

February 2026

# Fiscal Year 2025 Annual Performance Report & Fiscal Year 2027 Annual Performance Plan

*Office of Inspector General for the U.S. Department of Labor*



# TABLE OF CONTENTS

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LETTER FROM THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL .....	i
THE OIG AND FISCAL YEAR 2025 PERFORMANCE HIGHLIGHTS .....	1
THE OIG AND FISCAL YEAR 2025 SNAPSHOT .....	2
TOP MANAGEMENT AND PERFORMANCE CHALLENGES FOR DOL.....	3
EVIDENCE-BASED PERFORMANCE AND PROGRESS MANAGEMENT .....	3
FYs 2025 AND 2026 MEASURE CHANGES, AND FY 2027 MEASURE DEVELOPMENT.....	4
STRATEGIC GOALS AND OBJECTIVES.....	5
STRATEGIC GOAL ALIGNMENT .....	5
OVERVIEW OF FY 2025 PERFORMANCE .....	6
STRATEGIC GOAL 1—DELIVER TIMELY, RELEVANT, AND HIGH-IMPACT RESULTS.....	7
STRATEGIC GOAL 1 .....	8
GOAL 1 STRATEGIC OBJECTIVES .....	8
GOAL 1 SELECTED ACCOMPLISHMENTS – OFFICE OF AUDIT .....	8
GOAL 1 SELECTED ACCOMPLISHMENTS – OFFICE OF INVESTIGATIONS .....	13
GOAL 1 PERFORMANCE RESULTS .....	17
GOAL 1 PERFORMANCE IMPROVEMENT PLAN.....	20
STRATEGIC GOAL 2—FOSTER AN INTERNAL OIG CULTURE THAT DRIVES HIGH PERFORMANCE AND ENGAGEMENT .....	21
STRATEGIC GOAL 2.....	22
GOAL 2 STRATEGIC OBJECTIVES .....	22
GOAL 2 SELECTED EXAMPLES .....	22
GOAL 2 PERFORMANCE RESULTS .....	23
STRATEGIC GOAL 3—PROMOTE RESPONSIBLE STEWARDSHIP OF OIG FINANCIAL AND NON-FINANCIAL RESOURCES.....	25
STRATEGIC GOAL 3.....	26
GOAL 3 STRATEGIC OBJECTIVES .....	26
GOAL 3 SELECTED EXAMPLES .....	26
GOAL 3 PERFORMANCE RESULTS .....	27
STRATEGIC PLANNING AND ACCOUNTABILITY .....	29
ENTERPRISE RISK MANAGEMENT .....	29
MEASUREMENT AND VALIDATION OF OIG PERFORMANCE AND PROGRESS.....	30
VERIFICATION AND VALIDATION .....	30

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<b>FY 2025 QUARTERLY PERFORMANCE REVIEW SUMMARY</b> .....	<b>32</b>
<b>CONCLUSION</b> .....	<b>33</b>
<b>APPENDIX A – STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS</b> .....	<b>34</b>
<b>STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS</b> .....	<b>35</b>
<b>APPENDIX B – OIG ORGANIZATIONAL STRUCTURE AND COMPONENTS</b> .....	<b>39</b>
<b>OIG ORGANIZATIONAL STRUCTURE</b> .....	<b>40</b>
<b>OIG COMPONENTS</b> .....	<b>40</b>
<b>OFFICE OF AUDIT</b> .....	<b>40</b>
<b>OFFICE OF INVESTIGATIONS - LABOR RACKETEERING AND FRAUD</b> .....	<b>40</b>
<b>EXECUTIVE DIRECTION AND MANAGEMENT</b> .....	<b>40</b>
<b>APPENDIX C – FYs 2020 THROUGH 2025 RETIRED MEASURES</b> .....	<b>42</b>
<b>FYs 2020 THROUGH 2025 RETIRED MEASURES</b> .....	<b>43</b>
<b>FYs 2020 - 2025 TARGETS AND RESULTS FOR RETIRED KPIS</b> .....	<b>43</b>
<b>APPENDIX D – FY 2025 PANDEMIC-RELATED OVERSIGHT REPORTS ISSUED BY DOL-OIG</b> .....	<b>50</b>
<b>DOL-OIG ISSUED 10 PANDEMIC-RELATED OVERSIGHT REPORTS IN FY 2025</b> .....	<b>51</b>
<b>OIG HOTLINE</b> .....	<b>52</b>

# LETTER FROM THE INSPECTOR GENERAL AND DEPUTY INSPECTOR GENERAL

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We are pleased to present the U.S. Department of Labor (DOL) Office of Inspector General's (OIG) fiscal year (FY) 2025 Annual Performance Report (APR) and FY 2027 Annual Performance Plan (APP). The results for FY 2025 demonstrate the OIG's continued commitment to the American people, DOL, and Congress by providing independent and objective oversight of departmental programs through our audit and investigative efforts, and by combatting the influence of labor racketeering and organized crime in the nation's labor unions and employee benefit plans.

The FY 2025 APR and FY 2027 APP presents the OIG's organizational performance results and plans based on the OIG's FYs 2022 – 2026 Strategic Plan. This report highlights the OIG's: strategic goals with their related strategic objectives, organizational performance results against Key Performance Indicators (KPI), and accomplishments.

Despite significant resource constraints and other challenges following the COVID-19 pandemic, OIG staff continued to produce extensive, high-quality oversight work and remained dedicated to promoting the economy, efficiency, effectiveness, and integrity of DOL's programs. Due to these challenges, the OIG has begun to pivot our post-pandemic oversight to focus on priority areas such as: (1) worker benefit programs, such as unemployment insurance (UI) and workers' compensation; (2) worker safety and health, encompassing occupational and miner safety and health and workplace rights; and (3) employment and training programs, including grants and the Job Corps program.

We remain committed to advancing our strategic goals, fostering internal progress, identifying improvements to DOL programs and operations, and protecting the interests and benefits of the nation's workers and retirees.



Anthony P. D'Esposito  
Inspector General



Michael J. Dillinger  
Deputy Inspector General

## THE OIG AND FISCAL YEAR 2025 PERFORMANCE HIGHLIGHTS



The OIG conducts audits to review the effectiveness, efficiency, economy, and integrity of all DOL programs and operations. The OIG also investigates alleged violations of federal laws relating to DOL programs, operations, and personnel. In addition, the OIG conducts criminal investigations to combat the influence of labor racketeering and organized crime in the nation's labor unions and employee benefit plans. The OIG also works with other law enforcement partners on human trafficking matters.

### In FY 2025, the OIG<sup>1</sup>:

- Issued 30 audits and other reports that resulted in \$270.1 million in questioned costs, \$20.8 million in funds put to better use and 90 recommendations for corrective action.
- Conducted investigative work that resulted in 502 indictments, 483 convictions, and \$857.5 million in monetary accomplishments.
- Testified before the U.S. House of Representatives Committee on Education and Workforce, Subcommittee on Workforce Protections regarding the OIG's oversight of the Federal Employees' Compensation Act (FECA) program.<sup>2</sup>
- Identified 16 significant concerns that cause the Department to be at particular risk of fraud, mismanagement, waste, deficiencies, or abuse and 8 top management and performance challenges that present the most serious management and performance challenges facing DOL.
- Issued 2 semiannual reports as required by the Inspector General Act of 1978 (IG Act).
- Received 2 awards from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) for exemplary work identifying fraud and weaknesses in DOL and other federal programs.
- Conducted a peer review of the internal safeguards and management procedures for Department of Homeland Security's investigative operations for the period ending March 2025.<sup>3</sup>
- Received a clean report with no recommendations in a peer review conducted by the Small Business Administration OIG that assessed the system of quality control for DOL-OIG's audit function for the 3-year period ending September 30, 2024.
- Received a clean report with no recommendations in a peer review conducted by the U.S. Department of Defense OIG that assessed the internal safeguards and management procedures for DOL-OIG's investigative operations for the period ending December 31, 2024.

<sup>1</sup> As required by the IG Act, DOL-OIG reports semiannually to the head of the Department and the Congress on the activities of the office during the 6-month periods ending March 31 and September 30. The DOL-OIG Semiannual reports are available on our website at <https://www.oig.dol.gov/semiannual.htm>.

<sup>2</sup> For copies or written testimonies, please visit our website at <https://www.oig.dol.gov/testimony.htm>.

<sup>3</sup> For additional details, please see our DOL-OIG Semiannual Report, Volume 94 (April 1, 2025–October 31, 2025) on our website at: <https://www.oig.dol.gov/semiannual.htm>.

## THE OIG AND FISCAL YEAR 2025 SNAPSHOT

**Figure 1: FY 2025 Office of Investigations Selected Accomplishments**

Investigative recoveries, cost-efficiencies, restitutions, fines and penalties, forfeitures, and civil monetary action.....	\$857.5M
Investigative cases opened.....	219
Investigative cases closed/reports issued.....	300
Investigative cases referred for prosecution.....	156
Investigative cases referred for administrative/civil action.....	126
Indictments.....	502
Convictions.....	483
Statutory debarments.....	4

**Figure 2: FY 2025 Office of Audit Selected Accomplishments**

Funds Put to Better Use <sup>4</sup> .....	\$20.8M
Questioned Costs <sup>5</sup> .....	\$270.1M
Audit Reports issued.....	27
Other reports issued.....	4
<i>Program Reviews</i> .....	<i>0</i>
<i>Single Audits Quality Control Reviews Conducted</i> <sup>6</sup> .....	<i>3</i>
<i>Congressional Testimony</i> .....	<i>1</i>
Recommendations for corrective action.....	90

Figures 1 and 2 above include the OIG’s COVID-19 audit and investigative activities.

<sup>4</sup> The Inspector General (IG) Act of 1978 (5 U.S.C. § 405) defines the term “recommendation that funds be put to better use” (FPTBU) means a recommendation by the OIG that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including a reductions in outlays; deobligation of funds from programs or operations; withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor or grantee; avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or any other savings which are specifically identified (IG Act, 5 U.S.C. § 405 (a)(5)).

<sup>5</sup> As defined by the IG Act, “questioned cost” is a cost that is questioned by the OIG because of an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; a finding that, at the time of the audit, such cost is not supported by adequate documentation; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable (IG Act, 5 U.S.C. § 405 (a)(4)).

<sup>6</sup> According to Office of Management and Budget’s (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 C.F.R. Part 200), the designated cognizant agency for audit must be the Federal agency that provides the largest amount of direct funding to a non-federal entity unless OMB designates a specific cognizant agency for audit. Cognizant agencies for audit are the federal agencies designated to carry out the responsibilities described in Uniform Guidance § 200.513(a). DOL is currently cognizant for 12 entities, and the OIG periodically performs quality control reviews (QCRs) of the entities’ single audits.

# TOP MANAGEMENT AND PERFORMANCE CHALLENGES FOR DOL

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The OIG identified the most serious management and performance challenges facing DOL.<sup>7</sup> These challenges will also be reported in DOL's "Agency Financial Report" for FY 2025. The 8 challenges we identified are:

- Reducing Unemployment Insurance Improper Payments;
- Protecting the Safety and Health of Workers;
- Enhancing Grant Management to Maximize Workforce Outcomes;
- Maintaining the Integrity of Foreign Labor Certification Programs;
- Protecting Retirement, Health, and Other Benefit Plans for Workers, Retirees, and Their Families;
- Providing a Safe, Secure, and Healthy Learning Environment at Job Corps Centers;
- Managing Medical Benefits in the Office of Workers' Compensation Programs; and
- Managing and Securing Data and Information Systems.

We summarized these challenges, significant DOL progress to date, and what remains to be done in our Top Management and Performance Challenges Facing the Department of Labor – January 2026 report.<sup>8</sup>

## EVIDENCE-BASED PERFORMANCE AND PROGRESS MANAGEMENT

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The OIG is a performance-based organization, as outlined in the Office of Management and Budget's (OMB) Circular A-11. A performance-based organization commits to managing towards clearly defined, measurable goals aligned with its mission, leveraging performance data to optimize operations and continuous improvements. The Government Performance and Results Act of 1993 (GPRA), updated by the Government Performance and Results Act Modernization Act in 2010 (GPRA-MA), codified the concept of a performance-based organization. The OIG complies with laws and regulations, instructions, or information provided to agencies by OMB, as well as federal law enforcement and auditing policies, guidance, and professional standards. The Foundations for Evidence-Based Policymaking Act of 2018 ("Evidence Act") required, among other things, Federal evidence-building activities, open government data, and confidential information protection and statistical efficiency.<sup>9</sup>

<sup>7</sup> The Reports Consolidation Act of 2000 requires the OIG to identify the most serious management and performance challenges facing DOL.

<sup>8</sup> For the Top Management and Performance Challenges Facing the Department of Labor – January 2026 report, please visit our website at <https://www.oig.dol.gov/topchallenges.htm>.

<sup>9</sup> See Appendix A for an overview of some of the statutory laws with provisions affecting the OIG's mission and work.

## FYs 2025 AND 2026 MEASURE CHANGES, AND FY 2027 MEASURE DEVELOPMENT

The OIG evaluates progress towards achieving its strategic goals by leveraging Enterprise Risk Management (ERM) assessments and using KPIs for each OIG component.<sup>10</sup> In collaboration with the Inspector General (IG), Deputy Inspector General (DIG), and the Chief Performance and Risk Management Officer (CPRMO), each Assistant Inspector General (AIG) and the Counsel to the IG establishes success criteria during the development of their component's performance measures.

The OIG continuously improves its measurement strategies by clearly defining strategic objectives and performance indicators, and by leveraging verification and validation techniques. The OIG used these strategies to enhance the accuracy and data quality of performance and progress reported in this APR for FY 2025 and will continue employing these strategies in future FYs.

**Table 2: OIG Measurement Strategy and Performance Framework**

	Number of KPIs	Number of Strategic Objectives
FY 2020	60	13
FY 2021	65	13
FY 2022	70	13
FY 2023	65	13
FY 2024	63	13
FY 2025	55	12
FY 2026	47	12

The OIG refined and, in some instances, retired measures between FYs while also developing new measures for FYs 2026 and 2027 to enhance organizational performance and improve the accuracy and quality of performance data and progress assessments.

Appendix C contains the targets and results for FY 2020 through FY 2025 measures that the OIG retired during this period.

The OIG leveraged baseline data and benchmarks from the previous 6 fiscal years to establish performance targets for FYs 2026 and 2027. In the future, the OIG may update FYs 2026 and 2027 performance indicators to incorporate risk mitigation plans, best practices, and lessons learned, as well as improve data accuracy and quality.

<sup>10</sup> See Appendix B for OIG's organizational structure and an overview of OIG organizational components.

# STRATEGIC GOALS AND OBJECTIVES

Our work is guided by three strategic goals aimed at promoting sustainability, accountability, and transparency in our operations:

**Table 3: OIG Strategic Goals**

<b>Strategic Goal 1</b>	Deliver timely, relevant, and high-impact results.
<b>Strategic Goal 2</b>	Foster an internal OIG culture that drives high performance and engagement.
<b>Strategic Goal 3</b>	Promote responsible stewardship of OIG financial and non-financial resources.

## STRATEGIC GOAL ALIGNMENT

The OIG strategic goals reflected in this FY 2025 APR generally align with those of DOL, as indicated below<sup>11</sup>:

**Table 4: OIG Goals Alignment with DOL Goals**

The OIG Goals Alignment with DOL Goals FYs 2022 - 2026					
	DOL STRATEGIC GOALS			DOL STATISTICAL GOAL	DOL MANAGEMENT GOAL
	Build Opportunity and Equity for All	Ensure Safe Jobs, Essential Protections, and Fair Workplaces	Improve Administration of and Strengthen Worker Safety Net Programs	Statistical Goal – Produce Gold-Standard Statistics and Analyses	A Department Grounded in Evidence, Innovation, and Employee Engagement
<b>OIG Goals</b>					
Goal 1: Deliver timely, relevant, and high-impact results	X	X	X	X	X
Goal 2: Foster an internal OIG culture that drives high performance and engagement	X	X	X	X	X
Goal 3: Promote responsible stewardship of OIG financial and non-financial resources	–	–	–	–	X

We will issue the OIG FYs 2026 – 2030 Strategic Plan in FY 2026. Our FYs 2026 – 2030 strategic goals will guide our work and focus on ensuring sustainability, accountability, and transparency in our operations and generally align with those of DOL for FYs 2026 – 2030. As such, the APRs issued covering FYs 2026 through 2030 will reflect the OIG Goals Alignment with DOL Goals for FYs 2026 – 2030.

<sup>11</sup> The OIG develops strategic plans and priorities through consultations with its stakeholders, administration officials, and Congress.

# OVERVIEW OF FY 2025 PERFORMANCE

To provide the most current information, this FY 2025 APR and FY 2026 – FY 2027 APP combines reporting of OIG’s FYs 2020 through 2025 performance with its updated performance plan for the current fiscal year (FY 2026) and next fiscal year (FY 2027). This integrated approach provides a retrospective and prospective view of the OIG’s performance, consistent with OMB guidelines.

**Table 5: Overview of OIG’s FY 2025 Performance**

	Missed Target	Met Target	Exceeded Target	N/A	Total KPIs for FY 2025	New FY 2026 and (Retired) FY 2025 KPIs	N/A KPIs for FY 2026	Total KPIs for FY 2026
<b>Strategic Goal 1</b>	<b>5</b>	<b>0</b>	<b>21</b>	<b>2</b>	<b>28</b>	<b>2 (8)</b>	<b>0</b>	<b>22</b>
<i>Objective 1.1</i>	1	0	5	0	6	0 (0)	0	6
<i>Objective 1.2</i>	4	0	9	2	15	2 (7)	0	10
<i>Objective 1.3</i>	0	0	3	0	3	0 (1)	0	2
<i>Objective 1.4</i>	0	0	2	0	2	0 (0)	0	2
<i>Objective 1.5</i>	0	0	2	0	2	0 (0)	0	2
<b>Strategic Goal 2</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>12</b>	<b>2 (4)</b>	<b>0</b>	<b>10</b>
<i>Objective 2.2</i>	1	0	2	0	3	1 (2)	0	2
<i>Objective 2.3</i>	0	0	4	0	4	1 (1)	0	4
<i>Objective 2.4</i>	0	0	5	0	5	0 (1)	0	4
<b>Strategic Goal 3</b>	<b>0</b>	<b>1</b>	<b>14</b>	<b>0</b>	<b>15</b>	<b>5 (5)</b>	<b>0</b>	<b>15</b>
<i>Objective 3.1</i>	0	0	4	0	4	0 (1)	0	3
<i>Objective 3.2</i>	0	0	2	0	2	1 (1)	0	2
<i>Objective 3.3</i>	0	0	6	0	6	3 (2)	0	7
<i>Objective 3.4</i>	0	1	2	0	3	1 (1)	0	3
<b>Total</b>	<b>6</b>	<b>1</b>	<b>46</b>	<b>2</b>	<b>55</b>	<b>9 (17)</b>	<b>0</b>	<b>47</b>

The following sections outline the three OIG strategic goals along with their related strategic objectives, key accomplishments, examples of our work, organizational performance results against KPIs, and performance improvement plans for KPIs not met (highlighted in red):

- Strategic Goal 1—Deliver timely, relevant, and high-impact results;
- Strategic Goal 2—Foster an internal OIG culture that drives high performance and engagement; and
- Strategic Goal 3—Promote responsible stewardship of OIG financial and non-financial resources.

Appendix C contains the targets and results for FY 2020 through FY 2025 measures that OIG retired during this period.

# **STRATEGIC GOAL 1—DELIVER TIMELY, RELEVANT, AND HIGH-IMPACT RESULTS**

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# STRATEGIC GOAL 1

## *Deliver timely, relevant, and high-impact results*

The OIG seeks to strengthen DOL key programs and operations through its work. We employ risk-based approaches to prioritize and target audits and investigations in key areas that provide the greatest impact and address the highest risks. Goal 1 includes proactive engagement of key OIG stakeholders to solicit their input to identify potential audits and investigations.

### GOAL 1 STRATEGIC OBJECTIVES

**Table 6: Strategic Objectives for Goal 1**

<b>1.1</b>	Strengthen DOL's key programs and operations through our work and other deliverables.
<b>1.2</b>	Improve our work processes to drive the timely completion of relevant and impactful audits and investigations within working models.
<b>1.3</b>	Employ a risk-based approach to prioritize and target audits and investigations on areas that provide the greatest impact and address the highest risks.
<b>1.4</b>	Timely articulate to our external stakeholders the relevance, impact, and value of our work in each product.
<b>1.5</b>	Proactively engage our key stakeholders to seek their input for identifying potential audits and investigations.

### GOAL 1 SELECTED ACCOMPLISHMENTS – OFFICE OF AUDIT

- We found the Employment and Training Administration’s (ETA) guidance and oversight did not ensure states only waived the recovery of eligible overpayments for the three key pandemic-related UI programs from March 27, 2020, to June 30, 2023. First, ETA did not detect that Michigan and Massachusetts improperly waived the recovery of overpayments that did not meet federal requirements, including those resulting from fraud. As a result, the federal government and taxpayers incurred a financial loss estimated to exceed \$240 million. We based this on the following:

To waive recovery of a non-fraud overpayment, the CARES Act and its amendments required states to determine: (1) the overpayment was not the claimant’s fault and (2) repayment would be contrary to equity and good conscience. However, Michigan and Massachusetts did not always comply with these requirements. Michigan waived recovery of an estimated 71,656 overpayments that were the claimants’ fault and 17,833 that were confirmed to be fraudulent. Massachusetts waived recovery of 250 overpayments that did not meet federal waiver requirements, including 14 that were likely fraudulent. Data availability issues prevented the projection of Massachusetts’ results. The deficiencies noted occurred because ETA’s oversight of waivers primarily consisted of monitoring reviews that were not sufficient to detect the risk of improper decisions by states, which involved the creation and application of state laws to determine claimants’ waiver eligibility.

Second, the \$10.9 billion in UI overpayment recoveries that 47 State Workforce Agencies (SWA) reported to ETA as waived was likely significantly understated. For instance, Massachusetts was unable to report dollar amounts waived for one pandemic-

related program due to system field limitations. Other states reported challenges were due to outdated information technology systems, limited resources, and increased workloads. Without accurate reporting on recoveries waived for pandemic-related UI program overpayments—as required by ETA—the Department and the public are unaware of the total amount of this federally funded debt that was forgiven by states. ETA also needs this information to make the most informed policy decisions about guidance for future emergencies.<sup>12</sup>

- While ETA designed grants in accordance with the American Rescue Plan Act of 2021 (ARPA) and DOL goals and objectives, we found ETA did not ensure the grants demonstrated improvements in access to UI benefits, nor were they awarded in a way that would maximize impact of the funding. This was inconsistent with ETA guidance and federal law on government performance and results. Specifically, ETA awarded more than \$20.7 million in ARPA funding for 16 projects that failed to provide evidence of the existence of a UI access issue in their state’s grant application. We identified those monies as funds for better use. This occurred because ETA did not establish effective criteria for reviewing grant applications. Consequently, a risk exists that completed and ongoing state projects may demonstrate limited to no impact on improving access to UI benefits.

In addition, ETA did not ensure states reported complete and accurate outcome metrics and status updates in quarterly progress reports. Of 10 sampled states with closed-out grants, 3 did not achieve all expected outcomes; we are claiming a total of more than \$2.8 million as questioned costs and recommend recovery. Further, based on the latest quarterly progress reports reviewed, two sampled states that had active grants (still within their period of performance) were either not on target to achieve all project goals or their status was unknown. These problems occurred because ETA did not effectively monitor grant reporting and performance. Incomplete reporting of outcome metrics and inaccurate status updates can hinder ETA’s ability to perform real-time monitoring, provide timely interventions, and demonstrate the grants achieved their goals.

Finally, ETA’s grant rollout was inefficient and the design was duplicative of another program. Specifically, ETA announced these grants and subsequently announced another ARPA grant opportunity—Tiger Team grants. Both programs had similar goals and required separate assessments of the same UI environment to inform grant activities. However, ETA did not coordinate the two opportunities in a way that would maximize the impact of the grant funding. This prevented synergies between the two programs where Tiger Team recommendations could have informed grant projects, mitigated duplication of efforts, and increased project effectiveness.<sup>13</sup>

- We found DOL’s Office of Workers Compensation Programs (OWCP) had a thorough method for processing and paying War Hazards Compensation Act claims, including a valid and secure approach to collecting and safeguarding associated claims data. Moreover, OWCP is implementing new processes to improve efficiency and security of case and claims submission by the insurance carriers.

<sup>12</sup> Report No. 19-25-009-03-315, *COVID-19: Recovery of Millions in Pandemic-Related Unemployment Insurance Overpayments Improperly Waived, Including Fraud* (September 25, 2025) found at <https://www.oig.dol.gov/public/reports/oa/2025/19-25-009-03-315.pdf>.

<sup>13</sup> Report No. 19-25-006-03-315, *ETA Did Not Ensure ARPA Grants Demonstrated Improvements In Access To Unemployment Benefits* (August 28, 2025) found at <https://www.oig.dol.gov/public/reports/oa/2025/19-25-006-03-315.pdf>.

In addition, we determined a backlog did exist; however, it did not result from any process failure but was instead due to an increased volume of claims that resulted from expanded eligibility. OWCP had taken steps to swiftly increase its output for processing and paying claims, including allocating additional staff, which has helped address the backlog.

OWCP is also developing and implementing additional strategies—such as sampling enhancements, draft decision documents, and consolidated claims—to improve War Hazards case management, streamline processing times and reduce the backlog, helping to prevent future issues. OIG analysis determined OWCP’s process and its planned improvements, including the continuation of additional staffing resources, will allow OWCP to continue to address the backlog. As of October 2024, OWCP had approved and paid more cases in 2024 so far than in all of 2023.<sup>14</sup>

- The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) was designed to prevent recurring waste, fraud, and abuse of government-wide charge cards. We contracted with an independent accounting firm (the Firm) to assist with the risk assessment of DOL’s purchase and travel card programs for the period October 1, 2023, through September 30, 2024, pursuant to the Charge Card Act. To perform the risk assessment, key program objectives were assessed for the purchase and travel card programs.

Various methods of review and analytical testing were used to assess the residual risks<sup>15</sup> as of September 30, 2024, assign a risk impact and risk likelihood level<sup>16</sup>, and then assign a risk level ranging from very low to very high. For the purchase card program, one objective had a low risk level and the other five had a very low risk level. For the travel card program, three objectives had a low risk level and three had a very low risk level.

Based on the results of the assessment, the overall risk of illegal, improper, or erroneous use of DOL’s purchase and travel cards was determined to be very low and low, respectively. The detailed assessments of DOL’s purchase and travel card programs were provided to DOL officials.<sup>17</sup>

- We found, based on our review of sampled H-2A applications, that ETA’s management of the H-2A Temporary Agricultural Program generally ensured applications were in compliance with 20 C.F.R. Part 655 for properly recruiting U.S. workers, paying the prevailing wages<sup>18</sup>, and providing proper housing to foreign workers. However, improvements can be made to ensure prevailing wages are correctly paid and sufficient post adjudication reviews are completed.

<sup>14</sup> Report No. 23-25-003-04-432, *OWCP Has Taken Steps To Address The Backlog Of War Hazards Claims*, (May 12, 2025) found at <https://www.oig.dol.gov/public/reports/oa/2025/23-25-003-04-432.pdf>.

<sup>15</sup> Residual risk is the exposure remaining from an inherent risk after action has been taken to manage it, using the same assessment standards as the inherent assessment.

<sup>16</sup> Risk impact is the likely magnitude that the risks would have on the key objective. Risk likelihood is the level of possibility that a risk will occur that affects the key objective.

<sup>17</sup> Report No. 22-25-004-50-598, *U.S. Department of Labor’s Purchase and Travel Card Risks Assessed as Very Low and Low, respectively*, (March 25, 2025) found at <https://www.oig.dol.gov/public/reports/oa/2025/22-25-004-50-598.pdf>.

<sup>18</sup> For purposes of this report, the term “prevailing wage” is used to describe the offered wage rate, which is at or above the highest of these five rates: Adverse Effect Wage Rate (AEWR), a prevailing wage rate, the agreed-upon collective bargaining wage, the federal minimum wage, the state minimum wage, or any other wage rate the employer intends to pay.

Our audit found 5 of the 45 (11 percent) certified H-2A applications reviewed were certified with the incorrect prevailing wage at the time of certification. ETA's decision to not require the employer to modify the application to the correct prevailing wage creates the risk that foreign workers may not be paid correctly and fails to capture the correct wage as part of the certified case file.

Furthermore, our audit concluded that the number of post adjudication audits performed represented a small portion of the universe of applications certified during the period of January 1, 2022, through March 31, 2023. While ETA conducts these audits to enhance the integrity of its program, the agency had not properly updated its formal methodology or process for establishing the number of post adjudication audits to perform based on a determination of risk.

For the post adjudication audits reviewed, we identified ETA did not obtain sufficient documentation from employers. In 5 of the 6 (83 percent) post adjudication audits we reviewed, employers did not provide sufficient documentation to determine whether employees were properly compensated for wages earned and other expenses.

Additionally, we found analysts did not provide a rationale or evidence to document how they determined employers' compliance with program requirements reviewed. ETA has no specific and standardized guidelines that an analyst must follow. As a result, ETA may face a higher likelihood of program non-compliance and may be unable to verify if employers properly recruited U.S. workers, paid the prevailing wage, and provided proper housing to foreign workers.<sup>19</sup>

- We found ETA needs to improve its oversight of the Disaster National Dislocated Worker Grants (DWG) program. First, DWG recipients generally did not coordinate with Federal Emergency Management Agency (FEMA), and ETA's failure to facilitate such coordination may have decreased the effectiveness and timeliness of DWG disaster recovery assistance. Specifically, ETA did not establish written interagency agreements with FEMA that defined how ETA and grant recipients were to coordinate with FEMA for disaster recovery.

Second, after awarding the DWG in March 2020, ETA issued guidance to update the documents grant recipients need to collect and maintain to support eligibility for DWG participants. We found, despite ETA updating its guidance, Ohio, a grant recipient, still failed to collect the required documentation to demonstrate participant eligibility. This occurred because: (1) sub-recipients relied on participant self-certifications for determining eligibility and did not have a system in place to eventually collect additional documentation necessary to demonstrate each participant's eligibility, and (2) ETA performed limited monitoring of participant eligibility. As a result, a grant recipient and its sub-recipients did not demonstrate they served eligible participants. We questioned costs of \$909,240 associated with 30 participants served in Ohio for whom the recipient lacked adequate documentation of eligibility.

Third, a two-week work stoppage at a Florida sub-recipient impacted disaster recovery efforts. The sub-recipient experienced funding delays due to a 41-day grant modification approval process, which was not in compliance with the OMB's 30-day requirement to approve or inform the recipient when they may expect the decision. Lastly, we

<sup>19</sup> Report No. 06-25-001-03-321, *ETA Can Improve Its Management of the H-2A Program*, (February 25, 2025) found at <https://www.oig.dol.gov/public/reports/oa/2025/06-25-001-03-321.pdf>.

questioned financial transactions of another Florida sub-recipient totaling \$17,273 charged to the DWG that did not comply with federal requirements.

These issues occurred, in part, because of ETA's lack of written interagency agreements with FEMA and lengthy DWG administration processes. Further, ETA had weak controls over DWG recipients': (1) coordination with FEMA, (2) documentation of participant eligibility, and (3) use of grant funds. As a result, we questioned \$926,513 in costs.

Ensuring the effectiveness and efficiency of the DWG program is crucial to helping local areas recover from the aftermath of a disaster.<sup>20</sup>

- We found the Mine Safety and Health Administration (MSHA) did not conduct mandatory inspections in at least the three Pacific Territories in which it knew miners were working: American Samoa, Guam, and the Northern Mariana Islands. For decades spanning numerous administrations, MSHA has failed to sufficiently identify its own jurisdiction related to mines outside the continental United States. According to MSHA, not knowing this jurisdiction contributed to its failure to perform any oversight of mines in the Pacific Territories until 2014. Even with this knowledge, 10 years later, MSHA still has neither sufficiently identified its jurisdiction nor completed sufficient oversight to protect miners.

In addition, we found MSHA took no action despite knowledge of hazards since at least 2016. Evidence of hazards at mines in the Pacific Territories had been available to MSHA, including through MSHA's public "Accident Injuries" dataset, compliance assistance visit notices, and MSHA escalation reports. During our interviews, a former MSHA supervisor told us the conditions these miners were being subjected to were the worst they had seen in 19 years with MSHA. The former supervisor said the miners needed MSHA's help and had asked the MSHA inspectors for help to get a safer and healthier work environment, but, the former supervisor said, "we abandoned [th]em."

We also found MSHA personnel engaged in inappropriate and misleading actions, such as changing mine statuses rather than transparently reporting any issues that led to the lack of mandatory inspections performed. Importantly, MSHA using incorrect mine statuses for mines or changing them inappropriately is more than an administrative matter because such actions also enable MSHA to inaccurately report a 100 percent completion rate for its mandatory mine inspections as it did in FY 2023. Various stakeholders depend on MSHA reporting, including the U.S. Secretary of Labor, Congress, and the public. Also, since MSHA has linked mine statuses to the number of required inspections, it can authorize statuses or status changes that result in an operational mine receiving no mandatory inspections, thereby ignoring the miners' safety and health.

MSHA's actions, or lack thereof, put the safety and health of miners under MSHA jurisdiction at risk and are inconsistent with MSHA's mission to prevent death, illness, and injury from mining and promote safe and healthful workplaces for all miners. According to the Mine Act, Congress declared "the first priority and concern of all in the

<sup>20</sup> Report No. 02-25-001-03-391, *ETA Needs to Improve Oversight of Disaster Dislocated Worker Grants*, (October 24, 2024) found at <https://www.oig.dol.gov/public/reports/oa/2025/02-25-001-03-391.pdf>.

coal or other mining industry must be the health and safety of its most precious resource—the miner.”<sup>21</sup>

Appendix D contains additional information and details for the 10 COVID-19 Pandemic-related oversight reports issued by DOL-OIG.

## GOAL 1 SELECTED ACCOMPLISHMENTS – OFFICE OF INVESTIGATIONS

- On April 21, 2025, Walgreens Boots Alliance and various subsidiaries (“Walgreens”), agreed to a \$300 million settlement to resolve allegations that the national pharmacy chain filled millions of invalid prescriptions for opioids and other controlled substances in violation of the Controlled Substances Act and then sought payment from Medicare and other federal health care programs, including workers compensation programs administered by the DOL, for many of those prescriptions. As part of the settlement, Walgreens will owe the U.S. government an additional \$50 million if the company is sold, merged, or transferred prior to 2032.

On April 18, 2025, the U.S. Department of Justice filed an amended civil complaint to its initial complaint, alleging that Walgreens knowingly filled millions of prescriptions for controlled substances that lacked a legitimate medical purpose, were not valid, and were not issued in the usual course of professional practice. The complaint further alleged that Walgreens pharmacists filled the prescriptions despite clear “red flags” indicating the prescriptions were highly likely to be invalid.<sup>22</sup>

- Three former Michigan Unemployment Insurance Agency (MUIA) employees pled guilty for their involvement in a UI fraud scheme. Each former employee pled to the following:

September 24, 2025 - Jennae Reed pled guilty to conspiracy to commit federal program bribery scheme.

August 28, 2025 - Janine Rayford pled guilty to one count of conspiracy to commit federal program bribery and one count of aggravated identity theft.

May 8, 2025 - Timeka Johnson pled guilty to aggravated identity theft and conspiracy to commit wire fraud.

As part of the fraud conspiracy, Reed, Johnson and Rayford accessed MUIA UI claim information without authorization and dismissed and improperly closed fraud prevention triggers and information requests used to help verify the legitimacy of UI claims. In furtherance of the scheme, Johnson and Rayford uploaded false and fraudulent documentation to support fraudulent UI claims, falsely certifying UI claimants as being eligible for assistance. The unauthorized actions of Reed, Johnson, and Rayford caused the issuance of improper payments of UI benefits to be made.

As a result of the conspiracy, more than \$2.86 million in UI assistance funding was issued to third-party claimants. Additionally, Reed and Rayford also obtained at least

<sup>21</sup> Report No. 05-25-002-06-001, *Alert Memorandum: Urgent Concerns for Miner Safety and Health in At Least Three U.S. Territories: MSHA Has Never Conducted Mandatory Inspections and Conducted Inappropriate Oversight of Mines in the Pacific Territories*, (November 12, 2024) found at <https://www.oig.dol.gov/public/reports/oa/2025/05-25-002-06-001.pdf>.

<sup>22</sup> This was a joint investigation with the United States Drug Enforcement Administration (DEA), the Department of Health and Human Services (HHS)-OIG, the Defense Criminal Investigative Service, the Defense Health Agency, the Office of Personnel Management (OPM), the U.S. Department of Veterans Affairs (VA)-OIG, and the Federal Bureau of Investigation (FBI). *United States v. Walgreen Co. et al.* (N.D. Illinois).

\$34,000 and \$50,000, respectively, in bribe payments in exchange for actions related to the fraudulent UI claims.<sup>23</sup>

- On July 21, 2025, Zakria Hussain pled guilty to conspiracy to commit wire fraud and aggravated identity theft, for his role in a \$3.5 million pandemic-related UI fraud scheme. On August 7, 2025, Lawrence Harris pled guilty to conspiracy to commit wire fraud and aggravated identity theft for his role in the scheme. He also pled guilty to possession of a machine gun, possession with intent to distribute a controlled substance, and possession of a firearm in furtherance of a drug trafficking crime. On September 8, 2025, Ahmed Hussain was sentenced to 102 months in prison for his role in the scheme as well as for firearm and drug offenses. He was also ordered to pay more than \$557,000 in restitution for the UI fraud.

Between approximately January 2021 and September 2023, the Hussains and Harris conspired with other co-defendants, including former contractors who provided services directly to the Maryland Department of Labor (MD DOL). The contractors were issued laptop computers that allowed remote access to MD DOL systems, such as the UI claims system. The Hussains, Harris, and their co-conspirators used the laptops to access non-public UI data and databases maintained by MD DOL to change information on existing UI claims, including email addresses, account passwords, and payment methods. Using the Personally Identifying Information (PII) of identity theft victims, they also made numerous false statements and misrepresentations on UI applications. This enabled them to obtain the highest amount of available UI benefits that would be paid via debit cards that they controlled. The co-conspirators uploaded and approved documents required by MD DOL to support UI claims, removed fraud holds on UI claims, and certified weeks of unemployment for payment in the MD DOL system.

On November 16, 2022, while law enforcement executed a search warrant at his home, Harris threw a firearm and a bag of marijuana out the window from his bedroom. Law enforcement then searched the residence and discovered three additional firearms, including one that functioned as a machine gun. Law enforcement also recovered approximately 37 pounds of marijuana that Harris intended to distribute. On the same date, law enforcement also executed a residential search warrant at Ahmed Hussain's home where they found that he possessed a stolen handgun, as well as 60 pounds of marijuana, drug distribution baggies, and 229 rounds of ammunition. Ahmed Hussain had been previously convicted of an offense punishable by more than one year imprisonment, so he was prohibited from possessing a firearm or ammunition.<sup>24</sup>

- On May 13, 2025, Brandon Carter was sentenced to 78 months in prison for his role in submitting fraudulent UI claims to the Alabama Department of Labor (AL DOL). On July 29, 2025, Carter was ordered to pay restitution of more than \$818,000 for his role in the scheme.

From approximately March 2020 through September 2020, Carter and his co-conspirators submitted numerous fraudulent UI claims to AL DOL. He falsely claimed Alabama residency, used multiple aliases, and submitted fictitious names, dates of birth,

<sup>23</sup> This was a joint investigation with the FBI, the Department of Homeland Security (DHS)-OIG, the Michigan Unemployment Insurance Agency (MUIA), and the United States Postal Inspection Service (USPIS). *United States v. Timeka Johnson et al.* (E.D. Michigan).

<sup>24</sup> This was a joint investigation with the FBI as part of the Maryland COVID-19 Fraud Enforcement Strike Force. *United States v. Zakria Hussain*; *United States v. Lawrence Nathaniel Harris*; *United States v. Ahmed Hussain* (D. Maryland).

Social Security numbers, and other fraudulent information to support the claims. Carter and his co-conspirators filed claims from hotels, using virtual private networks to mask their identities. As a result, AL DOL disbursed UI benefits via direct deposits into bank accounts controlled by the defendants. In addition, debit cards containing UI benefits were mailed to addresses the conspirators controlled, including an abandoned apartment complex where Carter and his co-conspirators set up mailboxes to receive the UI debit cards. In total, the scheme caused a loss of more than \$800,000 to the UI program.<sup>25</sup>

- On February 21, 2025, and March 19, 2025, respectively, Texas pharmacy owners Dehshid “David” Nourian and Christopher Rydberg, were sentenced for their roles in a \$145 million scheme to defraud OWCP through the submission of fraudulent claims for prescription compound creams. Nourian was sentenced to 210 months in prison and Rydberg was sentenced to 180 months in prison. Both were ordered to pay restitution of more than \$115 million jointly and severally. Additionally, the court ordered Nourian and Rydberg to forfeit \$405 million in assets tied to their fraud and money laundering schemes.

Nourian, Rydberg, and others conspired to pay doctors to prescribe medically unnecessary compound creams to injured federal workers. Nourian and others owned and operated three pharmacies located in Texas. During the scheme, they paid doctors millions of dollars in illegal bribes and kickbacks for expensive compound medications filled by those pharmacies. For instance, from May 2014 to March 2017, the pharmacies billed OWCP and a private health insurance company more than \$145 million and were paid over \$90 million for unnecessary prescriptions that were received in exchange for illegal bribes and kickbacks.

Trial evidence showed the compound creams were being mixed in the back rooms of the pharmacies by untrained teenagers at a cost to the defendants of around \$15 per prescription and then billed to OWCP for as much as \$16,000 per prescription. Patients who received the creams testified to the creams’ ineffectiveness and that using the creams sometimes resulted in painful, irritating skin rashes.<sup>26</sup>

- On February 4, 2025, Jacqueline Espino pled guilty to one count of bribery concerning a program that receives federal funds. On January 21, 2025, Brandilyn Lorenzen was sentenced to 30 months in prison and ordered to pay more than \$2.9 million in restitution. Both Espino and Lorenzen were Arizona Department of Economic Security (AZ DES) employees involved in a scheme to accept bribes in exchange for improperly approving claims for COVID-19 pandemic-related benefits.

Both Espino and Lorenzen were employed by DES as adjudicators who evaluated claims for both the regular UI and Pandemic Unemployment Assistance (PUA) programs. Between 2020 and 2022, when AZ DES was facing a higher volume of UI and PUA claims due to the COVID-19 pandemic, Espino and Lorenzen accepted bribes to approve UI and PUA claims for individuals who were not entitled to receive such

<sup>25</sup> This was a joint investigation with the AL DOL, the USFIS, the United States Secret Service (USSS), Social Security Administration-Office of Inspector General (SSA-OIG), the Alabama Department of Transportation, and the Alabama State Bureau of Investigations. *United States v. Brandon Cody Carter* (M.D. Alabama).

<sup>26</sup> This was a joint investigation with the United States Postal Service (USPS)-OIG, the VA-OIG, and the Internal Revenue Service, Criminal Investigation (IRS-CI). *United States v. Dehshid Nourian* (N.D. Texas).

benefits. In addition, they both admitted that they embezzled large sums of money from AZ DES for their own benefit and for the benefit of others.<sup>27</sup>

- On December 10, 2024, Mauricio Baiense, owner of Contract Framing Builders Inc., was sentenced to 18 months in prison. He previously pled guilty to making a false statement in a hearing before DOL's Occupational Safety and Health Administration (OSHA) and to an employment tax scheme that caused a more than \$2 million loss to the IRS. Baiense was also ordered to pay more than \$2.8 million in restitution to the federal government.

OSHA investigated the workplace death of an employee of Contract Framing Builders, Inc. While under oath at a hearing, Baiense falsely claimed the deceased individual was not employed by the company at the time of the accident.

In addition, between approximately April 2013 and December 2017, Baiense operated an "off-the-books" cash payroll for the company. In order to generate cash for the payroll, Baiense wrote checks drawn on a company bank account to purported subcontractors, who were entities that he controlled. He then cashed or directed others to cash approximately \$11 million in checks at a check cashing business. A portion of the proceeds of the scheme was used to pay Contract Framing Builders' employees. Baiense did not report the cash wages to the IRS and did not withhold or remit required employment taxes, causing a loss to the IRS of more than \$2.8 million.<sup>28</sup>

- On November 8, 2024, Lois Hamby pled guilty to one count of health care fraud for her role in submitting false claims to the DOL-Division of Energy Employees Occupational Illness Compensation (DEEOIC), which resulted in a loss of more than \$480,000 in DEEOIC benefits.

Hamby, who was a licensed practical nurse in Tennessee, had a DOL provider number that allowed her to submit payment claims directly to DOL. While caring for an approved DEEOIC beneficiary, Hamby prepared false nursing assessments documenting that she provided nursing services to the beneficiary in his home when in fact, she had not provided such care. She then used the false assessments to support fraudulent payment claims. Due to the claims, DOL paid Hamby more than \$480,000.

Hamby also provided nursing care to DEEOIC beneficiaries while employed by Camm Care, LLC. She submitted false nursing assessments claiming she provided in-home nursing services while she was on vacation, traveling out of state, or otherwise not at the patient's home. Camm Care used these false assessments to request and receive payment from DOL.<sup>29</sup>

- Conducted 3 employee integrity investigations for possible misconduct or criminal activities involving DOL employees or individuals providing services to the Department.

<sup>27</sup> This was a joint investigation with the DHS-OIG and the Arizona Department of Economic Security (AZ DES). *United States v. Jacqueline Espino*; *United States v. Brandilyn Lorenzen* (D. Arizona).

<sup>28</sup> This was a joint investigation with Department of Labor- Occupational Safety and Health Administration (DOL-OSHA), the IRS-CI, and Homeland Security Investigations (HSI). *United States v. Mauricio Baiense* (D. Massachusetts).

<sup>29</sup> This was a joint investigation with the FBI. *United States v. Lois Hamby* (E.D. Tennessee).

# GOAL 1 PERFORMANCE RESULTS



Table 7: Performance Results for Goal 1<sup>30</sup>

Strategic Objective 1.1

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Reduce backlog of outstanding audit reports.	OA	75%	59%	75%	88%	75%	50%	75%	77%	70%	78%	70%	85%	70%	70%
Percentage of audit recommendations stemming from discretionary audits that address the risks reflected or included in DOL's Top Management Challenges or OIG's Significant Concerns.	OA	80%	93%	85%	94%	90%	100%	90%	100%	90%	100%	90%	100%	90%	90%
Percentage of formal Congressional requests acknowledged within 2 business days.	OCPR	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	95%	100%	95%	100%	95%	95%
Percentage of investigations closed in the fiscal year that resulted in a criminal, civil, administrative action, or monetary outcome.	OI	60%	58%	60%	73%	60%	81%	50%	87%	50%	68%	50%	89%	45%	45%
Percentage of simple Freedom of Information Act (FOIA) and Privacy Act requests for OIG records completed within 20 business days.	OLS	90%	100%	90%	89%	90%	100%	90%	100%	90%	100%	90%	100%	90%	90%
Percentage of complex FOIA and Privacy Act requests that are acknowledged in writing while providing an anticipated completion date to the requestor within 20 business days.	OLS	90%	98%	90%	96%	90%	100%	90%	100%	90%	100%	90%	80%	90%	90%

<sup>30</sup> OA = Office of Audit, OCPR = Office of Congressional and Public Relations, OI = Office of Investigations, OLS = Office of Legal Services, OMAP = Office of Management and Policy, and OI-SID = Office of Investigations – Special Investigations Division. In early FY 2025, OIG merged OSI-SID into OI.

Strategic Objective 1.2

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of audits completed within 12 months of initiation (entrance conference).	OA	70%	86%	75%	78%	80%	54%	80%	52%	80%	65%	80%	55%	50%	50%
Percentage of Complaints referred from the Hotline that are evaluated and closed to a final disposition or converted to an investigation within 180 calendar days of receipt by the investigating field office.	OI	80%	87%	80%	52%	80%	74%	80%	95%	80%	100%	80%	100%	80%	80%
Percentage of all Hotline complaints that are acknowledged in writing, as well as reviewed and referred to the appropriate OIG Office or DOL component within 35 calendar days.	OI	90%	83%	90%	100%	90%	97%	90%	98%	90%	100%	90%	91%	80%	80%
Percentage of all Hotline complaints that are reviewed and logged within 10 calendar days from receipt.	OI	90%	89%	90%	99%	90%	99%	90%	100%	90%	100%	90%	96%	80%	80%
Number of enforcement action points achieved by OIG special agents throughout the fiscal year.	OI	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	575	1560	575	1365	533	1420	490	2,060	509	509
Percentage of referrals from the OWCP Integrity Unit, the WHD and the OFLC that are reviewed, evaluated, and closed to a final disposition or converted to an investigation within 180 calendar days of receipt by the investigating field office.	OI	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	80%	100%	80%	94%	80%	98%	70%	70%
Investigations involving Whistleblower retaliation by a contactor or grantee are completed within the 180 calendar days or 360 calendar days and the final report is submitted to the Secretary for review.	OI	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	75%	75%
Percentage of the 10 oldest FOIA requests closed during the fiscal year.	OLS	60%	0%	70%	70%	70%	80%	70%	90%	70%	100%	70%	100%	70%	70%
Provide legal guidance and assistance for routine audit and investigative requests for legal support within 20 business days from receipt of the request.	OLS	60%	92%	70%	92%	75%	90%	75%	94%	75%	97%	75%	88%	75%	75%
Percentage of separating OIG employees who are provided a Records Management Exit Check List within 7 business days of the Records Management Office receiving notice of the employee's impending separation.	OLS	80%	96%	90%	96%	90%	100%	90%	100%	90%	100%	90%	100%	90%	90%

Strategic Objective 1.3

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of discretionary audits designed to address significant risks impacting DOL's Top Management Challenges or OIG's Significant Concerns.	OA	85%	89%	85%	90%	90%	100%	90%	100%	90%	100%	90%	100%	90%	90%
Percentage of new investigative cases that are considered Tier 1.	OI	75%	86%	75%	96%	80%	95%	80%	94%	80%	93%	80%	96%	70%	70%

Strategic Objective 1.4

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of non-mandatory OIG publications (e.g. Investigations Newsletters, Audit Workplans, Highlights of the Semiannual Report to Congress) provided to stakeholders and made publicly available within agreed upon timeframes.	OCPR	95%	100%	95%	100%	95%	100%	95%	100%	95%	100%	95%	100%	95%	95%
Percentage of relevant audit reports provided to cognizant Congressional committees within two business days, and made available to the public within three business days after receiving final, approved versions.	OCPR	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	95%	100%	95%	100%	95%	95%

Strategic Objective 1.5

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Number of formal briefings and consultations per year offered to cognizant Senate and House committees regarding OIG work priorities and areas of Congressional interest to inform the development of the OIG's Audit Workplan.	OCPR	New FY 2021 Measure	New FY 2021 Measure	12	15	12	13	12	34	12	36	12	35	12	12
2 outreach, liaison, and educational sessions per OI 1811 FTE with internal and external stakeholders to identify areas of high risk that could lead to potential investigations.	OI	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	258	685	258	849	282	686	264	1,313	248	248

## GOAL 1 PERFORMANCE IMPROVEMENT PLAN

Table 8: Performance Improvement Plan for Goal 1 KPIs Not Met

Strategic Objective	FY 2025 Performance Indicators	Responsible Component	FY 2025 Targets	FY 2025 Results	Performance Improvement Plan
1.1	Percentage of complex FOIA and Privacy Act requests that are acknowledged in writing while providing an anticipated completion date to the requestor within 20 business days.	OLS	90%	80%	Requests came in shortly before end of Fiscal Year. Acknowledgement and completions should return to Meet or Exceed in FY 2026.
1.2	Percentage of audits completed within 12 months of initiation (entrance conference).	OA	80%	55%	Continue to maintain focus on ensuring draft audit reports are completed with 12 months of initiation (entrance conference).
1.2	Investigations involving Whistleblower retaliation by a contactor or grantee are completed within the 180 calendar days or 360 calendar days and the final report is submitted to the Secretary for review. <sup>31</sup>	OI-SID	85%	71%	Two of the National Defense Authorization Act (NDAA) Section 828 cases went over the 360-day allocated time frame for investigation and referral to the Secretary due to several factors this year including limited staffing in OI-SID and three Office of Special Counsel cases that required investigation and completion quickly during this same timeframe. Given these factors, OI-SID continues to push for completing these cases as quickly as possible in FY 2026.

<sup>31</sup> In early FY 2025, OIG merged OSI-SID into OI. OIG reassigned this KPI under OI for FY 2026 with a new FY 2026 target. The historical performance of OI-SID for this KPI is found in Appendix C.

## **STRATEGIC GOAL 2—FOSTER AN INTERNAL OIG CULTURE THAT DRIVES HIGH PERFORMANCE AND ENGAGEMENT**

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## **STRATEGIC GOAL 2**

### *Foster an internal OIG culture that drives high performance and engagement*

The OIG recognizes that a high-performing culture depends on a highly engaged workforce. We are committed to fostering a culture that enables a high-performing, optimized, and mission-driven workforce, by providing OIG staff and leaders with the tools they need to grow and succeed while promoting an environment of transparency, engagement, and collaboration. This investment creates a workplace culture and environment that encourages employee engagement, enhances morale and satisfaction, supports continuous learning and development, and prioritizes the sharing of institutional knowledge. Collectively, these efforts support the OIG’s principles of organizational development focused on activities impactful to OIG staff, stakeholders, and taxpayers.

### **GOAL 2 STRATEGIC OBJECTIVES**

**Table 9: Strategic Objectives for Goal 2**

<b>2.2</b>	Meet current and future OIG mission needs through continuous development and professional growth.
<b>2.3</b>	Enhance OIG human capital by developing and implementing strategic recruitment, succession, and retention plans.
<b>2.4</b>	Increase management and leadership effectiveness by, among other things, seeking staff feedback.

### **GOAL 2 SELECTED EXAMPLES**

- Launched the Emerging Leaders Program Course – a dynamic learning experience designed to develop future OIG leaders with the confidence, skills, and strategic mindset to lead in today’s evolving workplace.
- Conducted quarterly professional employee and supervisor training on topics that focused on leadership, communication, and engagement.
- Held a joint regional training event that brought together personnel from OI Headquarters and 3 Regional Offices that focused on firearms proficiency, control tactics, tactical medical care, and program-specific operational functions.
- Conducted listening tours, all-hands meetings across Components, monthly IG check-in meetings, and quarterly OIG Town Halls to discuss key updates and provide all OIG staff with the opportunity to pose questions to Executives.
- Developed professional knowledge and skill matrices across OIG and implemented a succession planning model with forecasting capabilities to the granular level of each employee Component, Series, Grade, Step, Career Ladder, and Full Retirement Eligibility to support future mission accomplishment and risk management.

## GOAL 2 PERFORMANCE RESULTS



Table 10: Performance Results for Goal 2<sup>32</sup>

### Strategic Objective 2.2

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of supervisors who initiate conversations with at least 90 percent of the employees who report to them regarding developmental opportunities for the employees.	OIG	95%	92%	95%	100%	95%	100%	95%	98%	95%	98%	95%	97%	95%	95%
Achieve hiring selections or non-selections on General Schedule certificates completed within 30 calendar days.	OMAP	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	<=30	<=30

### Strategic Objective 2.3

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Achieve an average time-to-hire of no more than 80 calendar days from the date the hiring manager submits a complete recruitment package.	OMAP	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	<=80	<=80
Respond to employee inquiries within 48 hours.	OMBUDSMAN	90%	100%	95%	100%	95%	100%	95%	100%	95%	100%	95%	100%	95%	95%
Conduct climate surveys or team building facilitations in support of cultural transformation initiatives during the Fiscal Year.	OMBUDSMAN	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	8	12	10	10	10	12	10	12	10	10
At least two briefings of exit survey trends provided to Senior Managers and Executives.	OMBUDSMAN	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	2	3	2	2	2	3	2	2

<sup>32</sup> OA = Office of Audit, OCPD = Office of Congressional and Public Relations, OI = Office of Investigations, OLS = Office of Legal Services, OMAP = Office of Management and Policy, and OI-SID = Office of Investigations – Special Investigations Division. In early FY 2025, OIG merged OI-SID into OI.

Strategic Objective 2.4

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of OA supervisors who facilitate quarterly meetings with their staff to provide relevant agency updates and address staff questions.	OA	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	75%	82%	75%	93%	75%	100%	75%	94%	75%	75%
Percentage of OI supervisors who facilitate quarterly meetings with their staff to provide relevant agency updates and address staff questions.	OI	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	75%	100%	75%	100%	75%	100%	75%	100%	75%	75%
Percentage of OIG GS-14, GS-15, Senior Leaders, and Senior Executives that take Treasury Executive Institute (TEI)'s or other AIG-approved training provider's leadership development courses.	OIG	75%	99%	75%	100%	80%	95%	80%	80%	80%	96%	80%	98%	80%	80%
Percentage of OIG supervisors that take supervisory training.	OIG	95%	99%	95%	100%	95%	100%	95%	99%	95%	98%	95%	99%	95%	95%

## **STRATEGIC GOAL 3—PROMOTE RESPONSIBLE STEWARDSHIP OF OIG FINANCIAL AND NON- FINANCIAL RESOURCES**

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## STRATEGIC GOAL 3

### *Promote responsible stewardship of OIG resources*

The OIG is committed to achieving organizational excellence by promoting efficiency and effectiveness in all its activities. This includes engaging in robust planning to anticipate future mission needs and maximize use of limited resources; developing sound budget forecasts for audit and investigative activities; improving performance; increasing accountability; and reducing costs. The OIG leverages technology to enhance audit, investigative, and business processes to ensure effective use of limited resources. Effective stewardship of OIG resources further enables achievement of Goal 3, as well as other OIG strategic objectives and priorities. This allows for the OIG to systematically prioritize critical work such as auditing of DOL financial statements; conducting work under the Federal Information Security Management Act (FISMA) to ensure that DOL information technology (IT) systems are secure; identifying DOL’s Top Management and Performance Challenges; and helping to ensure that DOL administrative processes comply with pertinent regulations and laws.

### GOAL 3 STRATEGIC OBJECTIVES

**Table 11: Strategic Objectives for Goal 3**

<b>3.1</b>	Implement OIG operational improvements based on strategic mission priorities, areas of risk, operational needs, and cost effectiveness.
<b>3.2</b>	Ensure proper oversight of OIG resources through effective internal controls.
<b>3.3</b>	Improve mission achievement and increase efficiency through evidence-based techniques and data analytics.
<b>3.4</b>	Enhance the effectiveness of mission support activities by focusing on quality and customer service.

### GOAL 3 SELECTED EXAMPLES

- Issued a new Inspector General Directive and travel cost model to enhance the exercise of fiscal discretion when planning conferences to promote the economy and efficiency in the use of OIG funds.
- Led extensive reviews and provided decision support analysis to OIG leadership and management in the areas of strategic planning, organizational performance, internal controls, risk management, and other mission areas such as audits, investigations, resource management and operations.<sup>33</sup>
- Developed a variety of new performance dashboards to assist with monitoring projects, as well as risk-based models to enhance operational effectiveness and workforce models to forecast scenario-based impacts.
- Launched the Office of Performance and Risk Management’s (OPRM) Power BI Hub to provide a one-stop location for authorized users to access the OIG’s operational, performance, and risk models, reports, and dashboards.

<sup>33</sup> The OIG plans to issue an update to the OIG Risk Framework in FY 2026 after the release of OIG’s FYs 2026 – 2030 Strategic Plan in 2026.

## GOAL 3 PERFORMANCE RESULTS



Table 12: Performance Results for Goal 3<sup>34</sup>

### Strategic Objective 3.1

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of audit projects that do not exceed planned hours.	OA	80%	81%	80%	86%	80%	100%	80%	93%	80%	100%	80%	97%	80%	80%
Percentage of employee hours charged to audit activities compared to administrative time.	OA	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	70%	74%	70%	91%	70%	91%	70%	70%
Percentage of employee hours charged to investigative activities compared to administrative time.	OI	90%	95%	90%	96%	90%	95%	90%	96%	90%	96%	90%	95%	80%	80%

### Strategic Objective 3.2

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Conduct Risk Management Council meetings to identify and monitor existing and emerging risks, and mitigation activities.	OIG	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	1	8	1	1	1	2	1	2	1	1
Complete 2 internal control reviews annually that assess the effectiveness and efficiency of OMAP processes and procedures.	OMAP	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	2	2

<sup>34</sup> OA = Office of Audit, OCPR = Office of Congressional and Public Relations, OI = Office of Investigations, OLS = Office of Legal Services, OMAP = Office of Management and Policy, and OI-SID = Office of Investigations – Special Investigations Division. In early FY 2025, OIG merged OSI-SID into OI.

Strategic Objective 3.3

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of audit projects that leverage data analytics to maximize the impact of the audit.	OA	50%	50%	60%	66%	65%	80%	65%	80%	65%	88%	65%	91%	65%	65%
Percentage of investigative requests for investigative data analytics are completed (provided to requesting party) within 25 calendar days of the service request.	OI	85%	89%	85%	92%	85%	88%	85%	92%	85%	91%	85%	90%	75%	75%
Percentage of investigative requests for digital evidence acquisitions are completed, (processed and available for examination by requesting party) within 30 calendar days of the forensic acquisition.	OI	85%	91%	85%	94%	85%	93%	85%	96%	85%	100%	85%	93%	75%	75%
Percentage of requests for digital media extractions and analysis are completed (available to requesting party) within 60 calendar days.	OI	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	75%	75%
Percentage availability during business hours of internal IT network resources such as applications, networks, email, e-OIG, remote access and servers.	OMAP	94%	99%	94%	100%	94%	100%	94%	99%	94%	100%	94%	98%	94%	94%
Resolve internal customer inquiries and service tickets within 3 business days.	OMAP	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	90%	90%
Deliver OMAP services within established service-level timeframes while maintaining a 98% accuracy rate across all administrative transactions.	OMAP	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	95%	95%

Strategic Objective 3.4

FY 2025 Performance Indicators	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results	FY 2026 Targets	FY 2027 Targets
Percentage of audit projects that do not exceed planned travel costs.	OA	80%	97%	90%	100%	90%	100%	N/A	N/A	90%	96%	90%	100%	90%	90%
Conduct quarterly executive budget and hiring review sessions to ensure transparency on the budget and hiring process.	OMAP	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	4	4	4	21	4	25	4	4
Ensure OIG Component spend plans are updated each fiscal year.	OMAP	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	New FY 2026 Measure	1	1

## STRATEGIC PLANNING AND ACCOUNTABILITY

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The OIG's FYs 2022 – 2026 Strategic Plan outlines the OIG's vision for the future and provides a clear, unified, and enduring direction for all our activities.<sup>35</sup> This plan is the foundation for building and measuring the success of our activities and guiding us to align resources effectively to accomplish our goals.

The OIG measures its success in achieving its strategic goals in terms of how well OIG work products effect positive change. Positive change includes improving program effectiveness at DOL, reducing vulnerabilities that make programs susceptible to waste and abuse, achieving savings, reducing criminal activity in the form of fraud and labor racketeering, and optimizing OIG's organizational performance, including the use of resources.

The OIG implemented a continuous cycle of OIG organizational performance, ERM, and other improvement activities that promote strategic management and accountability, including:

- Enhancing our performance measurement strategy and framework, including verification and validation, to measure organizational performance against strategic objectives;
- Evaluating progress towards achieving performance plans and engaging stakeholders at all levels;
- Identifying and responding to high-priority risks, including aligning resources to address risks; and
- Reporting performance information to OIG leaders and external stakeholders.

## ENTERPRISE RISK MANAGEMENT

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ERM has expanded across the evolving landscapes of both the private and public sectors, enabling organizations to identify and adapt to threats while taking advantage of opportunities that could affect operations and the achievement of goals. ERM encompasses the culture, capabilities, and practices that organizations rely on to manage risk as they create, preserve, and realize value. ERM is also essential to promote an open, efficient, resilient, and transparent government. Neglecting to address risks—exposure to uncertainty—both simple and complex, and how these risks interact at both the component and enterprise level can have increasingly negative impacts on compliance, internal controls, operations, reporting, strategic objectives, and ultimately mission success.

The OIG adopted the ERM approach as an important step towards the OIG's growth and evolution toward maturity and becoming a resilient organization that successfully addresses challenges due to an ever-changing federal landscape and seizes opportunities when presented. OMB emphasized the importance of having appropriate risk management processes and systems to identify challenges early, bring them to the attention of agency leadership, and develop solutions. Beginning in FY 2024, we enhanced our ERM system and processes by embedding risk-based activities at the strategic level and focused corrective actions on key risks. These efforts elevated our maturity to "leadership" (Level 5). Looking ahead, we plan to issue an updated ERM Framework following the release of the OIG's FYs 2026 – 2030 Strategic Plan, further aligning risk management with our strategic priorities.

<sup>35</sup> The OIG develops strategic plans and priorities through consultations with its stakeholders, administration officials, and Congress. The OIG will issue OIG's FYs 2026 – 2030 Strategic Plan in 2026.

# MEASUREMENT AND VALIDATION OF OIG PERFORMANCE AND PROGRESS

The OIG monitors and evaluates performance toward its plans and commitments using ongoing, periodic, and one-time assessments. These assessments enable OIG senior leadership to identify issues, measure OIG component-specific and overall organizational health, and provide relevant data and evidence to the IG, DIG, CPRMO, AIGs, and the Counsel to the IG. The OIG uses these assessments along with detailed explanations and supporting sources provided by each component, to review and validate each performance rating.

Beginning in FY 2018, the OIG internally evaluated progress towards achieving its annual performance targets each quarter using a Quarterly Performance Review (QPR) process as part of its efforts to continue optimizing our performance measurement strategy. These QPRs leveraged a traffic light rating system—green (met), yellow (in-process/on track), and red (not met) color ratings—and integrated key activities such as priority goals and risk mitigation activities.

## VERIFICATION AND VALIDATION

Verification and validation of performance and progress assessments include the following:

**Table 13: OIG Verification and Validation Activities**

Activity	Description
<b>Activity and Project Reports</b>	<p>The Office of Audit (OA) uses various tools to monitor project development and timelines, including activity reports and a dashboard to provide OA staff with the status of all ongoing projects.</p> <p>The Office of Investigations (OI) leverages weekly significant activities reports provided to management and leadership for internal tracking of activities.</p> <p>The Office of Management and Policy (OMAP) provides regular significant activity reports outlining significant budgetary, staffing, and operational issues. Senior leadership regularly reviews activities reported.</p>
<b>Stakeholder Outreach and Engagement</b>	<p>Staff from the Office of Congressional and Public Relations (OCPR) document the number of congressional meetings and briefings, and other presentations and speeches for key mission areas, which the Director for OCPR reviews and reports.</p> <p>OIG Components provide travel and training data based upon selected time and effort reporting software and financial data reports. Both OA and OI track stakeholder outreach and engagement activities, and senior leadership regularly reviews activities reported.</p> <p>OMAP validates financial information.</p>

Activity (cont'd)	Description (cont'd)
<b>OA Functions</b>	<p>OA leverages the TeamMate suite of modular applications for staff management, data processing, evidence collection, reference, and reporting; and to meet the U.S. Government Accountability Office’s (GAO) Government Auditing Standards (“Yellow Book”), peer review needs, and records retention requirements. OA management has ready visibility into all TeamMate project files, and regularly reviews work completed and reports produced by staff. OA management reports aggregate data for sharing with senior leadership and making critical decisions in the time and effort placed into various OA functions.</p> <p>For risk assessments and management planning, OA uses the TeamRisk component of TeamMate to perform risk assessments of major DOL program areas and contributes to the development of Top Management and Performance Challenges reported annually in the Agency Financial Report, as well as the significant concerns reported in Semiannual Reports to Congress. For audit resolution and post-report tracking, OA uses TeamCentral, another component of TeamMate.</p>
<b>OI Functions</b>	<p>OI leverages data housed and reported from their Labor OIG Case Activity Tracking system (LOCATS), which OI management analyzes and reviews on a regular basis. OI investigations are prioritized based on documented criteria which include two categories (Tier 1 and Tier 2). OI management and OIG senior officials also validate investigative priorities, and selected statistics are included in OIG's Semiannual Reports to Congress.</p>
<b>OMAP Functions</b>	<p>OMAP leverages a variety of data and reports housed in the New Core Financial Management System (NCFMS), human resource tracking databases, and centralized procurement systems. OMAP uses these sources to ensure that OIG spending is in alignment with its operating plan, to ensure compliance with the Anti-deficiency Act, and to recommend operational adjustments based on available funding and staffing levels.</p>
<b>OPRM Functions</b>	<p>OPRM leverages data and reports from across the OIG on a bi-weekly, monthly, and quarterly basis to analyze and improve how OIG manages performance, strategy, and risks to the OIG mission.</p>
<b>OIG Quarterly Performance</b>	<p>The OIG internally evaluates progress towards achieving its annual performance measures on a traffic light rating system— green (met), yellow (in-process/on track), and red (not met) color ratings—and provides summary information of these quarterly results in Annual Performance Reports.</p>

## FY 2025 QUARTERLY PERFORMANCE REVIEW SUMMARY

The OIG measured each KPI on a cumulative basis quarterly. Narratives provided by each OIG component accompanied the quarterly cumulative progress for each KPI to describe achievements, challenges, and risks, as well as factors (in and out of the OIG's control) and trends for these challenges and risks.

For each KPI where an OIG component did not meet their cumulative quarterly performance progress target, AIGs and responsible OIG senior executives and managers submitted ongoing corrective action plans. These plans integrated key activities such as priority goals and risk mitigation activities.

In FY 2025, the QPR process resulted in enhanced organizational performance management, refinement or retirement of existing KPIs, and development of new KPIs for FYs 2026 and 2027. Furthermore, our results show that the QPR process has improved our cumulative quarterly progress towards achieving annual performance targets since its implementation.

The OIG stayed consistent throughout FY 2025 with 87 percent of KPI cumulative quarterly targets met at the end of the first quarter to closing FY 2025 (cumulative 4 quarters) with 87 percent of KPIs exceeding annual targets.

**Table 14: FY 2025 QPR Results Summary**

Cumulative Rating	Quarter 1	Quarter 2	Quarter 3	Quarter 4 (FY 2025)
Exceeded (4 <sup>th</sup> Quarter Only)	-	-	-	87%
Met—Green (Quarters 1 – 4)	87%	87%	85%	2%
In Process/On-Track—Yellow (Quarters 1 – 3)	2%	2%	8%	-
Not Met—Red (Quarters 1 – 4)	2%	4%	6%	11%
N/A <sup>36</sup> (Quarters 1 – 4)	9%	8%	2%	-

<sup>36</sup> Some KPIs were N/A in FY 2025 for some quarters given pre-existing timeframes and normal lifecycles for related activities to occur. In addition, OIG did not measure two biennial KPI in FY 2025, and we did not include these in the Table 14 percentages.

## CONCLUSION

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Despite facing significant resource constraints and other challenges following the COVID-19 pandemic, OIG staff continued to produce extensive, high-quality oversight work and remained dedicated to promoting the economy, efficiency, effectiveness, and integrity of DOL's programs. As the federal agency with primary oversight of DOL, the OIG remains committed to conducting independent and objective oversight work to improve DOL programs relied upon by millions of Americans.

The OIG is a performance-based organization committed to managing towards specific, measurable goals derived from the OIG's mission, using performance data to continually improve operations, as well as continuing to cultivate a culture of engagement that values our employees. DOL programs, such as UI and occupational health and safety protection, play a vital role in securing the financial well-being, health, and safety of all Americans. It is imperative that these programs continue to deliver on their essential missions effectively and efficiently.

As the OIG concludes its activities related to the COVID-19 pandemic, it continues to play a vital role in advancing DOL's mission and goals by improving the efficiency, effectiveness, and integrity of DOL programs and operations, reducing vulnerabilities, and identifying cost savings. The OIG's FY 2025 results reflect its demonstrated commitment to the American people, DOL, and Congress by providing independent and objective oversight of DOL programs through our auditing and investigative efforts, as well as by combatting the influence of labor racketeering and organized crime in the nation's labor unions and employee benefit plans.

Enhancing the OIG's internal capabilities and practices to proactively manage risks and deliver public value remains a top priority. The OIG is committed to leveraging ERM and emerging technologies, including predictive data analytics, to transform its investigations and audit processes. By focusing on high-impact issues, including existing and emerging risks facing DOL, the OIG will continue to enhance its effectiveness and impact.

# **APPENDIX A – STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS**

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## STATUTORY RESPONSIBILITIES, REGULATORY POLICIES, AND PROFESSIONAL STANDARDS

The OIG complies with laws and related implementing regulations, instructions or information provided by OMB, as well as federal law enforcement and auditing policies, guidance, and professional standards.<sup>37</sup> The following tables present some of the laws and professional standards with provisions affecting the OIG's mission and work:

### STATUTORY RESPONSIBILITIES

Table 15: Statutory Responsibilities

Legislation	Requirements
<b>Inspector General (IG) Act of 1978, as amended</b>	Established OIGs across the executive branch to conduct audits and investigations; to promote economy, efficiency, and effectiveness; and to prevent waste, fraud, and abuse. Among other things, the Act requires the Inspector General to prepare and submit to the Secretary of Labor Semiannual reports summarizing our activities for the preceding six-month period, which the Secretary is required to transmit to Congress within thirty days.  The OIG follows the Attorney General's Guidelines for OIGs with Statutory Law Enforcement Authority. <sup>38</sup>
<b>§ 5274 of the National Defense Authorization Act (NDAA) of Fiscal Year 2023</b>	Amended the Inspector General Act of 1978 and requires the OIG to, on the date of report publication, provide notice of the opportunity to submit a written response to a report to all non-governmental organizations (NGOs) and business entities (BEs) that are specifically identified in such published audit, evaluation, inspection, or other non-investigative report.
<b>Federal Managers' Financial Integrity Act of 1982 (FMFIA)</b>	Requires Executive agencies to establish internal accounting and administrative controls which include standards to ensure prompt resolution of all audit findings; take corresponding corrective actions, and report annually on its evaluation of such controls.
<b>Chief Financial Officers Act of 1990</b>	Requires Inspectors General to annually submit to Congress, the Director of OMB, and the head of the agency an audited financial statement for the preceding fiscal year covering all account associated activities of the agency.
<b>Government Performance and Results Act of 1993 (GPRA)</b>  <b>GPRA Modernization Act of 2010 (GPRA-MA)</b>	Requires federal agencies to prepare a strategic plan covering a multiyear period and requires each agency to submit an annual performance plan and an annual performance report, including an assessment of the internal control environment over DOL's performance measures.
<b>Government Management Reform Act of 1994</b>	Requires an assessment and evaluation of the 1) reliability of DOL's performance data and 2) extent to which DOL's performance plan meaningfully describes its planned and actual performance.
<b>Federal Financial Management Improvement Act of 1996</b>	Requires the Inspector General to evaluate DOL's financial systems compliance with federal standards.

<sup>37</sup> For more information on IGs in the federal government, please visit the CIGIE website at <https://www.ignet.gov/> and <https://www.oversight.gov/>.

<sup>38</sup> These guidelines are required by section 6(e)(4) of the IG Act, as amended, and govern the exercise of law enforcement authorities for those OIGs granted statutory law enforcement authorities pursuant to that Act.

Legislation (cont'd)	Requirements (cont'd)
<b>Reports Consolidation Act of 2000</b>	Requires the Inspector General to provide a summary and assessment of the most serious management and performance challenges facing federal agencies and their progress in addressing them.
<b>Federal Information Security Management Act of 2002</b>	Requires the Inspector General to evaluate the effectiveness of DOL's overall information security program and practices.
<b>Payment Integrity Information Act (PIIA) of 2019</b>	<p>Requires agencies to (1) conduct a program-specific risk assessment for each required program or activity, (2) publish and meet annual reduction targets for each program assessed to be at risk for improper payments, and (3) report information on the efforts of each program to reduce improper payments.</p> <p>Requires the Inspector General to review the reports provided by the agencies. The Inspector General shall review the level of risk associated with the applicable programs and the quality of the improper payment estimates and methodology; review oversight or financial controls to identify and prevent improper payments under the programs; and provide the agency head with recommendations. The Inspector General will determine whether the agencies complied with PIIA and may also evaluate the accuracy and completeness of reporting and performance in reducing and recapturing improper payments.</p>
<b>Death in Custody Reporting Act (DCRA) of 2013</b>	Requires the head of each Federal law enforcement agency to report to the Attorney General on an annual basis information regarding the death of any person who is (1) detained, under arrest, or is in the process of being arrested by any officer of such Federal law enforcement agency; (2) en route to be incarcerated or detained, or is incarcerated or detained at any facility (including any immigration or juvenile facility) pursuant to a contract with such Federal law enforcement agency; or any State or local government facility used by such Federal law enforcement agency; or (3) incarcerated in any Federal correctional facility or Federal pre-trial detention facility located within the United States.
<b>Foundations for Evidence-Based Policymaking Act of 2018 ("Evidence Act")</b>	Mandates Federal evidence-building activities, open government data, and confidential information protection and statistical efficiency. Requires agencies to make any data asset maintained by the agency available, upon request, to any statistical agency or unit for purposes of developing evidence. <sup>39</sup>
<b>American Rescue Plan Act of 2021 (ARPA Act)</b>	Provided for federal activities relating to the administration of unemployment compensation programs; and (2) to detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits for unemployment compensation programs, including programs extended under the ARP Act.

<sup>39</sup> The Evidence Act broadly defines "evidence" and includes four interdependent components of evidence: foundational fact finding, performance measurement, policy analysis, and program evaluation.

## REGULATORY POLICIES

Table 16: Regulatory Policies

Regulatory Policies	Requirements
OMB Circular No. A-123	<p>Defines management's responsibility for enterprise risk management and internal control in federal agencies. Provides guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control.</p> <p>Provides specific requirements for assessing and reporting on controls in the federal government.</p>
OMB Circular No. A-11, Part 6	Requires agencies to submit strategic plans, annual performance budgets, and annual program performance reports to the President, Congress, and OMB.
OMB/NARA Directive M-23-07, Transition to Electronic Records Update	<p>Requires Federal agencies to move to a fully electronic records environment, where appropriate.</p> <p>Reaffirms the underlying goal of the transition to electronic records as a priority to enable and increase the ability of the public to engage with Government in new and more efficient and effective ways, and embrace the opportunities afforded to improve Government by transitioning fully to an electronic environment.</p>
Special Deputation Agreement with the United States Department of Justice and the Federal Bureau of Investigation	Expands the OIG's the authority to investigate Organized Crime/Labor Racketeering and labor trafficking cases. <sup>40</sup>

## PROFESSIONAL STANDARDS

Table 17: Professional Standards

Professional Standards	Requirements
Attorney General Guidelines for OIGs with Statutory Law Enforcement Authority	<p>Applies to qualifying personnel in those offices of presidentially appointed IGs with law enforcement powers received from the Attorney General under section 6(e) of the IG Act, as amended. Qualifying personnel include the IG, AIG of Investigations, and all special agents supervised by the AIG of Investigations, provided that those individuals otherwise meet the training and qualifications requirements contained in these Guidelines.</p> <p>These mandatory guidelines do not limit OIGs from exercising any statutory law enforcement authority derived from a source other than section 6(e). These Guidelines may be revised by the Attorney General, as appropriate. These Guidelines may be supplemented by agency-specific agreements between an individual OIG and the Attorney General.</p>
GAO, Government Auditing Standards ("Yellow Book") ("Generally Accepted Government Auditing Standards") <sup>41</sup>	<p>Provides a framework for conducting high quality audits with competence, integrity, objectivity, and independence.</p> <p>Provides uniform rules and standards for federal government audits.</p>

<sup>40</sup> The authority derived from the Agreement is different than, and in addition to, the authority derived from the IG Act, as amended. The agreement is not public.

<sup>41</sup> For more information on the GAO, please visit GAO's website at [www.gao.gov/](http://www.gao.gov/).

Professional Standards (cont'd)	Requirements (cont'd)
<b>GAO, Standards for Internal Control in the Federal Government (“Green Book”)</b>	Provides the standards for an effective internal control system for federal agencies.  Provides the overall framework for designing, implementing, and operating an effective internal control system.
<b>CIGIE, Quality Standards for Inspection and Evaluation (“Blue Book”)</b>	Establishes standards for inspections and evaluations conducted by IGs.
<b>CIGIE, Quality Standards for Investigations</b>	Establishes standards for investigations conducted by IGs.
<b>CIGIE, Quality Standards for Federal Offices of Inspector General (“Silver Book”)</b>	Provides the overall quality framework for managing, operating, and conducting the work of IGs.

## **APPENDIX B – OIG ORGANIZATIONAL STRUCTURE AND COMPONENTS**

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## OIG ORGANIZATIONAL STRUCTURE

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OIG offices are located in Washington, D.C. (Headquarters), and several field and regional locations across the United States and Puerto Rico.

The OIG workforce is comprised of more than 200 employees with expertise in accounting, auditing, criminal justice, economics, finance, information technology, law, operations research, public and business administration, risk and performance management, and social and physical sciences, among other fields.

## OIG COMPONENTS

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In carrying out its statutory responsibility to conduct and supervise audits and investigations relating to the programs and operations of the DOL, the IG provides program direction over: the Office of Audit, the Office of Investigations, and the Executive Direction and Management function.

### OFFICE OF AUDIT

The Office of Audit is responsible for conducting and supervising audits relating to the Department's programs and operations; recommending policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the Department's programs and operations preventing and detecting fraud, waste, abuse, and mismanagement in these programs and operations.

### OFFICE OF INVESTIGATIONS - LABOR RACKETEERING AND FRAUD

The Office of Investigations – Labor Racketeering and Fraud is responsible for conducting criminal, civil, and administrative investigations relating to violations of Federal laws, rules, or regulations as they pertain to DOL programs, grants, contracts, and operations, as well as allegations of criminal activity and serious misconduct on the part of DOL employees. In addition, the Office of Investigations has the responsibility to investigate labor racketeering and organized crime influence involving unions, employee benefit plans, and labor-management relations.

The Office of Investigations – Special Investigations Division conducts employee integrity investigations involving allegations of fraud and wrongdoing by OIG employees and high-level DOL employees.<sup>42</sup>

### EXECUTIVE DIRECTION AND MANAGEMENT

This function provides the overall direction, planning, management, administration, and inspections necessary to independently carry out the OIG's nationwide mission, supplying centralized management of OIG headquarters and regional staff. The major Components of the Executive Direction and Management function include:

<sup>42</sup> In early FY 2025, OIG merged OSI-SID into OI.

## **OFFICE OF CONGRESSIONAL AND PUBLIC RELATIONS**

The Office of Congressional and Public Relations carries out liaison functions with respect to Congress, the media, other governmental agencies, the public, and internally within the OIG; prepares statutorily mandated reports such as the Semiannual Report to Congress; and coordinates all legislative review activities.

## **OFFICE OF EQUAL EMPLOYMENT OPPORTUNITY**

The Office of Equal Employment Opportunity provides strategic direction and guidance on a wide range of OIG's equal employment opportunity (EEO) programs and activities.

## **OFFICE OF LEGAL SERVICES**

The Office of Legal Services consists of the OIG's legal advisors and stewards of the OIG's Information Disclosure and Records Programs. OIG Attorneys advise the Inspector General, OIG senior leadership, and OIG's mission and operational programs, and represent the OIG in litigation and related matters. The Information Disclosure Program manages OIG's Freedom of Information Act (FOIA) and Privacy Act functions, and the Records Program is responsible for ensuring OIG maintains a National Archives and Records Administration (NARA)-compliant records program.

## **OFFICE OF MANAGEMENT AND POLICY**

The Office of Management and Policy provides for overall direction, planning, management, and administration necessary to carry out the nationwide responsibilities of the Office of Inspector General. This includes providing the full range of human resources, budget, procurement, space and facilities, and information technology services.

## **OFFICE OF PERFORMANCE AND RISK MANAGEMENT**

The Office of Performance and Risk Management leads reviews and provides decision support analysis for a variety of organizational performance, strategic planning, evidence-based reviews, and risk management activities across the OIG, working closely with the Assistant Inspector Generals and senior leadership to improve how OIG manages performance, strategy, and risks to the OIG mission.

## **OMBUDSMAN**

The Ombudsman is an independent, neutral, confidential, and informal resource to all OIG employees. The Ombudsman increases organizational focus on mission critical activities by helping senior leaders, managers, supervisors, and staff minimize unwarranted distractions in the workplace, increase employee engagement, and address individual and organizational matters.

## **APPENDIX C – FYs 2020 THROUGH 2025 RETIRED MEASURES**

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## FYs 2020 THROUGH 2025 RETIRED MEASURES

The OIG retired strategic objectives and KPIs between fiscal years and APRs to enhance organizational performance and the accuracy and data quality of performance and progress. KPI changes may include text edits that, while minor, may constitute material modifications to performance measurement. Finally, the OIG may also retire KPIs due to completing comprising activities within one fiscal year.

### FYs 2020 - 2025 TARGETS AND RESULTS FOR RETIRED KPIs

For those KPIs that the OIG presented as consolidated summaries with OIG component detail, the OIG provides solely the detail for each OIG component below in Table 18.

Missed Target	Met Target	Exceeded Target
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Table 18: Performance Results for FYs 2020 through 2025 Retired KPIs<sup>43</sup>

Strategic Objective 1.1, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of COVID-19 related recommendations implemented within 2 years of final report issuance.	OA	New FY 2021 Measure	New FY 2021 Measure	70%	38%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of audit recommendations accepted by DOL within 12-months of issuance of final audit report.	OA	90%	92%	90%	92%	90%	91%	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of audit recommendations implemented within 5 years.	OA	85%	89%	85%	84%	85%	89%	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of COVID-19 related recommendations implemented within 1 year of final report issuance.	OA	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	70%	24%	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of formal Congressional requests acknowledged within 5 business days.	OCPR	95%	100%	95%	100%	95%	100%	95%	100%	Retired	Retired	Retired	Retired

<sup>43</sup> OA = Office of Audit, OCPR = Office of Congressional and Public Relations, OI = Office of Investigations, OLS = Office of Legal Services, OMAP = Office of Management and Policy, and OI-SID = Office of Investigations – Special Investigations Division. In early FY 2025, OIG merged OI-SID into OI.

Strategic Objective 1.2, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of draft audit reports approved by the Assistant Inspector General within 90 calendar days following audit field work.	OA	75%	87%	80%	83%	85%	96%	85%	61%	85%	79%	85%	57%
Percentage of Tier 1 investigations completed (referred for prosecution / administrative / civil proceedings) within 24 months of case opening.	OI	65%	71%	65%	82%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of Tier 2 investigations completed (referred for prosecution / administrative / civil proceedings) within 12 months of case opening.	OI	65%	71%	65%	86%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of referrals from the OWCP Integrity Unit, the WHD and the OFLC that are reviewed, evaluated, and closed to a final disposition or converted to an investigation within 90 days of receipt by the investigating field office.	OI	80%	83%	80%	95%	85%	97%	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of allegations that are either closed or converted to full investigations within 90 calendar days of receipt.	OI-SID	88%	90%	88%	88%	90%	86%	90%	92%	90%	96%	90%	91%
Percentage of investigations completed (referred for prosecution/administrative/civil proceedings, or closed) within 12 months of case opening.	OI-SID	85%	88%	90%	87%	90%	94%	90%	91%	90%	91%	90%	79%
Investigations involving Whistleblower retaliation by a contactor or grantee are completed within the 180 calendar days or 360 calendar days and the final report is submitted to the Secretary for review.	OI-SID	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	New FY 2022 Measure	85%	57%	85%	75%	85%	80%	85%	71%
Percentage of subpoena requests reviewed by OLS within 3 business days.	OLS	90%	94%	90%	90%	90%	86%	Retired	Retired	Retired	Retired	Retired	Retired
Number of biennial OMAP Customer Satisfaction Surveys to seek stakeholder feedback and assess the effectiveness of mission support activities within the OIG.	OMAP	New FY 2021 Measure	New FY 2021 Measure	1	1	N/A	N/A	1	1	N/A	N/A	N/A	N/A
Percentage of mission support improvement activities that are completed based on OMAP's biennial customer satisfaction survey results action plan.	OMAP	60%	100%	N/A	N/A	60%	100%	N/A	N/A	60%	83%	N/A	N/A

Strategic Objective 1.3, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of COVID-19 related engagements completed within 12 months of initiation during the Fiscal Year (entrance conference).	OA	New FY 2021 Measure	New FY 2021 Measure	70%	64%	80%	33%	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of new investigative cases that are considered Tier 1.	OI-SID	85%	95%	90%	100%	95%	100%	95%	100%	95%	100%	95%	100%

Strategic Objective 1.4, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of relevant audit reports provided to cognizant Congressional committees within one business day, and made available to the public within three business days after receiving final, approved versions.	OCPR	95%	100%	95%	100%	95%	100%	95%	100%	Retired	Retired	Retired	Retired

Strategic Objective 1.5, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
At least one meeting with each major component within the Department to solicit ideas regarding areas of potential audit.	OA	80%	91%	85%	88%	85%	100%	Retired	Retired	Retired	Retired	Retired	Retired
Number of briefings and consultations per year offered to cognizant Senate and House committees regarding OIG work priorities and areas of Congressional interest.	OCPR	12	13	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Number of outreach, liaison, and educational sessions with internal and external stakeholders to identify areas of high risk that could lead to potential investigations.	OI	450	771	450	628	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired

Strategic Objective 2.1, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Complete component-specific EVS action plan to increase employee engagement index scores.	OIG	12/27/2020	12/27/2020	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired

Strategic Objective 2.2, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of both employees and supervisors participating in the OIG mentoring program.	OIG	8%	33%	15%	22%	15%	16%	15%	20%	20%	22%	20%	32%
Make hiring selections or non-selections on General Schedule certificates within 25 days.	OMAP	85%	90%	85%	40%	85%	38%	Retired	Retired	Retired	Retired	Retired	Retired
Make hiring selections or non-selections on General Schedule certificates within 30 calendar days.	OMAP	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	30	28	30	28	Retired	Retired
Percentage of hiring selections or non-selections on General Schedule certificates completed within 30 calendar days.	OMAP	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	New FY 2025 Measure	85%	75%

Strategic Objective 2.3, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of Non-SES/SL vacancies filled within 90 days from posting date to selection.	OMAP	90%	100%	90%	68%	90%	24%	Retired	Retired	Retired	Retired	Retired	Retired
Achieve an average time to hire of 180 calendar days from the date that the hiring manager identifies the need for a vacancy announcement to the employee's effective onboarding date.	OMAP	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	<=180	171	<=180	101	<=180	101
Provide summary exit survey feedback reports to Senior Managers and Executives at least once quarterly.	OMBUDSMAN	80%	80%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Conduct a total of eight climate surveys or team building facilitations during FY 2020.	OMBUDSMAN	100%	100%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of climate surveys or team building facilitations during the Fiscal Year.	OMBUDSMAN	New FY 2021 Measure	New FY 2021 Measure	75%	100%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
At least two briefings of exit survey trends provided to Senior Managers and Executives.	OMBUDSMAN	90%	100%	90%	100%	90%	100%	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of quarterly summary exit survey feedback reports to Senior Managers and Executives.	OMBUDSMAN	New FY 2021 Measure	New FY 2021 Measure	75%	100%	75%	100%	75%	100%	Retired	Retired	Retired	Retired

Strategic Objective 2.4, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of OIG supervisors with at least 6 months of supervisory tenure who complete a 360 degree evaluation or an online survey to gather feedback from staff (biennial measure).	OIG	N/A	N/A	80%	86%	N/A	N/A	80%	84%	N/A	N/A	80%	100%

Strategic Objective 3.1, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of employee hours charged to COVID-19 related investigative activities compared to non COVID-19 investigative activities.	OI	New FY 2021 Measure	New FY 2021 Measure	30%	72%	40%	74%	30%	68%	30%	62%	Retired	Retired
Percentage of employee hours charged to investigative activities compared to administrative time.	OI-SID	80%	88%	85%	94%	88%	96%	88%	95%	88%	96%	88%	94%

Strategic Objective 3.2, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of ERM mitigation plan activities completed (Tier 2).	OIG	70%	81%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Support no less than two Risk Management Council meetings to monitor Active ERM mitigation activities and internal controls.	OIG	New FY 2021 Measure	New FY 2021 Measure	100%	100%	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Percentage of quarterly internal control reviews conducted as required by OMB Circular A-123 and submit all reports within OMB and DOL prescribed timeframes, and all remedial action plans when control deficiencies are identified within 60 days of the report finding.	OMAP	New FY 2021 Measure	New FY 2021 Measure	100%	100%	100%	100%	Retired	Retired	Retired	Retired	Retired	Retired
Conduct internal control reviews required by OMB Circular A-123 and submit all reports within OMB and DOL prescribed timeframes, and all remedial action plans when control deficiencies are identified within 60 days of the report finding.	OMAP	9/30/2020	7/1/2020	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired	Retired
Conduct 4 internal control reviews that focus on OMAP operations and procedures.	OMAP	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	4	4	4	4	4	6

Strategic Objective 3.3, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of investigative requests for digital media extractions are completed (available to requesting party) within 60 days of the service request.	OI	85%	89%	85%	92%	85%	91%	85%	94%	Retired	Retired	Retired	Retired
Percentage of requests for reports of digital media analysis are completed (available to requesting party) within 45 days.	OI	85%	86%	85%	94%	85%	91%	85%	94%	Retired	Retired	Retired	Retired
Percentage of availability of the Digital Forensic Network and its services by ensuring security protocols, redundancy, data/system backups, and load balancing are enforced through regularly scheduled maintenance.	OI	85%	100%	90%	99%	95%	98%	95%	99%	95%	100%	95%	100%
Percentage of investigative requests for digital media analysis are completed (available to the requesting party) within 60 calendar days of the service request.	OI	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	New FY 2024 Measure	85%	88%	85%	100%

Strategic Objective 3.4, Retired

Retired Key Performance Indicator	Responsible Component	FY 2020 Targets	FY 2020 Results	FY 2021 Targets	FY 2021 Results	FY 2022 Targets	FY 2022 Results	FY 2023 Targets	FY 2023 Results	FY 2024 Targets	FY 2024 Results	FY 2025 Targets	FY 2025 Results
Percentage of quarterly executive budget review sessions conducted to ensure proper budget planning and expenditures tracking, including human capital, procurement, facilities and IT activities.	OMAP	100%	100%	100%	100%	100%	100%	Retired	Retired	Retired	Retired	Retired	Retired
OIG Financial resource utilization rate in accordance with detailed budget allocation.	OMAP	97%	100%	97%	100%	97%	100%	Retired	Retired	Retired	Retired	Retired	Retired
Ensure component spend plans are finalized each fiscal year.	OMAP	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	New FY 2023 Measure	100%	100%	100%	100%	100%	100%

## **APPENDIX D – FY 2025 PANDEMIC-RELATED OVERSIGHT REPORTS ISSUED BY DOL-OIG**

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## DOL-OIG ISSUED 10 PANDEMIC-RELATED OVERSIGHT REPORTS IN FY 2025

A key role of OIGs is to provide oversight of Federal Government funds and programming and to issue corresponding oversight reports.<sup>44</sup>

**Table 19: DOL-OIG Pandemic-Related Oversight Reports**

Oversight Report	Issue Date
Report No. 19-25-008-03-391, <i>COVID-19: The Employment and Training Administration Needs to Improve Oversight of Grants Awarded in New York</i>	September 26, 2025
Report No. 19-25-009-03-315, <i>COVID-19: Recovery of Millions in Pandemic-Related UI Overpayments Improperly Waived, Including Fraud</i>	September 25, 2025
Report No. 19-25-007-03-315, <i>COVID-19: ETA Needs to Improve Its Oversight of States' Efforts to Identify UI Fraud Using Suspicious Email Accounts</i>	September 16, 2025
Report No. 19-25-006-03-315, <i>ETA Did Not Ensure ARPA Grants Demonstrated Improvements in Access to Unemployment Benefits</i>	August 28, 2025
Report No. 19-25-005-03-315, <i>COVID-19: ETA Needs to Improve its Oversight of States' Efforts to Identify UI Fraud Using Deceased Persons' Social Security Numbers</i>	August 15, 2025
Report No. 19-25-004-03-315, <i>COVID-19: ETA Needs to Improve Its Oversight of States' Efforts to Identify Multistate UI Fraud</i>	August 4, 2025
Report No. 19-25-003-03-315, <i>ETA and State Workforce Agencies Need to Do More to Recover Pandemic UI Program Improper Payments</i>	April 1, 2025
Report No. 19-25-001-03-315, <i>COVID-19: Data Sharing Project Finds Billions Paid to Same Likely Fraudsters under Both the Unemployment Insurance and Economic Injury Disaster Loan Programs</i>	December 5, 2024
Report No. 19-25-002-03-315, <i>COVID-19: ETA Could Have Done More to Ensure States Had Sufficient Staffing to Deliver Timely Pandemic Unemployment Benefits</i>	November 22, 2024
Report No. 50-25-001-03-315, <i>Alert Memorandum: The Employment and Training Administration Needs to Respond to the Risk of States' Untimely Disposal of CARES Act Unemployment Insurance Data and Supporting Records</i>	October 17, 2024

<sup>44</sup> For copies of these COVID-19 Pandemic-related oversight reports and other published DOL-OIG COVID-19 Pandemic-related activities, please visit DOL-OIG's *Pandemic Response Online Portal* on our website at [https://www.oig.dol.gov/OIG\\_Pandemic\\_Response\\_Portal.htm](https://www.oig.dol.gov/OIG_Pandemic_Response_Portal.htm).

## OIG HOTLINE

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The OIG operates a hotline to receive and process allegations of fraud, waste, and abuse concerning DOL grants, contracts, programs and operations. The OIG also addresses allegations of criminal activity and serious misconduct involving DOL employees. Moreover, the OIG has jurisdiction to investigate allegations of labor racketeering and organized crime influence in the workplace, including the misuse of union benefit plan assets or power, labor-management relations, and internal union affairs.

To ensure we promptly address your correspondence, the OIG encourages paperless communication.

This will enable our staff to receive and address your needs more efficiently. When possible, please use the following links and phone numbers when contacting the OIG:

### **TO REPORT FRAUD, WASTE, OR ABUSE, PLEASE CONTACT:**

Online: <https://www.oig.dol.gov/hotline.htm>

Telephone: 1-800-347-3756 or 202-693-6999

Fax: 202-693-7020

Address: Attention: Hotline  
Office of Inspector General  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210