Peace Corps Office of
INSPECTOR GENERAL

ANNUAL PLAN

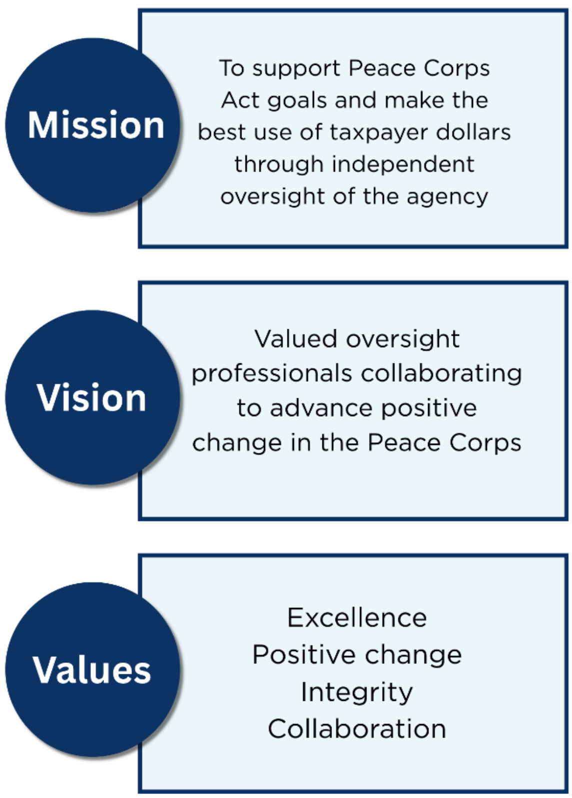
FY 2027

The Role of OIG

Established in February 1989, the Peace Corps Office of Inspector General (OIG) receives its legal authority from the Inspector General Act of 1978, as amended (IG Act). The IG Act establishes OIG as an independent entity within the Peace Corps. The law requires that the Inspector General keeps the Peace Corps Director and the Congress fully and currently informed about problems and deficiencies relating to the administration of agency programs and operations. OIG is authorized by law to review all Peace Corps programs and operations. OIG's work typically examines the agency's operational efficiency, effectiveness, financial stewardship, and compliance with Federal law, regulations, and agency policy.

OIG's role is to:

- Promote integrity, efficiency, effectiveness, and economy;
- Prevent and detect waste, fraud, abuse, and mismanagement; and
- Identify risk and vulnerabilities and offer expert assistance to improve the Peace Corps' programs and operations.



OIG accomplishes its mission through audits, evaluations, investigations, and other reviews. All OIG reports[1] are publicly available and posted on our website peacecorpsoig.gov or on oversight.gov.

[1] Excepting law enforcement sensitive or materials determined to be otherwise sensitive or restricted.

OIG Values

Excellence: Issuing accurate, timely, and reliable work products for agency and stakeholder use.

Integrity: Maintaining independence from the agency, meeting professional and ethical standards, and committing to continual improvement.

Positive change: Making value-added recommendations to address issues and challenges with agency programs and operations.

Collaboration: Working together and promoting best practices within the office, with the agency, and with external stakeholders.

Staffing and Resources

OIG is comprised of four Units: Audit, Evaluation, Investigation, and Management and Administration. Each Unit develops its fiscal year work based on staff availability and fiscal year funding.

OIG has a cross-Unit outreach committee that is responsible for informing all stakeholders (agency staff, Volunteers, Congress, and the public) about OIG's role, work, and resources of, and to promote the OIG Hotline.

In **FY 2027**, OIG will optimize its current staffing and resources by using a risk-based approach to conduct the following:

- **Legislatively-Mandated Work:** OIG has several statutory reporting requirements which must be completed annually – Agency Management Challenges, Financial Statement Audit, Federal Information Security Management Act review, and the Review of Compliance with the Payment Integrity Information Act. OIG must also submit its Semi-Annual Report to Congress twice a year.

- **Planned Evaluations, Audits, and Investigations**: OIG will continue to execute its core oversight functions based on a structured annual work plan. These activities will target high-risk areas, compliance gaps, and performance inefficiencies within the agency.

- **Expedited Reviews Based on Substantial Need:** OIG will deploy its oversight resources to respond to emerging or urgent issues. Examples include whistleblower complaints, fraud indicators, critical/time sensitive compliance matters, and threats to program integrity. Because of their nature, these matters will often not be listed in our annual plan.

OIG uses a **risk-based tool** to identify and prioritize selection of future work products by drawing data from a variety of sources. In addition, stakeholder input and feedback are solicited to help identify emerging issues and for the awareness of stakeholder interests when considering and finalizing the OIG plan.

Focus Areas

Throughout the year, OIG will conduct audits, evaluations, investigations, and other reviews to address four priority focus areas:

- Volunteer health, safety and security
- Overseas post operations
- Agency-wide processes, programs and systems
- Inspector General's Statement on Agency Management and Performance Challenges

The FY 2027 Agency Management and Performance Challenges:

- Volunteer Delivery System;
- Volunteer Health and Safety;
- Human Capital Management; and
- Information Technology Security Management

The Agency Management and Performance Challenges will continue to be the lens through which OIG approaches its work. OIG will prioritize these focus areas to ensure that the agency has the information necessary to address its management challenges.

Advice and Assistance

In addition to addressing our focus areas, OIG plans to perform the following functions in support of the agency's goals and objectives:

- Provide applicable best practices and lessons learned derived from OIG work products
- Provide Peace Corps managers with technical assistance that promotes efficient and effective implementation of financial and administrative policies, procedures, and internal controls
- Deliver training and best practices presentations for fraud awareness and compliance with agency internal controls
- Provide Volunteers/trainees and agency staff with informational materials, guidance, trainings, and other presentations on the role, responsibilities, authority, and functions of OIG
- Develop and provide materials and information on how to effectively and confidentially report fraud, waste, abuse, mismanagement, serious administrative misconduct, or criminal wrongdoing involving Peace Corps staff, contractors, or Volunteers/Trainees

Strategic Goals

As detailed in the OIG Strategic Plan for fiscal years 2027 to 2029, OIG has three strategic goals:

1	Provide independent oversight	2	Effectively communicate with stakeholders	3	Strengthen OIG

OIG plans to meet these goals by working with Peace Corps to improve program effectiveness, efficiency, compliance, and accountability. OIG will provide briefings, lead trainings, and conduct external engagements while working to deepen its knowledge of the agency, acquire additional subject matter expertise, improve internal controls, and engage in collaborative activities.

Audit Unit

The Audit Unit conducts audits and other reviews of agency programs and the financial and administrative operations that support the Peace Corps' mission and its Volunteers serving abroad. The Unit conducts audits of the agency's field activities at overseas posts and its administrative support functions at headquarters. The Unit also contracts with independent public accounting firms to conduct both an audit of the agency's financial statements and a review of the agency's compliance with the Federal Information Security Modernization Act of 2014. OIG audits are performed in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

Evaluation Unit

The Evaluation Unit provides the Peace Corps with independent evaluations and reviews of agency programs and operations at posts abroad and domestic offices. Evaluations address systemic efficiency and effectiveness, assess Volunteer support, identify best practices, and recommend improvements. Evaluations are conducted under the direction and guidance of the Assistant Inspector General for Evaluations. OIG evaluations are performed in accordance with the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Quality Standards for Inspection and Evaluation.

Post Audits and Evaluations

During FY 2027, the Audit and Evaluation Units will continue to conduct post audits and country program evaluations. The scope of the work may be modified based on risk assessments or available resources. Work may consist of audits or evaluations that are focused on thematic topics across several posts. When selecting posts, OIG considers risks and other factors, such as:

- Input from front office, regional, and other management and staff
- Peace Corps' Country Portfolio Review
- Congressional requests and referrals from other offices or agencies
- Post Volunteer Count and data relating to placement and early termination
- Survey data such as the Annual Volunteer Survey (AVS)
- Size and maturity of the post
- Imprest fund amount, and cost of the post
- Trends and anomalies in the agency's financial data
- Interval since the previous OIG audit or evaluation
- New or changed conditions affecting the post
- Concerns, complaints, and other information submitted to the OIG Hotline

Based on these factors, in FY 2027 OIG intends to initiate at least six audits, evaluations, and/or other reviews at the following posts. The final selection and scheduling of post visits will be decided during the year. The Units will work with management to finalize the schedule for selected posts based on available resources and post constraints.

Posts
Cameroon
Colombia
Eswatini
Ghana
Indonesia
Kenya
Liberia
Philippines
Senegal
Sierra Leone
Sri Lanka
Timor-Leste
Vietnam

Other Program and Special Reviews

As resources permit, the OIG will consider a variety of audits, evaluations, or special reviews of agency programs and operations. These projects are often cross-functional and may require assistance from multiple OIG Units. Projects under consideration for FY 2027 include:

- Agency Reorganization
- Medical supply chain management
- Property management
- Key considerations for Peace Corps operations in the Pacific
- Status of Volunteer recruitment efforts
- Sexual Assault Prevention and Response Program training compliance and accountability

Legislatively Mandated Work

The Audit Unit will conduct or oversee the following legislatively mandated work:

Legislatively Mandated Audits and Reviews
Peace Corps' Compliance with The Payment Integrity Information Act of 2019
The Peace Corps' Financial Statement Audit
Review of the Peace Corps' Information Security Program

Ongoing Audits, Evaluations and Reviews

OIG initiated the following audits and evaluations which will generate final reports in FY 2027:

- Audit of Peace Corps/Mongolia
- Audit of Peace Corps/Vanuatu
- Evaluation of Peace Corps/Vanuatu
- Evaluation of Peace Corps/Tonga
- Evaluation of Peace Corps/Samoa
- Evaluation of Peace Corps/Botswana

Investigation Unit

The Investigation Unit assists the Peace Corps in maintaining the integrity of its programs and operations. The Unit investigates criminal and administrative allegations of fraud, waste, abuse, and misconduct involving grant, contract, and procurement fraud, as well as violations of law and agency policies committed by Peace Corps personnel, contractors, and vendors and entities receiving funds from the Peace Corps, including Federal Employees' Compensation Act (FECA)[2] claimants.

OIG investigations are conducted in accordance with the IG Act, the Attorney General Guidelines for Offices of Inspectors General with Statutory Law Enforcement Authority, and the Quality Standards for Investigations issued by the CIGIE. OIG investigations can result in criminal prosecutions, civil monetary penalties, sanctions, and personnel actions, including suspensions, debarments, and terminations from Peace Corps service.

Investigative Priorities

During FY 2027, the Investigation Unit prioritizes investigating allegations of criminal violations involving Peace Corps personnel, property, and resources. The Investigation Unit continues to manage the OIG Hotline, investigate allegations involving Volunteer health and safety, and provide objective Reports of Investigation to agency officials regarding staff and Volunteer misconduct. Additionally, the Investigation Unit will:

- Conduct and review trends from Hotline complaints
- Issue Investigative report/update on proactive FECA high risk claimants' review
- Alert the agency of systemic weaknesses identified during investigations
- Strengthen engagement with agency leadership, Volunteers, and stakeholders by providing outreach and briefings on pertinent matters
- Assist other OIG Unit's in cross-Unit projects
- Coordinate with the agency's Suspension and Debarment official when appropriate
    - Follow up on suspension and debarment referrals made to the agency for review and action as appropriate
- As necessary produce alerts (i.e. Fraud Alert) for all Peace Corps staff highlighting recurring or emerging issues arising from investigations' work impacting program integrity.

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