

FY 2021 Annual Audit, Inspection, and Evaluation Plan

Q1 Update in Green

Q2 Update in Red

Q3 Update in Blue

Continuing Projects from FY 2020:

Type ¹	Rank ²	Planned Completion	Project	Reason/Objective
A	1	1st Qtr. Completed	Audit of EXIM's FY 2020 Financial Statements	Statutory mandate. To opine on the accuracy and completeness of the financial statements.
A	1	2nd Qtr. Completed	Audit of EXIM's Compliance with FISMA for FY 2020	Statutory mandate. To determine if EXIM's information security programs and practices are effective.
O	1	1st Qtr. Completed	Purchase Card Risk Assessment	Statutory mandate. To conduct a risk assessment of EXIM's purchase card program to analyze the risks of illegal, improper, or erroneous purchases.
A	1	4th Qtr. Ongoing	Audit of EXIM's Cybersecurity Program	To determine if EXIM's cybersecurity policies, practices, and system security controls protect computer systems and networks from cyber threats and vulnerabilities.

¹ Type:
A = Audit
I = Inspection
E = Evaluation
O = Other

² Ranking:
1 = OIG will provide coverage in the area.
2 = OIG coverage will be based on available resources.
3 = OIG will consider for future coverage.

New Projects Planned for FY 2021

Type	Rank	Planned Start	Project	Reason/Objective
A	1	2nd Qtr. Completed	Audit of EXIM's Compliance with the Reporting Requirements of PIIA	Statutory mandate. To determine if EXIM is in compliance with the reporting requirements of the Payment Integrity Information Act of 2019.
O	1	3rd Qtr. Ongoing	Purchase Card Risk Assessment	Statutory mandate. To conduct a risk assessment of EXIM's purchase card program to analyze the risks of illegal, improper, or erroneous purchases.
A	1	2nd Qtr. Ongoing	Audit of EXIM's FY 2021 Financial Statements	Statutory mandate. To opine on the accuracy and completeness of the financial statements.
A	1	2nd Qtr. Ongoing	Audit of EXIM's Compliance with FISMA for FY 2021	Statutory mandate. To determine if EXIM's information security programs and practices are effective.
A	1	2nd Qtr. Ongoing	Audit of EXIM's Compliance with the DATA Act of 2014	Statutory mandate. To meet biennial reporting requirement on the completeness, timeliness, quality, and accuracy of spending data submitted by EXIM.
A	1	4th Qtr.	Audit of EXIM's Enhanced Personnel Security Program	Statutory mandate. To conduct an audit of EXIM's enhanced personnel security program for covered individuals, as required by the Consolidated Appropriations Act of 2016 (Pub. L. 114-113, as amended by Pub. L. 116-92).
E	1	4 th Qtr.	Independent Evaluation of EXIM's Implementation of Key Provisions of the 2019 Reauthorization Act and Other Priorities	To provide an objective assessment of EXIM's actions to implement key provisions of the 2019 reauthorization act and improve accountability and transparency through reforms and other priorities.

Type	Rank	Planned Start	Project	Reason/Objective
A	2	1st Qtr. Ongoing	Audit of EXIM's Service Contracts	To assess the effectiveness of EXIM's existing controls over contracts for services and to determine compliance with the Federal Acquisition Regulation.
I	2		Transaction Inspection(s)	To determine if EXIM complied with policies, procedures, and best practices in all facets of specific transactions. This project will be risk-based and may include a focus on one particular transaction or multiple transactions in one location.