Office of Audit and Evaluation FY 2026 Work Plan

March 12, 2026

OIG-26-011

U.S. Department of Commerce
Office of Inspector General

OIG's Oversight Mission

The Office of Inspector General (OIG) for the Department of Commerce provides robust oversight to help ensure the effectiveness and integrity of Department operations. OIG has a statutory mandate to (1) conduct independent and objective audits and investigations and (2) keep the Secretary of Commerce and Congress fully and currently informed about any identified issues.

OIG's oversight mission is broad because the Department's portfolio is complex, including programs and services that are essential to the nation and the world. With an annual budget of around $11 billion and more than 40,000 employees across 13 bureaus, the Department seeks to drive U.S. economic competitiveness and technological innovation, strengthen domestic industry, and foster employment and economic growth in all communities across the country.

OIG oversight helps the Department improve its programs and operations, determine monetary impacts and recommend better use of taxpayer dollars, and prevent or detect fraud, waste, mismanagement, and abuse. This oversight is a crucial safeguard for the Department's efforts to ensure American innovation, progress, and prosperity.

Through high-impact work, OIG advances good government, stewardship of taxpayer dollars, and public trust.

Audit Work and Planning

Within OIG, the Office of Audit and Evaluation (OAE) provides independent assessments of the management, performance, and cost of Department programs and operations.

OAE issues reports that deliver actionable recommendations for improvement and promote efficiency and cost savings. In each year since fiscal year (FY) 2023, OAE has issued an average of 29 reports that made about 114 recommendations, questioned about $211 million, and found about $77 million that could have been put to better use.[1]

OAE conducts timely, data-driven audits and other reviews that:

- Detect and prevent fraud, waste, mismanagement, and abuse
- Improve economy, efficiency, and effectiveness
- Monitor compliance with laws and regulations
- Promote effective management controls

Quality and innovation drive OAE success. Staff are highly qualified, with a wide range of expertise and certifications across multiple disciplines; they apply modern and multidisciplinary audit methods to deliver impactful outcomes. OAE project work is objective,

[1] For more details on work completed, recommendations made, and potential monetary benefits identified in OAE reports, see OIG's *Semiannual Reports to Congress*.

fact based, and compliant with quality standards, resulting in findings and recommendations that are supported by evidence and criteria.

Each year, OAE prepares a plan for its oversight work. This plan helps OAE conduct independent, objective audits and evaluations addressing such areas as economic development, manufacturing, intellectual property, trade enforcement, emerging technologies, major acquisitions, data governance, and cybersecurity.

The OAE work plan is risk based and aligned with OIG's strategic goals and the top management and performance challenges facing the Department. OAE prioritizes oversight in high-risk and high-impact areas. See "How OAE Plans Its Work" at right for more information.

OAE Work Plan for FY 2026

This work plan describes the OAE reviews that are currently anticipated for FY 2026. OAE is always prepared, however, to begin additional projects based on new initiatives and emerging issues or to modify the planned work if circumstances, priorities, or resources change. OAE expects to add projects during the fiscal year after this plan is published. Announcements of new audits initiated can be found on the OIG website.

Projects in this work plan are categorized as either **mandatory** or **discretionary:**

- **Mandatory projects** are those required by law, regulation, or special purpose funding.
- **Discretionary projects** are OIG-initiated and target areas that present the highest risks to or impact on the Department, as identified during OAE's risk-based planning process.

How OAE Plans Its Work

Each year, OAE develops an audit plan outlining the work to be accomplished during the next fiscal year. OAE bases the plan on factors including:

- OAE risk assessments of major Department programs and functional areas
- Mandatory requirements in law or regulation
- Top management and performance challenges facing the Department
- Department strategic goals and objectives
- Issues highlighted in the Government Accountability Office's High-Risk List of programs and operations that are vulnerable to waste, fraud, and abuse or in need of transformation
- Requests made by Congress, Department officials, or other stakeholders
- Significant issues identified during recent work, including in OIG hotline submissions and investigative activities

OAE plans its work to maximize use of its resources and achieve the most significant results. OAE also modifies the work plan as needed during the year in response to unanticipated changes in circumstances, priorities, or resources.

Work Plan Contents

Each project description lists the project objective, the bureau, and whether the work is mandatory or discretionary. The work plan is organized by the three priority areas identified in our FY 2026 *Top Management Challenges* report:

Modernizing Technology and Operations 4
Providing Core Services and Data 5
Managing Spending 7

Modernizing Technology and Operations

Strengthening IT security posture and modernizing technology, systems, and operations to better serve the American people.

The Department's FY 2026 FISMA Compliance

- Departmentwide
- Mandatory

Objective:

To assess the effectiveness of the Department's information security program and practices and compliance with the Federal Information Security Modernization Act of 2014.

FirstNet Cybersecurity Incident Detection and Response

- National Telecommunications and Information Administration
- Discretionary

Objective:

To assess the effectiveness of Nationwide Public Safety Broadband Network security controls in detecting and responding to cyber incidents.

Providing Core Services and Data

Providing essential information to stakeholders on such varied subjects as trade, weather and environment, intellectual property, and population data.

2026 Census Test's In-Field Enumeration Operation

- U.S. Census Bureau
- Discretionary

Objective:

To assess the in-field enumeration operation during the 2026 Census Test and identify key risks that may affect preparations for the 2030 census.

BIS's Oversight of Advanced Computing Exports to the United Arab Emirates and Saudi Arabia

- Bureau of Industry and Security
- Discretionary

Objective:

To determine whether BIS established adequate oversight measures for advanced computing exports to the United Arab Emirates and Saudi Arabia.

The Department's Compliance with Aspects of the Geospatial Data Act

- Departmentwide
- Mandatory

Objective:

To review the Department's compliance with its 13 responsibilities under the Geospatial Data Act and progress toward implementing geospatial data standards and best practices.

NOAA's Class B Ship Design and Construction

- National Oceanic and Atmospheric Administration
- Discretionary

Objective:

To determine the extent to which NOAA has ensured that the contractor's design and construction of Class B ships has met contractual requirements.

NOAA's Oversight of JPSS Contractors' Launch Preparations for JPSS-3 and JPSS-4

- National Oceanic and Atmospheric Administration
- Discretionary

Objective:

To determine whether selected major contractors for the Joint Polar Satellite System (JPSS) are adhering to quality management requirements for identifying, verifying, protecting, and safeguarding system hardware and support equipment.

Office of Space Commerce's TraCSS Program Implementation

- National Oceanic and Atmospheric Administration
- Discretionary

Objective:

To determine whether NOAA managed contracts for the development of the Traffic Coordination System for Space (TraCSS) program to ensure that contractor deliverables and services met requirements.

U.S. Census Bureau's Enterprise Cybersecurity Support Contract

- U.S. Census Bureau
- Discretionary

Objective:

To assess the bureau's oversight of its enterprise cybersecurity support contract.

Managing Spending

Funding and managing major programs while protecting taxpayer dollars from risk, fraud, waste, and abuse.

The Department's Cybersecurity and IT Contract Performance

- Departmentwide
- Discretionary

Objective:

To determine whether the Department effectively managed cybersecurity and IT contracts to ensure the services received met contractual requirements.

The Department's FY 2025 Compliance with the Payment Integrity Information Act

- Departmentwide
- Mandatory

Objective:

To determine the Department's compliance with the Payment Integrity Information Act of 2019 for FY 2025.

EDA's Oversight of FY 2023 Disaster Relief Grants and Costs Claimed

- Economic Development Administration
- Mandatory

Objective:

To determine whether EDA awarded 2023 disaster relief funding only to eligible recipients and ensured funds were used as intended.

FirstNet Authority's Test Lab for the Nationwide Public Safety Broadband Network

- National Telecommunications and Information Administration
- Discretionary

Objective:

To determine whether FirstNet Authority operates its Innovation and Test Lab effectively, efficiently, and in compliance with applicable requirements.

FY 2026 Financial Statement Audits—Departmentwide and U.S. Patent and Trademark Office

- Departmentwide and U.S. Patent and Trademark Office
- Mandatory

Objective:

An independent auditor performs these audits to determine whether the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

NIST Awards for Manufacturing USA

- National Institute of Standards and Technology
- Discretionary

Objective:

To determine whether Manufacturing USA award funds were used in accordance with award terms and conditions.

NIST's Oversight of Semiconductor Incentives Program Disbursements

- National Institute of Standards and Technology
- Mandatory

Objective:

To determine the effectiveness of NIST's oversight of semiconductor incentives program disbursements and whether recipients used funds in accordance with program requirements and applicable laws.

NOAA Awards to Atlantic States Marine Fisheries Commission

- National Oceanic and Atmospheric Administration
- Discretionary

Objective:

To determine whether the Atlantic States Marine Fisheries Commission complied with the terms and conditions of selected NOAA cooperative agreement awards, including whether claimed costs were allowable, allocable, and reasonable.

NOAA's Expenditures for Flood Forecasting and Mapping Improvements

- National Oceanic and Atmospheric Administration
- Discretionary

Objective:

To determine whether NOAA's expenditures for flood forecasting and mapping improvements met statutory intent and requirements.

NTIA's Award Process for the Public Wireless Supply Chain Innovation Fund NOFO 2

- National Telecommunications and Information Administration
- Mandatory

Objective:

To determine whether NTIA's review and selection process ensured grant recipients met requirements of the Innovation Fund program's Notice of Funding Opportunity (NOFO) 2—Open Radio Commercialization and Innovation.

NTIA's Oversight of Digital Equity Program Expenditures

- National Telecommunications and Information Administration
- Mandatory

Objective:

To determine whether federal funds provided for NTIA's Digital Equity Planning Grant Program were used for their intended purposes.

NTIA's Oversight of Middle Mile Broadband Infrastructure Program Funds

- National Telecommunications and Information Administration
- Mandatory

Objective:

To determine whether recipients used federal funds for the Middle Mile Grant Program for their intended purposes.

NTIA's Oversight of Public Wireless Supply Chain Innovation Fund NOFO 1 Funds

- National Telecommunications and Information Administration
- Mandatory

Objective:

To determine whether Innovation Fund grant recipients used federal funds in accordance with requirements for Notice of Funding Opportunity (NOFO) 1—Research and Development, Testing and Evaluation.

Semiannual Report on the Status of NTIA's Broadband Grant Programs

- National Telecommunications and Information Administration
- Mandatory

Objective:

To report on the status of the following NTIA-administered grant programs that received broadband funding under the Consolidated Appropriations Act of 2021 and the Infrastructure Investment and Jobs Act:

- Broadband Equity, Access, and Deployment Program
- Broadband Infrastructure Program
- Connecting Minority Communities Pilot Program
- Digital Equity Act Programs
- Middle Mile Broadband Infrastructure Grant Program
- Tribal Broadband Connectivity Program

REPORT

FRAUD & WASTE & ABUSE

HOTLINE

Department of Commerce

Office of Inspector General Hotline

www.oig.doc.gov | 800-424-5197