage each employee to be innovative and contribute to the success of the organization
- Foster a culture of open communication and transparency throughout the organization
- Promote a consultative approach to support informed decision making and build consensus among customers and stakeholders
- Share organizational goals to allow everyone to understand how his or her contribution makes a difference
- Demonstrate initiative at all levels of the organization

### Excellence

- Operate at the highest professional standards and demonstrate technical competence
- Produce work products that are meaningful for intended customers and stakeholders
- Promote workforce development
- Strive to be the premier oversight organization in all facets of operation

### Integrity

- Reinforce good stewardship and fiduciary responsibility
- Embody character, decency, and honor in everything we do
- Work openly, fairly, and respectfully with our colleagues and partners
- Accept responsibility for our actions
- Maintain objectivity and impartiality in the exercise of judgment and execution of our responsibilities

- Defend OIG positions with reasoning and evidence, and stand up for what we believe in
- Maintain awareness of conflicts of interest and the appearance of such conflicts
- Commit to the highest standards of accountability and independence
- Develop products that are factual, accurate, informative, and reliable

### **Teamwork and Collaboration**

- Collaborate with colleagues and exchange knowledge and expertise at all levels of the organization
- Engage the oversight community on matters of common interest

- Work with the organizations we oversee to understand program objectives and find solutions to problems
- Consider concerns of customers and stakeholders and respond effectively to their needs
- Provide timely responses to our customers and stakeholders

### **Diversity**

- Respect and value individual differences, viewpoints, and backgrounds to maintain a collaborative, productive work environment and enhance the quality of our work

## Background

### *Enabling Legislation and Authorities*

USAID OIG was established on December 16, 1980, by amendment to the Foreign Assistance Act of 1961.<sup>1</sup> On December 29, 1981, the International Security and Development Cooperation Act of 1981<sup>2</sup> brought the USAID Inspector General under the purview of the Inspector General Act of 1978.<sup>3</sup> OIG assumed audit and investigative oversight of the United States African Development Foundation (USADF) and the Inter-American Foundation (IAF) in 1999<sup>4</sup> and of the Millennium Challenge Corporation (MCC) in 2004.<sup>5</sup>

The Inspector General Act established offices of inspector general as independent, objective units responsible for conducting and supervising audits and investigations of agency programs and activities. It directs OIGs to provide leadership and coordination and recommend policies to promote economy, efficiency, and effectiveness and to prevent and detect fraud and abuse.

The act also requires inspectors general to keep Congress and the heads of agencies fully and currently informed about related problems and deficiencies and the need for and progress on corrective actions.

The Inspector General Act gives the USAID Inspector General the authority to:

- Conduct and supervise audits and investigations relating to the programs and operations under USAID OIG's jurisdiction
- Access all records and other materials related to programs and operations under the Inspector General's purview
- Require production of documentary and physical evidence by subpoena
- Request information or assistance from any federal, state, or local unit of government
- Administer oaths and take affidavits

### *Organization*

USAID OIG has three primary operating units: the Offices of Audit, Investigations, and Management.

**Audit.** The Office of Audit is the largest office within OIG. Its activities include the conduct of performance audits and reviews of agency programs and management systems, financial statement audits required under the Chief Financial Officers Act of 1990,<sup>6</sup> and audits related to financial accountability of grantees and contractors. OIG auditors carry out these activities to assist client agencies in maintaining

<sup>1</sup> Public Law 87-195 (September 4, 1961).

<sup>2</sup> Public Law 97-113 (December 29, 1981).

<sup>3</sup> Public Law 95-452 (October 12, 1978).

<sup>4</sup> Consolidated Appropriations Act, 2000, Public Law 106-113 (November 29, 1999), Division B, Section 1000(a)(7), Admiral James W. Nance and Meg Donovan Foreign Relations Authorizations Act, Fiscal Years 2000 and 2001.

<sup>5</sup> Consolidated Appropriations Act, 2004, Public Law 108-199 (January 23, 2004), Division D, Title VI, Millennium Challenge Act of 2003.

<sup>6</sup> Public Law 101-576 (November 15, 1990).

and improving their effectiveness, integrity, efficiency, and security and to keep Congress, the public, and other interested parties informed about agency operations.

**Investigations.** The Office of Investigations manages the OIG hotline and conducts investigations into possible violations of federal laws, rules, and regulations to preserve and protect the integrity of the programs and activities we oversee. OIG special agents are sworn law enforcement officers with the authority to carry firearms, execute search warrants, and make arrests.

**Management.** OIG's Office of Management provides human capital, financial management, procurement, information technology, and policy and planning support. These services are designed to facilitate OIG mission achievement and help maintain our independence.

In addition to its primary operating units, OIG maintains an independent legal counsel as required by the Inspector General Act. OIG's legal counsel provides counsel and support on legal and legislative matters, ensures adherence to ethical standards, and supports compliance with statutes governing the maintenance and disclosure of government information.

### **Locations**

OIG carries out audit and investigative activities in about 100 countries. To support these activities, OIG has offices in 11 locations:

- Cairo, Egypt
  - Baghdad, Iraq (satellite office)
  - Tel Aviv, Israel (satellite office)

- Dakar, Senegal
- Islamabad, Pakistan
- Kabul, Afghanistan
- Manila, Philippines
- Pretoria, South Africa
- San Salvador, El Salvador
  - Port-au-Prince, Haiti (satellite office)
- Washington, D.C.

### **Resources**

OIG maintains a staff of approximately 211 employees that includes auditors, investigators, and program analysts, as well as specialists in management, budget, information technology, and personnel operations. USAID OIG has Civil Service, Foreign Service, and Foreign Service National personnel to give us the flexibility we need to execute oversight activities around the world.

Funding for OIG is provided by a combination of appropriated budget authority, supplemental funding, and reimbursements from other budget accounts. Congress provided \$51 million in fiscal year (FY) 2012 appropriations to OIG to execute our oversight mission and OIG has requested \$52.7 million to fund FY 2013 operations. However, OIG expects to spend \$61.4 million in FY 2012 and \$62.8 million in FY 2013. In the past, OIG has received supplemental funding to support oversight activities in Afghanistan, Pakistan, Haiti, Iraq, and West Bank/Gaza. Funding for other OIG activities is provided on a reimbursable basis through the Millennium Challenge Corporation, the Economic Support Fund, and funds for international HIV/AIDS, malaria, and tuberculosis programs.

## Strategic Planning Process

USAID OIG developed this strategic plan following months of consultations with customers, stakeholders, and employees.

OIG consulted with representatives from the Office of Management and Budget (OMB) and key congressional committees, as well as with officials of the agencies we oversee, to gather input into the plan and feedback on draft elements of it.

In developing this strategic plan, OIG also solicited information from all units in the organization. Workshops were held with each office in Washington and abroad to provide employees an opportunity to share their perspectives on OIG's mission, vision, values, and goals, as well as their thoughts on objectives and tactics for achieving them.

OIG considered a wide range of information in preparing the strategic plan, including the strategic plans of the organizations we oversee, major foreign assistance developments and

initiatives, legislative and budget considerations, employee survey results, and reports of oversight community peer reviews. OIG employees also considered internal and external factors that have the potential to affect OIG's ability to achieve its goals and objectives.

We developed a draft strategic plan following these extensive outreach and consultation efforts. This draft strategic plan, in turn, was distributed to all of our employees and to agency, OMB, and key congressional staff for comment. We registered and responded to all comments on the draft before finalizing the document.

The final product of these planning, review, and comment processes is a living document. As circumstances warrant, we will consider refinements to our strategic plan to ensure that it reflects the conditions in which we operate and the thrust of foreign assistance efforts.



## Strategic Goals

OIG articulated five strategic goals to enable the organization to achieve its mission and realize the vision for the organization over the term of the strategic plan. These goals are designed to advance the effectiveness and ensure the integrity of foreign assistance programs, provide quality information for our customers and stakeholders, and enhance OIG's internal processes and workforce.

**Goal 1:** Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

**Goal 2:** Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

**Goal 3:** Provide useful, timely, and relevant information to enable customers and stakeholders to make informed decisions.

**Goal 4:** Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs.

**Goal 5:** Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.



## Strategies for Achieving Goals

For each OIG strategic goal, we have established objectives and strategies that describe what we anticipate we will need to accomplish to achieve our goals. These objectives and strategies are presented below.

**Goal 1:** Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

**Objective 1.1:** Align oversight activities with congressional and agency priorities and statutory requirements.

OIG seeks to align its activities with congressional priorities and the needs of USAID, MCC, USAIDF, and IAF through its strategic plan, its annual planning processes, and its budget submissions. OIG will identify these priorities and needs through periodic discussions with stakeholders, and through attendance at agency planning meetings, conferences, and training events as presenters and participants. These forums are an opportunity to learn about the priorities and interests of our stakeholders, provide information about the results of OIG work, and see whether our work is meeting their needs.

In the Office of Audit, OIG will build the capabilities of its Headquarters Liaison and Coordination Division with additional staff at senior levels. These staff members will be responsible for staying abreast of

significant developments within the agencies under OIG's jurisdiction, publicizing them within the Office of Audit, and making sure that audit products and activities are informed by and responsive to changes in the foreign assistance environment. The Inspector General's Immediate Office will ensure that all statutorily mandated work is scheduled and completed on time.

**Objective 1.2:** Assess risk in organization programs and target oversight activities accordingly.

The Headquarters Liaison and Coordination Division will lead a more rigorous, risk-based annual planning process. Traditionally, the Office of Audit has based annual plans on assessments of:

- The level of resources devoted to countries, sectors, and programs.
- The contractors and grantees selected to implement programs, their audit and investigation histories, and their performance records.
- Program characteristics and program-specific risks.
- Any special administrative arrangements or controls that affect risk.
- Requests for audit services from agency officials, requests from congressional

staff and members, and referrals from the Office of Investigations.

Building on this experience, the Office of Audit is developing a more rigorous, quantitative assessment and planning process. FY 2013 will be a transitional year in which divisions and overseas offices in the Office of Audit work with a variety of planning models; experience in FY 2013 will inform development of a planning model to be followed in subsequent years. Drawing on the risk assessment process, we will establish an audit cycle, with higher-risk activities receiving more frequent audit coverage. The same risk assessment and planning process will inform resource requests.

Audit assignments and specific audit objectives will be developed based on the best information available and will be crafted to focus on matters likely to be of interest to OIG customers and stakeholders. The audit objectives, audit scope, and resources devoted to each audit will not be standardized, because the assistance programs we audit are not standardized. We will rely on our risk assessment and planning processes, our supervisory processes, and the professional judgment of our staff to make sure that each audit assignment is appropriately targeted and that the resources devoted to each assignment are commensurate with the benefits. As in the past, we will encourage changes to audit plans when warranted based on new developments and information or on new requests for audit services.

**Objective 1.3:** Promote effectiveness and efficiency in foreign assistance programs.

OIG promotes effectiveness and efficiency in foreign assistance programs primarily through program effectiveness audits, economy and efficiency audits, internal control audits, compliance audits, and related reviews and evaluations. Many engagements incorporate more than one of these types of audit objectives, and some engagements include all of them. During the period covered by the strategic plan, OIG will emphasize program effectiveness and economy and efficiency objectives. OIG will continue to examine internal control and compliance, but in doing so will focus on internal controls and compliance requirements that significantly affect the effectiveness and efficiency of foreign assistance programs.

Although OIG has produced a large body of work on the performance of individual foreign assistance programs, reporting on performance across program sectors, at the regional level, and at the agency level has proved more challenging. During the next 5 years, we will expand our use of rigorous, quantitative evaluation methodologies to reach conclusions that will be of interest to agency top leadership.

We will make greater use of alternative work products (for example, briefing notes or presentations) when these will better meet the needs of our customers and stakeholders.

We will use subject matter experts and specialists (for example, engineers, economists, and statisticians) whenever they are needed to address the objectives of an audit or evaluation. Initially, OIG expects to acquire subject matter expertise on a contract basis; later in the period, we may also hire subject matter experts. We will also coordinate our audit planning with our colleagues in GAO and other OIGs to ensure the most effective level of oversight of foreign assistance programs.

**Objective 1.4:** Promote integrity and improve agencies' financial and management systems and procedures.

The Office of Audit promotes integrity and helps improve financial and management systems and practices primarily through financial audits, internal control audits, and compliance audits.

Unlike many federal OIGs, which contract out the annual audits of their agencies' financial statements required by the Government Management Reform Act of 1994, the USAID OIG performs its annual audit of USAID's financial statements with its own audit staff and minimal assistance from contractors. Performing this work with OIG employees is an economical way to accomplish the work, and it provides us valuable insight into USAID's financial management processes and its accounting system.

OIG will look for opportunities to bring related audit work, currently performed by contractors, in-house. Examples may include the information security audits required by the Federal Information Security Management Act of 2002 or audits of the financial statements of other agencies under USAID OIG's jurisdiction.

To conduct audits of U.S.-based for-profit contractors, USAID and OIG rely mainly on the Defense Contract Audit Agency (DCAA), which performs these audits on a reimbursable basis. Many of these audits have been delayed for several years. In some cases, when we cannot wait for DCAA to perform the work, we may need to engage public accounting firms to perform these audits; alternatively, OIG might need to use its own staff to perform this work. These options will be last resorts, however. We will continue to work with DCAA to see if it can address our audit needs in a timely fashion.

U.S.-based nonprofit entities are audited by their own auditors under the provisions of the Single Audit Act of 1984 and OMB Circular A-133.

To conduct audits of foreign-based contractors and grantees and to audit foreign costs incurred by U.S.-based entities on a case-by-case basis, OIG makes use of both agency-contracted and recipient-contracted audits. In either case, OIG performs a quality control role.

For agency-contracted audits, USAID or one of the other agencies in OIG's jurisdiction awards the contract. For these audits, the USAID OIG approves the auditors' audit program, attends the entrance and exit briefings, visits the auditors during the fieldwork, approves the draft report, and issues the final audit report as an OIG work product.

For recipient-contracted audits, a foreign assistance recipient awards the contract using a standard statement of work drafted by OIG, and the audit work is conducted in compliance with OIG guidelines. However, OIG is normally involved only at the end of the engagement, when it performs a desk review or quality control review of the final audit report.

During the period covered by the strategic plan, OIG expects to do fewer recipient-contracted audits and more agency-contracted audits. These will require additional resources to manage, but will provide greater assurance that U.S. Government resources have been spent for agreed-upon purposes and that costs are reasonable and necessary. Agency-contracted audits will also reduce threats to auditor independence that can arise when an audit firm is asked to audit the same entity that hired it.

**Goal 2:** Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

**Objective 2.1:** Prevent and detect fraud by educating and building relationships with customers and stakeholders.

OIG will continue to conduct extensive outreach to agency implementers, recipients, and staff. As we have done previously, we will conduct fraud awareness briefings, teaming investigators and auditors when possible. To raise awareness of reporting responsibilities, whistleblower protections, and appropriate reporting mechanisms, we will expand the use of brochures, posters, and other informational materials.

We will expand OIG investigators' presence abroad and work to increase their profile. In addition, we will cultivate and maintain information networks for developing and responding to leads.

Finally, OIG will develop a more systematic and comprehensive approach to publicizing investigative outcomes. We will increase the use of press releases (including those in local languages) for both domestic and foreign prosecutions and civil cases, expand our participation in press conferences, and use other available communication media to increase awareness of the consequences of criminal, civil, and administrative violations.

**Objective 2.2:** Resolve allegations of criminal activity and employee misconduct and promote integrity.

OIG will continue to conduct thorough criminal, civil, and administrative investigations. In addition to investigations developed in response to complaints, we will conduct self-initiated, proactive investigations based on audit, investigative, and analytical findings. We will target our efforts appropriately to focus on matters with greatest investigative merit.

We will reinforce internal processes and procedures. We will work to guarantee proper and uniform case reporting and documentation, while promoting effective transfer of cases and information among investigators when their duties change.

OIG will aggressively seek criminal, civil, and administrative action in response to proven violations. We will continue to fully support prosecutorial efforts in these areas and collaborate with agencies and implementing partners to apply appropriate administrative remedies. We will develop and use our internal expertise to explain the results of investigations to assist prosecutors and agency officials in taking remedial actions. Finally, we will notify stakeholders of significant cases in which agencies and implementing partners fail to take appropriate action in a timely manner.

**Objective 2.3:** Improve hotline capabilities and analytical mechanisms to identify criminal activity and misconduct.

OIG will modernize and strengthen our primary hotline, employing recognized best practices. We will prepare hotline staff to screen complaints more effectively for evaluation.

OIG will also work to establish robust, country-specific hotlines in high-risk environments such as conflict and postcrisis settings. These hotlines will be supported by local marketing efforts, translation services, top-of-the-line security controls, vetting, and analytical capabilities.

Finally, OIG will design and implement analytical systems and processes to help detect possible violations.

**Goal 3:** Provide useful, timely, and relevant information to enable customers and stakeholders to make informed decisions.

**Objective 3.1:** Ensure that OIG products are responsive to the needs of external and internal customers and of stakeholders.

OIG will work to obtain more information about agency, Administration, and congressional priorities, as well as topics of media interest. We will examine work conducted by other oversight entities and monitor statutory, regulatory, and policy developments and determine appropriate OIG responses.

With this information, we will tailor our products and approaches and develop new products and activities to address customer and stakeholder needs.

OIG will communicate the results of our work to customers and stakeholders and seek feedback. We will increase awareness of and access to our products by making our Web site more user-friendly and expanding our use of social media. We will continue to maintain clear protocols for congressional and media contacts and expand training in media and congressional relations.

**Objective 3.2:** Ensure that OIG products are complete, accurate, objective, and timely.

OIG will maintain appropriate controls on core activities, including reviews of all reports by legal counsel, editors, and our policy reviewers, as well as our rigorous internal verification of all facts and figures in our reports. We will also continue to monitor performance and provide needed supervision and guidance. We will continue to address all mandated reporting requirements in an accurate, objective, and timely manner.

OIG will also enhance and integrate existing information collection and reporting systems to improve the timeliness and accuracy of statistical reporting on OIG activities.

**Goal 4:** Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs.

**Objective 4.1:** Ensure that adequate support and resources are provided to develop audit and investigative products and services.

OIG's resources are, overwhelmingly, staff resources, and OIG's most important resource decisions have to do with ensuring that staff members with appropriate skills and experience are available to perform audits, investigations, and internal support functions. OIG links its annual planning and budgeting processes so that mission requirements inform budget requests and staff allocation decisions.

Decisions on resource allocations are made on the basis of factors such as the priorities of the agencies we oversee and risk factors in the countries and regions where foreign assistance is being provided.

OIG presents its budget submission by strategic goal and establishes individual responsibilities for achieving the performance measures in the strategic plan. To be able to account for time spent on each strategic goal and objective, we will work to modify our internal systems.

OIG also needs to ensure that its employees have the tools they need to do their jobs. We are committed to expanding information technology training

opportunities for OIG staff and resolving usability issues that impair the usefulness of our document/workflow tracking system, and our audit documentation system. We will replace our audit-tracking and time-charging system with one that requires less manual report preparation.

**Objective 4.2:** Institute internal processes to identify and evaluate necessary improvements regularly.

OIG will commit executive-level resources to process improvement. We will adhere to a decentralized management model in which managers and employees at every level of the organization are encouraged to identify and implement process improvements. We will make sure that users are involved in developing information technology requirements and that users agree that proposed solutions will meet their needs before we finalize purchase decisions.

**Objective 4.3:** Improve internal customer service and collaboration among OIG organizational units.

For internal customer services, OIG will establish service-level agreements with performance measures (e.g., the proportion of actions completed correctly and on time) and monitor performance. We will conduct periodic customer satisfaction surveys that include objective, open-ended questions. We will share the results of these surveys and share information about any actions taken in response to them.

The leaders of each OIG organizational unit will be committed to providing excellent customer service, and they will be accountable for adequately supervising staff to ensure excellent service. We will encourage staff rotations between OIG organizational units so that employees can obtain a greater understanding of internal processes.

**Objective 4.4:** Make internal communications and processes more transparent to OIG staff.

Good communication throughout the organization is an OIG priority. OIG maintains a schedule of regular staff meetings and schedules all-hands, town hall meetings as needed. We make use of technology (for example, video conferencing) to include our overseas offices in headquarters staff meetings on a rotating basis. We use weekly and monthly activity reports to share information vertically (in both directions) and horizontally within OIG. We will look at the possibility of periodic meetings of all OIG staff in conjunction with training in Washington.

We plan to improve the accessibility and organization of our intranet site and to increase awareness of the resources available on it.

**Objective 4.5:** Improve the use of external resources and coordination with external parties.

OIG coordinates with other OIGs through the Southwest Asia Joint Planning Group, the Council of Inspectors General for Integrity and Effectiveness, and ad hoc groups focusing on HIV/AIDS, human trafficking, and other issues. OIG is currently engaged in a strategic planning process with other OIGs involved in oversight of Afghanistan reconstruction; the aim is to achieve synergy and a rational division of labor. During the next 5 years, we will work with other OIGs to implement a “single audit” concept for overseas organizations that receive funding from multiple U.S. Government departments and agencies.

OIG has taken a leadership role in working to harmonize audit standards among international donors, working initially with eight bilateral donors. During the period, we expect to expand our contacts with the oversight organizations of other donors. We work extensively with public accounting firms and supreme audit institutions overseas, and we will work to expand and deepen those relationships wherever they would be mutually beneficial.

OIG will also work to establish and strengthen liaison with foreign and domestic law enforcement, training, and prosecutorial entities to promote awareness of opportunities for coordination. We are working to expand our access to key law enforcement databases, and we will increase awareness of those resources in OIG. In addition, we will cultivate and maintain information networks for developing and responding to leads.

We believe that staff rotations within OIG can provide valuable perspective and exchanges of information. During the period covered by the strategic plan, we will encourage such rotational assignments.

**Goal 5:** Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG’s mission.

**Objective 5.1:** Attract highly skilled candidates in all required disciplines.

OIG’s mission and strategy will drive our recruiting efforts, and recruiting efforts will be aligned with the annual planning and budgeting processes. Staffing levels and staff mix will be determined by workload requirements.

In its recruiting efforts, OIG will target candidates who are likely to be successful in the OIG environment, including candidates with experience in hardship environments, candidates with language skills, and candidates with education and experience that are relevant to foreign assistance and to OIG work in particular. OIG has broad responsibilities for overseeing foreign assistance programs, and it requires a diversity of skills and backgrounds to accomplish its responsibilities.

OIG will conduct nationwide recruitment efforts, making use of social media and specialized publications that focus on skill groups of interest to OIG. We will study the recruiting practices of other federal offices to benchmark our practices and ensure that we are competitive. We will use incentives—which could include reimbursement of relocation costs, student loan repayments, tuition assistance, and signing bonuses for difficult-to-recruit specialists such as information technology auditors and specialists—fairly and transparently. Finally, we will promote the use of internships, the Presidential Management Fellows Program, and special hiring authorities (e.g., personal services contracts and “when actually employed” appointments).

In addition to traditional employment interviews, we will use simulations and skill tests to assess candidates’ abilities and problem-solving approaches.

We will negotiate with candidates fairly and transparently, recognizing that negotiations with prospective employees can strongly influence or set the tone of a long-term employer-employee relationship. To help recruits maintain enthusiasm for our organization, we will maintain contact with them as they obtain security clearances, meet medical requirements, and complete other intake processes.

**Objective 5.2:** Address employee development needs by providing relevant training.

OIG has demonstrated success in bringing highly qualified employees who are passionate about the OIG mission into the organization. We will make sure that our employees are supported with high-quality supervision, mentoring, on-the-job training, and classroom training. OIG is in the process of designing a formal mentoring and training program for new employees. It will feature training and work experiences with specific learning expectations to be accomplished at each stage of the process. Current employees will receive similar classroom training over the first 3 to 4 years of the period covered by the strategic plan so that all employees have a similar training base by the end of the period.

OIG will make better use of individual development plans (IDPs). IDPs will be prepared at the end of the annual evaluation cycle (September 30 for Civil Service employees, March 31 for Foreign Service employees, and on employment anniversary dates for Foreign Service National employees). Employees and supervisors will be accountable for thoughtfully preparing IDPs with short-term and long-term career goals, work experiences, and classroom training that will help employees achieve their career objectives and help OIG accomplish its mission. All training requests will be reviewed and approved by supervisors based on an assessment of the cost and benefits to OIG of the proposed training. When it is beneficial to OIG, we will approve training in the United States in conjunction with home leave, rest and recuperation travel, or annual leave. OIG will make a greater effort to identify and publicize cost-effective training opportunities for OIG employees. We will take advantage of low-cost and no-cost training opportunities, including training offered by the agencies included in OIG's jurisdiction. We will use OIG staff members as instructors for many training courses, and we will adapt off-the-shelf courses for use in OIG whenever that would be cost-effective.

Language training will continue to be required for employees stationed at French- or Spanish-speaking posts. Foreign language proficiency is an integral part of a Foreign Service career, and language

proficiency is fundamental to conducting audits and investigations overseas.

**Objective 5.3:** Retain highly performing and motivated employees.

OIG is committed to high levels of performance and accountability. Fair systems for employee evaluations and promotions are integral to this commitment.

OIG will promote a positive work environment by recognizing high performers through appropriately publicized awards and informal recognition and by ensuring a respectful office environment. We will work to see that employees at all levels in every part of OIG understand that their contributions are valued.

OIG will benchmark its employment and management practices against those of similar organizations to make sure that it is competitive with other employers. We will promote telework and flexible schedules. We are committed to increasing efficiency and customer service and eliminating roadblocks in our internal operations.

**Objective 5.4:** Promote a culture that develops leadership and responsibility for managing people and producing results.

OIG will seek cost-effective opportunities for supervisory and leadership training, evaluate the effectiveness of current supervisors in providing mentoring and on-

the-job training, and provide all OIG employees with opportunities to exercise managerial and leadership skills.

**Objective 5.5:** Proactively plan to position resources to balance workload and oversight needs appropriately.

OIG relies primarily on its Civil Service workforce to staff its headquarters positions, while providing adequate rotation opportunities for Foreign Service officers to bring their experience to headquarters functions and operations. Overseas, OIG relies primarily on Foreign Service officers and Foreign Service National employees to accomplish OIG's mission. When necessary, OIG uses short-term hiring authorities (for example, personal services contracts and "when actually employed" appointments), but only to meet needs that cannot be met by permanent employees.

In some instances we have supplemented our investigative staff in critical overseas posts with rehired annuitants. We are seeking a legislative extension of these hiring authorities, which will soon expire.

OIG's overseas offices provide valuable opportunities. They give U.S. employees the chance to develop and maintain foreign language skills. They provide access to a very cost-effective Foreign Service National workforce. They also enable staff to acquaint themselves with local business practices, price levels, local laws and

regulations, and institutional issues that affect foreign assistance programs and operations.

OIG works in an increasingly dynamic environment. We respond in a flexible, incremental, pragmatic fashion to deploy employees where they are most needed. OIG continually monitors changes in contingency operations, congressional priorities, U.S. foreign policy initiatives, and foreign assistance levels and risks. In response to changes in foreign assistance programs or the environment in which they are implemented, OIG may provide oversight through regional offices, country offices (e.g., to cover programs in Afghanistan and Pakistan), satellite offices (e.g., to cover programs in Iraq, Haiti, and West Bank and Gaza), or temporary duty assignments.

In light of decreasing program activity, OIG has reduced its staff levels in Iraq, supplementing the remaining staff there with employees on temporary duty from our Cairo regional office as needed. OIG will continue to monitor the relationship between program activity and staffing levels in Iraq. OIG expects to retain its satellite office in Haiti at least through FY 2012; at that time, we will assess whether members of our staff still need to be assigned there or whether the Haiti program can be supported by our regional office in San Salvador.

OIG is evaluating the need for a regional office in Eastern Europe and Eurasia; for the time being, we will cover this region through temporary duty assignments by Washington staff. OIG endeavors to collocate its regional offices with USAID's regional missions, but because USAID has moved its regional missions in West Africa and Asia, OIG's regional offices in Senegal and the Philippines are no longer collocated with regional missions. Although no immediate changes are planned, we need to maintain an awareness of the costs and benefits of these locations and alternative locations for OIG staff.

In Washington, OIG has more closely integrated its MCC audit organization with the rest of its audit operations to take advantage of economies of scale, provide rotation and cross-training opportunities, and use our Foreign Service auditors to help perform audits of MCC programs as appropriate.

During the next 5 years, OIG will make it a priority to strengthen the policy, planning, and training functions performed by the Office of Audit's Headquarters Liaison and Coordination Division. OIG also expects to acquire subject matter expertise relevant to foreign assistance programs, initially on a contract basis, that will be housed in this division. OIG will continually evaluate its Washington operations to look for opportunities to achieve efficiencies and synergies.

## Measurement of Progress Toward Strategic Goals

Effective organizations use performance indicators to help assess their progress toward organizational goals. OIG has identified 14 performance indicators to measure its progress toward the strategic goals articulated in this plan. OIG plans to use survey instruments and data in OIG information systems to assess organizational performance in these areas.

OIG annual plans will provide annual performance targets for each of the performance measures below. OIG semiannual reports to Congress will, in turn, communicate performance results and note whether the office has met performance targets.

### *Goal 1 Measures*

- Percentage of audits with recommendations that focus on program effectiveness and efficiency
- Percentage of agency expenditures audited
- Hours per audit

### *Goal 2 Measures*

- Percentage of OIG investigations resulting in substantiated allegations that were referred for criminal, civil, or administrative action
- Percentage of referrals that resulted in criminal, civil, or administrative actions.
- Number of individuals reached through outreach events

### *Goal 3 Measures*

- Number of briefings and testimonies provided to Congress
- Number of hits on the OIG Web site

### *Goal 4 Measures*

- Percentage of employees indicating satisfaction with OIG customer service, operations, and initiatives
- Percentage of major management milestones met relating to strategic planning, continuity of operations, policy development, information technology management, financial resource management, operations planning, and external reporting requirements
- Percentage of OIG hours spent on indirect tasks

### *Goal 5 Measures*

- Percentage of vacancies with qualified candidates accepting an offer of employment within 120 days
- Percentage of highly performing employees retained
- Percentage of OIG employees expressing satisfaction with management policies and procedures, opportunities to improve their skills, their ability to use their talents, recognition for good performance, and personal empowerment in work processes and their jobs
- Percentage of employees completing required core curriculum training for their level



## Relationship of This Plan to Other Plans and Initiatives

USAID OIG's strategic goals support broader agency and governmentwide goals and objectives. OIG's strategic plan supports governmentwide performance initiatives in each of the primary focus areas identified by the Administration.<sup>7</sup> The table below provides information on the governmentwide performance areas of focus that OIG goals support.

OIG Goals	Governmentwide Performance Areas of Focus
1. Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities	Acquisition
	Financial Management
	Human Resources
	Technology
	Performance Improvement
	Sustainability
2. Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight	Acquisition (Decrease Contracting Risk)
	Financial Management (Reduce Improper Payments)
3. Provide useful, timely, and relevant information to enable customers and stakeholders to make informed decisions	Open Government
4. Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs	Acquisition
	Financial Management
	Technology
	Performance Improvement
	Sustainability
5. Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission	Human Resources

<sup>7</sup> Refer to [www.performance.gov](http://www.performance.gov) for more information on the governmentwide areas of focus.

The table below reflects the ways in which OIG goals support the strategic goals and objectives reflected in the Quadrennial Diplomacy and Development Review,<sup>8</sup> which currently serves as the joint Department of State-USAID strategic plan.

OIG Goals	Quadrennial Diplomacy and Development Review
1. Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities	2.1 Focusing Our Investments
	2.2 Practicing High-Impact Development Based on Partnership, Innovation, and Results
	2.3 Rebuild USAID as the Preeminent Global Development Institution
	3.1 Embracing Conflict Prevention and Response within Fragile States as a Core Civilian Function
	3.2 Executing Conflict Prevention and Response in the Field
	3.3 Building an Effective Capability to Reform Security and Justice Sectors
	4.1 Building a 21 <sup>st</sup> Century Workforce
	4.2 Managing Contracting and Procurement to Better Achieve Our Missions
2. Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight	2.2 Practicing High-Impact Development Based on Partnership, Innovation, and Results
	2.3 Rebuild USAID as the Preeminent Global Development Institution
	3.2 Executing Conflict Prevention and Response in the Field
	4.1 Building a 21 <sup>st</sup> Century Workforce
3. Provide useful, timely, and relevant information to enable customers and stakeholders to make informed decisions	4.3 Planning and Budgeting for Results
	2.1 Focusing Our Investments
	2.2 Practicing High-Impact Development Based on Partnership, Innovation, and Results
	2.3 Rebuild USAID as the Preeminent Global Development Institution
	3.2 Executing Conflict Prevention and Response in the Field

<sup>8</sup> U.S. Department of State, *Leading Through Civilian Power: The First Quadrennial Diplomacy and Development Review*, December 2010.

OIG Goals	Quadrennial Diplomacy and Development Review
4. Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs	4.2 Managing Contracting and Procurement to Better Achieve Our Missions
	4.3 Planning and Budgeting for Results
5. Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission	4.1 Building a 21st Century Workforce
	4.3 Planning and Budgeting for Results

USAID OIG goals also support the work of the MCC, USADF, and IAF. The following matrix provides a crosswalk linking OIG goals with the goals of MCC, USADF, and IAF.<sup>9</sup>

OIG Goals	MCC Goals	USADF Goals	IAF Goals
1. Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities	1. Achieve sustainable, transformative development	1. High effectiveness, low overhead	1. Fund effective development projects that improve the quality of life as evidenced by measurable indicators
	2. Support development of a sound policy environment for economic growth and poverty reduction in the developing world	2. Focus on marginalized communities	2. Stimulate and encourage broader participation in the development process and broader engagement in democratic practices
	3. Advance international development assistance practice by continually improving MCC's operational effectiveness	3. Investing in Africans and their ideas	3. Draw more resources into grassroots development
	4. Build MCC's capabilities to achieve its primary strategic goals	4. Addressing development needs and long-term economic results	6. Build upon and enhance current efficiency measures
		5. Encouraging and expanding African management	
		7. Organizational teamwork	

<sup>9</sup> MCC's strategic goals are reflected in its budget justifications and performance accountability reports. USADF's strategic goals and objectives are available on the Internet: [www.usadf.gov/goals.html](http://www.usadf.gov/goals.html). IAF's strategic plan is also available online: <http://www.iaf.gov/StrategicPlan.aspx>.

OIG Goals	MCC Goals	USADF Goals	IAF Goals
2. Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight			
3. Provide useful, timely, and relevant information to enable customers and stakeholders to make informed decisions	2. Support development of a sound policy environment for economic growth and poverty reduction in the developing world	6. Maintaining the highest level of openness and transparency	4. Document the results of IAF's investment
			5. Further the understanding and effectiveness of grassroots development by disseminating the IAF's experiences and approach and by funding research
4. Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs			
5. Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission			



## Factors That Could Affect Achievement of Goals

### *Internal Factors*

Given the geographic distribution of our personnel, communication and information sharing present challenges. Potential weaknesses in these areas can undercut the execution of key functions and the proper development and implementation of internal policies and procedures. On the other hand, strong information-sharing practices can generate internal efficiencies, promote the identification and use of best practices, and reinforce consistency and a sense of unity across different organizational units.

OIG's budget and personnel base are modest when considered in light of the approximately \$31 billion in financial resources we oversee. Given the scale of our oversight mandate, it is vital that we employ a risk-based approach in allocating limited resources. It is also important that we maintain a commitment to the highest standards of quality in the face of pressures to expand the scope of our work and issue products on time. To do so, we must work to continuously refine our approaches to audit and investigative work and employ best-in-class tools and techniques.

To meet our mandate, OIG manages several personnel systems and contracts, maintains budgets and financial information, develops and hosts customized information technology systems, and maintains independent policies and legal analysis capabilities. Effective and efficient OIG management and support of these systems critically affect our ability to perform, and our internal capacity in these

areas enables us to operate independently of the agencies we oversee.

Human capital considerations affect OIG's ability to achieve its goals; no organization can be successful without effective personnel. If OIG is to keep a workforce of skilled, dedicated professionals, it must train them and develop future leaders in the organization. We must also continue to compete for the very best people by employing sound recruitment and hiring practices. In addition, we must work to increase workforce flexibility and develop surge capacity to address pressing oversight requirements. Finally, we must keep high-performing employees to ensure that we fulfill our responsibilities while adhering to the best standards of quality and timeliness.

### *External Factors*

Changes in the strategic direction of U.S. foreign assistance may affect OIG's ability to achieve the goals outlined here. The focus of foreign assistance continues to change in response to humanitarian crises, military and diplomatic engagements, and evolving geopolitical priorities. OIG seeks to adapt to these changes by assessing the risks and challenges associated with new, expanded foreign assistance endeavors and recalibrating our approach accordingly.

OIG closely monitors policy developments and changes to the U.S. Government's approach to international development to ensure that our plans and activities take into account associated priorities and risks. Channeling more development resources to and through host-

country systems, for example, presents a different set of risks to those funds.

Just as OIG considers Administration priorities and policy developments in formulating work plans and allocating resources, it also responds to congressional interests and mandates. Congress plays a key role in setting OIG priorities. OIG tracks and responds to legislative requirements and congressional guidance provided during hearings and briefings. We also make adjustments to oversight activities in response to shifts in foreign assistance funding and changing levels of resources available for oversight.

Changes in funding for OIG activities could affect our ability to achieve the goals outlined in this plan. For the past decade, OIG's annual appropriations have been on average 88 percent of its operating budget and operations have been sustained through a combination of our annual appropriation and multiple supplemental appropriations. Supplemental appropriations have enabled us to provide oversight of high-priority programs. However, this funding strategy creates a vulnerability that OIG needs to address during the strategic planning period. Without an appropriation that fully funds OIG's operating expenses without relying on supplemental funding sources, OIG would need to eliminate oversight of some programs and scale back oversight in high-priority areas. Under these circumstances, OIG would need to close offices abroad, reduce the size of its workforce, and limit the number of personnel serving on international assignments. Severe budget reductions would also force cuts in support

services and training. Prolonged reductions could lead to difficulties retaining qualified personnel and providing oversight of foreign assistance funds in the field.

Agency responses to OIG recommendations and referrals can also influence our ability to achieve our goals. Our ability to promote efficiency and effectiveness and protect integrity of foreign assistance programs and operations is enhanced when agency managers take corrective actions in response to recommendations. OIG recommendations, along with agency responses to them, are included in our audit reports and summarized in our semiannual reports to Congress, which note all recommendations that have remained unresolved for more than 6 months.

Security conditions in some oversight settings also affect our ability to perform key functions. In some conflict and postcrisis settings, security and personal safety considerations increase costs and limit or delay site visits. OIG works with U.S. security officials to ensure that our employees adhere to local security requirements and obtain the support they need to conduct investigative and audit fieldwork.

Coordination with other oversight and law enforcement entities and prosecutorial authorities is another key factor for OIG success. Coordination can help eliminate duplication of effort and reinforce oversight in areas of shared interest. Productive working relationships with prosecutorial authorities, in turn, can help bring civil and criminal resolution to violations identified through our investigative efforts.

## From Plan to Practice

USAID OIG is committed to using this plan to drive the organization forward over the next 5 years. To ensure that we deliver on the promise that this plan provides for our future, OIG has committed to a robust and transparent approach to its implementation.

OIG annual plans will reflect planned activities during the year that are designed to bring us closer to achieving the goals and objectives set out in this plan. Our annual plans will also include information on annual performance targets for the measures of progress identified in this plan.

OIG semiannual reports to Congress, in turn, will provide information on our progress in implementing the activities and meeting the performance targets set out in our annual plans.

OIG budget submissions to OMB will reflect budget line items for each of the goals in this plan and provide information on our performance against established targets.

OIG will establish primary responsibility for coordinating and implementing all tasks related to the strategic plan. With respect to the strategic goals outlined in this plan, OIG has designated the following officials as primarily responsible for implementation:

### Assistant Inspector General for Audit

- **Goal 1:** Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

### Assistant Inspector General for Investigations

- **Goal 2:** Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

### Chief of Staff

- **Goal 3:** Provide useful, timely, and relevant information to enable customers and stakeholders to make informed decisions.

### Assistant Inspector General for Management

- **Goal 4:** Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs.
- **Goal 5:** Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission (in collaboration with the Assistant Inspectors General for Audit and Investigations).

In addition to assigning primary responsibility to senior officials for implementing high-level goals, we will assign responsibility for implementing individual objectives and tactics to managers of operating units.

To ensure that our organization as a whole is oriented toward achieving the goals in this plan, we will integrate goal-related performance elements into individual performance plans. Individual performance accountability will start with the senior officials responsible for goal implementation and cascade down to personnel throughout the organization.

### ***Evaluations and Assessments***

Strategic planning is an ongoing process that requires continuous monitoring and refinement. OIG plans to use information from a number of sources to review the effectiveness of our goals and objectives and consider possible revisions to them.

Perhaps most importantly, OIG will continue to monitor significant foreign assistance and geopolitical developments to ensure that our work responds to changes in the operating environment and that our direction is consistent with the priorities of Congress, the Administration, and the foreign assistance organizations we serve.

Peer reviews will also play a significant role in our monitoring efforts as they provide important information about the quality of our work. USAID OIG is subject to regular peer reviews by other OIGs. OIG peer reviewers examine audit and investigative practices and procedures to determine whether any improvements are warranted. USAID OIG is committed to promptly addressing any recommendations that emerge from peer reviews and reporting on them in semiannual reports to Congress.

In addition to obtaining input on our efforts through peer reviews, we plan to gather assessments from key customers and stakeholders through annual surveys. We will use the results of these surveys to make adjustments in our operational focus.

Furthermore, to ensure that we account for new perspectives associated with changes in congressional membership, we plan to consult with Congress on our strategic plan at least every 2 years.

We plan to supplement these activities with internal employee surveys, management planning and monitoring sessions, assessments of internal systems and processes, and regular financial monitoring activities.

### ***Working With Other Agencies***

Effective consultation and coordination with other organizations are vital to our work.

OIG is dedicated to helping foreign assistance agencies meet their challenges. We will continue to consult with customers and stakeholders to ensure that we are having the maximum possible impact.

OIG holds an annual management and planning conference to facilitate exchange between OIG's staff and our customers and stakeholders. The conference includes representatives from all OIG units and gives them an opportunity to discuss issues that affect audits and investigations. Professional staff from key congressional committees often participate, as do officials from OMB and the Government Accountability Office. Management officials from USAID bureaus

discuss their programs and vulnerabilities and help identify areas in which they believe OIG can be of greatest assistance.

These discussions and others throughout the year help us focus our limited resources on the issues of greatest concern to our customers and stakeholders.

Our investigators coordinate their activities with a range of law enforcement organizations, often in association with the National Procurement Fraud Task Force and the International Contract Corruption Task Force. To respond to civil and criminal violations, our investigators also engage extensively with domestic and foreign prosecutors.

OIG auditors and investigators work closely with agency managers to address our findings and identify appropriate corrective actions in response to our recommendations.

In addition, we routinely collaborate and consult with other oversight organizations. We work with DCAA in conducting audits, reviews, and preaward surveys related to foreign assistance programs. USAID OIG employees regularly meet with representatives of the Special Inspectors General for Iraq and Afghanistan Reconstruction, as well as with those from OIGs of the Departments of State and Defense to coordinate plans, reports, and activities of mutual interest. We also work with the Government Accountability Office in developing our audit plans to prevent duplication and ensure effective coordination. We participate intensively in the Southwest Asia Joint Planning Group.

Several other federal agencies are involved in foreign assistance, including the U.S. Departments of Agriculture, Health and Human Services, Commerce, and Labor. We coordinate with these agencies' OIGs, as appropriate, in planning and carrying out audits and investigations that have a bearing on the activities of outside agencies. USAID OIG also coordinates with other OIGs through the Council of Inspectors General for Integrity and Efficiency.

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