OIG Mission

To independently and objectively:
  • Conduct and supervise audits and investigations to:
    • Prevent and detect fraud and abuse
    • Promote economy, efficiency, and effectiveness in LSC and Grantee operations
  • Keep the Board and the Congress fully and currently informed about problems and deficiencies

Contribute to LSC’s Success

Increase public confidence in the expenditure of scarce LSC funds by providing objective and useful analysis to decision-makers to:

- Enhance oversight and management
- Increase accountability, responsibility, and transparency in LSC and grant recipient operations
FY 2014 Highlights

- Issued 88 recommendations for program improvements to LSC & grant recipients
- Issued 9 OIG audit reports, 7 of those grantee reports reviewing controls of over $20.6 million in LSC grant funds
- Completed third year of Grantee Audit Quality Controls Reviews 35; issued summary report
- LSC Management decisions sustained OIG audit questioned costs of more than $259,000
- Opened 24 investigation; Closed 28 investigations
- Investigative cases resulted in referrals for criminal action, federal debarment proceedings, sustained questioned costs ($21,000) from prior referrals, restitution to grantees ($11,000), and new questioned cost referrals of $103,000.
• Issued the first “*Fraud Prevention Guide for LSC Grantees*”
• Performed 38 fraud awareness briefings, 3 Fraud Vulnerability Assessments, 3 joint Fraud and Regulatory Vulnerability Assessments
• Identified opportunities for improvements in LSC operations and policies in major management areas including:
  • Acquisition Management
  • Grants Management
  • Information Technology (IT)
  • Human Capital Management
• Debarred one IPA
Planning Process

- Mandated work (routine and new initiatives)
- Remain flexible
  - Stakeholder requests (Congressional, Board/Management, Grantees)
  - GAO reviews
  - New information, including the OIG Hotline
- Government-wide management challenges
- Continuous risk assessments (LSC/Grantee operations)
- Identified LSC Challenges: performance management and accountability, procurement and grants management, human capital management, IT management and security and management control systems.
FY 2015 Considerations

- New audit and investigative management
- Update of OIG’s Strategic Plan - in process
  - Mission
  - Statutory Responsibilities
  - Vision
  - Core Values
  - Goals/Objectives/Strategies
  - LSC Management Challenges
- LSC Strategic Plan 2012-2016
  - LSC’s Strategic Goals/Initiatives/Accountabilities
- Resource Constraints
- OIG Strategic Plan to be reviewed by DOJ OIG
Executive Functions

- Submit Semiannual Reports to Congress
- Keep agency head informed
- Respond timely and completely to Congressional requests and meet with Congressional staff
- Consult, by request, on topics of interest to LSC Board or Management
- Participate actively in CIGIE activities, including the CIGIE Audit Committee
- Conduct strategic & annual planning
- Manage OIG Human Resources
  - Retain, recruit, develop highly qualified staff
  - Meet professional training requirements
  - Provide career development opportunities
Audit Functions

- Direct LSC audit program
- Perform audits of LSC/grantee operations
  - Financial / Compliance/ Performance
  - IT Security Reviews
- Oversee grantee audit process, including:
  - Quality Control Review (QCR’s) Program
  - IPA Findings
- Monitor open recommendations resolution
- Contract/oversee annual LSC financial audit
- Conduct and receive peer reviews
Oversee Annual Grantee Audit Process

OIG issues Audit Guidance & Updates

IPAs conduct grantee audits

Perform Quality Control Reviews of each IPA (4 year cycle)

Refer significant findings to OCE & track correction

OIG reviews IPA audit reports
Investigation Functions

- Investigate instances of fraud, waste, abuse and mismanagement; report results to appropriate authorities
  - Receive, process and investigate complaints or information
  - Operate the national reporting HOTLINE
  - Refer evidence of crimes to prosecutors

- Fraud and Non-Compliance Prevention
  - Investigations
  - Enhanced Fraud Awareness Briefings
  - Vulnerability Assessments
  - Alerts and Advisories
Legal Functions

• OIG General Counsel
• Review and comment on legislation, regulations and policies
• Review subpoenas for legal sufficiency and enforceability
• Suspend or debar IPAs from auditing LSC grantees as needed
• Respond to and coordinate FOIA requests
• Provide support to Audits and Investigations
Management & Evaluation Functions

- OIG Business Operations
  - Strategic planning, financial management, procurement and office operations
- Information technology & management systems
  - Build and maintain OIG website & intranet (OIG Connect)
  - OIG IT security program
- Operations planning, risk management and analytical support
- Reviews for improving program operations
- Provide support to Audits and Investigations
Comments or Questions