



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



# **ANNUAL AUDIT PLAN**

## **Fiscal Year 2026**



**December 2025**

# 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) 2026. The Annual Audit Plan furthers strategic goals and objectives in the 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, the administration, 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 objectives, priorities, or schedules of the audits and reviews identified and the discretionary work we undertake in FY 2026.

## 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 the OIG;
- Reviews planned and performed by other oversight entities, including the Government Accountability Office (GAO);
- Hotline complaint trends, and
- OIG staffing levels and 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. The OIG estimates that, with current staff and funding, it will be able to conduct one to two audits or 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.

The final sections of this document describe the audit and review standards, reporting requirements for FY 2026, and other planned work for FY 2026.

## 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 2026**

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 controls; and report on compliance with laws and regulations as they pertain to the financial statements. The OIG engages an independent public accounting firm to conduct this audit, but the OIG maintains an oversight and management role.	December 2025
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 2026
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 2026



Operational Area	Subject	Description	Timing
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. The OIG engages an independent public accounting firm to conduct this assessment, but the OIG maintains an oversight and management role.	July 2026
OCIO	Consolidated Appropriations Act, 2005 - Privacy and Data Protection Policies and Procedures	Requires the OIG to periodically audit the Commission's compliance with Section 522 of the Consolidated Appropriations Act, 2005, as amended, for privacy and data protection procedures and policies.	August 2026

## Potential Discretionary Audits and Reviews

This section describes the potential discretionary audits and reviews the OIG may undertake in FY 2026.

**Table 2: Potential Discretionary Audits and Reviews for Fiscal Year 2026**

Operational Area	Subject	Description
Office of the Chief Administrative Officer (CAO)	Security Credentials for Staff	Determine if the Office of Security and Support Services is effectively screening and monitoring staff and contractor security credentials.
Office of Operations (OPS)	Title VII Process	Determine whether the Commission's import injury investigation process is effective and has controls in place to maintain accessibility, quality, and timeliness.
Commission	Recommendation Follow-Up	Determine if the Commission is tracking and addressing recommendations and completing agreed-upon corrective actions from internal and external audits and assessments.
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.
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 is working to complete the FY 2025 Financial Statement Audit and currently has no discretionary audits underway for FY 2026.

## 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 CIGIE. The 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 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 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.

## **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://usitcoig.oversight.gov/reports-publications/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. The list includes 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 2026**

Operational Area	Subject
OCIO	Hardware and Software Inventory
OCIO	Artificial Intelligence
CAO	Human Resource Data and Information Systems
OPS	Harmonized Tariff Schedule
OPS	Management of Library Resources
OPS	Research Integrity
OPS	Section 332 General Fact-Finding Investigations
Commission	Continuity of Operations/Contingency Planning
Commission	Protection of Confidential Information
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  
<https://usitcoig.oversight.gov/report-fraud-waste-or-abuse>