

GOVERNMENT ACCOUNTABILITY OFFICE BUILDING



SEMIANNUAL REPORT TO CONGRESS

Accessible Version



MESSAGE FROM THE INSPECTOR GENERAL



Source: GAO. | OIG-26-1SP

In accordance with Section 5 of the Government Accountability Office Act of 2008, I am pleased to present this semiannual report for the second half of fiscal year 2025. The Office of Inspector General's (OIG) work furthers GAO's efforts to ensure the accountability of the federal government for the benefit of the American people. By helping the agency improve its efficiency and protect its integrity, the OIG enhances GAO's ability to provide Congress and the public with timely, fact-based, nonpartisan information that can be used to improve government and save taxpayer dollars.

The OIG continues to take steps to strengthen its independence and seeks a budget floor similar to that of other OIGs to ensure impactful oversight over GAO. The OIG currently relies on GAO for its funding. A budget floor would provide the OIG with greater authority and transparency to carry out its duties and responsibilities as required by law. With the support of GAO leadership, the OIG developed legislative language providing for a budget floor dedicated to supporting the OIG's mission and operations. The OIG plans to seek a budget floor in fiscal year 2027 and looks forward to working with Congress on this effort.

During this reporting period, the OIG closed 17 GAO-related investigations, opened 13 new GAO-related investigations, and processed 58 substantive hotline complaints. The OIG also continued one performance audit and initiated three performance audits and one evaluation. The OIG's reports are available at [Inspector General | U.S. GAO](#) and [Oversight.gov](#). The OIG also recently issued its [Strategic Plan for Fiscal Years 2026–2030](#), which illustrates its unwavering commitment to providing impactful oversight.

The OIG also remained active in the GAO and OIG communities by conducting an external peer review, educating GAO employees on its mission, and participating in Council of the Inspectors General on Integrity and Efficiency committees, working groups, and panels. Details of these activities and other OIG accomplishments are provided in this report.

I would like to thank the OIG staff for their continued professionalism and dedication to our mission. Thank you also to the Comptroller General, the Executive Committee, and

GAO managers and staff for their continued cooperation and attention to the important work of the OIG. In December 2025, for the first time in over 17 years, GAO will have a new Comptroller General. The OIG looks forward to working with the new Comptroller General throughout the transition and beyond to support efficiency and effectiveness at GAO.

//SIGNED//

L. Nancy Birnbaum
Inspector General

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INTRODUCTION

U.S. Government Accountability Office

The U.S. Government Accountability Office (GAO) is an independent agency in the legislative branch of the federal government. Since 1921, GAO has supported Congress in meeting its constitutional responsibilities, helped to improve the performance of federal agencies and programs, and ensured the accountability of the federal government for the benefit of the American people.

Commonly known as the audit and investigative arm of Congress or the “congressional watchdog,” GAO examines how taxpayer dollars are spent and advises lawmakers and agency heads on ways to improve government.



Source: GAO. | OIG-26-1SP

GAO's Office of Inspector General



Source: GAO. | OIG-26-1SP

Established as a statutory office by the Government Accountability Office Act of 2008, GAO's Office of Inspector General (OIG) independently conducts audits, inspections, evaluations, and other reviews of GAO programs and operations and investigates allegations regarding violations of statutes, regulations, policies, or orders involving GAO employees, contractors, programs, and operations. The OIG also makes recommendations to promote economy, efficiency, and effectiveness at GAO. In April 2025, the Comptroller

General issued a memorandum to all employees in support of the OIG's role in helping GAO prevent fraud, waste, and abuse.

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

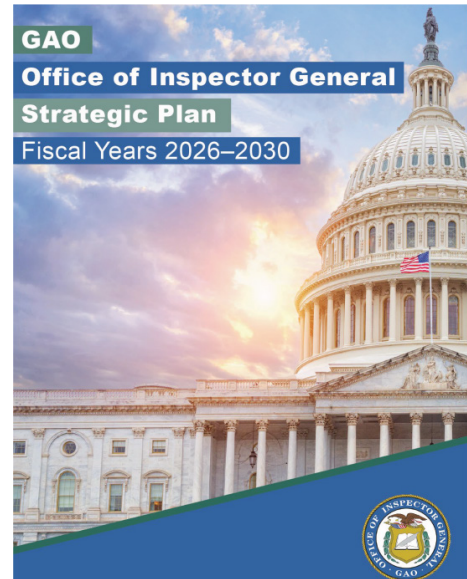
Independence

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

OIG PUBLICATIONS

Strategic Plan

The OIG's [Strategic Plan for Fiscal Years 2026–2030](#) establishes the mission, vision, and values that will guide the office's oversight activities. By helping the agency improve its efficiency and protect its integrity, the OIG enhances GAO's ability to provide Congress and the public with timely, fact-based, nonpartisan information that can be used to improve government and save taxpayer dollars. The OIG's goal is to deliver impactful results, and this plan illustrates its unwavering commitment to being a leading force in government oversight. A culture of continuous improvement will aid in strengthening the workforce and protecting independence, ensuring the OIG's work is free from external influence.



Source: GAO. | OIG-26-1SP

Biennial Work Plan

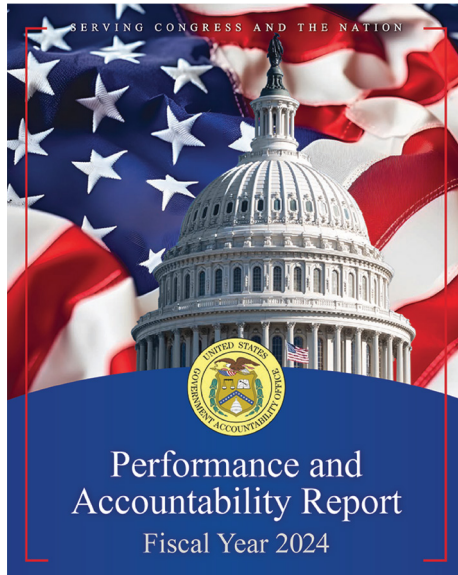
The OIG's Biennial Work Plan for Fiscal Years 2025 and 2026 details potential audits, inspections, and evaluations with a focus on those that could result in monetary benefits or significant recommendations. It also provides an overview of the OIG's investigative work and other activities. The plan is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

Semiannual Reports to Congress

The OIG's [Semiannual Reports to Congress](#) describe the OIG's work during each reporting period. This semiannual report presents the results of the OIG's work for the period from April 1, 2025, to September 30, 2025, including product and performance statistics for audits and investigations. It also provides an overview of each closed GAO-related investigation, and, as appropriate, any associated actions taken by GAO.

GAO's Top Management Challenges

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



Source: GAO. | OIG-26-1SP

For fiscal year 2024, GAO identified three internal management challenges: managing a quality workforce, managing information technology systems, and improving engagement and operations efficiency. GAO is preparing its Performance and Accountability Report, which will provide its management challenges for fiscal year 2025. The OIG will continue to monitor GAO's management challenges.

AUDITS, INSPECTIONS, AND EVALUATIONS

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

Along with monetary benefits, the OIG will begin tracking and reporting the nonmonetary benefits of its reports and recommendations in its next semiannual report. The OIG will report four types of nonmonetary benefits: (1) process, program, policy, or operational improvements; (2) enhanced accuracy and data integrity; (3) safety and security; and (4) workforce integrity.

Audit Activities

During this reporting period, the OIG initiated three audits assessing (1) the accuracy of planned schedules and staffing for GAO engagements, (2) the extent to which the Center for Audit Excellence recovered costs for the services it provided, and (3) GAO's progress implementing its information technology modernization plan. The OIG also continued work on an audit assessing whether contracting officials maintained adequate internal controls over select contract actions.



Sources: GAO; lucadp/Who is Danny/Ticha/stock.adobe.com. | OIG-26-1SP

Audit Recommendation Status

At the end of the prior reporting period (March 31, 2025), there were two open recommendations from one OIG audit report. Table 1 summarizes the status of the actions planned or taken in response to the recommendations.

Table 1: Status of Agency Actions on OIG Audit Reports Issued as of September 30, 2025

Report	Recommendation	Status of GAO actions planned or taken in response to the recommendation
<i>Data Egress: Opportunities Exist for GAO to Strengthen Procedures for Management of Data Egress Fees</i> , OIG-25-1 (February 2025)	Establish GAO's cost management procedures for its cloud systems, including addressing data egress fees and the implementation and review of alerts and reports.	Recommendation: Closed GAO established budget threshold alerts and implemented written procedures for reviewing alerts and reports.
	Develop an oversight mechanism to ensure that all fees, including data egress fees, are quantified in the cost estimate, or the exclusion of any costs is documented.	Recommendation: Open GAO stated it is developing a formalized cost management process.

Source: OIG assessment as of September 30, 2025. | OIG-26-1SP

Inspection and Evaluation Activities

In June 2025, the OIG finalized its policies and procedures for conducting inspections and evaluations and began an evaluation to assess the timeliness of GAO's hiring process. Budget and staffing constraints have limited the OIG's ability to initiate additional inspections and evaluations at this time.



Sources: GAO; BillionPhotos.com/stock.adobe.com. | OIG-26-1SP

INVESTIGATIONS



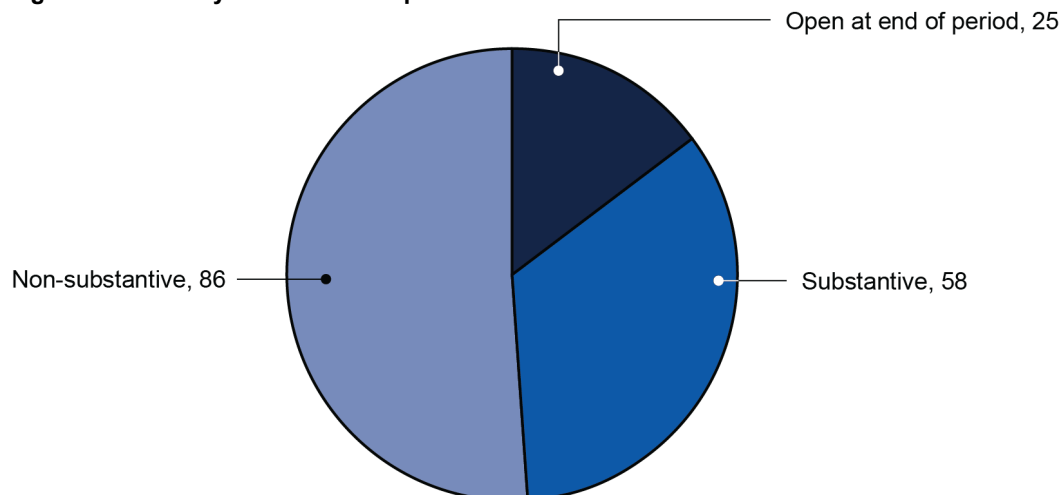
Source: GAO. | OIG-26-1SP

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

Hotline Complaints

The OIG's contractor-run [hotline](#) is one of its primary sources for receiving complaints and information that identify suspected fraud and other problems, abuses, and deficiencies relating to the administration of GAO's programs and operations. During this 6-month reporting period, the OIG processed 58 substantive hotline complaints. An additional 86 hotline complaints were considered non-substantive as they lacked sufficient information or an appropriate basis to (1) open a GAO-related investigation or (2) refer the complaint to another agency. Twenty-five hotline complaints remained open at the end of the period. Figure 1 provides an overview of the hotline complaints for the reporting period.

Figure 1: Summary of Hotline Complaints



Source: OIG investigation statistics from April 1, 2025, to September 30, 2025. | OIG-26-1SP

Table 2 summarizes the hotline complaints open throughout the reporting period.

Table 2: Summary of OIG Hotline Complaints from April 1, 2025, to September 30, 2025

Status	Quantity
Open throughout the reporting period ^a	169
Substantive Hotline Complaints	58
<i>Converted to GAO-related investigations</i>	11
<i>Closed</i>	
<i>Referred to other GAO offices</i>	19 ^b
<i>Referred to OIG audits, inspections, and evaluations</i>	2
<i>Referred to the appropriate agency's OIG or other law enforcement offices^c</i>	26
Closed due to insufficient information or no basis for opening a GAO-related investigation ^d	86
Open at the end of the reporting period	25

Source: OIG investigation statistics from April 1, 2025, to September 30, 2025. | OIG-26-1SP

^aAs of April 1, 2025, 12 hotline complaints were open; an additional 157 complaints were received. These numbers count multiple submissions from the same complainant on the same subject as a single complaint. The OIG identified 122 repeat submissions from complainants, which are not counted individually in the above numbers.

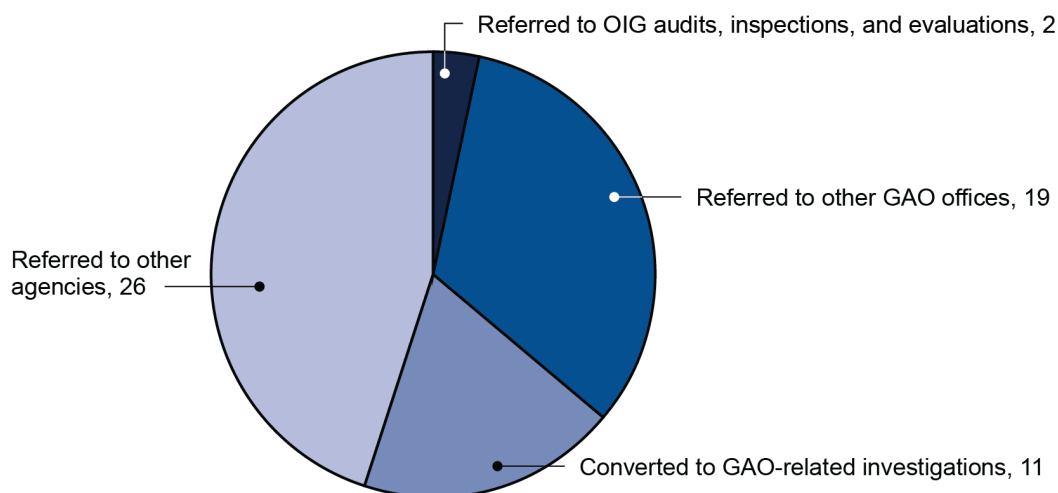
^bOf the 19 referrals to GAO, two were also referred to OIG audits, inspections, and evaluations and one was also referred to another agency's OIG.

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

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

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

Figure 2: Disposition of Substantive Hotline Complaints



Source: OIG investigation statistics from April 1, 2025, to September 30, 2025. | OIG-26-1SP

GAO-Related Investigations

From April 1, 2025, to September 30, 2025, the OIG initiated 13 GAO-related investigations and closed 17 investigations. At the end of the period, 26 investigations remained open; of these, one was self-initiated. No investigations were accepted for prosecution during this period, and no indictments were issued. Table 3 summarizes the investigations open during the reporting period.

Table 3: Summary of GAO-Related Investigations from April 1, 2025, to September 30, 2025

Status	Quantity
Open at the beginning of the reporting period	30
Initiated during the reporting period ^a	13
Closed during the reporting period	17
Open at the end of the reporting period	26

Source: OIG investigation statistics as of September 30, 2025. | OIG-26-1SP

^aTwo investigations were initiated as a result of information developed in the course of another OIG investigation. As a result, they are not included in Table 2: Summary of OIG Hotline Complaints from April 1, 2025, to September 30, 2025.

Significant GAO-Related Investigations

Misuse of Government Equipment and Failure to Disclose Outside Activities

As reported during the prior period, the OIG issued a report of investigation regarding a senior government employee (SGE) who used their GAO email address to further their for-profit business and did not make the required disclosure of their outside activities to the agency. Based on the information provided, GAO reprimanded the employee. The OIG closed the case on September 12, 2025. (22-0446)

Misuse of Government Equipment and Mishandling of Sensitive Information

The OIG initiated an investigation based on an allegation that an SGE failed to safeguard sensitive government information. The OIG found that the SGE sent documents containing sensitive information to their personal email address without password protection. In addition, the OIG found the SGE used their official government email address to send and receive emails related to their for-profit rental property. Based on the information provided in the report of investigation dated May 1, 2025, GAO counseled the employee. The OIG closed the case on August 5, 2025. (23-0057)

Misuse of Government Equipment and Official GAO Email Address

The OIG initiated an investigation concerning whether an SGE used their GAO email address to send emails on behalf of a family member; the OIG substantiated the allegation and issued a report of investigation on July 22, 2025. Based on the information provided, GAO counseled the employee, and the OIG closed the case on September 12, 2025. (23-0184)

Telework from Outside the United States

The OIG initiated an investigation based on information indicating that a GAO employee had teleworked from outside the United States, which is prohibited by GAO policy. On April 15, 2025, the OIG issued a report of investigation, which found that the GAO employee had teleworked outside the United States on 18 separate days. Based on the information provided, GAO counseled the employee, and the OIG closed the case on July 1, 2025. (23-0116)

Mishandling of Sensitive Information

As reported during the prior period, the OIG issued a report of investigation regarding an SGE who sent documents containing sensitive information from their GAO email address to their personal email address without password protection. Based on the information provided, GAO counseled the employee. The OIG closed the case on April 16, 2025. (23-0137)

The OIG initiated four investigations regarding SGEs who failed to safeguard sensitive government information. The OIG investigations found the four SGEs sent documents containing sensitive information between their GAO email addresses and their personal email addresses without password protection. One of the SGEs also sent documents containing sensitive information to email addresses belonging to others without password protection. On May 1, 2025, the OIG issued the reports of investigation. GAO counseled the four SGEs, and the OIG closed one case on July 15, 2025 (23-0058), two cases on August 5, 2025 (22-0308 and 23-0083), and one case on August 12, 2025 (23-0016).

Misuse of Government Equipment

The OIG initiated an investigation based on information that a GAO employee may have stored a personal document with inappropriate material on their GAO computer and used inappropriate search terms while on the GAO network. The investigation found the employee created and stored the document and their computer was used to search inappropriate terms. On August 27, 2025, the OIG issued a report of investigation. The case remains open pending GAO's response. (23-0090)

Other GAO-Related Investigations

In addition to the nine significant cases identified as closed above, the OIG closed eight other GAO-related investigations during the period that were not previously disclosed publicly. A summary of these cases is provided in Table 4.

Table 4: Closed GAO-Related Investigations Not Previously Disclosed Publicly, from April 1, 2025, to September 30, 2025

Subject (case number)	Results
The OIG initiated a case based on allegations of a financial fraud scheme utilizing a GAO employee's name and official GAO portrait on a social media platform. (23-0227)	The complainant had previously reported the accounts to the platform, and the platform indicated that this was the appropriate reporting route. As a result, the OIG closed the case.
The OIG initiated an investigation based on an allegation that a GAO procurement violated the Federal Acquisition Regulation (FAR) . (24-0215)	Since GAO is not subject to the FAR and had the authority to complete the procurement, the OIG closed the case.
The OIG initiated a case based on allegations of a financial fraud scheme involving a letter purportedly from GAO. (24-0274)	The OIG contacted the phone service provider, and it disconnected the phone number associated with the fraud scheme. After referring this matter to the Federal Trade Commission, the OIG closed the case.
The OIG initiated a case based on allegations regarding the validity of time worked and expenses claimed for photocopying by a GAO employee. (25-0016)	The OIG determined the employee was no longer employed by the agency, and GAO deemed the photocopying expenses reasonable. Due to the administrative nature of the case and GAO's response, the OIG closed the case.
The OIG initiated a case based on allegations of misrepresentation of time and attendance by a GAO employee. (25-0133)	Based on an analysis of additional information showing minimal discrepancies, the OIG referred the matter to GAO and closed the case.
The OIG initiated a case based on allegations of impersonation of a GAO employee . (25-0174)	The OIG located the social media account of a non-GAO employee purporting to work for GAO. After notification to the social media platform of the fraudulent account, the account was disabled, and the OIG closed the case.
The OIG initiated a case based on an allegation concerning a prior case (24-0257) regarding a financial fraud scheme purportedly involving GAO. (25-0193)	The prior case (24-0257) was closed during the previous period after the service provider "banned" the email address utilized to further the scheme. The OIG again advised the complainant that the matter appeared to be financial fraud and recommended they notify the Federal Trade Commission and the Federal Bureau of Investigation's Internet Crime Complaint Center. Based on the above actions and a lack of further investigative leads, the OIG closed the case.

Subject (case number)	Results
The OIG initiated a case based on allegations of a financial fraud scheme purportedly from a GAO employee. (25-0240)	The OIG advised the complainant that the matter appeared to be financial fraud and recommended they notify the Federal Trade Commission and the Federal Bureau of Investigation’s Internet Crime Complaint Center. As the complainant did not provide any additional information, the OIG closed the case.

Source: OIG investigation statistics as of September 30, 2025. | OIG-26-1SP

OTHER ACTIVITIES

Activities within GAO

OIG leadership continued its biweekly new employee presentations regarding employee responsibilities and the duties, responsibilities, and authorities of the OIG. In addition, leaders met with senior staff, conducted briefings for GAO teams, attended weekly senior staff meetings, and met periodically with the Audit Advisory Committee and staff of the independent public accounting firm conducting GAO's annual financial statement audit. The Inspector General (IG) also conducted a presentation and moderated a panel for participants in GAO's International Auditor Fellows Program.

Activities within the Inspector General Community



Source: CIGIE. | OIG-26-1SP

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

OIG leadership regularly participated in monthly CIGIE meetings and periodic meetings with other OIGs designed to address issues common to smaller and legislative branch OIGs. In addition, the OIG participated in periodic meetings of the CIGIE Audit, Inspection and Evaluation, Investigations, and Legislation committees and the Council of Counsels to the Inspectors General. The IG also served as the Vice Chair for CIGIE's Budget Committee and participated in panels for other IGs and international visitors interested in learning about OIGs. Further, the Deputy Inspector General taught two audit training classes for the CIGIE Training Institute. Finally, the OIG completed a peer review of the Corporation for Public Broadcasting OIG's audit organization for the year ended March 31, 2025.

Requests for Records

During this reporting period, the OIG processed 11 requests for records under GAO's access regulation, 4 C.F.R. Part 81.

Mission

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

Vision

To be a leading force in ensuring government integrity and accountability, thereby strengthening public trust.

Reporting Fraud, Waste, and Abuse in GAO's Programs and Operations

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



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



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