U.S. Department of Education
Office of Inspector General

FY 2023 Annual Plan

December 2022

Office of Inspector General
Sandra D. Bruce
Inspector General

December 2022

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Please Note:

The Office of Inspector General's FY 2023 Annual Plan is available on the ED OIG website at http://www2.ed.gov/about/offices/list/oig/workplan.html.

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Message from the Inspector General

I am pleased to provide the U.S. Department of Education (Department) Office of Inspector General (OIG) annual plan for fiscal year (FY) 2023. Our annual plan identifies the audits, inspections, and other activities that the OIG intends to undertake to assist the Department in fulfilling its responsibilities to America's citizens and students.

Our FY 2023 Annual Plan details the assignment areas and resources we plan to devote to evaluations of the efficiency, effectiveness, and integrity of Department programs and operations. It aligns the OIG's work and resources to achieve our mission, meet the goals of our 5-year Strategic Plan, and focus attention across challenge areas to the Department. As such, our planned and ongoing work involves Department programs and operations at all levels—Federal, State, and local. In the development of our annual plan, we request the input of key stakeholders, including Department leadership, the Office of Management and Budget, and the U.S. Congress.

The Department will face several challenges in FY 2023, including the continued implementation, management, and oversight of the programs and funding authorized under multiple pandemic relief laws. The Coronavirus Aid, Relief, and Economic Security Act; the Coronavirus Response and Relief Supplemental Appropriations Act, 2021; and American Rescue Plan provided the Department with more than $280 billion to assist States, schools, school districts, and institutions of higher education in meeting their needs and the needs of their students impacted by the pandemic. The Department must oversee, manage, and administer this funding to ensure transparency and accountability. It must also ensure that its grantees, subgrantees, funding recipients, and subrecipients are aware of their responsibilities, that they use the funds as intended, and that they comply with applicable laws. To that end, we will dedicate a significant amount of our resources to the programs that received pandemic relief funds. We will also continue our disaster recovery work, most notably in Puerto Rico and Florida, where residents were hit by devastating hurricanes, Fiona and Ian. We will maintain our focus on critical programs such as those involving Federal student aid, K–12 and special education programs, rehabilitation programs, and Department management and internal operations.

We will also continue to monitor the status of the Department's plans to provide eligible borrowers with up to $20,000 in debt relief. In addition, we will continue to help identify emerging risks and vulnerabilities throughout the Department and will dedicate resources to ensuring that critical Federal education funds are being used for the purposes intended.

The OIG plans to continue efforts initiated during FY 2021 in response to our changing operational environment by devoting additional resources to limited scope reviews in high-interest areas that provide faster completion times when compared to traditional audits. Planning this work is a collaborative and recurring process that involves frequent input from multiple OIG components, including Audit Services, Investigation Services, Technology Services, and Legal Services. 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. Within the last 2 years of operation, this initiative delivered multiple products in areas that included risks associated with pandemic relief grant programs and a recipient's use of disaster recovery funds.

Although our FY 2023 Annual Plan provides a framework for the activities that we intend to accomplish, we retain the flexibility to divert resources to other priorities as they arise. Often, the OIG receives tasks from external sources, such as new legislative mandates, Congressional hearings and inquiries, Department requests, or governmentwide reviews that result in unplanned activities. Whether we are examining an issue from our work plan or a new, unplanned assignment, we will meet our overarching goal and turn our resources into results.

We look forward to continuing to work with the Department and the Congress in meeting our goals and fulfilling our mission.

Sandra D. Bruce
Inspector General

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U.S. Department of Education
Office of Inspector General FY 2023 Annual Plan

Mission Statement

Our mission is to promote the efficiency, effectiveness, and integrity of the Department's programs and operations through independent and objective audits, investigations, inspections, and other activities.

Introduction

The U.S. Department of Education (Department) Office of Inspector General (OIG) Strategic Plan sets forth our vision, mission, core values, and goals. Our mission is rooted in our statutory responsibilities under the Inspector General Act of 1978, as amended (IG Act). The IG Act established OIGs as independent and objective organizations within the Federal departments and agencies. The IG Act authorizes each OIG to do the following.

- Conduct and supervise audits and investigations relating to its agency's programs and operations.
- Provide leadership, coordinate, and recommend policies for activities designed to promote economy, effectiveness, and efficiency in the agency's programs and operations; and to prevent and detect waste, fraud, and abuse in the agency's programs and operations.
- Keep its agency head and Congress fully and currently informed of problems and deficiencies in the agency's programs and operations and on the status of corrective actions.

Strategic Plan Goals

The OIG's Strategic Plan for FYs 2023–2028 provides the roadmap by which we plan to accomplish our mission. To meet our mission, we have established the following goals.

- **Goal 1: Maximize Our Value to Stakeholders.** Promote effectiveness in the Department's programs and operations by delivering relevant and timely information to our stakeholders.
- **Goal 2: Combat Program Fraud and Cyber Threats.** Conduct timely, high-quality investigations and digital analyses to detect and deter fraud, waste, abuse, and other criminal activity involving Department programs and operations.
- **Goal 3: Invest in the OIG Workforce and Workplace.** Cultivate a talented and diverse workforce and an inclusive, equitable, and accessible workplace that inspires engagement, creativity, and excellence.

- **Goal 4: Innovate and Collaborate.** Implement innovative and collaborative internal processes that leverage technology, foster strategic thinking, and advance organizational effectiveness.

The first goal focuses on our responsibilities under the IG Act to promote economy, efficiency, and effectiveness and to prevent and detect waste, fraud, and abuse. The second goal focuses on the use of investigations and digital analyses to detect and deter criminal activity negatively impacting Federal funds. The third and fourth goals focus on the people, culture, and internal functions of the OIG, providing the foundation for our capacity to achieve the first two goals now and in the future. The OIG's Strategic Plan provides more details on the specific strategies developed for each goal and associated performance measures.

FY 2023 Management Challenges

For FY 2023, the OIG identified the following areas as significant management challenges for the Department:

- implementing pandemic relief laws,
- oversight and monitoring,
- data quality and reporting,
- improper payments, and
- information technology security.

FY 2023 Work Plan Priority Areas and Activities

The activities presented in the FY 2023 Work Plan are conducted under the OIG's first Strategic Plan goal. These activities were developed in consideration of factors that include an assessment of risk to the Department's programs and operations, the OIG's mission and goals, stakeholder feedback, FY 2023 management challenges, and resource availability. We present these activities in four priority areas: (1) specialized work specific to pandemic relief and disaster recovery, (2) Federal student aid programs and operations, (3) K–12 grant programs and operations, and (4) Department management and operations. At the end of the work plan, we include a table that correlates the FY 2023 Work Plan projects to the FY 2023 Management Challenges.

Specialized Work: Pandemic Relief and Disaster Recovery

Pandemic Relief

Three measures were signed into law providing the Department with more than $280 billion to assist States, school districts, elementary and secondary schools, and postsecondary institutions in meeting their needs and the needs of their students impacted by the coronavirus pandemic—the Coronavirus Aid, Relief, and Economic Security Act or CARES Act (March 2020); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (December 2020); and the American Rescue Plan (March 2021). The CARES Act also allowed the Department to provide State educational agencies (SEAs) and local educational agencies (LEA) with waivers of certain statutory or regulatory requirements and included provisions intended to provide Federal student loan borrowers with emergency relief.

In response, the OIG plans to perform a series of audits and quick response work relating to pandemic relief programs, requirements, and flexibilities. This includes reviews of the Department's oversight of multiple grant programs and relief funds, grantee management and use of pandemic relief funds, and the effectiveness of the Department's processes to implement flexibilities in the student financial assistance programs. Our investigations focus on serious allegations of misuse, theft, and other criminal activity involving pandemic relief aid. Examples of our issued reports and investigations can be found on our website.

Disaster Recovery Oversight

In 2018 and 2019, Congress passed, and the President signed into law measures providing the Department with $2.9 billion to help States and schools meet the educational needs of students affected by the 2017, 2018, and 2019 hurricanes, wildfires, and other disasters. This funding allowed the Department to provide assistance under programs that included grants for Immediate Aid to Restart School Operations (Restart), Temporary Emergency Impact Aid for Displaced Students, Defraying Costs of Enrolling Displaced Students, and Emergency

Assistance to Institutions of Higher Education. Between 2020 and 2022, the OIG issued several reports specific to disaster recovery.

In FY 2023, the OIG plans to continue its work to ensure that recipients use the funds appropriately to restore the learning environment for students and families affected by the identified natural disasters. We will also continue to dedicate resources to improve and further the detection, prevention, investigation, and prosecution of fraud related to natural and man-made disasters.

New Specialized Work: Pandemic Related

Governor's Emergency Education Relief Fund

Emergency Assistance to Nonpublic Schools (EANS) Grant Funds—Determine whether selected SEAs designed and implemented (1) application processes that adequately assessed nonpublic schools' eligibility for EANS-funded services or assistance and complied with other applicable requirements and (2) monitoring processes to ensure that EANS-funded services or assistance were allowable and adequately documented.

Higher Education Emergency Relief Fund (HEERF)

Use of HEERF to Replace Lost Revenue—Determine whether the Department provided adequate oversight to ensure institutions of higher education are charging lost revenue to HEERF grants in accordance with applicable Federal requirements and guidance.

Continuing Specialized Work: Pandemic Related

Administration and Oversight of Department Programs

Department Capacity and Resources—Determine Federal Student Aid's (FSA) progress on spending student aid administration funds authorized by coronavirus response and relief laws, including how those funds have been used to date and FSA's plans for using remaining funds.

Elementary and Secondary School Emergency Relief (ESSER) Fund

LEAs' Use of ESSER Funds for Technology—Describe how LEAs used ESSER funds for technology purposes.

Department's Oversight of ESSER Funds—Determine whether the Department provided adequate oversight of SEAs' use of ESSER funds and monitoring of LEAs and other subrecipients.

SEAs' Oversight and LEAs' Use of ESSER Funds—Determine whether selected SEAs had adequate oversight processes to ensure that (1) LEAs' American Rescue Plan ESSER plans met applicable requirements and (2) LEAs use American Rescue Plan ESSER funds in accordance with applicable requirements and the approved LEA plan. We are continuing our work at Kentucky Department of Education and Washington Office of Superintendent of Public Instruction.

Flexibilities in the Student Financial Assistance Programs

FSA's Processes for Return of Title IV Waiver Requirements, Cancellation of Borrower Loans, and Exclusion of Federal Pell Grant Lifetime Usage—Determine whether FSA had adequate processes for (1) students who withdrew because of the coronavirus pandemic, to waive the return of Title IV requirements, cancel Direct Loans received during the payment period, and exclude Pell Grants received during the payment period from Federal Pell lifetime usage and (2) for schools to report the number and amounts of the return of Title IV requirements waivers applied.

HEERF

Schools' Use of HEERF: Grants to Eligible Students and Use of Institutional Portion—Determine whether selected institutions of higher education used the Student Aid and Institutional portions of their HEERF grants for allowable and intended purposes. We are continuing our work at the University of Cincinnati.

Returning Borrowers to Repayment

FSA's Transition of Federal Student Loan Borrowers Back into Repayment—Evaluate the results of FSA's processes to transition Federal student loan borrowers back into repayment after the relief measures implemented in response to the coronavirus pandemic expire.

Continuing Work: Disaster Recovery-Related

Restart

Puerto Rico Department of Education's Use of Restart Funds—Determine whether the Puerto Rico Department of Education used Restart program funds for allowable and intended purposes.

Federal Student Aid Programs and Operations

The Department disburses more than $112 billion in Federal student aid annually to more than 10 million postsecondary students and their families, and it manages an outstanding student loan portfolio valued at more than $1.6 trillion, making it one of the largest financial institutions in the country. As such, effective oversight and monitoring of its programs, operations, and program participants is critical to ensure that the programs are not subject to fraud, waste, and abuse. Our planned and continuing work in the student financial assistance programs includes Department oversight of schools, other program participants, and implementation of its programs and initiatives. We will also continue to devote significant resources towards investigating allegations of fraud in student financial assistance programs results of these investigations are published on our website. New priority work and continuing work within this area for FY 2023 include the following.

New Priority Work: Federal Student Aid Programs and Operations

Borrower Defense

FSA's Borrower Defense to Repayment Loan Discharge Process—Determine whether (1) FSA's Federal student loan borrower defense loan discharge process was effective, (2) FSA maintained appropriate documentation supporting its borrower defense loan discharge decisions, and (3) FSA's information system supported the effective management of the Federal student loan borrower defense loan discharge process.

Business Process Operations

Transition and Oversight of Business Process Operations—Determine whether FSA had effective plans for transitioning assigned activities to its Business

Process Operations vendors and the status of the Business Process Operations vendors' transition.

Student Aid and Borrower Eligibility Reform

FSA's Student Aid and Borrower Eligibility Reform Initiative—Determine whether FSA effectively implemented the Future Act and FAFSA Simplification Act through its Student Aid and Borrower Eligibility Reform initiative.

Continuing Work: Federal Student Aid Programs and Operations

Equity and Support for Underserved Communities

FSA's Outreach to Individuals Who Belong to Underserved Communities—Describe the extent to which FSA identified individuals who belong to underserved communities and performed outreach to identified individuals.

Postsecondary Education for Students Without a High School Diploma or its Recognized Equivalent

FSA's Oversight of Career Pathway Programs—Determine the extent to which FSA (1) maintained information on which schools provide career pathway programs, (2) reviewed the eligibility of career pathway programs through program reviews and compliance audits, and (3) identified and ensured correction of any program weaknesses.

School Compliance with Career Pathway Programs and Ability-to-Benefit Provisions—Determine whether (1) selected schools' career pathway programs met the program eligibility requirements set forth in section 484(d)(2) of the Higher Education Act of 1965, as amended (HEA); (2) students enrolled in selected schools' career pathway programs met the student eligibility requirements in section 484(d)(1)(A) of the HEA; and (3) selected schools excluded from students' enrollment statuses and costs of attendance the component of its career pathway programs that enables a student to attain a high school diploma or its recognized equivalent. We are continuing work at United Education Institute, Long Island Business Institute, and Plaza College.

Oversight of Proprietary Schools

90/10 Provision—Determine the Department's processes for (1) overseeing proprietary school compliance with 90/10 revenue requirements and (2) reporting 90/10 revenue information to Congress.

FSA's Oversight of Contractor's Acceptability Review Process for Proprietary School Annual Audits—Determine whether FSA's oversight of its contractor's acceptability review process ensured that annual proprietary school audits meet applicable audit reporting requirements.

Professional Judgment

Schools' Compliance with the Requirements for Using Professional Judgment to Adjust Students' Financial Information—Determine whether selected schools applied, documented, and reported their use of dependency override and professional judgment in accordance with Sections 479A and 480 of the HEA. We issued a report to Bais HaMedrash and Mesivta of Baltimore (A20IL0005). We are continuing our work at the University of Southern California.

Streamlining Student Aid Systems and Processes

FSA's Transition to the Next Generation Loan Servicing Environment—Determine the extent to which FSA had processes for planning and managing the transition to the Next Generation loan servicing environment to achieve the project's intended outcomes.

Emerging Areas of Heightened Risk

Audits, Inspections, and Investigations of Selected Program Participants—Throughout the year, we may receive referrals from program offices requesting review of postsecondary institutions or other student financial assistance program participants where the possibility of fraud, waste, or abuse of Federal funds has been identified. We also receive hotline allegations or other information alleging fraud or misuse of Federal funds or may otherwise identify specific institutions that warrant review. Objectives will vary based on the nature of the concerns. Generally, objectives will relate to whether the institutions are complying with regulations, program guidelines, and the HEA, or will help alert the Department to any emerging and systemic areas of abuse.

K–12 and Special Education Grant Programs and Operations

The Department's early learning, elementary, and secondary education programs annually serve more than 17,000 school districts and more than 56 million students attending more than 98,000 public schools and 32,000 private schools. The Department is responsible for ensuring that these programs are executed in compliance with applicable requirements and that grantees meet program objectives. Our audits in this area include reviews of the Department's and grantees' internal controls and oversight processes to ensure that Federal funds are appropriately used and reach intended recipients, reported data are accurate and complete, and progress is made towards achieving programmatic goals. Our investigations focus on serious allegations of fraud and corruption involving

these programs, examples of which can be found on our website. New priority work and continuing work within this area for FY 2023 include the following.

New Priority Work: K–12 and Special Education Grant Programs and Operations

Elementary and Secondary Education Act of 1965

Oversight of Spending and Educational Outcomes of Prevention and Intervention Program for Children and Youth Who Are Neglected, Delinquent, or At Risk—Determine whether selected SEAs provided sufficient oversight of Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At Risk, to include assessing these programs' effectiveness in improving the academic, career, and technical skills of participating children and taking appropriate action if progress is not shown.

Department's Approval of Alternative Assessment Waivers—Determine whether the Department appropriately approved waiver requests and waiver extensions relating to the 1 percent threshold for Statewide Alternative Assessments for the 2021–2022 school year.

Rehabilitation Act of 1973

Rehabilitation Services Administration's Oversight of the State Vocational Rehabilitation Services Program—Determine whether the Rehabilitation Services Administration's monitoring and technical assistance processes provided reasonable assurance that State Vocational Rehabilitation Services program grantees used funds appropriately and effectively.

Emerging Areas of Heightened Risk

Audits, Inspections, and Investigations of Select Grantees—Periodically, program offices will request that we review grantees where the possibility of

fraud, waste, or abuse of Federal funds has been identified. We also receive Hotline allegations or other information alleging fraud or misuse of Federal funds, or otherwise identify specific grantees that warrant review. Objectives will vary based on the nature of the referral or reasons for conducting the audit work. Generally, the objectives will relate to whether grantees are complying with applicable laws, regulations, and grant terms.

Continuing Work: K–12 and Special Education Grant Programs and Operations

Charter Schools

Department's Oversight of Charter School Programs Grants for the Replication and Expansion of High-Quality Charter Schools (Replication and Expansion)— Determine whether the Department designed and implemented processes that provided reasonable assurance that Replication and Expansion grantees (1) reported complete and accurate information on their annual performance reports and (2) spent grant funds only on allowable activities and in accordance with program requirements.

Elementary and Secondary Education Act of 1965

Department's Oversight of Statewide Accountability Systems and Administration of Assessments—Determine whether the Department provided adequate oversight of SEAs' implementation of their approved Statewide accountability systems, particularly with regard to the administration of required assessments.

SEAs' Implementation of Statewide Accountability Systems—Determine whether States implemented selected components of their Statewide accountability systems in accordance with their approved Every Student Succeeds Act State plans.

Individuals with Disabilities Education Act

Equity in Individuals with Disabilities Education Act—Determine what steps the Department took to implement its final regulations on significant disproportionality in special education.

Department Management and Operations

The Department needs effective systems of internal control, well-managed business processes, and sufficient monitoring and financial management systems to help achieve its organizational goals. We routinely plan and conduct audits and other reviews focused on ensuring the efficiency, effectiveness, and integrity of the Department's management and operations. In addition, through our audit and investigative work, proactive data analytics, and other reviews, we assess risks, evaluate indicators, and perform tests that are designed to detect fraud, waste, and abuse. Our investigations, audit, computer analysis, and computer forensics staff work together to help identify weaknesses in internal controls that could leave the Department's programs or operations vulnerable to fraud, waste, and abuse. This interdisciplinary work can result in criminal and civil investigations of fraud in the Department's programs and operations. For FY 2023, the following activities will evaluate potential risks and vulnerabilities to fraud, waste, and abuse in Department programs.

New Priority Work: Department Management and Operations

Information Technology

Department's Oversight and Enforcement of Information Technology Contracts—Determine whether the Department effectively monitored its information technology contracts to provide reasonable assurance that applicable Federal and cybersecurity requirements were met, and related controls were in place and operating.

Purchase Cards

Department's Purchase Card Program—Perform a risk assessment of the Department's purchase card program in accordance with the requirements in the Government Charge Card Abuse Prevention Act of 2012.

Continuing Work: Department Management and Operations

Office of Civil Rights

Handling of Web Accessibility Complaints—Review the Office of Civil Rights' process for resolving web accessibility complaints that were previously dismissed and subsequently reopened as directed investigations, and review the office's approach to evaluating web accessibility complaints submitted after the November 2018 revision of its Case Processing Manual.

Emerging Areas of Heightened Risk

Audits, Inspections, or Investigations of Department Operations and Programs, and Responses to Congressional Inquiries or Requests—Throughout the year, we may receive requests from various sources, including Congress, to review specified Department operations, programs, or officials where the possibility of fraud, waste, or abuse of Federal funds has been identified or suspected. We may receive additional requests from these sources to review the efficiency, effectiveness, and integrity of the Department's management and operations. We also receive Hotline allegations or other information alleging fraud or misuse of Federal funds or may otherwise identify specific Department operations, programs, or officials that warrant review. Objectives will vary based on the nature of the concerns.

Related OIG Activities

Data Analytics—Continue to support investigations and audits by further developing proactive, intuitive, and interactive data analytic and risk model systems to identify adverse trends and possible fraud, waste, and abuse in Department programs or operations. For example, we established data analytic processes to detect electronic fraud activities such as student aid fraud rings and identity theft within the Federal student aid arena. We developed a visualization tool that helps assess the overall risk for purchase card activity. We also worked with other OIG offices and established data matching agreements and processes to identify specific types of potential fraudulent or abusive behaviors.

Fraud Awareness Presentations—Continue to conduct awareness presentations to entities and people who award, disburse, or receive Federal education dollars, including Department employees, contractors, grant recipients, and school officials. The presentations highlight common fraud schemes and indicators, serving to educate people on specific vulnerabilities within the programs, contracts, and grants they oversee. The awareness presentations also enhance the OIG's ability to generate referrals, as well as the Department's overall ability to prevent and detect fraud.

Investigative Support Services—Operate the OIG Hotline that provides a means for anyone to report suspected fraud, waste, or abuse involving Department funds or programs. We evaluate complaints received through the OIG website, telephone, fax, or U.S. mail and refer them for OIG investigation, audit, or other review, or to other offices or agencies as appropriate.

Technology Crimes Investigations and Investigative Technical Support—Continue protecting the Department's programs and network infrastructure by investigating technology-based criminal activity that impairs or obstructs the integrity and efficiency of the Department's Information Technology infrastructure or data. We will continue evaluating and initiating investigations into the unauthorized access of any information technology system used in the administration, processing, disbursement, or management of Federal funds originating from the Department. We will also continue to conduct forensic analysis of digital evidence in support of OIG criminal investigations.

Work Required by Statute: Department Management and Operations

Attestations, Risk Assessments, and Required Follow-Up Reviews

Grants Oversight and New Efficiency Act of 2016—In FY 2020, the OIG performed a required risk assessment of the Department's grant closeout process as required by the Grants Oversight and New Efficiency Act of 2016. We identified risks with the reliability of the Department's grant data and reporting, as well as risks with the Department's grant closeout policies and procedures. Based on these risks, we determined an audit was warranted; specific objectives of this review will be identified during project planning.

Financial Statements

Department-Wide Financial Statement Audit—Oversee and monitor the independent public accounting firm contracted to provide an opinion on whether the Department-wide financial statements were fairly presented in all material respects in accordance with accounting principles generally accepted in the United States. The independent public accounting firm will also report material weaknesses and significant deficiencies in the Department's internal control over financial reporting and whether the Department complied with applicable provisions of Federal laws, regulations, contracts, and grant agreements that could have a material effect on the basic financial statements.

FSA Financial Statement Audit—Oversee and monitor the independent public accounting firm contracted to provide an opinion on whether FSA's financial statements were fairly presented in all material respects in accordance with accounting principles generally accepted in the United States. The independent public accounting firm will also report material weaknesses and significant deficiencies in FSA's internal control over financial reporting and whether FSA complied with applicable provisions of Federal laws, regulations, contracts, and grant agreements that could have a direct and material effect on the basic financial statements.

Improper Payments

Annual Compliance Review of the Department's Compliance with Improper Payment Reporting Requirements—Determine whether the Department complied with the Payment Integrity Information Act of 2019 for FY 2022.

Information Technology Security

Federal Information Security Modernization Act of 2014—Assess the Department's progress at improving the maturity of its security program and practices as required by the Federal Information Security Modernization Act of 2014.

Non-Federal Audits

Non-Federal Audit Activities—Under the Inspector General Act, the Single Audit Act, the Higher Education Reauthorization Act and implementing regulations, Uniform Guidance, and cognizant agency responsibility guidelines, the OIG is responsible for ensuring the quality and usefulness of the non-Federal audit process. The OIG must also ensure that non-Federal audits meet requirements and are reliable and effective tools to improve the integrity and effectiveness of Department programs. To meet those responsibilities, the OIG performs desk reviews and quality control reviews to assess the quality of non-Federal audits, provides technical assistance to non-Federal auditors, develops or assists in developing audit guidance, participates in certain post-audit activities, and represents the Department at interagency meetings involving the non-Federal audit process.

Whistleblower Activities

Mandatory Contractor Whistleblower Reprisal Investigations—The OIG is required by statute to intake and investigate certain allegations of reprisal provided by contractor, subcontractor, grantee, and subgrantee employees. These investigations must be completed within 360 days at most. The OIG must provide its results to the Secretary of Education for a determination of whether a reprisal occurred and an appropriate remedy.

Other OIG Efforts

Legislation and Regulations

The IG Act also states that the OIG is responsible for reviewing existing and proposed legislation and regulations related to the programs and operations of the Department. The OIG accomplishes this in several ways, as follows.

- Review and comment on draft legislation, regulations, and proposed Department policies, procedures, and guidance; observe negotiated rulemaking sessions; and participate in an advisory capacity on Departmental policy groups.
- Review and comment on pending legislation or regulations of other agencies that affect the Department, its recipients, or entities participating in Department programs.
- Provide recommendations to Congress for consideration during the reauthorization process for Department programs.
- Review and provide comments to the Office of Management and Budget on proposed regulations, including participation on Office of Management and Budget workgroups to draft and revise regulations.

Other Activities

The OIG performs several other activities related to its obligation to keep Congress informed about any problems or deficiencies with the Department's administration of its programs and operations, including participation in cross-agency groups, as follows.

Congressional Requests—The OIG responds to congressional requests for information or analysis.

Council of the Inspectors General on Integrity and Efficiency (CIGIE)—The OIG staff play an active role in CIGIE efforts, leading or participating on more than a dozen committees, subcommittees, and workgroups. Inspector General Sandra D. Bruce chairs the CIGIE Diversity, Equity, Inclusion, and Accessibility Work Group, and is a member of CIGIE's Audit Committee and the Information Technology Committee. OIG staff also lead or facilitate CIGIE work groups and training courses. More information on these activities can be found in our Semiannual Reports to Congress.

Pandemic Response Accountability Committee (PRAC)—The OIG is a statutorily required member of the PRAC, and OIG staff are actively involved in a number of subcommittees, workgroups, and task forces. Inspector General Sandra D. Bruce chairs the PRAC's Federal, State, and Local Coordination Subcommittee and is a member of its Financial Oversight Work Group. OIG staff also participate with the PRAC Identity Theft and Redress group and are working with PRAC partners on cross-cutting projects. More information on the OIG's activities with the PRAC can be found on our pandemic relief oversight webpage and in our Semiannual Reports to Congress.

FY 2023 Management Challenges and FY 2023 Work Plan Projects

Below you will find both planned and ongoing projects presented in the FY 2023 Annual Plan Work Plan by each area included in our FY 2023 Management Challenges. Ongoing work is indicated with an asterisk.

FY 2023 Management Challenge	Related FY 2023 Work Plan Projects

Implementing Pandemic Relief Laws	**ESSER Fund**
	• Department's Oversight of ESSER Funds
	• SEAs' Oversight and LEAs' Use of ESSER Funds
	  • Washington Office of Superintendent of Public Instruction*
	  • Kentucky Department of Education*
	• LEAs' Use of ESSER Funds for Technology*
	Governor's Emergency Education Relief Fund
	• EANS Grant Funds
	HEERF
	• Schools' Use of HEERF: Grants to Eligible Students and Use of Institutional Portion
	  • University of Cincinnati*
	• Use of HEERF to Replace Lost Revenue
	Returning to Repayment
	• FSA's Transition of Federal Student Loan Borrowers Back into Repayment
	Flexibilities
	• FSA's Processes for Return of Title IV Waiver Requirements, Cancellation of Borrower Loans, and Exclusion of Federal Pell Grant Lifetime Usage*
	Department Programs
	• Department Capacity and Resources
	  • FSA's Use of Pandemic Assistance Student Aid Administration Funds*

FY 2023 Management Challenge	Related FY 2023 Work Plan Projects

Oversight and Monitoring	**Disaster Recovery**
	• Puerto Rico Department of Education's Use of Restart Funds*
	Student Financial Assistance Programs
	• 90/10 Provision*
	• FSA's Oversight of Contractor's Acceptability Review Process for Proprietary School Annual Audits
	• FSA's Outreach to Individuals Who Belong to Underserved Communities*
	• FSA's Oversight of Career Pathway Programs
	• School Compliance with Career Pathway Programs and Ability-to-Benefit Provisions
	  • United Education Institute*
	  • Long Island Business Institute*
	  • Plaza College*
	• FSA's Transition to the Next Generation Loan Servicing Environment*
	• Schools' Compliance with the Requirements for Using Professional Judgment to Adjust Students' Financial Information
	  • University of Southern California*
	• FSA's Borrower Defense to Repayment Loan Discharge Process
	• Transition and Oversight of Business Process Operations
	• FSA's Student Aid and Borrower Eligibility Reform Initiative
	Grantees
	• Department's Oversight of Statewide Accountability Systems and Administration of Assessments
	• SEAs' Implementation of Statewide Accountability Systems*
	• Equity in the Individuals with Disabilities Education Act *
	• Department's Oversight of Charter School Programs Grants for the Replication and Expansion of High-Quality Charter Schools*
	• Department's Approval of Alternative Assessment Waivers
	• Rehabilitation Services Administration's Oversight of the State Vocational Rehabilitation Services Program
	• Oversight of Spending and Educational Outcomes of Prevention and Intervention Program for Children and Youth Who Are Neglected, Delinquent, or At Risk

FY 2023 Management Challenge	Related FY 2023 Work Plan Projects
Oversight and Monitoring (Continued)	• Grants Oversight and New Efficiency Act of 2016 • Quality Control Reviews of Single and Compliance Audits **Department Operations** • Handling of Web Accessibility Complaints*
Data Quality and Reporting	• Department-Wide Financial Statement Audit • FSA Financial Statement Audit
Improper Payments	• Annual Compliance Review of the Department's Compliance with Improper Payment Reporting Requirements • Department's Purchase Card Program
Information Technology Security	• Federal Information Security Modernization Act of 2014 • Department's Oversight and Enforcement of Information Technology Contracts

Acronyms and Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of the Inspectors General on Integrity and Efficiency
Department	U.S. Department of Education
EANS	Emergency Assistance to Nonpublic Schools
ESSER	Elementary and Secondary School Emergency Relief
FSA	Federal Student Aid
FY	fiscal year
HEA	Higher Education Act of 1965, as amended
HEERF	Higher Education Emergency Relief Fund
IG Act	Inspector General Act of 1978, as amended
LEA	local educational agency
OIG	Office of Inspector General
PRAC	Pandemic Response Accountability Committee
Restart	Immediate Aid to Restart School Operations
SEA	State educational agency
Replication and Expansion	Department's Oversight of Charter School Programs Grants for the Replication and Expansion of High-Quality Charter Schools

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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http://www2.ed.gov/oig