

# GUIDE TO THE OFFICE OF INSPECTOR GENERAL



Export-Import Bank of the United States

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For more Information on the Office of Inspector General, visit our website at [www.exim.gov/ig](http://www.exim.gov/ig), where you'll find reports:

- Semiannual Reports to Congress of the OIG activity.
- Audit Reports, including Ex-Im Bank Financial Statements and audits of Ex-Im Bank operations.

#### News and Information

- Details on the OIG's Hotline fraud reporting program.
- "For Your Information (FYI)," the OIG's quarterly newsletter.
- Investigative news on the latest OIG cases.

#### The Basics

- How to contact the OIG.
- Profiles of key OIG staff.
- Links to Ex-Im Bank and other websites.

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# MISSION AND ORGANIZATION

## **Mission**

### **Statutory Basis**

The Office of Inspector General (OIG), Export Import Bank of the United States (Ex-Im Bank), is established pursuant to the Inspector General Act of 1978 (IG Act) as an independent and objective entity within Ex-Im Bank that.

- Promotes economy, efficiency and effectiveness in the management of Ex-Im Bank programs and supporting operations;
- Conducts and supervises audits, investigations and reviews relating to the Bank's export credit insurance, guaranty and loan programs and supporting operations;
- Seeks to detect and prevent fraud, waste and abuse;
- Reviews existing and proposed legislation and regulations and makes appropriate recommendations; and
- Keeps the Chairman and Congress informed of serious problems and recommends corrective actions and implementation measures.

Other specific obligations set forth in the IG Act require the OIG to:

- Coordinate with Ex-Im Bank, other Federal agencies and other entities relating to promoting economy and efficiency and prevention and detection of fraud, waste and abuse in agency administered or financed programs or prosecution of participants in such abuse in Ex-Im Bank programs and operations;
- Comply with Comptroller General audit standards;
- Report expeditiously to the Attorney General whenever the OIG has reasonable grounds to believe that there has been a violation of Federal criminal law; and
- Prepare and submit semiannual reports to Congress summarizing OIG activities not later than April 30 and October 31 of each year.

Further, the IG Act also provides that, after the OIG's receipt of a complaint or information from any Ex-Im Bank employee concerning the possible existence of an activity constituting a violation of law, rules or regulations, or mismanagement, gross waste of funds, abuse of authority or a substantial and specific danger to the public health and safety, the OIG shall not disclose the identity of an employee without their consent unless the OIG determines that it is unavoidable during the course of an investigation.

## **Authority**

The IG Act gives the Inspector General the authority to:

- Have access to all Ex-Im Bank documents and records;
- Subpoena documents;
- Administer oaths;

- Have direct and prompt access to the Chairman;
- Select, appoint and employ OIG employees; and
- Enter into contracts and consultant agreements.

The Inspector General also has the authority to report immediately particularly serious or flagrant matters to the head of Ex-Im Bank, who must transmit this report to Congress within seven calendar days along with any responsive comments.

To read the full text of the IG Act, see the link available at the OIG website, [www.exim.gov/ig..](http://www.exim.gov/ig..)

## **Oversight of the OIG**

### **President's Council on Integrity and Efficiency (PCIE)**

Under Executive Order 12625 (January 27, 1988), the PCIE was established as an interagency council chaired by the Deputy Director for Management of the Office of Management and Budget (OMB). PCIE oversight responsibility includes development of policies to support professionalism in Federal OIGs. As part of that oversight, PCIE also addresses allegations of wrong-doing against Inspectors General and certain OIG staff members.

The PCIE is composed of presidentially appointed and Senate-confirmed Inspectors General, including Ex-Im Bank's Inspector General and officials from OMB, the Federal Bureau of Investigation, the Office of Government Ethics, the Office of Personnel Management and the Office of Special Counsel.

### **Allegations Against Inspectors General/OIG Staff**

Consistent with Executive Order 12993 (March 21, 1996), allegations of wrong doing against Inspectors General, and certain staff members of the OIGs, will be received by the Integrity Committee of the PCIE for its review and disposition. Allegations made against OIG staff will likewise be reviewed by the PCIE's Integrity Committee if, among other reasons, the staff member is alleged to have acted with the knowledge of the Inspector General (IG); or the allegation against the staff person is related to an allegation against the IG.

Further, any administrative allegation against a senior staff member will, on a case-by-case basis, be referred by the Inspector General to the PCIE Integrity Committee when (1) review of the substance of the allegation cannot be assigned to an agency of the Executive Branch with appropriate jurisdiction over the matter and (2) the Inspector General determines that an objective internal investigation of the allegation, or the appearance thereof, is not feasible.

## **Organization**

### **The Inspector General**

The IG Act created an Office of Inspector General for Ex-Im Bank pursuant to an amendment enacted in 2002. The Inspector General is appointed by the President, with the advice and consent of the Senate. Inspectors General are to be selected without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis and evaluations, public administration, or investigations.

To ensure the independence of the OIG, the Inspector General reports to and is under the general supervision of the agency head (at Ex-Im Bank, the Chairman). Ex-Im Bank's Inspector General may only be removed from office by the President, who must communicate reasons for the removal to both Houses of Congress.

By statute, the Inspector General oversees and is responsible for all OIG activities and operations. Other members of OIG management expected to join the Ex-Im Bank OIG in the coming year include:

#### **Assistant Inspector General for Audits**

- Supervises the performance of auditing activities relating to Ex-Im Bank programs and operations; and
- Advises and assists the Inspector General on all OIG audits and reviews.

#### **Assistant Inspector General for Inspection and Investigations**

- Supervises the performance of investigative activities and inquiries relating to Ex-Im Bank programs and operations; and
- Advises and assists the Inspector General on all OIG investigations and inquiries.

#### **Counsel to the Office of Inspector General**

- Provides independent legal counsel and representation for the Inspector General and OIG;
- Advises and assists the Inspector General on all legal issues and serves as legal advisor to the OIG staff; and
- Coordinates and drafts commentary in regard to reviews of existing and proposed regulations, legislation and implementation of agency directives.

## **AUDITS**

The Office of the Inspector General helps improve Bank operations and programs by providing Bank management and the Audit Committee of the Board of Directors with timely and independent audits.

### **What is an OIG Audit?**

An audit examines a Ex-Im Bank program or activity and recommends solutions to issues, if warranted. The OIG conducts both financial and performance audits. Financial audits include annual examinations of Ex-Im Bank's financial statements, as well as audits of costs incurred on grants and contracts, indirect costs and internal controls. Financial statement audits determine whether the financial statements of an entity are fairly presented. Performance audits include economy and efficiency audits and program audits. Economy and efficiency audits assess whether entities are managed with regard for program and financial integrity, effectiveness measurement and compliance with applicable laws, regulations and grant provisions. Program audits measure achievement of desired results or benefits.

OIG audit staff are required to meet the occupational requirements for the GS-511 Auditing Series. The basic requirements for this series include a degree in accounting or related field that is supplemented by 24 semester hours of college-level accounting courses; or a combination of education and experience with specific background requirements. Additionally, all staffers are required to meet the educational requirements required by the Government Auditing Standards promulgated by the Government Accountability Office (GAO) (Yellow Book).

The OIG staff is supplemented with Certified Public Accounting firms that work under contract with the OIG and Ex-Im Bank are monitored by OIG auditors. OIG contract auditors are further required to meet specialized requirements, including strict adherence to Federal conflict-of-interest regulations, provisions of the Privacy Act and professional standards set forth in the GAO and Ex-Im Bank Yellow Book.

All audits performed by OIG staff and contractors under their supervision are to be conducted in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

### **What are the Major Areas Covered by OIG Audits?**

Audits focus on areas intended to enhance the management and overall performance of Ex-Im Bank and assess Ex-Im Bank's progress toward achieving its strategic goals. Typical audits include examinations of financial statements, the security of information systems and other operational areas.

### **How are Subjects for OIG Audits Selected?**

Auditing is a risk-based process where specific audits are determined by a range of factors. Each year the OIG Audit Section will develop an Annual Audit Plan that identifies the audits scheduled for the coming year. The plan includes all legislatively

mandated audits and a number of discretionary audits. Discretionary audit work is prioritized, based on a number of factors including:

- Areas of emphasis identified by the President, Congress, the Ex-Im Bank Chairman, the Audit Committee of the Board of Directors, or other stakeholders;
- Programs or processes identified as susceptible to fraud, manipulation, or other irregularities;
- Newness, changed conditions, or sensitivities of program activities;
- Dollar amounts or personnel resources involved in the audit area; and
- Adequacy of internal controls.

While the OIG Annual Audit Plan will allocate all resources for the coming year to specific audit assignments, it is a flexible document that will also accommodate the addition of high-priority assignments that may arise during the course of the year.

## **What are the Steps in the OIG Audit Process?**

All audits begin with objectives that initially determine the type and scope of the work to be performed. The following steps are expected to be used in each OIG audit:

- **Notification Letter:** The OIG will usually notify the auditee, or subject of the audit, in writing, prior to the scheduled start date of an audit; however, there may be circumstances where no advance notification will be provided.
- **Survey:** Early in the process, the auditors gain an understanding of the program by obtaining background information on the auditee's mission, resources, responsibilities, key personnel, operating systems and controls.
- **Developing the Audit Program:** The program provides a plan of the work to be done during the audit and is a set of procedures specifically designed for each audit. The program also assists in assigning and distributing work to auditors working on the engagement, assists in controlling the work and provides a checklist to guard against the omission of necessary procedures.
- **Entrance Conference:** Held at the beginning of each audit, its purpose is to provide auditee management with information on the function or activity being reviewed and a description of the audit scope and objectives. Other areas covered include time frames for completing the audit; access to required records, information and personnel; and introduction of the audit team members. The entrance conference also provides a forum to answer questions about the audit process and establishes lines of communication among all parties.
- **Fieldwork:** This phase consists of applying the audit procedures described in the audit program and any modifications thereto and reviewing the work performed. The review documents that audit procedures have been properly applied, that the work is satisfactory, that working papers are complete and adequate and that all procedures have been completed.
- **Exit Conference:** This is conducted at the end of audit fieldwork. The OIG may provide a draft copy of the audit report to Ex-Im Bank and auditee officials before the exit conference to facilitate a full and open discussion of the audit's findings and recommendations. It also provides Ex-Im Bank and auditee officials with an opportunity to confirm information, ask questions and provide clarifying data.
- **Draft Report:** After fieldwork is completed, a Draft Audit Report is prepared. This report will normally be issued to auditee, Ex-Im Bank officials and the Audit

Committee with a request that they provide written comments within 30 days. The Draft Audit Report is a “work-in-progress” and is not a public document.

• **Final Report:** At the end of the 30-day response period and after reviewing and assessing the written responses to the Draft Audit Report, the OIG issues the Final Audit Report for resolution of the recommendations. The Final Audit Report aims to provide a fair, complete and accurate picture of the audited area at the time the audit took place. This report usually includes a description of the scope, objectives and methodology of the audit, a statement that the audit was conducted in accordance with generally accepted government auditing standards and a description of the findings and recommendations for corrective action. It also includes, as appendices, the written responses to the Draft Audit Report.

## **What is the Audit Resolution Process?**

This is the process by which:

- The OIG and Ex-Im Bank management agree on proposed corrective actions needed; and
- Ex-Im Bank management takes action to improve operations or correct deficiencies identified in the Final Audit Report.

The resolution process will track management’s corrective actions until they are completed and the recommendation is closed. Ex-Im Bank management must inform the OIG of its Proposed Management Decision, or plan for corrective action, within 180 days of the issuance of a Final Audit Report. Management’s Notice of Final Action, indicating that all corrective actions have been taken, is due to the OIG within one year of the issuance of the Final Audit Report.

## **What Communication Takes Place During an OIG Audit?**

Communication is the key to successful completion of an OIG audit. The goal is to ensure that no unforeseen or potentially divisive issues arise during the exit conference. All issues should be disclosed and discussed prior to the exit conference. Communication begins with audit notification and does not end until the audit is resolved.

Audit communication may be informal or, if required, formal briefings may be held concerning significant issues. Communication between auditee management and the auditors during fieldwork helps the auditor understand facts and circumstances and, when applicable, clear up misunderstandings. Also during fieldwork, auditors can present initial findings, auditee management can provide additional documentation and corrective actions can be taken. The exit conference, which includes a presentation of the audit findings, is also an opportunity to obtain auditee management’s comments on the findings. Auditee management’s input is important to ensure that OIG audit findings are presented fairly, that audit recommendations are reasonable and feasible and that any errors or misrepresentations are corrected.

## **What if the OIG and Ex-Im Bank Management Disagree on a Recommended Course of Action?**

When the OIG determines that an Ex-Im Bank response is unsatisfactory, the Inspector General requests intervention by Ex-Im Bank's Chief Executive Officer. If the disagreement involves a significant issue, the Inspector General can also seek Congressional intervention.

## **What Types of Audit Reports are Issued?**

Audit reports are prepared in two stages. Stage one is the Draft Audit Report, which is prepared after fieldwork is completed and is normally issued only to the auditee and Ex-Im Bank management, with a request that both parties provide written comments within 30 days. Stage two is the Final Audit Report, which includes Ex-Im Bank and auditee responses. The Final Audit Report aims to provide a fair, complete and accurate picture of the audited area at the time the audit took place.

## **Who Gets Copies of Final Audit Reports?**

Reports that are legislatively mandated are distributed in accordance with legislated requirements. These reports include Ex-Im Bank's Fiscal Year Financial Statements Report. Other reports are generally distributed to the auditee and Ex-Im Bank. Most reports are accessible to the public at the OIG website: [www.exim.ig.gov](http://www.exim.ig.gov).

The Audit Section will report its activities for the preceding six months in the OIG's Semiannual Reports To Congress. This summary report includes a description of the audits performed, significant issues found, audit report recommendations from prior semiannual reporting periods that have not been implemented and any disagreement between the OIG and Ex-Im Bank on the settlement of audit issues.

# INVESTIGATIONS

The Office of Inspector General supports integrity and efficiency in Ex-Im Bank programs by providing timely, objective and independent investigative reports.

## **What is an OIG Investigation?**

An investigation is a planned, systematic search for relevant, objective evidence derived from individuals, documents, tangible objects and data. In addition to documentation of evidence discovered, an investigation typically includes identifying the basis for the original complaint, the issues involved and citation of relevant statutes.

## **What does the OIG Investigate?**

The jurisdiction of the OIG extends to all matters relating to fraud, waste and abuse by Ex-Im Bank employees, contractors, lenders, borrowers and other recipients of funds under or relating to Ex-Im Bank programs and operations. Investigations focus on violations of law or misconduct by employees and contractors, as well as allegations of irregularities or abuse in programs and operations. These investigations may involve one or more of the following violations of laws or regulations:

- Theft, conversion, misappropriation, embezzlement, or misuse of Government funds or property;
- False claims or statements;
- Forgery, falsification, or unauthorized destruction of Government records;
- Bribery, extortion, or blackmail or attempted bribery or blackmail of, or by, an Ex-Im Bank employee;
- Violation of employee standards of conduct, conflict of interest; and
- Mismanagement, fraud, waste of Government funds, or abuse of authority relating to Ex-Im Bank's programs and operations.

## **How is an OIG Investigation Initiated?**

The first step in the course of an investigation is usually receipt of a complaint of wrongdoing, or an allegation. Allegations are received from Ex-Im Bank employees, lenders, borrowers, exports, other Government employees, contractors, Congress, citizens and public interest groups.

## **What is the Hotline Program?**

The Hotline Program is a confidential means of reporting suspicious activity to the OIG concerning agency programs and operations. Suspicious activity may include instances of fraud, waste and abuse, mismanagement, or a danger to the public's health and safety. No attempts are made to identify persons contacting the Hotline. Persons may contact the OIG by telephone, e-mail or surface mail. There is no caller identification feature associated with calling the Hotline. Other than the e-mail address appearing in the "from" section, no identifying information is captured when persons submit an e-mail. Contacts may provide their name, address, or phone number, if they wish. Providing this

information is often helpful to the process of responding to the allegation or complaint and allows the OIG to contact the individual in case additional information is needed.

The Office of Inspector General hotline number is **(866) 571-1801**. The Hotline e-mail address is [ighotline@exim.gov](mailto:ighotline@exim.gov).

## **What are the Guidelines for an Investigation?**

Once an allegation is received, an analysis is conducted to determine whether OIG action is warranted and, if so, what type of action is needed. The OIG considers the following factors in evaluating a complaint:

- The plausibility that a violation of a statute or regulation under OIG jurisdiction has been committed;
- The effect of the alleged illegal or improper activity on Ex-Im Bank programs;
- Whether the matter is of interest to senior Ex-Im Bank managers, one or more Congressional committees, or a public interest group;
- The level of the position of individuals against whom the allegations have been made (allegations of wrongdoing by high-ranking Ex-Im Bank officials are of heightened concern); and
- The effect knowledge of the investigation may have by deterring others who may consider committing similar illegal or improper acts.

If an OIG investigation is not initiated in response to a complaint but it does require additional action, the matter may be referred to Ex-Im Bank management. Referral to Ex-Im Bank management may occur in cases where an allegation reflects issues or facts indicating a performance matter or that a technical inquiry is warranted. It is expected that the responsible Ex-Im Bank management will examine the facts of the matter and take appropriate action. This action is to be reported by Ex-Im Bank to the OIG, as is any discovery of additional facts indicating more serious allegations.

Referral to another law enforcement agency or another Federal agency OIG occurs when the matter is outside the OIG's jurisdiction. Allegations not warranting immediate action may be retained for use as the basis for inquiries or audits.

## **What is the Investigative Process?**

Since the goal of an investigation is to obtain all available information on the matter or matters alleged, the procedures employed in the investigative process focus on obtaining relevant facts so as to address all aspects of a complaint.

Investigative activities can include examination of documents, such as files, contracts, vouchers, reports and memoranda. Investigators also obtain information by interviewing witnesses, subject matter experts and the individuals against whom the allegations have been made. Information obtained is documented in records of interviews and written statements sworn under oath.

After all relevant information has been gathered, an investigative report is prepared. When there is evidence of Federal criminal wrongdoing, the report is presented to the

Department of Justice (DOJ) for use in prosecution of the responsible individuals. Violations of other statutes are coordinated with State and local prosecutors. If the investigation shows evidence of an administrative offense, the information will be provided to Ex-Im Bank management for action. Ex-Im Bank management is requested to advise the OIG of the action taken and such action is incorporated into the investigative case file.

## **What Access does the OIG have to Documents?**

- **Within Ex-Im Bank:** Section 6 of the IG Act provides specific authority for the OIG to have access to, and to obtain, all records, reports, audits, reviews, recommendations and other materials that relate to Ex-Im Bank programs and operations.
- **Subpoena Authority:** This section of the Act also authorizes the OIG to issue subpoenas to obtain documents from outside the Federal Government. Access to financial records is authorized under the provision of the Right to Financial Privacy Act.

## **What Access does the OIG have to Individuals?**

Ex-Im Bank personnel, as well as employees of, lenders, borrowers and exporters may participate in OIG investigations by providing information to investigators in interviews. A majority of interviewees voluntarily consent to interviews and fully cooperate by supplying information and documents within their control. Federal employees who do not voluntarily consent may be ordered by a supervisor to appear for an interview with an OIG investigator. Federal employees who fail to comply with such an order are subject to disciplinary action. False statements made in the course of an OIG investigation may constitute obstruction of justice or violate other federal laws, subjecting the violator to criminal and administrative penalties.

## **What Employee Rights and Warnings Cover Interviewees?**

Office of Inspector General interviews are conducted in compliance with applicable laws, regulations and policies. Before beginning an interview, OIG investigators identify themselves and state the nature and purpose of the interview. When applicable, a statement of the individual's alternatives with regard to remaining silent and obtaining legal counsel are provided directly and personally to each interviewee. Statements of rights are referred to as "warnings." There are four basic types of warnings, commonly referred to as: Miranda, Garrity, Kalkines and Administrative. The substance of each is summarized as follows:

1. **Miranda:** Given when an individual is being interviewed concerning his or her own potentially criminal misconduct and is taken into custody or deprived of freedom in a significant way. This warning advises, in accordance with the Fifth and Sixth Amendments to the Constitution, that the individual is entitled to remain silent or otherwise not incriminate himself or herself and is entitled to the assistance of an attorney.

2. **Garrity:** Informs Federal employees who are subjects of investigations that, although they would normally be expected to answer questions regarding their official duties, refusal to answer on the ground that the answers may tend to incriminate them will not subject them to dismissal.
3. **Kalkines:** Advises Federal employees that the possibility of criminal prosecution has been removed, usually by a declination to prosecute by the Department of Justice, and that the employee is required to answer questions relating to the performance of their official duties or be subject to disciplinary action, including dismissal.
4. **Administrative:** Given when a Federal employee is the subject of an inquiry that is purely administrative in nature. Informs the employee that he or she is required to answer questions relating to the performance of their official duties or be subject to disciplinary actions, including dismissal.

### **Legal Representation**

Office of Inspector General policy is to allow an interviewed employee who requests legal representation to have an attorney present. Employees who make such a request are allowed a reasonable amount of time to arrange this representation. Legal representation is at the expense of the individual employee or as allowed by law.

### **Bargaining Unit Employees — Union Representation**

The Office of Inspector General is not obligated to advise employees of their right to union representation during an interview. Bargaining unit employees have the right to union representation during OIG interviews if the employee reasonably believes that the examination may result in disciplinary action against them and the employee requests representation. Even an employee who is not considered a “subject” of an investigation has the right to union representation if the employee reasonably believes there is a possibility of disciplinary action. It is the individual employee’s responsibility to obtain Union representation. Employees are given a reasonable amount of time to arrange for union representation.

### **Union Representative Role**

The union representative’s role during an OIG interview includes conferring with the employee, clarifying matters and advising on union issues. The OIG investigator is responsible for conducting and controlling the interview. In the event of a dispute, the OIG investigator may give the employee the choice of proceeding without union representation or terminating the interview.

## **Who Should Report Allegations?**

All Ex-Im Bank employees, employees of grantees and contractors are required to support and cooperate with OIG investigative efforts.

## **Why Report Wrongdoing?**

All Government employees are required to report wrongdoing. Ex-Im Bank employees and other persons directly involved in Ex-Im Bank programs are in the best position to observe wrongdoing and have the expertise to assess wrongful actions and their consequences. Also, under Federal Law and Executive Order, all Government employees are required to report violations.

## **How can Wrongdoing be Reported?**

Report any indications of fraud, waste, abuse of authority, mismanagement, or other wrongdoing directly to the OIG or through your supervisor. Managers and supervisors are responsible for ensuring that allegations of wrongdoing they receive are promptly reported to the OIG.

Reports can be made by:

- Contacting the OIG directly by telephone at **(202) 565-3946**
- Calling the OIG-HOTLINE at **(866) 571-1801**
- Submitting an e-mail to [ighotline@exim.gov](mailto:ighotline@exim.gov)
- Writing to:

**Office of Inspector General  
Export Import Bank of the United States  
811 Vermont Avenue, NW  
Washington, DC 20571**

## **What Kinds of Information Should be Reported?**

The information you provide to the OIG should be sufficient to allow evaluation of your complaint and determine if action by the OIG is warranted or referral should be made to another agency, to Ex-Im Bank management, or to some other office for their action.

Among the key items to be reported are:

- Contract and procurement irregularities
- Conflicts of interest
- Theft and misuse of property
- Travel fraud
- Misconduct
- Fraudulent conduct by exporters, lenders, borrowers, or other transaction participants
- Time and attendance abuse
- Misuse of Government credit card
- Abuse of authority

- Program mismanagement
- Misuse of information technology resources
- Waste of Government supplies or services

The following information should be provided:

- A brief, accurate statement of facts believed to provide evidence of wrongdoing;
- Names, addresses and office locations of pertinent individuals and organizations;
- Dates when the suspected wrongdoing took place or is expected to occur;
- How you became aware of the information;
- Memoranda, contracts, invoices, or other related documents; and
- Names, addresses, office locations and telephone numbers of others who may have information about the suspected wrongdoing.

Employees who report suspected misconduct should not engage in any independent inquiry or investigation and should not discuss the matter with the persons suspected of wrongdoing. After the initial contact with the OIG, employees should provide the OIG with any new or additional information of which they become aware.

### **How am I Protected if I Report Wrongdoing to the OIG?**

You may anonymously make an allegation or request that your identity be kept confidential. If you choose to identify yourself, the IG Act provides that your name will not be revealed unless the OIG determines that the disclosure is unavoidable.

Reprisal and retaliation for reporting wrongdoing is prohibited by Federal law and regulations, and no action may be taken against you for having complained or disclosed information to the OIG. However, individuals may be subject to disciplinary or criminal action for knowingly making a false complaint or providing false information to the OIG.

### **What Investigative Products are Produced by the OIG?**

- **Report of Investigation:** A Report of Investigation relates facts and describes available evidence to address relevant aspects of an allegation against individuals, including aspects of an allegation that are not substantiated. Investigative reports do not contain recommendations to Ex-Im Bank management as to disciplinary action. Investigative reports are given only to individuals who have a “need to know” in order to properly determine whether agency action is warranted. If administrative or disciplinary action is deemed appropriate, Ex-Im Bank managers consult with the Office of Human Resources and the Office of the General Counsel for guidance in initiating discipline. The agency is expected to advise the OIG within 90 days of receiving the investigative report as to what disciplinary or other action has been taken in response to investigative report findings.
- **Letter to Management:** When the OIG observes that an issue identified is a recurring or systemic problem, or one reported in other OIG products, a letter is used to identify the problem to Ex-Im Bank management in this broader context. Ex-Im Bank is requested to report to the OIG on managerial actions taken in response to the problems identified.

- **Consideration for Debarment:** If an OIG investigation leads to the conviction of an investigative target or reveals evidence of other criminal actions by that individual, the OIG may request that Ex-Im Bank consider debarring that individual from participation in Federal programs. The decision on whether to debar an individual and the length of any debarment, rests with Ex-Im Bank's debarment official. Ex-Im Bank is also requested to notify the OIG of all debarment decisions.

## **How are Investigative Reports Distributed?**

Reports of Investigation are sensitive documents. Their distribution is restricted by the Privacy Act and is subject to Freedom of Information Act exemptions as law enforcement documents.

When an investigation is completed, copies of the investigative report and associated exhibits are forwarded, as appropriate, to the Chairman, the Chief Financial Officer and the members of Ex-Im Bank's Board of Directors. Ex-Im Bank officials provide copies of the report to managers whose official duties present a "need to know" in connection with a particular case. As appropriate, copies of reports may be provided to Congressional Committees.

# **EVALUATIONS**

## **What are Evaluations?**

A key tool used by the OIG to effect positive change within an agency, evaluations are performed by the OIG Evaluation Section's program analysts. Evaluation Section and other OIG staff initiate most of the evaluations, but policymakers within Ex-Im Bank, Congress and other entities may request that such studies be performed. All evaluations are performed with the goal of providing timely, useful and reliable information to Ex-Im Bank management and other policymakers.

## **What Processes are used to Perform Evaluations?**

Evaluations combine the best features of various disciplines, including traditional program evaluation, survey research, operational auditing, program monitoring, compliance reviews, investigations and management analysis. Program analysts make extensive use of Ex-Im Bank documents and data and may also conduct interviews with Ex-Im Bank personnel and transaction participant.

## **How are Evaluation Reports Distributed?**

Evaluation Reports can be furnished to Ex-Im Bank's Chairman, the Board of Directors, other managers and to members of Congress. They are primarily intended for internal use.

# **REGULATORY REVIEW**

## **What is Regulatory Review?**

Regulatory Review is the examination of existing and proposed legislation, regulations and policies that assists Ex-Im Bank in preventing and detecting fraud, waste and abuse in its programs and operations. Regulatory comments are provided to document OIG's objective analysis of vulnerabilities created within agency programs and operations by proposed or existing statutes, regulations, or policies. Comments cite the IG Act as authority for the review; state the specific law, regulation, management directive or policy examined; the pertinent background information considered; and identify OIG concerns, observations and suggestions.

## **What Process is used to Perform a Regulatory Review?**

All proposed revisions to legislation, regulations, directives, policy initiatives and other significant matters that affect Ex-Im Bank's programs and functions are forwarded in draft by Ex-Im Bank managers. The OIG reviews the draft documents and if applicable, responds with comments that identify concerns and provide recommendations. Significant regulatory observations regarding action or inaction by Ex-Im Bank are reported by the OIG in its Semiannual Report to Congress.

## **How are Regulatory Review Reports Distributed?**

Regulatory commentaries are normally sent to Ex-Im Bank management and are intended only for internal use.

# SEMIANNUAL REPORT TO CONGRESS

## **What is the Semiannual Report?**

In accordance with requirements of the IG Act, the Semiannual Report to Congress is a document prepared by the OIG that summarizes OIG activities for six-month periods ending March 31 and September 30 of each year. It is submitted to Ex-Im Bank's Chairman no later than April 30 and October 31 of each year. Ex-Im Bank management may comment on the semiannual report, but may not change it. Within 30 days of receipt, the Chief Executive Officer must submit the Semiannual Report, along with Ex-Im Bank's comments, to Congress and members of Ex-Im Bank's Board of Directors.

## **What Information Must be Included in the Report?**

The reporting requirements for the Semiannual Report to Congress are contained in Section 5 of the IG Act. Additional guidance has been provided by the PCIE and OMB. Items normally included in the report are:

- Descriptions of significant problems, abuses and deficiencies relating to the administration of Ex-Im Bank's programs and operation;
- Descriptions of audit recommendations for corrective action;
- Identifications of audit recommendations described in previous semiannual reports for which the agency has not completed corrective action;
- Summaries of matters referred to prosecutive authorities and the results of those prosecutions;
- Selected regulatory commentary summaries and agency responses;
- Statistical tables demonstrating the dollar results of OIG audits performed during the reporting period.

## **How are Semiannual Reports Distributed?**

On the 10th business day following its transmittal to Congress by Ex-Im Bank, the Semiannual Report is published on the OIG's public website [www.exim.gov/oig](http://www.exim.gov/oig) (in the "Reports" section).

# **FREEDOM OF INFORMATION AND PRIVACY ACTS**

## **How Can Freedom of Information Act (FOIA) Requests be Made?**

FOIA requests may be made by mail or fax to the following:

**FOIA Officer – Office of the Inspector General  
Export Import Bank of the United States  
811 Vermont Avenue, NW  
Washington, DC 20571**

Requests for OIG documents must adequately describe the records sought. Requests for information protected by the Privacy Act must include a written release, with sufficient information concerning identity, from the person about whom the record is concerned.

The OIG makes the initial determination on whether to release or withhold records under its control that have been requested under the Freedom of Information Act 5 U.S.C. § 552 and the Privacy Act 5 U.S.C. § 552a. These statutes provide the OIG with broad denial authority under exemptions that protect criminal investigative and privacy interests. Disclosure of investigative documents is normally very limited. The Inspector General acts as the initial denial authority for OIG documents. Administrative appeal may be made to Ex-Im Bank's Office of General Counsel.

**EXPORT IMPORT BANK OF THE UNITED STATES**

**OFFICE OF INSPECTOR GENERAL**

**Hotline**



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Report Fraud,  
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Or write:

**IG HOTLINE**

**Export Import Bank of the United States  
811 Vermont Avenue, NW  
Washington, DC 20571**

Visit the Hotline web page:

[www.exim.gov/ighotline](http://www.exim.gov/ighotline)

Visit the OIG web page:

[www.exim.gov/ig](http://www.exim.gov/ig)