



Semiannual Report to Congress

October 1, 2024, through
March 31, 2025



MESSAGE FROM THE INSPECTOR GENERAL



Source: GAO. | OIG-25-2SP

I am pleased to present this semiannual report in accordance with Section 5 of the Government Accountability Office Act of 2008. I would like to thank Congress for its bipartisan support in passing the GAO Inspector General Parity Act, which became law last November. In addition to providing greater budget independence, the law ensures prior congressional notification of changes in the Inspector General's employment status, improves the Office of Inspector General's (OIG) ability to recruit and retain staff, and codifies changes to align with other Inspectors General.

During this reporting period, the OIG issued one audit report, closed 13 GAO-related investigations, opened 12 new GAO-related investigations, and processed 58 substantive hotline complaints. The OIG also initiated two performance audits, continued work on another performance audit, and worked on developing a manual to conduct inspections and evaluations. The OIG posts its reports at [Inspector General | U.S. GAO](#) and [Oversight.gov](#).

Further, although GAO has historically provided the OIG with adequate funds, the OIG continues to seek similar budget authority to other OIGs. Therefore, for fiscal years 2025 and 2026, the OIG proposed legislative language providing for a budget floor for the OIG, and GAO supported these requests. In addition, the OIG remained active in the GAO and OIG communities by educating GAO employees on its mission and participating in Council of the Inspectors General on Integrity and Efficiency committees and working groups. Details of these activities and other OIG accomplishments are provided in this report.

I would like to thank the OIG staff for their continued professionalism and dedication to the OIG's mission. Thank you also to the Comptroller General, the Executive Committee, and GAO managers and staff for their continued cooperation and attention to the important work of the OIG.

//SIGNED//

L. Nancy Birnbaum
Inspector General

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INTRODUCTION

U.S. Government Accountability Office

The U.S. Government Accountability Office (GAO) is an independent agency in the legislative branch of the federal government. Since 1921, GAO has supported Congress in meeting its constitutional responsibilities, helped to improve the performance of federal agencies and programs, and ensured the accountability of the federal government for the benefit of the American people. Commonly known as the audit and investigative arm of Congress or the “congressional watchdog,” GAO examines how taxpayer dollars are spent and advises lawmakers and agency heads on ways to improve government.



Source: GAO. | OIG-25-2SP



Source: GAO. | OIG-25-2SP

GAO's Office of Inspector General

Established as a statutory office by the Government Accountability Office Act of 2008, GAO's Office of Inspector General (OIG) independently conducts audits, inspections, evaluations, and other reviews of GAO programs and operations and investigates allegations regarding violations of statutes, regulations, policies, or orders involving GAO employees, contractors, programs, and operations. The OIG also makes recommendations to promote economy, efficiency, and effectiveness at GAO.

The OIG independently operates a contractor-run hotline for receipt of complaints and information about fraud, waste, abuse, and mismanagement in GAO programs and operations. Allegations may be made confidentially or anonymously, and employees are protected from retaliation for having submitted information to the OIG. Employees, contractors, and the public may submit complaints or allegations of wrongdoing via the OIG web-based [hotline](#) or by calling (866) 680-7963. The hotline is available 24 hours a day, 365 days a year.

Independence

To fulfill its oversight mission, the OIG works with GAO management. There were no attempts by GAO to resist, object to, or interfere with OIG independence or delay OIG access to information during the reporting period.

GAO INSPECTOR GENERAL PARITY ACT

On November 25, 2024, the [GAO Inspector General Parity Act](#) became law. This legislation ensures the OIG’s budget request is provided to Congress without change. In addition, it mandates prior congressional notification upon removal, transfer, or placement of the Inspector General on non-duty status; codifies the existing practice of having separate OIG counsel; and removes a statutory limitation on staff pay to align with OIGs established under the Inspector General Act of 1978, as amended.

An Act

To amend provisions relating to the Office of the Inspector General of the Government Accountability Office, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

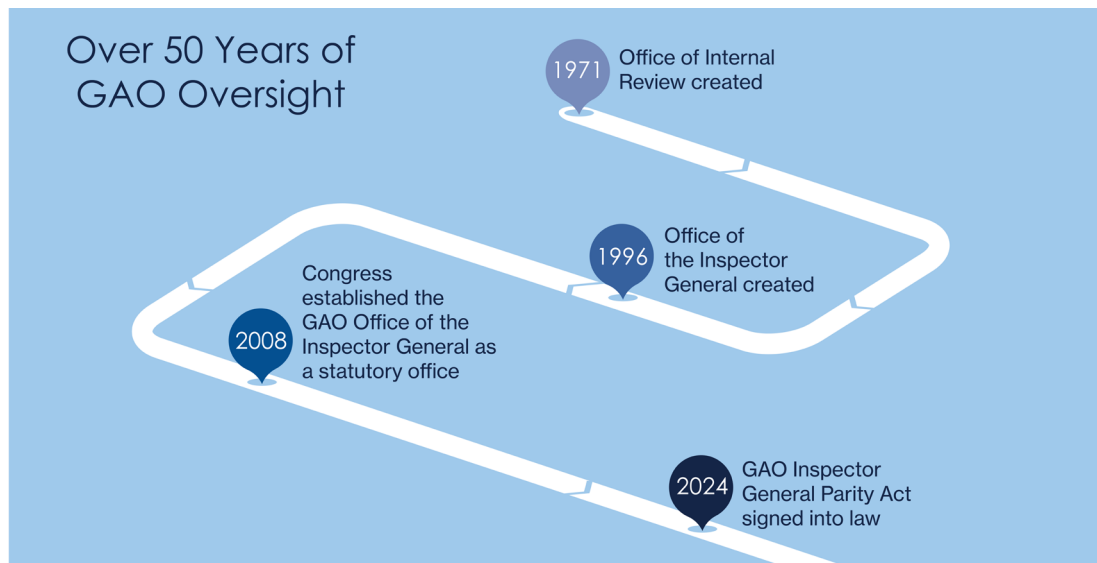
SECTION 1. SHORT TITLE.

This Act may be cited as the “GAO Inspector General Parity Act”.

SEC. 2. OFFICE OF THE INSPECTOR GENERAL OF THE GOVERNMENT ACCOUNTABILITY OFFICE.

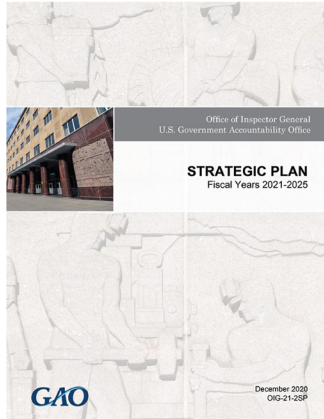
Source: Library of Congress. | OIG-25-2SP

This legislation is an important milestone which continues over 50 years of GAO oversight. The following graphic illustrates additional key events.



Source: GAO. | OIG-25-2SP

OIG PUBLICATIONS



Source: GAO. | OIG-25-2SP

Strategic Plan

The OIG's [Strategic Plan for Fiscal Years 2021–2025](#) identifies the vision, goals, objectives, and strategies for its activities to promote economy, efficiency, and effectiveness in GAO programs and operations. As discussed in the plan, the OIG supports GAO and Congress by helping to protect GAO programs and operations from fraud, waste, and abuse. It also identifies risks to GAO, enhancing its ability to protect and maximize its resources.

Biennial Work Plan

The OIG's Biennial Work Plan for Fiscal Years 2025 and 2026 details potential audits, inspections, and evaluations with a focus on those that could result in monetary benefits or significant recommendations. It also provides an overview of the OIG's investigative work and other activities. The plan is the result of a risk-based assessment and may be adjusted to reflect emerging issues and priorities.

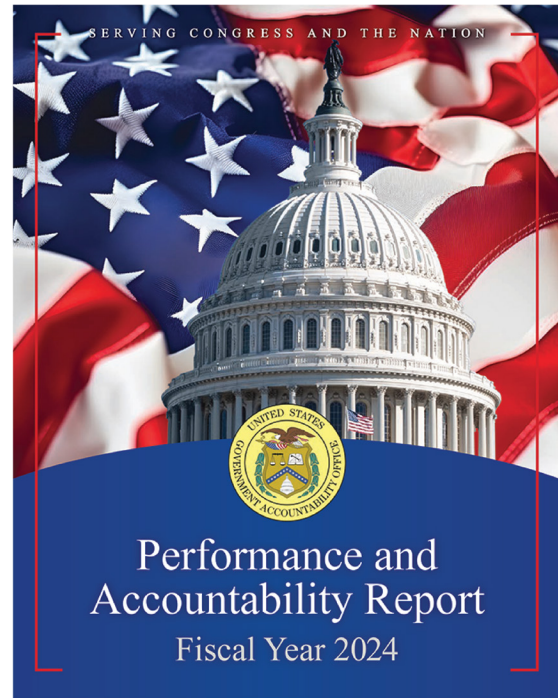
Semiannual Reports to Congress

The OIG's [Semiannual Reports to Congress](#) describe the OIG's work during each reporting period. This semiannual report presents the results of the OIG's work for the period from October 1, 2024, to March 31, 2025, including product and performance statistics for audits and investigations. It also provides an overview of each closed GAO-related investigation, and, as appropriate, any associated actions taken by GAO.

GAO's Top Management Challenges

Each year, GAO asks the OIG to comment on its assessment and reporting of its challenges in the [Performance and Accountability Report](#). The OIG's work helps mitigate the risks these challenges pose to GAO's efficiency and effectiveness in carrying out its mission. Progress in addressing these challenges is monitored through the agency's annual performance and accountability process and OIG audits, inspections, and evaluations.

For fiscal year 2024, GAO identified three internal management challenges: managing a quality workforce, managing information technology systems, and improving engagement and operations efficiency. The OIG will continue to monitor GAO's management challenges.



Source: GAO. | OIG-25-2SP

AUDITS, INSPECTIONS, AND EVALUATIONS

The OIG reviews GAO's compliance with laws, regulations, and policies; the economy and efficiency of operations; program effectiveness and results; and financial operations. The OIG performs audits, inspections, and evaluations in accordance with applicable standards. Most reports are fully disclosed to the public; when necessary due to the sensitive nature of issues identified, the OIG makes summary pages of reports publicly available. OIG reports can be found at [Inspector General | U.S. GAO](#) and [Oversight.gov](#).



Source: Tierney/stock.adobe.com. | OIG-25-2SP

Audit Activities

From October 1, 2024, through March 31, 2025, the OIG continued work on an audit assessing the adequacy of internal controls for contract administration and began two audits: one to assess the accuracy of planned schedules and staffing for GAO engagements and another to determine the extent to which the

Center for Audit Excellence recovered costs for the services it provided.

In addition, on February 24, 2025, the OIG published an audit report: *Data Egress: Opportunities Exist for GAO to Strengthen Procedures for Management of Data Egress Fees*, [OIG-25-1](#). In this report, the OIG found GAO could improve its monitoring and cost estimating processes for cloud services.

Due to other priorities, GAO had not established formal procedures implementing cloud cost management policies such as instituting and reviewing budget threshold alerts and cloud service usage reports. In addition, GAO officials did not include data egress fees in a major system's cost estimate and did not document the exclusion because they deemed data egress fees minimal.

GAO concurred with the OIG's two recommendations: (1) establish GAO's cost management procedures for its cloud systems, including addressing data egress fees and the implementation and review of alerts and reports, and (2) develop an oversight mechanism to ensure that all fees, including data egress fees, are quantified in the cost estimate, or the exclusion of any costs is documented. At the end of this reporting period, both recommendations remained open.

Inspection and Evaluation Activities

To enhance its ability to provide meaningful and impactful oversight, the OIG began developing its ability to perform inspections and evaluations. The OIG will perform reviews to determine the economy, efficiency, and effectiveness of GAO's programs, policies, and operations. In this reporting period, the OIG began developing policies and procedures to conduct work in alignment with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) [Quality Standards for Inspection and Evaluation](#).



Source: Urupong/stock.adobe.com. | OIG-25-2SP

INVESTIGATIONS



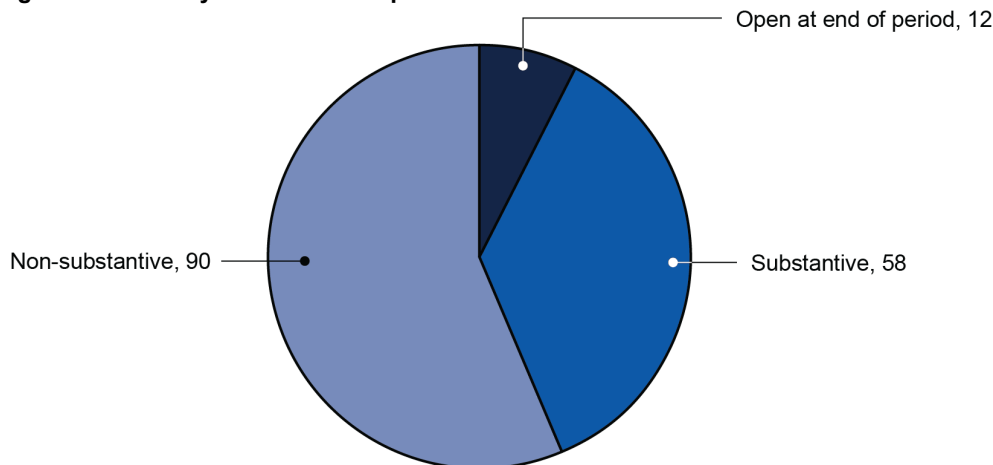
Source: GAO. | OIG-25-2SP

The OIG investigates potential violations of criminal, civil, and administrative statutes and policies involving or impacting GAO programs, contracts, and operations. The OIG also analyzes complaints alleging gross mismanagement and misconduct on the part of GAO employees, contractors, consultants, or any other person or entity involved in GAO programs and operations.

Hotline Complaints

The OIG's contractor-run [hotline](#) is one of its primary sources of complaints and information for identifying suspected fraud and other problems, abuses, and deficiencies relating to the administration of GAO's programs and operations. During this 6-month reporting period, the OIG processed 58 substantive hotline complaints. An additional 90 hotline complaints were considered non-substantive as they lacked sufficient information or an appropriate basis to open a GAO-related investigation. Twelve hotline complaints remained open at the end of the period. Figure 1 provides an overview of the hotline complaints for the reporting period.

Figure 1: Summary of Hotline Complaints



Source: OIG investigation statistics from October 1, 2024, to March 31, 2025. | OIG-25-2SP

Table 1 summarizes the hotline complaints open throughout the reporting period.

Table 1: Summary of OIG Hotline Complaints from October 1, 2024, to March 31, 2025

Status		Quantity
Open throughout the reporting period ^a		160
Substantive Hotline Complaints		58
<i>Converted to GAO-related investigations</i>		12
<i>Closed</i>	<i>Referred to OIG audits, inspections, and evaluations</i>	1
	<i>Referred to other GAO offices</i>	19
	<i>Referred to the appropriate agency's OIG or other law enforcement offices^b</i>	26
Closed due to insufficient information or no basis for opening a GAO-related investigation ^c		90
Open at the end of the reporting period		12

Source: OIG investigation statistics from October 1, 2024, to March 31, 2025. | OIG-25-2SP

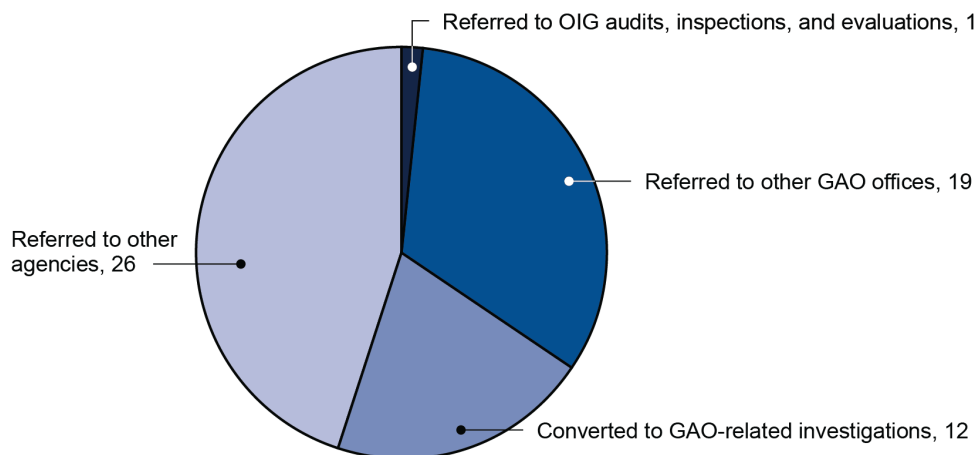
^a As of October 1, 2024, 19 hotline complaints were open; an additional 141 complaints were received. These numbers count multiple submissions from the same complainant on the same subject as a single complaint. The OIG identified 250 repeat submissions from complainants, which are not counted individually in the above numbers.

^b GAO maintains the [FraudNet](#) hotline to support accountability across the federal government; the OIG provided FraudNet with a copy of each referral made to federal entities outside of GAO.

^c These complaints generally did not involve GAO programs and operations and lacked either sufficient merit to warrant direct OIG referral to another federal organization or actionable information.

Figure 2 shows the disposition of the OIG's 58 substantive hotline complaints during this period.

Figure 2: Disposition of Substantive Hotline Complaints



Source: OIG investigation statistics from October 1, 2024, to March 31, 2025. | OIG-25-2SP

GAO-Related Investigations

From October 1, 2024, to March 31, 2025, the OIG initiated 12 GAO-related investigations and closed 13 investigations. At the end of the period, 30 investigations remained open; of these, one was self-initiated. No investigations were accepted for prosecution during this period, and no indictments were issued. Table 2 summarizes the investigations open during the reporting period.

Table 2: Summary of GAO-Related Investigations from October 1, 2024, to March 31, 2025

Status	Quantity
Open at the beginning of the reporting period	31
Initiated during the reporting period	12
Closed during the reporting period	13
Open at the end of the reporting period	30

Source: OIG investigation statistics as of April 1, 2025. | OIG-25-2SP

Significant GAO-Related Investigations

Improper Use of GAO Equipment and Failure to Disclose Outside Activities

On September 7, 2022, the OIG initiated an investigation concerning whether a senior government employee (SGE) used their GAO email address to further their for-profit business and did not make the required disclosure of their outside activities to the agency. On December 23, 2024, the OIG issued a report of investigation. The OIG granted GAO's request for an extension to respond; the case remains open pending GAO's response. (22-0446)

Mishandling of Sensitive Information

During this reporting period, the OIG issued three reports of investigation regarding the failure to safeguard sensitive government information by several SGEs. The OIG investigations found the SGEs sent documents containing sensitive information between their GAO email addresses and their personal email addresses without password protection.

The OIG issued a report of investigation involving one SGE on December 17, 2024. The OIG granted GAO's request for an extension to respond because the employee was unavailable during the period. The OIG issued reports of investigation involving the other two SGEs on February 4, 2025. Based on the information provided, GAO counseled the SGEs, and the OIG closed the cases on March 25, 2025. (22-0351, 22-0388, 23-0137)

Other GAO-Related Investigations

In addition to the two significant cases closed on March 25, 2025, the OIG closed 11 other GAO-related investigations during the period that were not previously disclosed publicly. A summary of these cases is provided in Table 3.

Table 3: Closed GAO-Related Investigations Not Previously Disclosed Publicly, from October 1, 2024, to March 31, 2025

Subject (case number)	Results
The OIG initiated a case based on the alleged improper collection of a transit subsidy overpayment . (23-0145)	After determining GAO collected the overpayment in accordance with its standard procedures, the OIG closed the case.
The OIG initiated a case based on an allegation of time and attendance fraud by a GAO employee. (24-0088)	The employee subsequently resigned from GAO. Given the administrative nature of the allegation, the OIG closed the case.
The OIG initiated a case based on an alleged scheme that purportedly involved a GAO email address . (24-0137)	The OIG was unable to identify a GAO email address involved in the scheme and the complainant did not respond to requests for more information. As a result, the OIG closed the case.
The OIG initiated a case based on information regarding potentially-compromised GAO personnel data in an externally-provided system. (24-0209)	Another oversight entity had jurisdiction over the issue; once notified, GAO implemented remediating actions. As a result, the OIG closed the case.
The OIG initiated a case based on an alleged scheme by a voice-over-internet protocol (VOIP) service user purporting to be associated with GAO . (24-0247)	The OIG learned from the VOIP service that the phone number no longer existed on its service. After confirming the phone number was not active, the OIG closed the case.
The OIG initiated a case based on an allegation which included correspondence purportedly from GAO in relation to a fictitious foreign court case. (24-0257)	After OIG notification, the service provider replied it had “banned” the email address utilized to further the scheme. The complainant declined to be interviewed, so the OIG closed the case.
The OIG initiated a case based on alleged mismanagement and waste of GAO funds . (24-0283)	As the anonymous complainant did not provide any details or contact information, the OIG closed the case.
The OIG initiated a case based on an inquiry concerning whether GAO notified the OIG of information security incidents . (25-0027)	As the OIG receives notification of information security incidents, it closed the case.
The OIG initiated a case based on a request that GAO eliminate the national debt . (25-0063)	As GAO does not have authority over the national debt, no action was taken, and the OIG closed the case.
The OIG initiated a case based on an allegation that GAO attorneys were unavailable to discuss a bid protest in a timely manner. (25-0064)	The complainant withdrew their allegation, stating the process was working correctly, and the OIG closed the case.

Subject (case number)	Results
The OIG initiated a case based on alleged retaliation in response to a protected disclosure. (25-0071)	The OIG learned that the alleged retaliation had also been reported to another oversight agency with jurisdiction. As an OIG investigation would have been duplicative, it closed the case.

Source: OIG investigation statistics as of April 1, 2025. | OIG-25-2SP

OTHER ACTIVITIES

Activities within GAO

OIG leadership continued its biweekly new employee presentations regarding the duties, responsibilities, and authorities of the OIG. In addition, leaders met with senior staff, conducted briefings for GAO teams, attended weekly senior staff meetings, and met periodically with the Audit Advisory Committee and staff of the independent public accounting firm conducting GAO's annual financial statement audit.

Activities within the Inspector General Community

The OIG continued to participate in CIGIE, a council of federal Inspectors General that promotes collaboration on issues of economy, efficiency, and effectiveness that transcend individual agencies. The OIG reviewed and provided comments pertaining to legislative proposals regarding the Inspector General community, including priorities of interest to legislative branch Inspectors General.



Source: CIGIE. | OIG-25-2SP

OIG leadership regularly participated in monthly CIGIE meetings and periodic meetings with other OIGs designed to address issues common to smaller and legislative branch OIGs. The Inspector General was also selected as the Vice Chair of the CIGIE Budget Committee. In addition, the OIG continued to lead CIGIE's human resources shared services working group and participated in periodic meetings for the CIGIE Audit, Inspection and Evaluation, Investigations, and Legislation committees and the Council of Counsels to the Inspectors General.

Requests for Records

During this reporting period, the OIG processed three requests for records under GAO's access regulation, 4 C.F.R. Part 81.

REPORTING FRAUD, WASTE, AND ABUSE

To report fraud and other serious problems, abuses, and deficiencies relating to GAO programs and operations, complainants can provide information to the OIG's contractor-run hotline in one of the following ways:

- Call toll-free (866) 680-7963 to speak with a hotline specialist, available 24 hours a day, 7 days a week.
- Visit the OIG [hotline](#).

GAO employees are protected from prohibited personnel practices, including retaliation for whistleblowing. The OIG will review and refer allegations of whistleblower retaliation to the appropriate entities, when applicable.



**Help stop
fraud,
waste,
and
abuse
at GAO.**

Report fraud, waste, or abuse of
GAO property, assets, or resources
at gao-oig.listeningline.com or
by calling **(866) 680-7963**.



GAO Office of
Inspector General



You can remain
anonymous.

Sources: [vegefox.com/stock.adobe.com](https://www.vegefox.com/stock.adobe.com) (photo), GAO. | OIG-25-2SP



To promote accountability, integrity, and efficiency within GAO by conducting meaningful, timely, and impactful oversight.

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