



**U.S. International Trade Commission
OFFICE OF INSPECTOR GENERAL**



ANNUAL AUDIT PLAN

Fiscal Year 2025



October 2024

United States International Trade Commission

Office of Inspector General

Mission

To promote and preserve the efficiency, effectiveness, and integrity of the U.S. International Trade Commission.

Vision

To serve as trusted agents in driving positive change and promoting integrity in the programs and operations of the U.S. International Trade Commission.

Values

- **Integrity:** We hold each other and ourselves to the highest ethical standards.
- **Objectivity and Independence:** We conduct our work based on supportable facts without bias or undue influence.
- **Respect:** We treat each other and our stakeholders with consideration, professionalism, and dignity.
- **Excellence:** We are committed to achieving the highest quality in our work.
- **Collaboration and Teamwork:** Our success lies in working together and affording each team member the opportunity to contribute, learn, develop, and grow professionally.

Table of Contents

Introduction	1
Annual Planning Process	1
Mandatory Audits and Reviews.....	2
Potential Discretionary Audits and Reviews.....	3
Ongoing Audits and Reviews	4
Audit and Review Standards.....	4
Other Reporting Requirements	4
Other Planned Work.....	4
Appendix A — Reserve Audits and Reviews	6

Introduction

This Annual Audit Plan outlines the anticipated audits and reviews to be performed by the U.S. International Trade Commission (USITC or Commission), Office of Inspector General (OIG) in Fiscal Year (FY) 2025. The Annual Audit Plan furthers strategic goals and objectives in OIG's Strategic Plan for Fiscal Years 2024–2028 and was developed using the principles outlined in the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Quality Standards for Federal Offices of Inspector General. The OIG's annual planning process provides an opportunity to update the audits and reviews planned for the upcoming fiscal year to address the changing needs and priorities of the USITC, Congress, and other stakeholders.

While this document outlines the OIG's planned audit and review activities, we recognize that new initiatives, programs, staffing changes, or other concerns may arise. In addition, matters that come to our attention over the year may require adjustments to the objective, priority, or schedule of the audits and reviews identified and the discretionary work we undertake in FY 2025.

Annual Planning Process

Pursuant to the Inspector General Act of 1978, as amended (Inspector General Act), the OIG is responsible for conducting, supervising, and coordinating audits and reviews relating to the programs and operations of the USITC. Various other laws and authorities require the OIG to conduct specific audits and reviews. As of the date of this plan, the OIG had five such mandatory audits and reviews. These mandatory audits and reviews are outlined in Table 1 below.

For the OIG's other, discretionary audits and reviews, the OIG takes a risk-based approach to identify and prioritize potential areas for audit and review. The factors and information that the OIG considers include:

- Funding and staffing levels of USITC programs and operations;
- Length of time since the program or subject matter was last audited or reviewed;
- Top Management and Performance Challenges facing the USITC as identified each fiscal year by the OIG;
- USITC's Strategic Plan;
- Results from USITC's risk assessments;
- Input from USITC officials, Congressional staff, and other stakeholders;
- Input from OIG staff;
- Results of past work conducted by OIG;

- Reviews planned and performed by other oversight entities, including the Government Accountability Office (GAO);
- Hotline complaint trends; and
- Availability of OIG resources.

The potential discretionary audits and reviews are outlined, in no particular order, in Table 2 of this document. The description for each potential discretionary audit and review includes the tentative objective, which may be refined during the individual audit planning process. OIG estimates that, with current staff and funding, it will be able to conduct two to three audits and reviews from this list. In addition, Appendix A contains a list of reserve audits and reviews identifying subject areas where the OIG would like to conduct additional discretionary work in the future, contingent on available staff and funding.

Current ongoing OIG audits and reviews are listed in Table 3. The final sections of this document describe the audit and review standards, other reporting requirements for FY 2025, and other planned work for FY 2025.

Mandatory Audits and Reviews

The Inspector General performs audits and reviews required by law, statute, or other authority. The table below identifies the subject of each mandatory audit and review and includes a brief description of the requirement, the authority, timing, and the primary operational area of the USITC.

Table 1: Mandatory Audits and Reviews for Fiscal Year 2025

Operational Area	Subject	Description	Timing
Office of the Chief Financial Officer (OCFO)	Financial Statements	Requires the Inspector General to perform an independent audit of the USITC's annual financial statement. The Inspector General is required to render an opinion on whether the USITC's financial statements are presented fairly in all material aspects; report on internal control; and report on compliance with laws and regulations as they pertain to the financial statements. OIG engages an independent public accounting firm to conduct this audit, but OIG maintains an oversight and management role.	November 2024
OCFO	Charge Card Risk Assessment	Requires the Inspector General to conduct a risk assessment of agency purchase cards, travel cards, fleet cards, and convenience checks. It also requires the Inspector General to submit an annual status report of purchase and travel card audit recommendations to the Director of the Office of Management and Budget (OMB) 120 days after the end of each fiscal year.	January 2025

External Peer Review	Inspector General Act; <i>Government Auditing Standards</i>	<i>Government Auditing Standards</i> require audit organizations that perform audits or attestation engagements to undergo an external peer review every three years. The USITC OIG will undergo a peer review this fiscal year.	March 2025
OCFO	Improper Payments	Requires the Inspector General to determine if the USITC complies with the Payment Integrity Information Act and submit a report each fiscal year to the head of the agency, the Committee on Homeland Security and Governmental Affairs, the Committee on Oversight and Accountability, and the Comptroller General.	May 2025
Office of the Chief Information Officer (OCIO)	Federal Information Security Modernization Act (FISMA) — CyberScope Assessment	Requires the Inspector General to perform an annual assessment of the agency's information security program. The OMB and the Department of Homeland Security dictate the format, contents, and submission requirements annually. This fiscal year, the OIG will engage an independent public accounting firm to conduct this assessment, but OIG will maintain an oversight and management role.	July 2025

Potential Discretionary Audits and Reviews

This section describes the potential discretionary audits and reviews the OIG may undertake in FY 2025.

Table 2: Potential Discretionary Audits and Reviews for Fiscal Year 2025

Operational Area	Subject	Description
Office of Operations (OPS)	Operations	Determine if the Commission establishes and monitors key performance metrics to effectively measure the quality and timeliness of Section 337 investigations.
OCFO	Procurement	Determine whether the Commission maintains a contract file management system in compliance with its policies and selected provisions of FAR.
Office of the Chief Administrative Officer (CAO)	USITC Student Loan Repayment Program (SLRP)	Determine whether the Commission's SLRP is effective and has controls in place to comply with applicable Federal requirements.
CAO	Transportation Benefits Program	Determine whether the Commission has effective controls over its transportation benefits program.
OPS	Data Management	Determine if the Commission has an effective and efficient process for documenting all core agency applications and administrative data systems.

Ongoing Audits and Reviews

The OIG currently has no audits underway for FY 2025. We started this year's charge card risk assessment in October 2024.

Audit and Review Standards

The standards that apply to an OIG audit or review activity depend on the type of activity. Audits are subject to the *Government Auditing Standards*, which are issued by the GAO. Inspections and evaluations are subject to the *Quality Standards for Inspection and Evaluation*, which are issued by the CIGIE. OIG may also conduct special reviews of high-profile, sensitive, unique, or emerging matters involving USITC programs or senior USITC officials, possibly at the request of the Commission or Congress. Special reviews are not considered audits, inspections, or evaluations, and therefore are not required to be performed in accordance with the *Government Auditing Standards* or the *Quality Standards for Inspection and Evaluation*. Instead, they follow CIGIE's *Quality Standards for Federal Offices of Inspector General*. The standards publications are available at <https://www.ignet.gov/content/quality-standards>.

Other Reporting Requirements

Semiannual Reports to Congress

Pursuant to the Inspector General Act, the OIG is required to publish semiannual reports to Congress summarizing the work completed in the reporting period. Semiannual reports summarize OIG activities during the immediately preceding six-month periods ending March 31 and September 30 of each year.

Other Planned Work

Investigating Reported Fraud, Waste, Abuse, and Other Misconduct

The OIG conducts administrative, civil, and criminal investigations of alleged fraud, waste, abuse, misconduct, mismanagement, dangers to public health and safety, and violations of law, in relation to USITC programs and operations. The OIG maintains a Hotline for USITC personnel and the general public to submit complaints or other information. The OIG evaluates all complaints to assess the allegations and whether the issues presented are within the OIG's purview. The OIG documents the results of its investigative activities and findings through internal memoranda, Reports of Investigation, and/or management referrals. As appropriate, the OIG refers the results of its investigations to USITC management, the Department of Justice, the Office of Government Ethics, and/or other entities with jurisdiction. Investigations may also reveal program vulnerabilities, noncompliance with Federal regulations, gaps in internal controls, opportunities to strengthen program integrity, and suggestions for audit inquiries. This important investigatory function will continue this fiscal year.

Outreach and Internal Management Initiatives

The OIG continuously works to increase its impact through effective communication, collaboration, staff recruitment, retention, professional development, and internal control and quality assurance activities. The OIG's *Strategic Plan for Fiscal Years 2024–2028*, is available at: https://www.usitc.gov/oig/planning_documents.

Appendix A — Reserve Audits and Reviews

Table 4 describes the areas where the OIG would like to conduct discretionary work in the future, contingent on available staff and funding. The general scope of work would include looking at the efficiency or effectiveness of internal controls or compliance with legislative or regulatory requirements. These are areas that have never been reviewed or were last reviewed by the OIG almost a decade ago.

Table 4: Reserve Audits and Review Areas for Fiscal Year 2025

Operational Area	Subject
OCIO	Hardware and Software Inventory
CAO	Security Credentials for Staff
CAO	Human Resource Data and Information Systems
OPS	Title VII Process
OCIO	Zero Trust Architecture
OPS	Management of Library Resources
OPS	Research Integrity
OPS	Section 332 General Fact-Finding Investigations
Commission	Protection of Confidential Information
Commission	Recommendations/Recurring Issues
Commission	Telework/Remote Work



**U.S. International Trade Commission
Office of Inspector General
500 E Street, SW
Washington, DC 20436**

REPORT WASTE, FRAUD, ABUSE, OR MISMANAGEMENT

Hotline: 202-205-6542
OIGHotline@usitcoig.gov
usitc.gov/oig/hotline