



FY 2024 Annual Plan

December 2023

Office of Inspector General
Sandra D. Bruce
Inspector General

December 2023

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PLEASE NOTE:

The Office of Inspector General's FY 2024 Annual Plan is available [here](#) on the OIG website.

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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) 2024. 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 2024 Annual Plan details the assignment areas 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 focuses attention across the [management challenges](#) facing 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.

Throughout FY 2024, the OIG will continue its oversight efforts involving grantees' administration and oversight of pandemic relief aid. The Department received more than \$280 billion in supplemental pandemic funding 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. We have already completed a significant amount of the oversight work presented in our [Pandemic Relief Oversight Plan](#); however, there remains more to do to ensure that these funds were used as intended and in compliance with applicable laws. To that end, we will continue to dedicate a significant amount of our resources to pandemic aid oversight, most notably additional efforts related to State and local educational agencies' administration, oversight, and use of Elementary and Secondary School Emergency Relief grant funds. Examples of the work we plan to do involving pandemic relief aid can be found on [page 3](#) of this report, and copies of our completed work are available [here](#) on our website.

In FY 2024, the OIG will also continue to focus efforts on issues related to Federal student aid programs. These programs have long been a major focus of our audit and investigative work. They are inherently risky because of their complexity, the amount of funds involved, the number of program participants, and the characteristics of student populations. OIG efforts in this area seek not only to protect Federal student aid funds from fraud, waste, and abuse, but also to protect the interests of the next generation of our nation's leaders—America's students—and improve the efficiency and effectiveness of student financial assistance programs and operations. Work we look to conduct in this area includes issues related to student borrowers' return to repayment following the pause on payments established during the pandemic, the Federal Student Aid office's (FSA) oversight of institutions of higher education reporting of foreign gifts and contracts, FSA's implementation of the Unified Servicing and Data Solution initiative, and the Department's assessment and recoupment of liabilities from closed colleges. You will find more details on these and other planned efforts on [page 4](#) of this report.

The OIG will also maintain a focus on critical elementary, secondary, postsecondary, and vocational rehabilitation grant programs, as well as the Department’s internal operations. 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. [Page 6](#) of this report will provide additional information on the work we look to do in these areas.

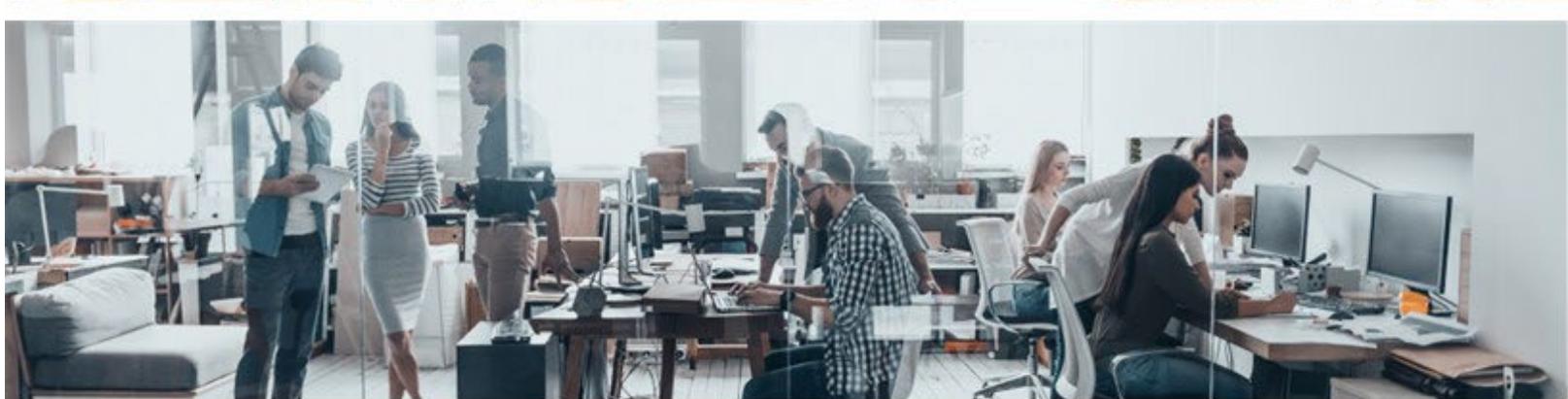
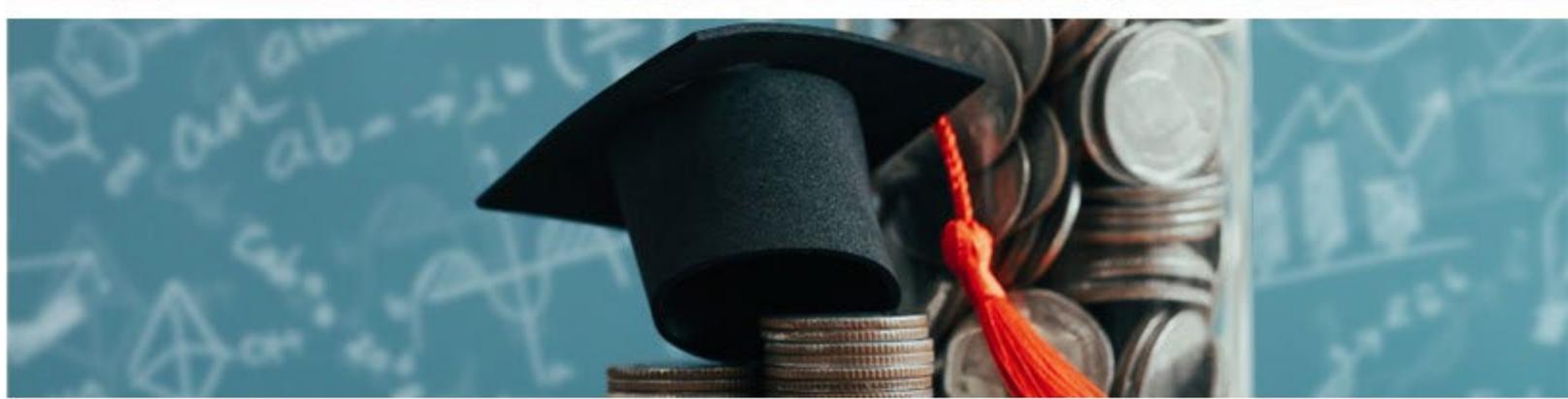
The OIG plans to also continue to devote resources to limited scope reviews in high-interest areas that provide faster completion times when compared to traditional audits. Planning this work is a collaborative and recurring process that involves frequent input from multiple OIG components, including 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.

Although our FY 2024 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 2024 Work Plan

Mission Statement

To promote the efficiency, effectiveness, and integrity of the Department's programs and operations through our 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 mission, vision, 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 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 fiscal years (FY) 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 2024 Management Challenges

For FY 2024, the OIG identified the following areas as significant management challenges for the Department:

- implementing pandemic relief laws for elementary and secondary education,
- implementing pandemic relief laws for higher education,
- oversight and monitoring of student financial assistance programs,
- oversight and monitoring of grantees,
- data quality and reporting,
- improper payments, and
- information technology (IT) security.

FY 2024 Work Plan Priority Areas and Activities

The activities presented in the FY 2024 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 2024 management challenges, and resource availability. We present these activities in four priority areas: (1) specialized work specific to pandemic relief, (2) student financial assistance programs and operations, (3) elementary, secondary, postsecondary, and vocational education 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 2024 Work Plan projects to the FY 2024 Management Challenges.



Specialized Work: 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 (SEA) 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 continue performing a series of audits and quick response work relating to pandemic relief programs and requirements. This includes reviews of grantee management and use of pandemic relief funds and Federal Student Aid’s (FSA) processes for returning Federal student loan borrowers back into repayment. 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](#).

Continuing Specialized Work: Pandemic Related

Elementary and Secondary School Emergency Relief (ESSER) Fund

SEAs' Oversight of LEAs' Use of ESSER Funds—Determine whether selected SEAs have adequate oversight processes in place to ensure that (1) LEAs' American Rescue Plan ESSER plans met applicable requirements and (2) LEAs use ARP ESSER funds in accordance with applicable requirements and their approved LEA ARP ESSER plans. We are continuing work at the Illinois State Board of Education. We issued reports to the Washington Office of Superintendent of Public Instruction ([Washington's Oversight of Local Educational Agency ARP ESSER Plans and Spending](#)) and the Kentucky Department of Education ([Kentucky's Oversight of Local Educational Agency ARP ESSER Plans and Spending](#)).

Emergency Assistance to Nonpublic Schools (EANS)

SEAs' Administration of 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) oversight processes to ensure that EANS-funded services or assistance were used for allowable purposes. We are continuing work at the Florida Department of Education and Tennessee Department of Education.

Returning Borrowers to Repayment

FSA's Performance Measures and Indicators for Returning Borrowers to Repayment—Determine if FSA established and monitored performance measures and indicators for returning borrowers to repayment.



Student Financial Assistance Programs and Operations

The Department delivers more than \$111 billion in Federal student aid annually to more than 9.8 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 improve the efficiency and effectiveness of these programs and operations

and to ensure that the funds 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 2024 include the following.

New Priority Work: Student Financial Assistance Programs and Operations

Foreign Gift and Contract Reporting Requirements

FSA’s Oversight of Section 117 Reporting Requirements—Determine the extent to which FSA provides oversight of institutions of higher education reporting of foreign gifts and contracts under Section 117 of the Higher Education Act, as amended (HEA).

Liabilities from Closed Colleges

Department’s Assessment and Recoupment of Liabilities from Closed Colleges—Determine the results of the Department’s processes for assessing and recouping liabilities from colleges that closed.

Student Loan Servicing Vendor Transition

FSA’s Implementation of Unified Servicing and Data Solution (USDS)—Determine whether FSA has adequate plans for transitioning student loan servicing to its USDS vendors and the status of the USDS vendors’ transition.

Continuing Work: Student Financial Assistance Programs and Operations

Oversight of Proprietary Schools

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 ensures that annual proprietary school audits meet applicable audit reporting requirements.

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

School Compliance with Career Pathway Programs and Ability-to-Benefit Provisions—Determine whether (1) selected schools’ career pathway program(s) met the program eligibility requirements in section 484(d)(2) of the HEA, (2) students enrolled in selected schools’ career pathway programs met the student eligibility requirements in 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 program(s) that enables a student to attain a high school diploma or its recognized equivalent. We

issued reports to Plaza College ([Plaza College’s Career Pathways Programs](#)) and Long Island Business Institute ([Long Island Business Institute’s Career Pathway Programs](#)). We are continuing our work at United Education Institute.

Business Process Operations

FSA’s Transition Plans for Business Process Operations Vendors—Determine whether FSA has 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 (SABER) Initiative—Determine whether FSA is effectively implementing the Fostering Undergraduate Talent by Unlocking Resources for Education (FUTURE) Act and the FAFSA Simplification Act’s provisions pertaining to Federal taxpayer information through the SABER initiative.

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.



Elementary, Secondary, Postsecondary, and Vocational Education Grant Programs and Operations

The Department’s early learning, elementary, and secondary education programs annually serve more than 13,000 school districts and more than 55 million students attending more than 99,000 public

schools and 30,000 private schools. In addition, FSA oversaw the disbursement of approximately \$27.1 billion in grants to more than 6 million recipients. The Department is responsible for ensuring that these grant 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 2024 includes the following.

New Priority Work: Elementary, Secondary, Postsecondary, and Vocational Education Grant Programs and Operations

Elementary and Secondary Education Act of 1965

Department's Oversight of Statewide Accountability Systems—Determine whether the Department provided adequate oversight of SEAs' implementation of their approved Statewide accountability systems, particularly regarding the administration of required assessments.

Department's Monitoring of the School-Based Mental Health Services Program—Determine whether the Department implemented processes to provide reasonable assurance that it (1) awarded School-Based Mental Health Program grants only to SEAs and LEAs with a demonstrated need and (2) monitored grantee performance towards meeting the goals in their approved applications.

Department's Design and Implementation of the Stronger Connections Program—Determine whether the Department designed and implemented a sufficient process for reviewing SEA's 90-day Stronger Connections program reports and timely communicated deficiencies or concerns to grantees, and provide information on key data reported by SEAs regarding their administration of the grants.

Student Support Services Program

Department's Risk Assessment and Monitoring of the Student Service Programs—Determine whether the Office of Postsecondary Education has (1) conducted appropriate risk assessment activities for the Student Service programs, and (2) designed and implemented effective risk-based monitoring plans for these programs.

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: Elementary, Secondary, Postsecondary, and Vocational Education Grant Programs and Operations

Elementary and Secondary Education Act of 1965

SEAs’ 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’ oversight activities are providing reasonable assurance that State agencies and LEAs are (1) making sufficient progress toward achieving the intended goals of the Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At Risk and (2) taking action if progress is not being made.

SEAs’ Implementation of Statewide Accountability Systems—Determine whether selected States implemented selected components of their statewide accountability systems in accordance with their approved Every Student Succeeds Act State plans and any approved amendments. We are continuing our work at the Mississippi Department of Education and Oregon Department of Education.

Rehabilitation Act of 1973

Rehabilitation Services Administration’s (RSA) Oversight of the State Vocational Rehabilitation Services Program—Determine whether RSA has sufficient processes for overseeing State Vocational Rehabilitation Services Program grantees’ effective use of funds in compliance with applicable requirements.



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. We also 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. New priority work, ongoing work, and other related activities for FY 2024 include the following.

New Priority Work: Department Management and Operations

Reasonable Accommodations

Department's Administration of Reasonable Accommodations—Determine how the Department is administering its reasonable accommodation program and implementing related requirements from Executive Order 14035.

Information Technology

Department's Oversight and Monitoring of its IT Inventory—Determine whether the Department and FSA have implemented controls to (1) maintain a complete and accurate inventory of IT hardware and software purchased or managed by the Department, FSA, and their contractors; and (2) monitor its inventory of IT hardware and software for compliance with applicable Federal requirements and guidelines.

Department's Oversight and Management of its Websites—Determine whether the Department and FSA have adequately managed its websites (both internal and external), in accordance with applicable Federal requirements and guidelines.

Continuing Work: Department Management and Operations

Whistleblower Protections

Whistleblower Protections for Contractor Employees—Determine whether the Department ensured that contractors and grantees notified employees in writing of the whistleblower protections provided under 41 U.S.C. 4712.

Information Technology

Examination of the Department's Incident Response Coordination Efforts—Determine if the Department has established and implemented controls throughout all phases of its incident response lifecycle to ensure compliance with Federal guidance and regulations.

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 IT infrastructure or data. We will continue evaluating and initiating investigations into the unauthorized access of any IT 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

Geospatial Data Act Audit—Determine whether the Department is in compliance with the applicable requirements outlined under section 759(a) of the Geospatial Data Act.

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 2023.

Information Technology Security

Federal Information Security Modernization Act of 2014 Audit—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 IG 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 Committee, and is a member of CIGIE’s Audit Committee and the IT 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 2024 Work Plan and FY 2024 Management Challenges

Below you will find both planned and ongoing projects presented in the FY 2024 Annual Plan Work Plan projects under the FY 2024 Management Challenges. Projects that are planned as quick response work are identified with a caret (^). Ongoing work is indicated with an asterisk (*).

| FY 2024 Management Challenge | Related FY 2024 Work Plan Projects |
|--|--|
| Implementing Pandemic Relief Laws for Elementary and Secondary Education | <ul style="list-style-type: none"> • SEAs’ Oversight of LEAs’ Use of ESSER Funds <ul style="list-style-type: none"> • Illinois State Board of Education* • SEAs’ Administration of EANS Grant Funds <ul style="list-style-type: none"> • Florida Department of Education* • Tennessee Department of Education* |
| Implementing Pandemic Relief Laws for Higher Education | <ul style="list-style-type: none"> • FSA’s Performance Measures and Indicators for Returning Borrowers to Repayment* |
| Oversight and Monitoring of Student Financial Assistance Programs | <ul style="list-style-type: none"> • School Compliance with Career Pathway Programs and Ability to Benefit Provisions <ul style="list-style-type: none"> • United Education Institute* • Plaza College* • FSA’s Oversight of Contractor’s Acceptability Review Process for Proprietary School Annual Audits*^ • FSA’s Transition Plans for Business Process Operations Vendors* • FSA’s Student Aid and Borrower Eligibility Reform Initiative* • FSA’s Oversight of Section 117 Foreign Gift and Contract Reporting Requirements^ • Department’s Assessment and Recoupment of Liabilities from Closed Colleges^ • FSA’s Implementation of Unified Servicing and Data Solution |

| FY 2024 Management Challenge | Related FY 2024 Work Plan Projects |
|--------------------------------------|---|
| Oversight and Monitoring of Grantees | <ul style="list-style-type: none"> • Department’s Oversight of Statewide Accountability Systems and Administration of Assessments • SEAs’ Implementation of Statewide Accountability Systems <ul style="list-style-type: none"> • Mississippi Department of Education* • Oregon Department of Education* • RSA’s Oversight of the State Vocational Rehabilitation Services Program* • SEAs’ Oversight of Spending and Educational Outcomes of Prevention and Intervention Program for Children and Youth Who Are Neglected, Delinquent, or At Risk • Department’s Monitoring of the School-Based Mental Health Services Program • Department’s Design and Implementation of the Stronger Connections Program^ • Department’s Risk Assessment and Monitoring of the Student Service Programs^ • Quality Control Reviews of Single and Compliance Audits |
| Data Quality and Reporting | <ul style="list-style-type: none"> • SEAs’ Implementation of Statewide Accountability Systems <ul style="list-style-type: none"> • Mississippi Department of Education* • Oregon Department of Education* • SEAs’ Oversight of Spending and Educational Outcomes of Prevention and Intervention Program for Children and Youth Who Are Neglected, Delinquent, or At Risk • SEAs’ Administration of EANS Grant Funds <ul style="list-style-type: none"> • Florida Department of Education* • Tennessee Department of Education* • FSA’s Oversight of Section 117 Foreign Gift and Contract Reporting Requirements^ • Department’s Design and Implementation of the Stronger Connections Program ^ • Geospatial Data Act Audit • Department-Wide Financial Statement Audit • FSA Financial Statement Audit |
| Improper Payments | <ul style="list-style-type: none"> • Annual Compliance Review of the Department’s Compliance with Improper Payment Reporting Requirements |
| IT Security | <ul style="list-style-type: none"> • Examination of the Department’s Incident Response Coordination Efforts* • Federal Information Security Modernization Act of 2014 Audit • Department’s Oversight and Monitoring of its IT Inventory • Department’s Oversight and Management of its Websites |

Acronyms and Abbreviations

| | |
|------------|---|
| CARES Act | Coronavirus Aid, Relief, and Economic Security Act |
| CIGIE | Council of the Inspectors General on Integrity and Efficiency |
| Department | Department of Education |
| EANS | Emergency Assistance to Nonpublic Schools |
| ESSER | Elementary and Secondary School Emergency Relief Fund |
| FSA | Federal Student Aid |
| FUTURE | Fostering Undergraduate Talent by Unlocking Resources for Education |
| FY | fiscal year |
| HEA | Higher Education Act of 1965, as amended |
| IG Act | Inspector General Act of 1978 |
| IT | information technology |
| LEA | local educational agencies |
| OIG | Office of Inspector General |
| PRAC | Pandemic Response Accountability Committee |
| RSA | Rehabilitation Services Administration |
| SABER | Student Aid and Borrower Eligibility Reform |
| SEA | State educational agencies |
| USDS | Unified Servicing and Data Solution |