Ten-Year Perspective on Federal Inspectors General

Statement of
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Before the
Subcommittee on Legislation and National Security
Committee on Government Operations
House of Representatives
Mr. Chairman and Members of the Subcommittee:

We appreciate the opportunity to be here today to discuss the progress that inspectors general (IGs) have made over the last 10 years and to suggest ways in which that progress can continue in the future. We are interested in IGs functioning as successfully and effectively as possible because they represent a valuable internal control on agency operations and a proven means for addressing fraud, waste, and mismanagement in federal programs.

Twelve years ago, the Congress took one of its most significant steps to improve a federal agency's internal controls by establishing the first statutory inspector general in what has become the Department of Health and Human Services. The Inspector General Act of 1978 and similar legislation have expanded the IG concept to other departments and agencies. The General Accounting Office (GAO) has long supported the IG concept and the legislation that brought the concept into reality.

We are fully aware, Mr. Chairman, that the concept of inspector general is one that you and your Subcommittee instituted, promoted, and developed to its current level of effectiveness. Your actions in fostering that legislation have paid significant dividends in the form of better government over the years and the benefits continue today.
We have had many opportunities to observe and comment on IG activities over the years in the course of many of our audits (see attachment 1). GAO reviews of IG activities over the past several years indicated that the establishment of statutory IGs has been a key factor in strengthening federal internal audit and investigative activities and improving operations within the federal government. We believe that the statutory IGs have had a significant amount of success in accomplishing the purpose for which they were established—combating fraud, waste, and abuse and promoting economy, efficiency, and effectiveness in federal programs and operations.

The Congress, the executive branch, and the general public rely on inspectors general to hold agencies accountable for the proper and efficient use of taxpayer dollars, to ensure that federal programs are meeting their intended objectives, and to foster improved internal controls and fraud prevention. One of the most successful aspects of the IG community is its independence and objectivity. In the last 10 years, the IGs have established their credibility and produced numerous management improvements and cost savings. Since their establishment, the IGs have been credited with over $100 billion in savings and cost avoidance measures in federal agencies.
Prior to the establishment of the IGs, the internal audit community was beset with problems such as the following.

--- Audit efforts were fragmented because agencies had numerous audit and investigative groups which operated without adequate coordination.

--- Audit groups were typically understaffed and underfunded which frustrated efforts to achieve adequate audit coverage.

--- Audit groups were not sufficiently independent from the program operating authorities who were responsible for the areas being audited or investigated.

--- Procedures were lacking to ensure that the agency head and the Congress were informed of serious problems discovered in the agency.

--- In general, audit coverage was inadequate and nonsystematic.

--- Top managers paid little attention to audit findings and were not required to respond to audit recommendations.
The Inspector General Act of 1978, as amended, and similar legislation have played a significant role in strengthening federal internal audit and investigative activities and improving the operations of the federal government. These statutory IGs have been established through a bipartisan effort to improve the effectiveness of the federal government. The act and similar laws centralized the leadership of most major federal agencies' audit and investigative functions under an inspector general responsible only to the agency head or deputy and having the independence needed to detect, investigate, evaluate, and report on government fraud, waste, and abuse. Under the act, the IGs were given authority to conduct and supervise audits and investigations; recommend policies to promote economy, efficiency, and effectiveness as well as the prevention of fraud; and detect fraud and abuse in programs and operations of their agencies.

The act provides that IGs will be appointed by the President by and with the consent of the Senate, and that they will be independent from program management. The IGs are responsible for keeping agency heads and the Congress fully informed of agency problems and actions being taken to correct them. They are required to report on the results of their audits and investigations as well as prepare semiannual reports to communicate the results of their work to their agency heads and the Congress.
Nineteen statutory IGs have been established covering all cabinet-level departments and agencies except for the Departments of Justice and the Treasury (see attachment 2). The total number of internal audit and investigative staff at agencies with IGs increased from about 5,800 in fiscal year 1981 to about 7,800 in fiscal year 1988 (see attachment 3). Considering the problems with understaffing of these units in the 1970s, we believe that this additional staff was needed.

Other Initiatives Have Been Beneficial

Three initiatives have also improved the ability of IGs to function effectively and efficiently in the last decade.

Office of Management and Budget (OMB) Circular A-50 on audit resolution and follow-up was revised following a series of critical GAO and congressional reports. The circular provides guidance on how auditors and management officials should resolve and follow up on auditors' recommendations. The revised policy specifies the role of agency audit follow-up officials responsible for ensuring that systems for resolving audits are working effectively. It also emphasizes the importance of monitoring implementation of corrective actions and specifies ways to improve accounting and collection controls over money due
the government as a result of audit findings.

-- The Single Audit Act was passed in 1984 in response to concerns that large amounts of federal financial assistance were not subject to audit and that agencies sometimes overlapped on oversight activities. It stipulates that state and local governments which receive at least $100,000 in federal financial assistance have a single audit conducted. Governments which receive between $25,000 and $100,000 in federal financial assistance have the option to have either a single audit or an audit in accordance with the requirements of federal programs which provided the assistance. These audits, which entail a review of a government's financial operations, internal controls, and compliance with laws and regulations, are intended to provide funding agencies reasonable assurance that funds they provided were expended in accordance with applicable laws and regulations and to serve as the foundation for additional audits.

-- The President's Council on Integrity and Efficiency (PCIE) was established to coordinate IG efforts to implement governmentwide activities to combat fraud and waste in federal programs and operations. Since then, the PCIE has worked through its standing committees to share ideas and foster innovative and effective approaches to the
improvement of government programs and operations. For example, the PCIE was instrumental in developing implementation guidance for the single audit concept and has published a training guide which identifies and addresses the training and development needs of IG staff.

QUALITY OF IG PERFORMANCE IS GENERALLY SUBSTANTIATED BY GAO REVIEWS

Since the IGs were established, we have reviewed aspects of their operations on numerous occasions. Generally, we have found few serious problems. In recent years, we conducted a series of quality assessment reviews that were designed to assess whether an IG office satisfactorily complies with government auditing standards and other professional standards. To date, we have completed reviews of six major IG offices: the Departments of Commerce, Agriculture, Transportation, and Health and Human Services; the General Services Administration; and the Environmental Protection Agency. (Our IG assessment reports are listed in attachment 1.)

Each of the IGs satisfied standards in most areas that we reviewed. For example, we generally found satisfactory compliance with standards on independence, audit planning, staff qualifications, testing compliance with laws and regulations, and fraud and abuse. However, in each review we have identified some
areas needing improvement. The most prevalent areas needing improvement have been supervision of projects, testing internal controls as a part of audits, audit evidence retained in working papers, report clarity, and organizational planning. All the IGs have been particularly receptive to our recommendations for improvements in their quality controls and for changing aspects of their office management.

Two earlier reviews of individual IG offices found more serious problems. In a 1983 report\(^1\) on allegations about the Environmental Protection Agency Office of Inspector General, we found that some allegations were not being investigated consistently and all relevant matters not followed up. Also, in a 1984\(^2\) report on a coal lease sale by the Department of the Interior, we found that its Office of Inspector General had not adequately investigated an improper disclosure of sensitive data related to the sale. We found that numerous leads had not been pursued to reasonable conclusions or dismissed. Also, the reports on the investigation did not meet standards for accuracy and completeness. In these instances, one of the IGs resigned during our review period and the other shortly after the release of our report.

\(^1\)Improvements Needed in EPA's Inspector General Operations (GAO/AFMD-84-13, October 21, 1983).

\(^2\)Deficiencies In The Development Of The Powder River Basin Coal Lease Sale (GAO/RCED-84-167, June 11, 1984).
The rare problems we have found in the 12 years since statutory IGs were established serve to illustrate the overall success of the concept. These types of problems had been all too commonplace prior to the IG legislation. Recently, we reviewed the internal audit function of the Navy, which is not covered by the Inspector General Act of 1978. We found many problems, including concerns about the audit organization's independence. Some of the problems we found had been raised numerous times in the past but were still uncorrected. The fact that we have not found these types of problems with the statutory inspector general offices further attests to the act's effectiveness.

ISSUES NEEDING THE ATTENTION OF THE CONGRESS AND THE EXECUTIVE BRANCH

Although federal audit and investigative activities have been substantially strengthened in the last 10 years, additional issues require attention. Some of these issues are already before the Congress and others may be presented in the near future.

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Maintaining Continuity of
IG Leadership Is Important

The IGs have provided independent and objective views of
program operations to both agency management and the Congress.
Their views could be particularly valuable in a new administration
because the value of many programs and operations will likely be
reassessed. We believe that government agencies and the Congress
would benefit greatly from the continued service of some existing
IGs. Although the President has the authority to appoint new
inspectors general, we believe that consideration should be given
to retaining IGs based on their individual capabilities and
performance records, even when there is a change of administrations
following a national election. This would be consistent with
section 3 of the IG Act, which provides that IGs be appointed
without regard for political affiliation and solely on the basis of
integrity and demonstrated ability. High turnover among this group
of agency officials would rob the government of important expertise
and insight into the most pressing problems facing agencies and how
to remedy them.

The members of the PCIE have informally assisted in
periodically developing lists of potential candidates for IG
vacancies. Although there may be many other means of identifying
suitable candidates for IG positions, the involvement of the PCIE
Establishing Additional Statutory IGs

We have supported the establishment of additional statutory IGs in certain agencies including Treasury and Justice--the only two cabinet-level agencies without a statutory IG--and also in the Central Intelligence Agency (CIA), Office of Personnel Management (OPM), Federal Emergency Management Agency (FEMA), and the Nuclear Regulatory Commission (NRC). Based on our observations in other agencies with IGs, we believe that a statutory IG at each of these agencies would strengthen management control over program operations, provide a higher degree of independence to agency audits, ensure that the agency head and the Congress are informed of significant audit and investigative findings, and promote more efficient and effective operations of the agency and its programs.

We found weaknesses in the internal audit organization and operation at these agencies, which provides support for our view that they need statutory IGs. For example, at Treasury we found that there were five audit and investigative groups. The nonstatutory IG had audit and investigative responsibility for only 11 percent of Treasury's operating budget. The four law enforcement bureaus had their own internal audit and investigative staffs to audit the remaining 89 percent of Treasury's budget. In
addition, Treasury did not routinely inform the Congress about its audit and investigative activities.

At Justice, audit and internal investigation was fragmented among 15 separate audit and internal investigative units. We believe that, unlike statutory IGs, these units lacked organizational independence, and that this may have inhibited independent, objective assessments and reporting to the Attorney General and the Congress on department activities. In addition, no one person or office was responsible for coordinating audits and investigations.

We also believe a statutory IG would be appropriate at the CIA. Several recent revelations have brought into question existing mechanisms for providing control and oversight of covert government operations. Governmental powers appeared to be exercised without accountability to the Congress or the public. Establishing an IG at the CIA would contribute to improved accountability of that agency's operations and help assure the taxpayer that funds and programs are conducted within the parameters prescribed by law and regulation. We believe that a CIA IG could function effectively while giving appropriate consideration to national security.

Other agencies such as OPM, FEMA, and NRC have important missions and expend considerable funds annually. Our reviews have
shown that these agencies' audit and investigative capabilities would be strengthened in terms of independence and audit coverage by having a statutory IG. As discussed later, legislation is pending which would establish statutory IGs in these organizations.

**Strengthening Other Audit and Investigative Groups**

Billions of dollars are expended by agencies not covered by IG Act requirements, such as the Farm Credit Administration, Commodity Futures Trading Commission, and National Science Foundation. In a 1986 report entitled, *Internal Audit: Nonstatutory Audit and Investigative Groups Need To Be Strengthened* (GAO/AFMD-86-11, June 3, 1986), we identified audit or investigative units in 41 agencies not subject to statutory inspector general requirements. In fiscal year 1985, these agencies had a combined total budget authority of over $100 billion and employed more than 250,000 people. We found impairments to the independence of the audit function in 12 of the 41 agencies. In addition, at 4 agencies, we reported that

-- important agency functions received little or no audit coverage,

-- audit and investigative staffs were not evaluating most of the investigations of alleged fraud and abuse and did not
track the disposition or ascertain underlying causes of the illegal activities, and

-- audit resolution and follow-up systems did not meet governmental requirements.

As discussed later, legislation is pending which would strengthen audit and investigative units in these agencies.

Emphasizing Fraud and Abuse Prevention in IG Work

An area where the IGs must play an important role is in the prevention of fraud, waste, and abuse through the review and reporting on internal controls and accounting systems. With the passage of the Federal Managers' Financial Integrity Act of 1982 under the leadership of this Subcommittee, we have seen increasing emphasis on improving internal controls and accounting systems in the government. The IG community has been very supportive of governmentwide efforts to implement the act. As detailed in our 1984 report on the act's implementation, the IGs not only evaluated and reported on internal controls and accounting systems, they also provided oversight and technical assistance, helped

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devise and conduct training programs for managers, and consulted on internal controls and accounting.

A 1985 study by the President's Council on Management Improvement called on the audit community—GAO and the IGs—to somewhat refocus its audit emphasis on the results of the act. Audits of act implementation should focus on results such as whether the agency identified and reported all material weaknesses and is taking sound corrective actions. The study indicated that auditors could do a better job of (1) determining if significant problems were the result of internal control weaknesses and (2) linking reported deficiencies to the Internal Control Standards prescribed by the Comptroller General under the Financial Integrity Act.

At GAO, we have acted to ensure that internal controls are an integral part of our normal audit work and that the reporting to management of the linkage of our findings to internal control weaknesses is evident. We have shared our approach with the IG community. We understand that a number of the IGs, such as the Defense IG, have also acted to include internal controls as a component of their normal reviews.

In our view, it is critical that IGs play a continuing important role in assisting management in implementing the Financial Integrity Act. The audit community must routinely
review and evaluate internal controls and make managers fully aware of the internal control implications of audit findings. Also, the IGs need to look at the adequacy of accounting systems, focusing on the controls and the adequacy of the information produced by these systems. By pinpointing the causes of problems, the auditor can better help the manager improve government operations and the delivery of services to the public. Improved control and accountability must continue to be a priority.

Further Improving the Audit Resolution Process

The ultimate value of IG audits is dependent on how well deficiencies which IGs identify are corrected so that problems do not recur. Despite the guidance provided by OMB in Circular A-50, our reports have shown that agencies do not always adequately resolve auditors' findings and perform appropriate follow-up. For example, in one audit, we reviewed the way questioned costs were resolved at six agencies. We questioned the procedures employed to allow costs in about 25 percent of the decisions we examined.\(^5\) In another report we found that auditors did not always attempt to determine if there had been previous audits or to follow up on recommendations as required.\(^6\) In a third report, we found that

\(^5\)Audits Of Federal Programs: Reasons For The Disparity Between Costs Questioned By Auditors And Amounts Agencies Disallow (GAO/AFMD-84-57, August 8, 1984).

management did not always take prompt, responsive action on findings and recommendations as agreed, nor did it ensure that closed recommendations had, in fact, been implemented.7

Inspectors general are also finding that their agencies are not following up on audit recommendations effectively. A recent report by the Department of the Interior IG found that the agency did not fully implement audit recommendations in 32 percent of the 424 cases reviewed. The percentage of nonimplementation per bureau or office ranged from 8 to 57 percent. Four bureaus exceeded 33 percent, according to the IG report.

In view of these problems, it appears to us that systems of audit resolution and follow-up require continuing efforts by both management and IGs to ensure their effectiveness.

Better Reporting of Audit Results to the Congress

We have also found that the reporting of audit results could be more accurate and clear. For example, some IG semiannual reports have overstated the amount of costs questioned by auditors, and management commitments to take corrective actions were inappropriately portrayed as savings. In addition, the

terminology used to present audit results was not used consistently in some semiannual reports. For example, IGs have used different and inconsistent definitions for the term "questioned cost." Proposed amendments to the IG legislation provide some remedy for misleading and confusing reports.

PENDING LEGISLATION ADDRESSES
SEVERAL ISSUES

Legislation is pending in the Congress to implement some of the improvements we believe useful. Bills in the House (H.R. 4054) and the Senate (S. 908 and S. 1818), when taken together, provide for the establishment of a statutory IG at Treasury, Justice, CIA, OPM, Internal Revenue Service, FEMA, and NRC. In addition, H.R. 4054 and S. 908 contain provisions that would extend protections and requirements like those in the IG act to most existing federal audit and investigative units. For instance, the legislation would have the audit/investigative unit head report to the head of the agency, and the audit/investigative unit head would not be prevented from initiating and completing any audit or investigation. The legislation would help prevent impairments to independence, provide protection to the audit and investigative functions, and keep the Congress and agency heads better informed about problems. The legislation would also improve audit resolution and follow-up processes by establishing clear
definitions of terms and requirements for statistical reporting on
the results of audit resolution.

CONCLUSIONS

Much has been done in the past decade to correct the
weaknesses in federal internal audits and investigations which were
so prevalent. A key change was the establishment of statutory IGs
who strive to keep the Congress and agency management informed of
significant problems. Our reviews have shown that the IG concept
has worked well and that IGs are generally performing high quality
work and achieving a significant amount of success in combating
fraud, waste, and abuse.

Other initiatives have been taken to enhance the
effectiveness of internal audits and investigations. OMB revised
Circular A-50 on audit resolution and follow-up. The Single Audit
Act was passed providing a more efficient and effective use of
audit resources through entitywide audits instead of individual
grant audits. The President's Council on Integrity and Efficiency
was established to coordinate IG efforts in combating fraud, waste,
and abuse.

These efforts should be continued and some new actions taken
to address previously identified problems and emerging issues
outlined in this testimony. We endorse the legislation which has
been proposed to remedy some of the issues. We plan to work with the Congress, the IGs, and other executive branch officials to address these issues.

To summarize, Mr. Chairman, we believe that to maintain progress and enhance the effectiveness of federal internal audit operations in the future, the executive branch and the Congress could take several actions. The executive branch should

-- Retain incumbent inspectors general based on their individual capabilities and their record of performance.

-- Continue to involve existing statutory IGs in periodically developing and updating lists of potential candidates for IG vacancies.

-- Continue an organization such as the current President's Council on Integrity and Efficiency to coordinate and facilitate the work of the IGs.

-- Continue efforts to improve the quality of IG work.

-- Review the scope of IG work to ensure that there is an emphasis on internal controls and reviews of agencywide information and accountability systems.
As we recommended previously, we believe that the Congress should

-- Establish statutory IGs in the remaining cabinet-level departments and other agencies as appropriate.

-- Strengthen audit and investigative units in agencies that do not have statutory inspectors general by extending to them protections provided to the IGs.

Mr. Chairman, we at GAO believe that our government is a better one today thanks to the inspector general program. You and your Subcommittee are responsible for the successful achievement of instituting inspectors general as key mechanisms for combating fraud, waste, and abuse.

This concludes my statement, Mr. Chairman. We will be pleased to respond to any questions you may have.
LIST OF SELECTED GAO REPORTS ON
INSPECTOR GENERAL ISSUES--1978 to 1988

Inspectors General: Compliance With Professional Standards by the
HHS Inspector General (GAO/AFMD-88-36, to be issued)

CPA Audit Quality: A Status Report on the Accounting Profession's
Enforcement Efforts (GAO/AFMD-88-28, April 25, 1988)

Naval Audit Service: Effectiveness of Navy's Internal Audit
Organization Is Limited (GAO/AFMD-88-12, February 24, 1988)

DOD Fraud Investigations: Characteristics, Sanctions, and

Inspectors General: Compliance With Professional Standards by the
Transportation Inspector General (GAO/AFMD-87-28, August 10, 1987)

Audit Resolution: Responsiveness of Defense Management to Internal
Audit Recommendations (GAO/AFMD-87-37BR, July 31, 1987)

Inspectors General: Compliance With Professional Standards by the
GSA Inspector General (GAO/AFMD-87-22, July 20, 1987)

Inspectors General: Compliance With Professional Standards by the

Inspectors General: Compliance With Professional Standards by the

Treasury Department: An Assessment of the Need for a Statutory
Inspector General (GAO/AFMD-86-3, August 21, 1986)

Internal Audit: Nonstatutory Audit and Investigative Groups Need
To Be Strengthened (GAO/AFMD-86-11, June 3, 1986)

DOD Fraud Hotline: Generally Effective but Some Changes Needed
(GAO/AFMD-86-9, March 21, 1986)

Justice Department: An Assessment of the Need for a Statutory
Inspector General (GAO/AFMD-86-8, February 24, 1986)

CPA Audit Quality: Inspectors General Find Significant Problems
(GAO/AFMD-86-20, December 5, 1985)
Compliance With Professional Standards by the Commerce Inspector General (GAO/AFMD-85-57, August 12, 1985)


Department of Defense Progress in Resolving Contract Audits (GAO/AFMD-84-4, October 27, 1983)

Improvements Needed in EPA's Inspector General Operations (GAO/AFMD-84-13, October 21, 1983)


5-Year Summary of Results of GAO Fraud Hotline (GAO/AFMD-84-70, September 25, 1984)

Audits of Federal Programs: Reasons for the Disparity Between Costs Questioned by Auditors and Amounts Agencies Disallow (GAO/AFMD-84-57, August 8, 1984)

Deficiencies in the Department of the Interior OIG Investigation of the Powder River Basin Coal Lease Sale (GAO/RCED-84-157, June 11, 1984)


The Audit and Inspection Functions at the United States Information Agency Need Management Attention (GAO/NSIAD-84-14, April 4, 1984)

Use of Investigative Information by Inspectors General To Identify and Report Internal Control Weaknesses (GAO/AFMD-84-38, February 24, 1984)

Improvements Needed in EPA's Inspector General Operations (GAO/AFMD-84-13, October 21, 1983)


Review of Inspector General Functions in Agency for International Development (GAO/ID-82-9, May 21, 1982)

Validity and Comparability of Quantitative Data Presented by the President's Council on Integrity and Efficiency on Inspectors General Activities (GAO/AFMD-82-78, May 18, 1982)

TVA's Internal Audit Improved but Inspector General May Still Be Needed (GAO/EMD-82-61, March 19, 1982)


Allegations that a Political Appointee at the Environmental Protection Agency Was Exercising Control Over the Office of the Inspector General (GAO/AFMD-81-77, June 25, 1981)


Weak Internal Controls Make Some Navy Activities Vulnerable to Fraud, Waste, and Abuse (GAO/AFMD-81-30, April 3, 1981)

Weak Internal Controls Make the Department of Labor and Selected CETA Grantees Vulnerable to Fraud, Waste, and Abuse (GAO/AFMD-81-46, March 27, 1981)

Continuing and Widespread Weaknesses in Internal Controls Result in Losses Through Fraud, Waste, and Abuse (GAO/FGMSD-80-65, August 28, 1980)

Weak Financial Controls Make the Community Services Administration Vulnerable to Fraud and Abuse (GAO/FGMSD-80-73, August 22, 1980)

Review of the Environmental Protection Agency's Efforts to Detect and Prevent Fraud and Abuse (GAO/CED-80-100, May 29, 1980)


Improved Grant Auditing and Resolution of Findings Could Save the Law Enforcement Assistance Administration Millions (GAO/FGMSD-80-21, February 19, 1980)

Investigation of an Allegation that the NASA Office of Audit Director Had Suppressed Audit Reports (GAO/PSAD-80-28, February 8, 1980)

Defense Logistics Agency Inspector General Inspections Should Change from a Compliance to a Systems Approach (GAO/FGMSD-80-24, December 27, 1979)

The Navy's Inspection System--Could Be Improved (GAO/FGMSD-80-23, December 26, 1979)

The Army Inspector General's Inspections--Changing From a Compliance to a Systems Emphasis (GAO/FGMSD-80-1, October 30, 1979)

Improving Interior's Internal Auditing and Investigating Activities--Inspector General Faces Many Problems (GAO/CED-80-4, October 24, 1979)

Federal Civilian Audit Organizations Have Often Been Unsuccessful in Obtaining Additional Staff (GAO/FGMSD-79-43, July 27, 1979)

A Look at the Air Force Inspector General's Inspection System (GAO/FGMSD-79-51, August 28, 1979)

## STATUTORY INSPECTOR GENERAL LEGISLATION

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aThe Community Services Administration is no longer in existence. Its Office of Inspector General, created in the 1978 act, is not functioning although it is still authorized.
## Inspector General Staffing

(FTE by Fiscal Year)

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<td>7,309</td>
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*aDOD figures reflect the staffing of the Office of the Assistant to the Secretary for Oversight and Review and the statutory DOD OIG (created in 1983) and do not include the inspector general functions housed in the military departments.

*NA means data are not available.

**SOURCE:** PCIE