

SURVEY SERIES

Annual IG Survey: Steering Through Transition



Corporate Partner Advisory Group
September 2016

SURVEY CONTRIBUTORS

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AGA is proud to recognize Kearney & Company, P.C. for supporting this effort.



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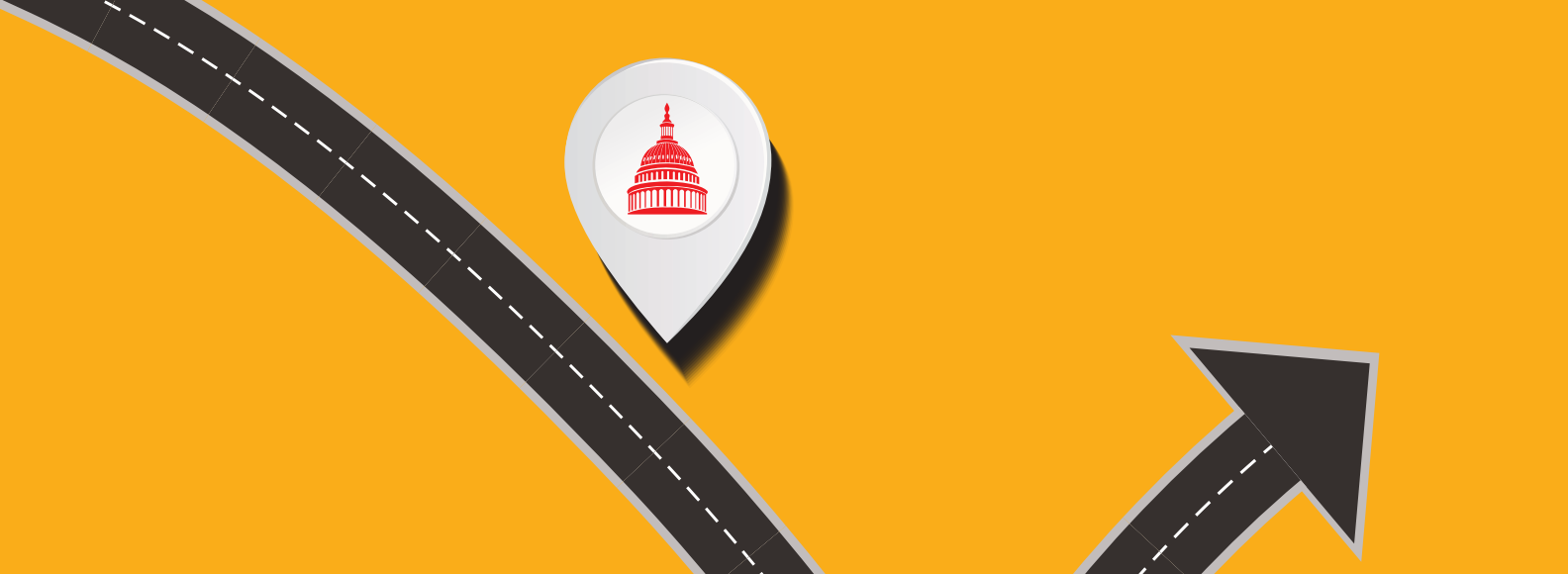


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EXECUTIVE SUMMARY

On the cusp of a presidential election, the inspector general (IG) community faces a number of transitions. Driven by issues related to change in administration, agency leadership and pending legislation, the IG community is in a position to influence positive change.

IGs strive to be agents of change within their agencies and through their work. Currently, this work is being done in a setting that sometimes supports and other times undermines effective, efficient and meaningful outcomes. This year's survey results highlight positive trends and reveal areas of concern.

Beyond the leadership changes on the horizon, IGs responding to the survey weighed in on the effects of IG position vacancies, congressional actions and a perceived skills gap in IG staffing. The response to some topics was new this year; other responses show perennial difficulties.

How IGs work is undergoing change, as well, as indicated by respondents reporting a move toward more efficient approaches, such as the use of risk-based data analytics to better target audit areas and a shift to leverage evaluations that streamline the traditional audit process. However, our survey raised a number of concerns that continue to hamper the effectiveness of IGs and their work. Twenty-three percent of survey respondents indicated that an IG report was delayed more than three months because of a dispute

with management over access to information. Other issues hampering the effectiveness of the IG included difficulties in accessing data and the need to prioritize mandated audits over pressing, high-risk operations.

This year's respondents again cited difficulties in recruiting and retaining staff, especially potential employees with critical communication and analytical skills. IGs reported, through the written survey and personal interviews, the need for change in the hiring process. This process, which is currently lengthy and cumbersome, is of utmost concern as IG offices face turnover and loss of senior staffing. The survey shows the extent to which outside contractors are employed to tackle data analytics work and cyber security issues.

The authority of IGs and their need to access information was addressed by the survey and during in-person interviews. While it represents another variable in a year of transition, the passage and implementation of the IG Empowerment Act may alleviate concerns. IGs responding also noted that increased data sharing in the future could represent a positive trend.

This year's survey reflects the changes occurring in the IG community — a community working individually and as a group to fully execute its intended authority to provide independent, efficient and effective oversight.





ABOUT THE REPORT

Each year, AGA sponsors and prepares informational reports to highlight emerging issues and common concerns in the financial management community and to delve deeper into important topics. In partnership with Kearney & Company, P.C. (Kearney), AGA conducted this fourth annual survey of the IG community to provide information on overarching issues currently affecting federal IG operations; to identify issues that may have an impact on the IG community in future years; and to reflect the broad trends in the community.

To obtain our results, we conducted both an online survey of federal IG operations and interviews with selected IGs. Over the years, this survey has sought information about many perennial topics and inquired about new issues that impact the IG community. This survey posed questions regarding high-level matters such as operations, IG independence, working with agency management and Congress. We also asked IGs about topics such as staffing, the use of data analytics and enterprise risk management (ERM).

Methodology

In conjunction with AGA, Kearney developed an online survey instrument that was sent to federal IGs in June 2016. We also conducted in-person interviews with representatives from a

non-random sample of large and small federal IG offices. The IGs interviewed included presidential appointees confirmed by the Senate and those not requiring Senate confirmation. The federal IG survey posed 66 questions in broad areas, including resource allocation, budget and operations, human resources, data analytics, cybersecurity, information technology (IT) auditing, access to information and the role of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). The survey also inquired about future challenges faced by the IG community.

Anonymity

To encourage respondents to respond freely, we do not attribute any thoughts or quotations to any individual official. All results shall remain anonymous.

Acknowledgements

AGA would like to thank the federal IGs and their staff who participated in this survey. We look forward to continuing this annual survey project to provide a yearly review of the issues and challenges facing the IG community.

NEW ISSUES AND OPPORTUNITIES

The role of the federal offices of the Inspector General (OIG) is to detect and prevent fraud, waste, abuse and violations of the law while promoting efficient, effective and economical operations. The IGs report to both the head of their agency and to Congress. While the size and duties of these IG operations vary, they share some common issues. New issues raised in this year's survey are discussed in this section of our report. The remainder of the report provides a current perspective on issues that have been identified in previous annual surveys.

In a year when federal staff anticipates a change of administration, topics at the forefront for the IG community include the presidential transition, IG vacancies, congressional actions and a perceived skills gap.

Preparing for Presidential Transition

On January 20, 2017, a new president will take an oath to faithfully execute the Office of President of the United States. One of the items on the new president's agenda will be to name new agency heads, as well as thousands of other presidentially appointed positions. Filling executive and judicial positions is an ongoing task throughout every president's term in office.

Reappointment of IGs during a presidential transition has evolved over the years. In 1981, shortly after the IG Act was passed, President Reagan promptly requested the resignations of all politically appointed IGs. Fortunately, that practice has not been followed by succeeding presidents. Since 1981, there have been no large-scale removals of IGs. Any removals have been done on a case-by-case basis. With statutes now requiring 30 days' notice be given to Congress before an IG can be removed, there is no expectation in the IG community that a wholesale removal of IGs like the 1981 practice will occur.

Large-scale firing of IGs today is less likely to occur due to different attitudes about IGs.

New appointees taking the helm at federal agencies present a challenge for staff in OIGs. IGs must build new relationships as leadership shifts and strive to maintain forward momentum during the changeover.

The challenges IG face are exacerbated by the fact that many political appointees have never heard of much less worked with and IG. So the concept of IG independence and the dual reporting mandate of the IG's is something

unique that most have never faced. Working with transition teams early in the process helps to educate a new class of political appointees on the unique nature of the IG position.

Transition time can tap resources at OIGs, requiring staff to implement a process to brief new political appointees. While many of the IG respondents report that the transition to a new president will not affect their organizations, almost all are preparing to share important information through briefing books, in-person meetings, "IG 101" training or some other type of advisory process.

The successful transition to a new administration represents a unique opportunity to make new leaders aware of the value of what IGs do and to help the new administration make positive changes. Failure to smoothly transition to new leadership can result in inaction or wasted resources.

Over the years, the confirmation process has contributed to the challenges faced by IGs in making the smooth transition to a new class of political leaders. An analysis by the nonpartisan Congressional Research Service found that the current Senate has confirmed fewer civilian presidential nominees than any Congress in the past 30 years. With the upcoming transition to a new administration, it is hoped that the Senate will move more quickly in confirming presidential appointees. Respondents to our survey indicated that delays in the appointment and confirmation of new leaders creates uncertainty and can cause decision-making to stagnate.

A new administration is a unique opportunity to make new leaders aware of the value of what IGs do.

Delays in Filling IG Vacancies

Filling vacant IG positions has become increasingly difficult. This situation is illustrated by the fact that as of August 11, 2016, 11 of the 36 presidentially appointed, Senate-confirmed IG positions remain vacant or are filled by an acting IG. The President has submitted to the Senate for consideration nominations for seven of these positions.

There are many factors contributing to this situation. Chief among them are delays by the President in putting forth candidates to be confirmed and delays by the Senate in confirming nominated candidates. These are not the only reasons for delays in filling vacant IG positions. Our respondents identified other factors that contribute to the challenges faced in filling vacant IG positions. These include identifying candidates with the background and temperament to serve as IGs, reluctance on the part of deputy IGs to accept IG positions because to do so would require taking a cut in pay, and finally the uncertainty and length of the confirmation process, especially as it relates to appointees coming from outside the government.

Survey respondents state that openings in IG positions can cause uncertainty, affect long-term planning and lower morale within IG offices. Acting IGs may lack the influence of an appointed and confirmed IG, and reduce the impact of that OIG.

Filling vacancies could help OIGs function at optimal levels. Our respondents offered several suggestions they believed would aid in reducing the number of vacant IG positions. Chief among them was the suggestion that since the IG positions are not political positions, alternatives should be explored that would permit the decoupling of the confirmation of IG's from the confirmation of political appointees who are tasked with carrying out administration policies. As a result IG confirmations would not be delayed because of differences over the implementation of administration policies.

Awaiting Congressional Action

Past surveys called attention to issues faced by the IG community involving access to records and restrictions imposed by the Computer Matching and Privacy Protection Act of 1988. The issue of access to records was especially relevant to grand jury information protected by disclosure under the Federal Rules of Criminal Procedure. The restrictions imposed by the Computer Matching Act made it difficult for IGs to compare information in automated federal records systems for the purpose of detecting fraud, waste or abuse in federal programs.

These and other issues critical to the IG community are addressed by the IG Empowerment Act of 2016. The Act was passed by the House of Representatives on June 21, 2016, with Senate passage pending at this writing. The Act establishes procedures whereby IGs are authorized to request access to federal grand jury materials that are protected from disclosure under the Federal Rules of Criminal Procedure.

The Act also stipulates that IGs collecting information or performing computerized comparisons of automated federal records systems with other federal or non-federal records while conducting an authorized audit, investigation, inspection, evaluation or review are exempt from: (1) privacy protections that require agreements between agencies for the use of computerized matching programs to compare records under the Computer Matching and Privacy Protection Act of 1988; and (2) procedural requirements for information collections under the Paperwork Reduction Act.

The IG community views these and other provisions of the Act as strengthening their ability to fulfill their oversight role and eliminate obstacles that inhibit their ability to root out wasteful spending in federal programs.

Do you believe the uncertainty of the confirmation process impacts the ability to fill IG vacancies?



The Skills Gap Requires Attention

Survey respondents and those interviewed commented on a perceived skills gap that exists in IG audit organizations. They pointed out that the primary job series relied upon to recruit auditors is the Office of Personnel Management's (OPM) Auditing, GS-0511 series, a series requiring educational requirements to be met, including 24 hours of accounting. In the eyes of those participating in our survey, a large majority of the audit work performed by most IGs is not financial in nature and does not require a strong accounting background. They pointed out that, in today's environment, a significant portion of IG audit resources in most IG offices are devoted to performance audits.

Survey participants stressed that the focus on performance audits requires staff with strong oral and written communication skills, as well as the ability to evaluate program effectiveness through the application of analytical skills. Some survey participants felt that the current job classification system available to IGs does not include a job series that combines the educational requirements that they believe to be critical with the communication and analytical skills that they think are essential. For example, they pointed out that the current GS-0343 management analyst position calls for oral and written communication skills, but does not include a minimum educational requirement.

Many of our participants believe a new job series in addition to the GS-0511 series is needed to enable the IGs to recruit individuals with the analytical and communication skills needed to conduct performance audits. We found that agencies are using creative workarounds, including hiring individuals with legal backgrounds, to recruit the staff they believe are needed to conduct performance audits.

**Better
communication of IG
findings could improve the
ability to get their message
across the agency and
Capitol Hill.**



A CURRENT PERSPECTIVE ON PREVIOUSLY IDENTIFIED ISSUES

The Federal Hiring Process Remains an Issue

From presidential appointees to current staff to those planning to retire, people in the IG community face personnel and human resource challenges. With staff-intensive operations, IGs look to their employees to provide a range of skills from auditing to investigating to IT expertise. Our survey asked for IGs' opinions on the hiring process, staffing levels, turnover, training and retention. The results echoed concerns expressed in previous surveys.

A Broken Hiring Process

With a hiring process described by respondents as "long, cumbersome and inefficient," the selection of qualified candidates to fill open positions in OIGs is fraught with problems.

In the current hiring system, when a list of candidates is generated, it often does not include qualified people. In addition, veterans' preference regulations can undermine the search process, as many times the required/needed skills and experience are viewed as secondary screening criteria, instead of the primary condition for employment. Dissatisfaction and inconsistent results are revealed in the wide range of respondents' replies when asked to characterize

the ability of the current hiring process to produce a sufficient pool of qualified candidates. The most common concern expressed by hiring officials is that they waded through a large quantity of applications, many of which have questionable qualifications. One IG official illustrated the problem by pointing out that he has had candidates considered as qualified even though the bulk of their application consisted of cut-and-paste phrases taken from the job posting.

Written and oral communications are skills needed to be a successful performance auditor, yet our survey disclosed that OPM and agency human resources officials provided inconsistent guidance as to whether it is permissible to require candidates to provide a writing sample.

When suitable people are identified, the hiring process is often plagued with extensive delays. The lag time between identifying possible recruits and actual hiring results in some potential job candidates losing interest or being hired away by others. A large portion of the IGs expressed concerns about the length of time the current hiring process takes, which, in turn, impacts training of new staff, knowledge transfer from those leaving the position and continuity of operations.



Twenty-nine percent of the time, the current hiring process fails to provide a sufficient pool of qualified candidates from which to hire.



Twelve percent of respondents said the current process allows them to hire staff in a timely manner.



With turnover a constant and the increased need for highly skilled staff, restructuring the hiring process is seen as critical by IGs. Some survey respondents suggest direct hiring as a solution, along with revising veterans' preference rules, improving the verification and vetting processes and having the agency's HR department do a better job of screening out unqualified applicants.

Not only are the IGs plagued by a hiring process that is broken, they also point to obstacles that must be overcome in attracting and retaining the talent needed to fulfill their mission. Retaining staff helps decrease the need to hire new employees, but IGs noted several challenges in retention and recruitment. Barriers to entry, non-competitive compensation, and lack of challenging work make hiring and retaining staff difficult. IGs also noted that the time required to process security clearances, the lack of relevant experience in candidates, competition with larger IG offices and difficulties in "finding the right fit" exacerbate the situation.

Turnover Generates Concern

Our survey asked IGs to estimate the level of turnover in their staff in FY 2015. Over 33% of the IGs reported turnover at 10% or higher, underlining the need

for timely replacement of staff and the importance of transfer of expertise from more experienced staff to new staff. A full majority of respondents said the level of turnover in their office has remained constant.

Staffing levels in IG offices have for the most part remained stable in the last three years, with some offices reporting increases between 5 and 10%. With a sizeable percentage of staff eligible to retire within three years, IGs mentioned senior staff turnover as one of the top three challenges IGs faced. When upper-level staffers leave, IG offices suffer a loss of institutional knowledge. Salary issues add to the difficulty in filling these upper-level positions.

Timely replacement of former employees will assist IGs in completing their work and provide for better training and transfer of expertise to less experienced staff. Faced with continued turnover and other retention challenges, just over half of the responding IGs have implemented a succession plan or begun developing one. Reasons for creating a succession plan include recent experiences in rapid turnover in senior management positions and anticipated retirements.



What percentage of your staff will be retirement-eligible within three years?



There is decreasing time available for IGs to spend on discretionary audits as mandatory audits take up a great deal of time and resources. Over recent years, more of the IGs' work has come from Congressional requests.

Pressures on Planning and Scheduling

Each IG office must decide how to use limited resources in the face of increasing demands. The planning and scheduling of audits and inspections is dynamic, however, and affected by a variety of factors. These include suggestions by IG staff intended to address perceived areas of high risk, Congressional mandates and requests, new or substantially modified programs and recommendations from previous audits. These all have an impact on scheduling and deployment of resources.

Although they operate independently, all IG offices are affected by laws enacted by Congress or requirements imposed by the executive branch through the Office of Management and Budget (OMB). Fulfilling these requirements can divert resources from other pressing, high-risk areas of an agency's operations.

Some respondents noted that the number of mandated projects is increasing, and IGs surveyed estimated that nearly a quarter of their audit resources were devoted to these congressional directives. IGs would prefer some flexibility in addressing these "one-size-fits-all" mandates,

giving their offices more leeway to focus resources on areas with higher programmatic and financial risks within their agencies. Placing some programs on an alternating-year audit schedule could help alleviate this burden.

Enterprise Risk Management Helps Map the Terrain

ERM is critical to agency functioning. By providing data to identify risk, it enables agency leaders to make better-informed decisions. Through ERM, agencies can achieve objectives and

minimize the impact of negative events, and both accountability and consistency can be supported by ERM. With added emphasis being placed on ERM, survey participants were asked describe their agency's status in implementing an ERM program. Our participants' responses indicated ERM is not being implemented as vigorously in all agencies.



Twenty-seven percent of respondents have a process in place to evaluate BOTH enterprise-wide operational risk and programmatic risk.



7% Significant use of resources



20% No assessment made



33% Limited use of resources



40% Moderate use of resources

What impact will DATA Act responsibilities have on your use of resources?

Across the board, IGs define their roles in assisting their agencies in implementing an enterprise-wide risk assessment program in a variety of ways. Some take no active role, while others limit their participation. Some respondents describe offering direction or data from OIG assessments. While IGs can serve as a source of information for their agencies' ERM program, our participants stressed the need to ensure that the assistance provided does not create the perception that the IG is taking a direct role in creating the agencies' ERM program. They believe by appearing to take a direct role in helping the agency create its program, they would limit their ability to evaluate the agency's enterprise-wide risk assessment program.

Per the survey, two-thirds of participants prepare an enterprise-wide risk assessment to assist them in strategic work planning. This assessment, which can cover operations, programs, or a combination of the two, is updated in a variety of ways.

Data Analytics Offers Insight

For today's IGs, data analytics is increasingly used to focus scarce resources by helping to identify anomalies and predict

fraud risks. This year's survey inquired about how and where data analytics was being used effectively. Our respondents pointed out that data analytics is limited in its application: IGs have oversight over a wide range of activities and some audits by their very nature aren't conducive to data analytics. Additionally, efforts to apply data analytic techniques are hampered by system challenges that make comparing data across IT systems impossible.

While there is no shortage of data, staff members trained to work with that data are in short supply. IGs describe a critical need for more staff and resources devoted to data analytics to uncover meaningful information on trends, spot irregularities and compare information between independent resources. An added hurdle in fulfilling this need is the consensus that data analytics ranks among the most difficult skill set for IG offices to find in recruits.

While many IG offices rely on staff to take on data analytic work in their offices, other IGs look to outside consultants for assistance. When asked hypothetically how they would utilize new resources, several respondents indicated they would spend the funding on data analytics work.

How is the data analytic function resourced?



OIG Staff



Consultant Staff



Combination of OIG and consultant staff

The House Oversight Committee tasks the IG to perform work, but the House Appropriation Committee may not provide funding to carry out the IG activities.

The opportunities to apply data analytic techniques will likely increase with the enactment of the Digital Accountability and Transparency Act (DATA Act) of 2014. The DATA Act requires government-wide data standards to be in place by mid-2017, with publication of spending information online by 2018. The IGs recognize that government-wide data standards will make it easier to analyze transactions to identify anomalies which may require further explanation. However, they also point out that the benefit of government-wide data standards can only be realized if the data is accurate.

Congress recognized the importance of accurate data by directing the IG of each federal agency to: (1) review a statistically valid sampling of the spending data submitted under this Act by the federal agency; and (2) submit to Congress and make publicly available a report assessing the completeness, timeliness, quality and accuracy of the data sampled, and the implementation and use of data standards by the federal agency.

Most IGs noted that meeting DATA Act responsibilities will require a moderate use of resources, but assessment of the level of effort varies.

Independence and Access to Information Issues Continue to Command Attention

For the IG community to be as effective as possible, IG independence cannot be compromised and access to information must be unfettered. These two issues were viewed as the heart and soul of the IG Act, which provides numerous safeguards to maintain IG independence. Our participants often cited the dual reporting requirements of the IG Act as the most critical safeguard to an IG's independence.

About 85% of respondents have discussed IG independence with the heads of their agencies and three-quarters of IGs believe they and their agencies have the same view of the authority of the IG.

Because information is the lifeblood of IGs' oversight of federal programs, unfettered access to that information is critical, as is the need to keep that information secure. Most IGs indicated that direct refusal to provide access to information rarely occurs, although some indicated that disputes with management over access to information has delayed some operations. Access to information is limited in other ways. For example, some survey respondents indicated that they experienced delays in receiving requested information.

IG independence and access to information are just two of the areas where the IG community looks to CIGIE for support through advocacy. CIGIE and the role it plays were addressed in the survey and in-person interviews. IGs responded overwhelmingly, agreeing that CIGIE should communicate to Congress and other interested parties the importance of the IG community and provide a proactive, coordinated approach to advocacy and communication. Some IGs noted that providing stable funding for CIGIE would help strengthen the council in its work.

CIGIE is a good representative of the IG community and communicates the wishes of many IGs. CIGIE should be the voice of the community.

In FY2014 or FY2015, was an audit, inspection, or investigation delayed more than three months because of a dispute with management over access to information or questions regarding the IG's authority?



YES
23%



NO
77%

Other Operational Issues

As in the past, survey respondents were asked to comment on operational issues such as: data security, the financial statement audit, and the use of social media. The sections below provide their comments.

Data Security

In today's environment, the importance of data security cannot be overemphasized. With an abundance of sensitive information stored on government IT systems, data security and the need to safeguard information from unauthorized access or corruption is a legitimate concern for IGs. Our survey delved into the level of comfort IGs feel in assessing data security in their agencies. With the majority being "somewhat" comfortable with their office's capability, it is clear why most offices are relying on outside consultants or contractors for assistance in addressing security issues.

The Financial Statement Audit

The annual audit of the agency financial statements continues to be seen by participants as a critical measure of an agency's ability to fulfill its responsibility to account for the funds entrusted to it.

Our survey asked IGs to characterize the extent to which they used the financial statement audit results to initiate additional performance audits of a program or an agency's operation. While for some IGs the audit's feedback is a catalyst for new audits, most IGs noted that although they evaluate the results of the financial statement audit, they rarely initiate audits based on those results.

As the OMB Circular A-123, Management's Responsibility for Internal Control (A-123), process matures, the IGs are increasingly utilizing the results of the A-123 review process when performing the financial statement audit. Our survey disclosed that about three-quarters of IGs use the results of the A-123 review process when performing the financial statement audit.

The Social Media Landscape

IGs responding to our survey this year indicated a greater use of social media than previous respondents. In last year's survey, 36% of respondents indicated that they used social media to communicate work results, while 54% of this year's respondents indicated they use social media to communicate results. Twitter is the most popular social media platform for IG offices, followed by Facebook and individual agency websites.

Rate your level of comfort with the capability of your office to adequately identify and address data security matters for your agency/organization.



Somewhat comfortable



Neutral



Very comfortable



THE WAY FORWARD

As they look toward a year of transition, IGs are faced with the opportunity to build relationships with a new cadre of political appointees and educate them on the benefits of an independent IG. As agency efforts to implement the DATA Act evolve, it is likely that the IGs' deployment of resources will be influenced by an increased reliance on data analytics. The focus on data analytics brings with it a set of unique challenges, including effectively assessing the vulnerability of agencies' data systems and finding the people with the skills needed to assess data systems' vulnerabilities and analyze the vast amounts of data maintained in those systems in a meaningful way.

A perceived skills gap is one of the challenges IGs face in the coming years. Addressing this skills gap will be made more difficult working within the current framework of the federal government's broken hiring process. Many of the IGs we spoke with called for changes in the currently lengthy and, at times, ineffective hiring system to enable them to quickly fill needed positions.

Across the board, mandates will continue to be an issue as we look to the future. IGs called for more flexibility when it comes to mandated audits so they can apply risk-based criteria within their agencies to better focus their audits and evaluations.

Challenges to IG authority and stymied access to all information needed to conduct their oversight role added to operational difficulties. This area of concern may be positively impacted by the passage and implementation of the IG Empowerment Act. Further cooperation and sharing information contained in government databases could help facilitate oversight work and analytics efforts.

This year's survey highlighted new issues while continuing to provide focus on issues that continue to influence IG activities. We hope this overview will help focus needed attention on the myriad issues that warrant constructive change and, when addressed, will lead to more effective, efficient independent oversight conducted by the IG community government-wide.





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