

Statutory Inspectors General in the Federal Government: A Primer

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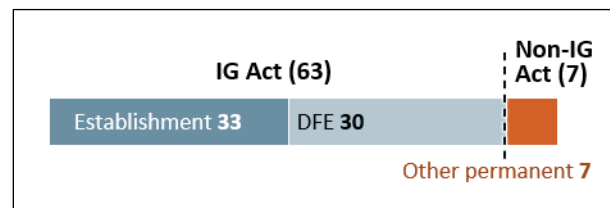
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Statutory Inspectors General in the Federal Government: A Primer

This report provides an overview of statutory inspectors general (IGs) in the federal government, including their structure and functions, as well as related issues for Congress.

Statutory IGs—established by law rather than administrative directive—are intended to be independent, nonpartisan officials who aim to prevent and detect waste, fraud, and abuse in the federal government. To execute their missions, IGs lead offices of inspectors general (OIGs) that conduct various reviews of agency programs and operations—including audits, investigations, inspections, and evaluations—and provide findings and recommendations to improve them. IGs possess several authorities to carry out their respective missions, such as the ability to independently hire staff, access relevant agency records and information, and report findings and recommendations directly to Congress.

A total of 70 statutory IGs currently operate across the federal government. Statutory IGs can be grouped into three types: (1) establishment, (2) designated federal entity (DFE), or (3) other permanent. A fourth class, special IGs, have been common in recent decades, but none are currently operating. Establishment (33) and DFE (30) IGs are governed by the Inspector General Act of 1978, as amended, whereas other permanent IGs (7) are governed by separate statutes. Statutory authorities and requirements can differ among the three IG types, resulting in varied levels of independence, transparency, and accountability. This report also discusses special IGs, which are created by Congress to provide oversight regarding a particular issue for a limited time.



Statutory IGs are central actors on government oversight, and Congress plays a key role in establishing the structures and authorities to enable that oversight. The structure and placement of IGs in government agencies allows OIG personnel to develop the expertise necessary to conduct in-depth assessments of agency programs. Further, IGs' dual reporting structure—to agency heads and to Congress—positions them to advise agencies on how to improve their programs and policies and to advise Congress on how to monitor and facilitate such improvement. Congress, therefore, may have an interest in ensuring that IGs possess the resources and authorities necessary to fulfill their statutory duties.

As the federal government continues to evolve, so too does the role of IGs in government oversight. Agency programs and operations have increased in terms of breadth, complexity, and interconnectedness. Consequently, IGs may face increasing demand to complete statutorily mandated reviews of programs and operations that require (1) a broader focus on program performance and effectiveness in addition to waste, fraud, and abuse; (2) analysis of specialty or technical programs, possibly in emerging policy areas; and (3) use of more complex analytical methods and tools. Congress may consider several options regarding IG structures, functions, and coordination as the role of IGs in government oversight evolves.

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Congress created the inspectors general (IGs) to “shine a bright light on waste, fraud, and abuse throughout the Federal bureaucracy with the hope that the executive and legislative branches could work together to do something about those problems.”¹ IGs accomplish this mission by conducting audits and investigations, by making recommendations to agencies that promote efficiency and effectiveness, and by both preventing and detecting fraud in agency programs and operations. This report provides an overview of statutory IGs in the federal government, including their structure and functions, as well as related issues for Congress.

Establishment of Statutory IGs

Statutory IGs are intended to be independent, nonpartisan officials who prevent and detect waste, fraud, abuse, and mismanagement within federal departments and agencies. To execute their missions, IGs lead offices of inspectors general (OIGs) that conduct audits, investigations, and other evaluations of agency programs and operations and produce recommendations to improve them. Statutory IGs exist in 70 federal entities, including departments, agencies, boards, commissions, and government-sponsored enterprises.

Brief History of Statutory IGs Until 1978

The origins of modern-day IGs can be traced to the late 1950s, with the statutory establishment of an “IG and Comptroller” for the Department of State in 1959. Soon after, in 1962, the Kennedy Administration created an IG for the Department of Agriculture.² Prior to the establishment of IGs in the federal government, agencies sometimes had internal audit and investigative units to combat waste, fraud, and abuse.³

In 1976, Congress established a statutory IG for the Department of Health, Education, and Welfare (HEW; now the Department of Health and Human Services).⁴ Congressional investigations had uncovered widespread inefficiencies and mismanagement of HEW’s programs and operations, as well as weaknesses within the department’s audit and investigative units.⁵ The House Committee on Government Operations investigative report recommended, among other things, that the Secretary of HEW place all audit and investigation units “under the direction of a single official who reports directly to the Secretary and has no program operating responsibilities.”⁶ This official would be responsible for identifying “serious problems” and “lack of progress in correcting such problems.”⁷ Congress ultimately established the HEW IG in statute

¹ Sen. Chuck Grassley, “Inspectors General,” *Congressional Record*, daily edition, vol. 166 (June 18, 2020), p. S3088.

² Congress established the Department of State “Inspector General and Comptroller” in 1959 (P.L. 86-108), and the Secretary of Agriculture administratively created an inspector general (IG) in 1962. These two IGs have been described as early prototypes for modern-day IGs. For more information on the history of IGs, see Paul Light, *Monitoring Government: Inspectors General and the Search for Accountability* (Brookings Institution, 1993), pp. 23-43.

³ See, for example, U.S. Congress, House Committee on Government Operations, Subcommittee on Intergovernmental Relations and Human Resources, *Establishment of Offices of Inspectors General*, hearings on H.R. 2819 and H.R. 4184, 95th Cong., 1st sess., May 17, 24; June 1, 7, 13, 21, 29; and July 25, 27, pp. 478-728.

⁴ P.L. 94-505, §401(h).

⁵ See, for example, U.S. Congress, House Committee on Government Operations, *Department of Health, Education, and Welfare (Prevention and Detection of Fraud and Program Abuse), Tenth Report*, 94th Cong., 2nd sess., January 26, 1976, H.Rept. 94-786.

⁶ H.Rept. 94-786, p. 11.

⁷ H.Rept. 94-786.

based on this model⁸ and included an IG in the Department of Energy when it was created in 1977.⁹

Inspector General Act of 1978

The establishment of the HEW and Department of Energy IGs laid the groundwork for Congress to create additional statutory IGs through the Inspector General Act of 1978 (hereinafter IG Act).¹⁰ According to the Senate Committee on Governmental Affairs report that accompanied the legislation, the committee believed that extending the IG concept to more agencies would improve government programs and operations. The committee further identified IG independence from agency management as a key characteristic in fostering such improvements, stating that the IG model removes “the inherent conflict of interest which exists when audit and investigative operations are under the authority of an individual whose programs are being audited.”¹¹

Central Tenets of the IG Act

The IG Act initially created 12 IGs for federal “establishments” and provided a blueprint for IG authorities and responsibilities.¹² The act laid out three primary purposes for IGs:

1. conducting audits and investigations of programs and operations of their affiliated federal entities;¹³
2. recommending policies that promote the efficiency, economy, and effectiveness of agency programs and operations, as well as preventing and detecting waste, fraud, and abuse; and
3. keeping the affiliated entity head and Congress “fully and currently informed” of fraud and “other serious problems, abuses, and deficiencies” in such programs and operations, as well as progress in implementing related corrective actions.¹⁴

Evolution of the IG Act

Congress has substantially amended the IG Act four times since its enactment, as described below.¹⁵ The amendments generally aimed to expand the number of statutory IGs and enhance their independence, transparency, and accountability.

⁸ U.S. Congress, House Committee on Government Operations, report to accompany H.R. 15390, 94th Cong., 2nd sess., H.Rept. 94-1573.

⁹ P.L. 95-91, §208.

¹⁰ P.L. 95-452. The IG Act, as amended, is listed in 5 U.S.C. §§401 et seq., <https://uscode.house.gov/view.xhtml?path=/prelim@title5/part1/chapter4&edition=prelim>.

¹¹ U.S. Congress, Senate Committee on Governmental Affairs, report to accompany H.R. 8588, 95th Cong., 2nd sess., August 8, 1978, S.Rept. 95-1071, p. 7.

¹² Federal “establishments” consist of Cabinet-level departments and larger agencies in the executive branch. Establishment IGs are appointed by the President by and with the advice and consent of the Senate. This included the establishment, by statute, of an IG for the Department of Agriculture. The State Department’s “IG and controller” was brought into the framework of the IG Act in 1980.

¹³ *Affiliated federal entity* refers to an entity within the scope of an IG’s jurisdiction. For example, the Department of Homeland Security and its components are considered an “affiliated federal entity” of the department’s IG.

¹⁴ 5 U.S.C. §402.

¹⁵ In addition, the Homeland Security Act of 2002 vested certain offices of inspectors general (OIGs) with law enforcement authorities, including the power to (1) carry a firearm; (2) make arrests without a warrant; and (3) seek and execute warrants for arrest, search of premises, or seizure of evidence. See Homeland Security Act of 2002 (P.L. 107-296), §812; 5 U.S.C. §406(f).

- **The Inspector General Act Amendments of 1988** (P.L. 100-504) expanded the total number of statutory IGs, particularly by authorizing additional establishment IGs and creating a new category of IGs for “designated federal entities” (DFEs).¹⁶ The act also established a uniform salary rate and separate appropriations accounts for each establishment IG. Further, the act added several new semiannual reporting requirements for IGs, such as a requirement for IGs to provide a list of each audit report issued during the reporting period. Finally, the law required external peer reviews of OIGs, during which a federal “audit entity” reviews each OIG’s internal controls and compliance with audit standards.
- **The Inspector General Reform Act of 2008** (P.L. 110-409) established a new entity, the Council of the Inspectors General on Integrity and Efficiency (CIGIE), to coordinate and oversee the IG community, including an Integrity Committee to investigate alleged IG wrongdoing. The law increased the uniform salary rate for establishment IGs and established a salary formula for DFE IGs. The act also provided additional authorities and protections to enhance the independence of IGs, such as budget protections, access to independent legal counsel, and advanced congressional notification for the removal or transfer of IGs. Finally, the act further amended IG semiannual reporting obligations and required OIG websites to include all completed audits and reports.
- **The Inspector General Empowerment Act of 2016** (P.L. 114-317) enhanced IG access to, and use of, agency records. The act exempted IGs from the Computer Matching and Privacy Protection Act (CMPPA)¹⁷ to allow IGs to conduct computerized data comparisons across different agency automated record systems without the restrictions created by the CMPPA.¹⁸ The act also directed CIGIE to resolve jurisdictional disputes between IGs and altered the membership structure and investigatory procedures of the CIGIE Integrity Committee. Regarding transparency and accountability, the act required IGs to submit any documents containing recommendations for corrective action to agency heads and congressional committees of jurisdiction, as well as any Member of Congress or other individuals on request.
- **The Securing Inspector General Independence Act of 2022 and the Integrity Committee Transparency Act of 2022** (Title LII of P.L. 117-263, the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023) sought to increase the independence of the IG community by placing new limits on the removal of IGs, the management of vacancies, and the selection of acting IGs. The act increased the information that the President and heads of DFEs must provide to Congress prior to removal of an IG. The amendments also limited the circumstances in which an IG may be placed on non-duty status. When a vacancy in an IG position does occur, the act limited those who may serve as an acting IG to certain officials within the IG community and required the President to report to Congress if there are extended periods in which an IG position is vacant and without a nominee. The act also increased the IG community’s transparency to

¹⁶ DFEs consist primarily of smaller entities, such as commissions, boards, and government-sponsored enterprises (e.g., National Science Foundation and Legal Services Corporation). DFE IGs are appointed by the affiliated entity heads.

¹⁷ The CMPPA is codified at 5 U.S.C. §552a. For more information on the CMPPA, see CRS Report R47325, *Computer Matching and Privacy Protection Act: Data Integration and Individual Rights*, by Natalie R. Ortiz.

¹⁸ See 5 U.S.C. §406(j).

Congress by altering the requirements for semiannual reports and enhancing reporting by CIGIE's Integrity Committee.

Structure of the IG Community

Types of IGs

Statutory IGs may be grouped into four types: (1) establishment, (2) DFE, (3) other permanent, and (4) special.¹⁹ Federal laws explicitly define only the first two types of IGs, though stakeholders sometimes distinguish IGs according to common criteria for all four types. This report groups IGs into the four types following these commonly used criteria, including authorizing statute, appointment method, affiliated federal entity and the branch of government in which it is located, oversight jurisdiction, and oversight duration. **Table 1** describes each IG type according to these criteria. There are not any active special IGs presently, but Congress may create new special IGs in the future.²⁰

Table 1. Distinguishing Characteristics of Statutory IG Types

Feature	Establishment IG	DFE IG	Other Permanent IG	Special IG
Authorizing statute	IG Act		Individual statutes outside of the IG Act	
Appointment method	President, by and with the advice and consent of the Senate	Agency head	President, by and with the advice and consent of Senate <i>or</i> agency head	President, by and with the advice and consent of Senate <i>or</i> President alone
Affiliated federal entity	Cabinet departments, Cabinet-level agencies, and larger agencies in the executive branch	Smaller entities (e.g., boards, commissions, and government-sponsored enterprises) Certain intelligence agencies within DOD	Certain legislative branch agencies Certain intelligence agencies outside of DOD	Some affiliated with specified federal entities; others not expressly affiliated with a particular entity
Oversight jurisdiction	Authority to oversee the programs and operations of an affiliated entity or entities			Authority to oversee federal programs, operations, or funds as specified in authorizing statute
Oversight duration	Permanent (no sunset date)			Temporary (allowed to sunset)

¹⁹ The types do not include IGs for certain U.S. Armed Forces—the Army, Air Force, and Navy. (The Department of Homeland Security IG oversees the U.S. Coast Guard.) While these service branch IGs are required by statute, they are distinct from IGs under the IG Act and related provisions and are not generally considered among the “statutory IGs,” including in this report. The position of IG in the uniformed services has its own history distinct from that of the more modern statutory IGs discussed in this report. Additionally, the categories do not include non-statutory IGs. For example, the House of Representatives IG is authorized pursuant to House Rule II, clause 8. See CRS In Focus IF11024, *Office of the House of Representatives Inspector General*, by Jacob R. Straus.

²⁰ Special IGs that recently wound down their operations include the Special Inspector General for Pandemic Recovery (SIGPR) and the Special Inspector General for the Troubled Asset Relief Program (SIGTARP).

Source: CRS analysis of the Inspector General Act of 1978, as amended, and authorizing statutes for other IGs.

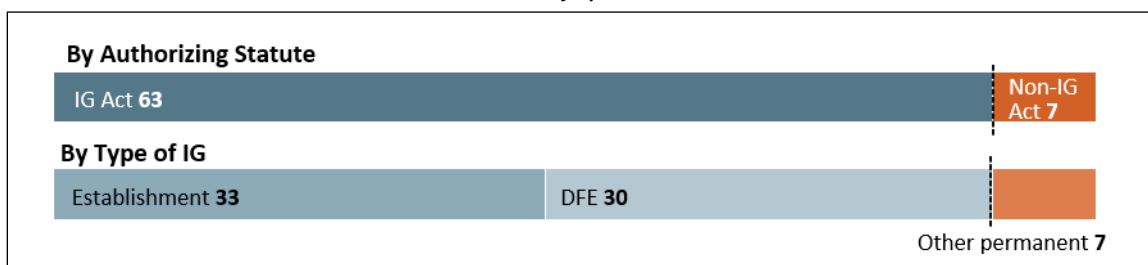
Note: IGs can be grouped into types other than those listed based on a different set of criteria.

Composition of Statutory IGs

As of July 2026, 70 statutory IGs operate in the federal government.²¹ The IG Act governs 63 IGs: 33 establishment and 30 DFE IGs. The remaining 7 IGs are governed by individual statutes outside the IG Act (**Figure 1**). Five of the seven other permanent IGs operate for legislative branch agencies—the Architect of the Capitol (AOC), Government Publishing Office (GPO), Government Accountability Office (GAO), Library of Congress (LOC), and U.S. Capitol Police (USCP). The remaining two operate for executive branch intelligence agencies—the Central Intelligence Agency (CIA) and Intelligence Community (IC). **Appendix A** lists current statutory IGs by type.

Figure 1. Statutory IGs by Type and Authorizing Statute

As of July 2026



Source: CRS analysis of the Inspector General Act of 1978, as amended, and authorizing statutes for other IGs.

Notes: The figure does not include IGs for certain U.S. Armed Forces—the Air Force, Army, and Navy. (The Department of Homeland Security IG, which is included in the totals in the figure, oversees the U.S. Coast Guard.) While these IGs exist in statute, their structure and authorities differ significantly from other statutory IGs and are beyond the scope of this report. Further, the figure does not include non-statutory IGs, such as the IG for the House of Representatives.

Distribution of IGs Across Federal Entities

The majority of IGs oversee the activities of a single affiliated federal entity and its components. For example, the IG for the Department of Homeland Security (DHS) is responsible for evaluating programs and operations of the entire department and its components, such as the Federal Emergency Management Agency and the U.S. Coast Guard.

Two departments are affiliated with more than one IG: the Department of Defense (DOD) and the Department of the Treasury. Both have a department-wide IG and one or more separate IGs for certain components or programs (**Table 2**).

²¹ This number does not reflect statutory IG positions that have been abolished.

Table 2. Multiple Statutory IGs Affiliated with a Single Federal Entity

Department of Defense (DOD) IGs	Department of the Treasury (DOT) IGs
DOD (department-wide) Defense Intelligence Agency National Geospatial Intelligence Agency National Security Agency National Reconnaissance Office	DOT (department-wide) Treasury Inspector General for Tax Administration (Internal Revenue Service)

Source: CRS analysis of the Inspector General Act of 1978 and other statutes governing the listed IGs.

Notes: The table does not include IGs for U.S. Armed Forces within the DOD—the Air Force, Army, and Navy. While these military IGs exist in statute, their structure and authorities differ significantly from other statutory IGs and are beyond the scope of this report.

Following Trump Administration action regarding the U.S. Agency for International Development (USAID) and the administration of foreign-assistance programs, the statutorily established OIG for the agency has continued to operate, providing oversight of the administration of funding previously administered by USAID and now managed by the Department of State.²²

Congress has authorized some IGs to oversee the programs, operations, and activities of more than one entity either on a permanent or temporary basis. The expansion of an IG’s jurisdiction to include multiple entities has generally stemmed from agency reorganizations or congressional concern regarding oversight of a particular agency or program.²³

Table 3 provides examples of IGs who have permanent expanded jurisdiction. In the past, Congress has also temporarily expanded IG jurisdiction to include operations of unaffiliated agencies. For example, Congress directed the GAO IG to serve concurrently as the IG for the Commission on Civil Rights for FY2012 and FY2013.²⁴ The Consolidated Appropriations Act, 2014, authorized the DOT IG to oversee the Metropolitan Washington Airports Authority (MWAA), a nonfederal entity.²⁵

²² The exact position and role of the USAID OIG remains uncertain pending potential congressional action on the administration of foreign assistance programs. In the Consolidated Appropriations Act for FY2026, Congress continued to fund the USAID OIG and reiterated its statutory jurisdiction. See USAID OIG, “Oversight Plan, FY 2026-FY 2027, 2026, https://oig.usaid.gov/sites/default/files/2026-05/USAID%20IG%20FY%20%E2%80%9826-27%20oversight%20plan_0.pdf.

²³ A recent example of legislation that established such an arrangement is the Postal Service Reform Act of 2022 (P.L. 117-108), which abolished the OIG for the Postal Regulatory Commission and reorganized its functions into the existing OIG for the U.S. Postal Service. See CRS Insight IN11685, *Changes to Postal Regulatory Commission Administration in the Postal Service Reform Act of 2022*, by Ben Wilhelm.

²⁴ P.L. 112-55, Division B, Title IV, 125 Stat. 628; P.L. 113-6, Division B, Title IV, 128 Stat. 266; Government Accountability Office (GAO) OIG, *Semiannual Report: April 1, 2014-September 30, 2014*, OIG-15-1SP, October 2014, p. 5, <https://www.gao.gov/assets/670/667257.pdf>.

²⁵ P.L. 113-76, Division L, Title I; 128 Stat. 600. It is unclear whether the IG has overseen MWAA beyond FY2015.

Table 3. Examples of a Single Statutory IG Affiliated with Multiple Federal Entities

Office of Inspector General	Affiliated federal entities	Description	Authorizing statute and U.S. Code citation
Intelligence Community (IC)	IC elements (defined in 50 U.S.C. §3003)	The IC IG is explicitly authorized to oversee the programs and activities under the purview of the Director of National Intelligence (DNI), who serves as the head of the IC. The IC IG replaced the now-defunct IG for the Office of the DNI, whose jurisdiction was limited to this office and who had substantially less authority and independence (P.L. 108-458, §1078).	P.L. 111-259, §405 Codified in 50 U.S.C. §3033
Board of Governors of the Federal Reserve System (FRB)	(1) FRB (2) Consumer Financial Protection Bureau (CFPB)	The FRB IG is explicitly authorized to oversee the CFPB, which resulted from CFPB's establishment as a new "independent bureau" within the Federal Reserve System in 2010 under the Dodd-Frank Wall Street Reform and Consumer Protection Act.	P.L. 111-203, §§1011 and 1081 Listed in 5 U.S.C. §415(a)(2)
Department of Transportation (DOT)	(1) DOT (2) National Transportation Safety Board (NTSB)	The DOT IG is expressly authorized to oversee the "financial management, property management, and business operations" of the NTSB. Congress expanded the IG's jurisdiction to cover the NTSB in 2000 due to perceived lack of oversight of the board.	P.L. 106-424, §12 Codified in 49 U.S.C. §1137
Department of State (DOS)	(1) DOS (2) U.S. Agency for Global Media (USAGM)	The DOS IG's jurisdiction was expanded to include USAGM upon the agency's removal from the DOS and establishment as an independent agency in 1998 under the Foreign Affairs Reform and Restructuring Act.	P.L. 105-277, Division G, Title XIII, Chapter 3, §1322 Listed in 22 U.S.C. §6209a
U.S. Postal Service (USPS)	(1) USPS (2) Postal Regulatory Commission	Under the Postal Service Reform Act of 2022, the USPS IG "shall function as the Inspector General for the Postal Regulatory Commission."	P.L. 117-108, §209(a) 39 U.S.C. §202(e)

Source: CRS analysis of statutes authorizing or expanding the oversight jurisdiction of each listed IG.

Types of IG Reviews

IGs conduct reviews of government programs and operations. The genesis and frequency of such reviews can vary. Common causes for IG reviews include statutory mandates, requests by Congress or other stakeholders (e.g., the President), and self-initiation based on particular information or concerns. IG reviews can be grouped into three broad categories: (1) performance audits,²⁶ (2) inspections or evaluations, and (3) investigations.²⁷ **Table 4** and the sections below

²⁶ OIG audits can be divided into two subcategories: performance and financial. Financial audits are beyond the scope of this report.

²⁷ OIG investigations can be divided into two subcategories: criminal and administrative. IGs also perform other types (continued...)

discuss certain differences between the review types in terms of three characteristics: quality standards, scope of analysis, and type of analysis.

Table 4. Key Differences Among Common Types of IG Reviews

Characteristic	Performance Audit ^a	Inspection or Evaluation	Investigation
Quality standards	Generally accepted government auditing standards (GAGAS, also known as the <i>Yellow Book</i>) ^{b,c}	<i>Quality Standards for Inspection and Evaluation</i> (also known as the <i>Blue Book</i>) ^{c,d}	<i>Quality Standards for Investigations</i> ^{c,e}
Type of analysis	Programmatic (compliance, efficiency and effectiveness, internal control, prospective analysis) ^f		Nonprogrammatic (individual misconduct)
Scope of analysis	Entire agency program or operation	Specific aspect of a program or operation or a specific agency facility	Actions of a government employee, contractor, or grantee

Source: CRS analysis of laws, regulations, and administrative directives governing statutory IGs.

Notes: The table does not reflect all differences among audits, inspections or evaluations, and investigations. In addition, differences in the “scope of analysis” between a performance audit and an inspection or evaluation vary and depend on the issue being evaluated. In some cases, the scope of analysis might be similar.

- a. In addition to performance audits, IGs must conduct, or hire an independent external auditor to conduct, audits of agency financial statements (commonly referred to as a financial audit). See 31 U.S.C. §3521(e). Financial audits are beyond the scope of this report.
- b. The U.S. Government Accountability Office (GAO) issues a publication containing the GAGAS, which is accessible at <https://www.gao.gov/yellowbook/overview>.
- c. The Council of the Inspectors General on Integrity and Efficiency (CIGIE) issues *Quality Standards for Federal Offices of Inspectors General*, known as the *Silver Book*, which apply to all IG reviews. The standards are accessible at <https://www.ignet.gov/sites/default/files/files/Silver%20Book%20Revision%20-%208-20-12r.pdf>.
- d. These CIGIE-issued standards are accessible at <https://www.ignet.gov/sites/default/files/files/QualityStandardsforInspectionandEvaluation-2020.pdf>.
- e. These CIGIE-issued standards are accessible at <https://www.ignet.gov/sites/default/files/files/invprg1211appi.pdf>. Criminal investigations conducted by OIGs with statutory law enforcement authority are also governed by guidelines established by the Attorney General. See U.S. Department of Justice, “Attorney General Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority,” December 8, 2003, <https://www.ignet.gov/sites/default/files/files/agleguidelines.pdf>.
- f. GAO’s *Yellow Book* identifies and defines four categories of performance audit objectives: (1) program effectiveness and results, (2) internal control, (3) compliance, and (4) prospective analysis. See GAO, *Government Auditing Standards: 2018 Revision*, GAO-18-568G, July 2018, pp. 10-14, <https://www.gao.gov/assets/700/693136.pdf>.

Quality Standards

IG reviews are governed by different quality standards. Under the IG Act, IG audits are subject to the generally accepted government auditing standards (GAGAS) developed by GAO.²⁸

Inspections or evaluations and investigations, by contrast, are governed by separate standards developed by CIGIE.²⁹ While several standards are identical or similar across the three review

of reviews outside of these three categories. For example, the U.S. Postal Service IG periodically issues white papers on certain topics, which are accessible at https://www.uspsoig.gov/reports?field_publication_date=&field_publication_date_1=&report_type%5B10%5D=10.

²⁸ 5 U.S.C. §404(ab)(1). For these audit standards see GAO, *Government Auditing Standards* (aka *Yellow Book*), <https://www.gao.gov/yellowbook/overview>.

²⁹ CIGIE, *Quality Standards for Inspection and Evaluation* (aka *Blue Book*), December 2020, <https://www.ignet.gov/> (continued...)

types, the requirements to meet those standards differ depending on the type of review. For example, one GAO report noted that IG audits are “subject to more depth in the requirements for levels of evidence and documentation supporting the findings” than IG inspections.³⁰

IG Audits Versus Inspections or Evaluations: Examples of Differences in the Quality Control Standard

Both IG audits and inspections or evaluations must adhere to a “quality control” standard, but the requirements to meet the standard differ between the two types of reviews.

IG audit: GAO’s *Yellow Book* requires an audit organization to, among other things, (1) monitor the quality of audits and summarize the results of the monitoring process annually and (2) identify a supervisor to manage an audit and fulfill specific responsibilities, such as tracking the progress of the audit and reviewing work performed by the audit team to ensure compliance with GAGAS.³¹

IG inspection or evaluation: CIGIE’s *Blue Book* does not require annual reports on quality monitoring.³² Further, the supervisory requirements for an inspection call only for “adequate supervision” that ensures that all inspection team members understand the purpose and goals of the inspection.

Type of Analysis

IG audits and inspections or evaluations include programmatic analysis, which may involve analyses related to the efficiency and effectiveness of agency programs and operations and whether they are compliant with legal and administrative requirements and controls.³³ In these reviews, IGs often offer recommendations for agencies to improve those programs and operations. IG investigations, by contrast, typically include nonprogrammatic analysis and instead focus primarily on alleged misuse or mismanagement of an agency’s programs, operations, or resources by an individual government employee, contractor, or grantee. Unlike audits and inspections or evaluations, IG investigations can directly result in disciplinary actions that are criminal (e.g., indictments and prosecutions) or administrative (e.g., monetary payments, suspension/debarment, or termination of employment).

Scope of Analysis

Performance audits may be broader in scope compared to inspections or evaluations and investigations. Performance audits typically assess the implementation of an entire program across multiple agency components and facilities. An inspection or evaluation, by contrast, is more likely to focus on a specific aspect of a program or the operations of a particular agency facility or geographic region containing agency facilities. Investigations typically focus on the actions of a specific agency employee, grantee, or contractor for alleged misconduct or wrongdoing.

sites/default/files/files/QualityStandardsforInspectionandEvaluation-2020.pdf; and CIGIE, *Quality Standards for Investigations*, November 15, 2011, <https://www.ignet.gov/sites/default/files/files/invprg1211appi.pdf>.

³⁰ GAO, *Inspectors General: Activities of the Department of State Office of Inspector General*, GAO-07-138, March 2007, p. 19, <https://www.gao.gov/assets/260/258069.pdf>.

³¹ GAO, *Government Auditing Standards: 2018 Revision*, GAO-18-568G, July 2018, pp. 89-91, <https://www.gao.gov/assets/files.gao.gov/assets/gao-18-568g.pdf>.

³² CIGIE, *Quality Standards for Inspection and Evaluation*, December 2020, p. 8.

³³ GAO’s *Yellow Book* identifies and defines four categories of performance audit objectives: (1) program effectiveness and results, (2) internal control, (3) compliance, and (4) prospective analysis. The *Yellow Book* further states that these objectives can be pursued simultaneously within a single audit. See GAO, *Government Auditing Standards: 2018 Revision*, GAO-18-568G, July 2018, pp. 10-14, <https://www.gao.gov/assets/files.gao.gov/assets/gao-18-568g.pdf>.

Example of Differences in Units of Analysis Among an IG Performance Audit, Inspection or Evaluation, and Investigation

The Department of Veterans Affairs (VA) IG conducted several reviews of veteran wait times and access to care that varied in scope and analysis, such as

- an *audit* of veteran wait times and timely access to care at multiple VA medical facilities across one Veterans Integrated Service Network (VISN);³⁴
- an *inspection* of veteran access to care and quality of care—including wait times—at one VA medical facility within a specific VISN;³⁵ and
- an *investigation* of employees at one VA medical facility within a specific VISN for allegedly manipulating wait times to meet scheduling appointment goals.³⁶

IG Statutory Authorities and Requirements

IGs possess many authorities and responsibilities to carry out their respective missions, many of which aim to establish and protect IG independence from undue influence. For example, the IG Act grants covered IGs broad authority to

- conduct audits and investigations, which cannot be prohibited or prevented by the affiliated entity head (except, in some cases, for national security reasons);
- access directly the records and information related to the affiliated entity's programs and operations;
- request assistance from other federal, state, and local government agencies;
- subpoena information and documents;
- administer oaths when conducting interviews;
- independently hire staff and manage their own resources; and
- receive and respond to complaints of waste, fraud, and abuse from agency employees, whose identity is to be protected.³⁷

The subsections below and **Appendix B** compare selected statutory authorities and requirements by IG type: establishment, DFE, other permanent, and special. However, the manner in which each IG interprets and implements these authorities and responsibilities can vary widely, thus potentially resulting in substantially different structures, operations, and activities across IGs.

The discussion in this section focuses on IG authorities and requirements that are *expressly mandated* in the applicable authorizing statute.³⁸ Although legislative branch IGs were not created

³⁴ VA OIG, *Veterans Health Administration: Audit of Veteran Wait Time Data, Choice Access, and Consult Management in VISN 6*, March 2, 2017, <https://www.vaoig.gov/sites/default/files/reports/2017-03/VAOIG-16-02618-424.pdf>.

³⁵ VA OIG, *Healthcare Inspection – Follow-Up of Scheduling, Staffing, and Quality of Care Concerns at the Alaska VA Healthcare System, Anchorage, Alaska*, March 9, 2017, <https://www.oversight.gov/reports/healthcare-inspection-follow-scheduling-staffing-and-quality-care-concerns-alaska-va>.

³⁶ VA OIG, *Administrative Summary of Investigation by the VA Office of Inspector General in Response to Allegations Regarding Patient Wait Times: VA Medical Center in Salisbury, North Carolina, October 4, 2016*, <https://www.vaoig.gov/sites/default/files/reports/2016-10/wait-times-14-02890-255.pdf>.

³⁷ 5 U.S.C. §§403(a), 406(a), 406(e), and 407. Authorities and requirements may differ for IGs not explicitly covered by the IG Act. For more information on selected IG authorities and requirements, see **Appendix B**.

³⁸ Where possible, the subsections provide examples of instances in which IGs have elected to comply with a nonmandatory provision.

under the IG Act, their authorizing statutes incorporate—and therefore make applicable—certain provisions of the IG Act. These “incorporation by reference” provisions are subject to some interpretation. Even when the authorizing statute for an IG unequivocally incorporates a specific provision of the IG Act, interpretation may vary regarding whether subsequent amendments to that incorporated provision apply to the IGs if they occurred *after* the enactment of the IG’s authorizing statute.³⁹

Oversight Jurisdiction

As mentioned previously, establishment, DFE, and other permanent IGs generally do not have cross-agency jurisdiction and therefore evaluate only the programs, operations, and activities of their respective affiliated agencies. For example, the DHS IG must annually evaluate the department’s information security programs and practices, but it does not evaluate such programs and practices in other departments.⁴⁰ Oversight jurisdiction, however, can extend to nonfederal third parties, such as contractors and grantees. For example, the IG for the National Archives and Records Administration audited the agency’s management of grant fund use by certain grantees.⁴¹

Special IGs, by comparison, have sometimes possessed express cross-agency jurisdiction. They may be authorized to evaluate a specific program, operation, or activity irrespective of the agencies implementing them. For instance, the Special Inspector General for Afghanistan Reconstruction’s (SIGAR’s) oversight jurisdiction included all federal funding for programs and operations related to Afghanistan reconstruction, which involved multiple agencies. SIGAR, therefore, performed audits on topics such as government-wide efforts to train, advise, and assist the Afghan National Defense and Security Forces.⁴² The DOD IG, by contrast, may examine only reconstruction activities under DOD’s purview, such as the military’s efforts to train, advise, and assist the Afghan Air Force.⁴³

Appointment Method

Statutory IGs must be appointed “without regard to political affiliation” and “on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management

³⁹ Although an argument can be made that the incorporation by reference includes subsequent amendments to the referenced statute, it would also appear that traditional canons of statutory interpretation may suggest that the proper construction of the authorizing statutes is that they incorporate only the text of the referenced provisions as they existed at the time the applicable authorizing statute was adopted. See *Hassett v. Welch*, 303 U.S. 303, 314 (1938), wherein the Supreme Court stated, “Where one statute adopts the particular provisions of another by a specific and descriptive reference to the statute or provisions adopted, the effect is the same as though the statute or provisions adopted had been incorporated bodily into the adopting statute. . . . Such adoption takes the statute as it exists at the time of adoption, and does not include subsequent additions or modifications by the statute so taken unless it does so by express intent.” Legal interpretation of the treatment of provisions incorporated by reference are beyond the scope of this report.

⁴⁰ This assessment is required by the Federal Information Security Modernization Act of 2014 (P.L. 113-283; 44 U.S.C. §3555).

⁴¹ National Archives and Records Administration (NARA) OIG, *Audit of NARA’s Oversight of Selected Grantees’ Use of Grant Funds*, February 16, 2011, <https://www.archives.gov/files/oig/pdf/2011/audit-report-11-03.pdf>.

⁴² See, for example, SIGAR, *Reconstructing the Afghan National Defense and Security Forces: Lessons from the U.S. Experience in Afghanistan*, September 2017, <https://www.govinfo.gov/content/pkg/GOVPUB-S-PURL-gpo121786/pdf/GOVPUB-S-PURL-gpo121786.pdf>.

⁴³ DOD OIG, *Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force*, January 4, 2018, <https://media.defense.gov/2018/Jan/29/2001870851/-1/-1/1/DODIG-2018-058-REDACTED.PDF>.

analysis, public administration, or investigations.”⁴⁴ Congress has used three different methods for the appointment of statutory IGs:

1. by the President, with the advice and consent of the Senate (“PAS appointments”);
2. by the President alone (“PA appointments”); or
3. by the head of the affiliated federal entity.

As shown in **Table 5**, a total of 35 of 70 statutory IGs are appointed by the President with the advice and consent of the Senate. When SIGAR existed, the position was appointed by the President without Senate confirmation. The other 35 of 70 IGs are appointed by the heads of their affiliated federal entities: DFE (31) and other permanent IGs in the legislative branch (5). Unlike other IGs, the USCP and Architect of the Capitol IGs must be appointed by their affiliated entity heads in consultation with other permanent IGs in the legislative branch.⁴⁵

Table 5. Appointment Methods for Statutory IGs

As of July 2026

Authorizing Statutes	President Nominates, Senate Confirms	Agency or Entity Head Appoints	President Appoints	Total
Inspector General Act of 1978, as amended	33 ^a	30 ^b	0	63
Other statutes	2 ^c	5 ^d	0 ^e	7
Total	35	35	0	70

Source: CRS analysis of authorizing statutes for the listed IGs. The table does not include statutory IG positions that have been abolished.

- a. Includes all establishment IGs. See 5 U.S.C. §§403 and 401(1).
- b. Includes all DFE IGs. See 5 U.S.C. Appendix (IG Act), §415(c).
- c. Includes the IGs for the Central Intelligence Agency, the Intelligence Community, the special IG for the Troubled Asset Relief Program, and the Special Inspector General for Pandemic Recovery. See, respectively, 50 U.S.C. §3517(b)(1), 50 U.S.C. §3033(c)(1), 12 U.S.C. §5231(b)(1), and 15 U.S.C. §9053(b)(1).
- d. Includes the IGs for the Architect of the Capitol, Government Accountability Office, Government Publishing Office, Library of Congress, and U.S. Capitol Police. See, respectively, 2 U.S.C. §1808(c)(1)(A), 31 U.S.C. §705(b)(1), 44 U.S.C. §3902(a), 2 U.S.C. §185(c)(1)(A), and 2 U.S.C. §1909(b)(1).
- e. Previously included the Special IG for Afghanistan Reconstruction. See 5 U.S.C. §415 note.

Removal Method

Congress has provided that IGs may be removed or transferred to another position under one of two methods (by the President or by the head of the affiliated federal entity), depending on how they were initially appointed. Establishment, special, and other permanent IGs in the executive

⁴⁴ 5 U.S.C. §403(a) and §415(c) (establishment and DFE IGs); 2 U.S.C. §1808(c)(1)(a) (AOC IG); 2 U.S.C. §1909(b)(1) (USCP IG); 2 U.S.C. §185(c)(1)(a) (LOC IG); 41 U.S.C. §3902(a) (GPO IG); 31 U.S.C. §705(b)(1) (GAO IG). The CIA IG must also be selected “on the basis of compliance with security standards of [the CIA] and prior experience in the field of foreign intelligence” (50 U.S.C. §3517(b)(1)).

⁴⁵ 2 U.S.C. §1808(c)(1)(A) (AOC IG); 2 U.S.C. §1909(b)(1) (USCP IG). For a summary of appointment methods for the five legislative branch IGs, see CRS Insight IN11763, *Appointment Methods for Legislative Branch Inspectors General*, by Ben Wilhelm.

branch are removable or transferrable by the President.⁴⁶ In contrast, DFE IGs and other permanent IGs in the legislative branch are removable or transferrable by the heads of their affiliated entities.⁴⁷ Additional procedures are required to remove or transfer certain IGs as follows:

- **DFE IG headed by a board, committee, or commission.** Removal or transfer upon written concurrence of a two-thirds majority of the members of the board, committee, or commission.⁴⁸
- **U.S. Postal Service (USPS) IG.** Removal upon written concurrence of at least seven of nine postal governors and three commissioners of the Postal Regulatory Commission and only “for cause” (e.g., malfeasance or neglect of duty).⁴⁹
- **USCP IG.** Removal upon a “unanimous vote” of all voting members on the Capitol Police Board.⁵⁰

In most cases, statute directs the President to provide advance notice to Congress of an IG’s removal or transfer. The removal authority must communicate to both houses of Congress, in writing, the “substantive rationale” for the IG’s removal or transfer 30 days in advance for establishment, DFE, and special IGs—representing 63 of 70 IGs. Additionally, this notice must include information on any “open or completed inquiry” into the IG being removed.⁵¹

Advance notice requirements for removal vary across other permanent IG positions. Authorizing statutes for the IC and CIA IGs require advance notice, but only to the congressional intelligence committees. Authorizing statutes for the other permanent IGs in the legislative branch do not explicitly require advance notice and instead require written communication to Congress explaining the reason for removal.⁵²

Acting IGs

If an establishment IG position becomes vacant for any reason, the IG Act includes specific rules regarding the designation of an official to serve as an acting IG. Specifically, establishment IGs may designate, in writing, an official in their office as the “first assistant to the position of Inspector General.” That individual automatically assumes the responsibilities of the IG on an acting basis if the IG position becomes vacant.⁵³ The IG Act also provides that the President may select a different official to fulfill the duties of the IG on an acting basis so long as that individual meets certain qualifications, including having served in an OIG office for at least 90 of the 365

⁴⁶ 5 U.S.C. §403(b) (establishment IGs); 50 U.S.C. §3033(c)(4) (IC IG); 50 U.S.C. §3517(b)(6) (CIA IG). Past special IGs have also been removable by the President.

⁴⁷ 5 U.S.C. §415(e) (DFE IGs); 2 U.S.C. §1808(c)(2) (AOC IG); 2 U.S.C. §1909(b)(3) (USCP IG); 31 U.S.C. §705(b)(2) (GAO IG); 44 U.S.C. §3902(b) (GPO IG); 2 U.S.C. §185(c)(2) (LOC IG).

⁴⁸ 5 U.S.C. §415(e)(1).

⁴⁹ 39 U.S.C. §202(e).

⁵⁰ 2 U.S.C. §1909(b)(3).

⁵¹ See 5 U.S.C. §403(b)(1)(B).

⁵² 2 U.S.C. §1808(c)(2) (AOC IG); 31 U.S.C. §705(b)(2) (GAO IG); 44 U.S.C. §3902(b) (GPO IG); 2 U.S.C. §185(c)(2) (LOC IG); 2 U.S.C. §1909(b)(3) (USCP IG).

⁵³ 5 U.S.C. §404(h)(2). If no “first assistant to the position of Inspector General” has been designated, then the Principal Deputy Inspector General of the OIG assumes the duties of the IG. 2 U.S.C. §1808(c)(2) (AOC IG); 31 U.S.C. §705(b)(2) (GAO IG); 44 U.S.C. §3902(b) (GPO IG); 2 U.S.C. §185(c)(2) (LOC IG); 2 U.S.C. §1909(b)(3) (USCP IG).

days before the vacancy occurred.⁵⁴ The President may exercise this authority only after providing Congress with written notice 30 days in advance.⁵⁵

Term Limits

All but two statutory IGs are appointed to indefinite terms. The USPS and USCP IGs are subject to term limits. The USPS IG is appointed to a seven-year term and can be reappointed for an unlimited number of terms.⁵⁶ The USCP IG is appointed to serve a five-year term for up to three terms (15 years total).⁵⁷ Similarly, special IG offices have been subject to sunset provisions leading to the wind down and closure of those offices when specified conditions, including set time periods, are met.

Transparency of Budget Formulation and Proposals

Establishment, DFE, and other permanent IGs in the executive branch are required to develop annual budget estimates that are distinct from the budgets of their affiliated entities. Further, such budget estimates must include some transparency into the requested amounts before agency heads and the President can modify them.⁵⁸ The budget formulation and submission process for the aforementioned IG types includes the following key steps:

- **IG budget estimate to affiliated agency head.** The IG submits an annual budget estimate for its office to the affiliated entity head. The estimate must include (1) the aggregate amount for the IG's total operations, (2) a subtotal amount for training needs, and (3) resources necessary to support CIGIE.⁵⁹
- **Agency budget request to President.** The affiliated entity head compiles and submits an aggregated budget request for the IG to the President. The budget request includes any comments from the IG regarding the entity head's proposal.
- **President's annual budget to Congress.** The President submits an annual budget to Congress. The budget submission must include (1) the IG's original budget that was transmitted to the entity head, (2) the President's requested amount for the IG, (3) the amount requested by the President for training of IGs, and (4) any comments from the IG if the President's amount would "substantially inhibit" the IG from performing his or her duties.⁶⁰

This process provides IGs at least some budgetary independence from their affiliated entities, particularly by enabling Congress to perceive differences between the budgetary perspectives of IGs and affiliated agencies or the President. Governing statutory provisions outline the following submission process, although it is unclear whether every IG interprets the statute similarly.

⁵⁴ 5 U.S.C. §403(h)(2)(C).

⁵⁵ 5 U.S.C. §403(h)(2)(C).

⁵⁶ 39 U.S.C. §202(e)(2)(a).

⁵⁷ 2 U.S.C. §1909(b)(2).

⁵⁸ 5 U.S.C. §§406(g) and 415(g)(1) (establishment and DFE IGs); 50 U.S.C. §3033(n) (IC IG); and 50 U.S.C. §3517(f)(2) (CIA IG).

⁵⁹ Congress has appropriated funds directly to CIGIE's Inspector General Council Fund for specific purposes. For instance, Congress has provided funding in recent years to support the oversight.gov website. See, for example, Division D, Section 633 of the Consolidated Appropriations Act of 2019 (P.L. 116-6) appropriating \$2 million to the Inspector General Council Fund.

⁶⁰ 5 U.S.C. §§406(g) and 415(g)(1) (establishment and DFE IGs); 50 U.S.C. §3033(n) (IC IG); and 50 U.S.C. §3517(f)(2) (CIA IG).

Notably, one congressional committee investigation questioned whether the President was consistently following the IG Act's requirements for transparency of IG budget formulation.⁶¹

Treatment of budget estimates for other permanent IGs in the legislative branch varies. The authorizing statutes for the USCP and LOC do not explicitly require the IGs to develop budget estimates that are distinct from the affiliated entity's budget request.⁶² The extent to which these budget estimate requirements apply to the GPO and AOC IGs is unclear.⁶³ As of 2024, the GAO OIG's budget estimate is developed separately and provided to Congress without alterations by the Comptroller General.⁶⁴ Some of these IGs have historically developed separate budget estimates.⁶⁵

Appropriations

The IG Act and other statutes explicitly create separate appropriations accounts for establishment IGs and other permanent IGs in the executive branch.⁶⁶ This requirement provides an additional level of budgetary independence from the affiliated entity by preventing attempts to limit, reallocate, or otherwise reduce IG funding once it has been specified in law, except as provided through established transfer and reprogramming procedures and related interactions between agencies and the appropriations committees.⁶⁷

Appropriations for DFE IGs and other permanent IGs in the legislative branch, in contrast, are part of the affiliated entity's appropriations account. Absent statutory separation of a budget account, the appropriations may be more susceptible to some reallocation of funds, although other protections may apply.⁶⁸ Past authorizing statutes for special IGs have not explicitly required separate appropriations accounts, although in practice the President may propose, and Congress may fund, special IGs through separately listed accounts.⁶⁹

⁶¹ U.S. Congress, Senate Committee on Homeland Security and Governmental Affairs, *Undermining Independent Oversight*, minority staff report, no date [released August 15, 2018], p. 2, archived at <https://web.archive.org/web/20180816170616/https://www.hsgac.senate.gov/imo/media/doc/REPORT-Undermining%20Independent%20Oversight-The%20President's%20Fiscal%20Year%202019%20Budget%20Does%20Not%20Adequately%20Support%20Federal%20Inspectors%20General.pdf>.

⁶² Authorizing statutes for the USCP, LOC, and GAO IGs do not incorporate the provision in Section 6 that contains these budgetary requirements, nor do they include language establishing similar requirements. See 2 U.S.C. §1909(d)(1) (USCP IG); 2 U.S.C. §185(d)(1) (LOC IG); and 31 U.S.C. §705 (GAO IG).

⁶³ Authorizing statutes for special IGs and the AOC and GPO IGs incorporate portions of Section 6 of the IG Act. However, it is unclear whether this incorporation extends the requirements to those IGs. See 2 U.S.C. §1808(d)(1) (AOC IG) and 44 U.S.C. §3903(a) (GPO IG); 12 U.S.C. §5231(d)(1) (SIGTARP); and 5 U.S.C. §415 note (SIGAR).

⁶⁴ 31 U.S.C. §705(f)(2).

⁶⁵ See, for example, SIGTARP, *Congressional Budget Justification and Annual Performance Plan and Report: FY 2022*, <https://home.treasury.gov/system/files/266/09.-SIGTARP-FY-2022-CJ.pdf>, and *LOC Fiscal 2022 Budget Justification*, p. 105, <https://www.loc.gov/static/portals/about/reports-and-budgets/documents/budgets/fy2022.pdf#page=109>.

⁶⁶ 31 U.S.C. §1105(a)(25); 50 U.S.C. §3517(f)(1) (CIA IG); 50 U.S.C. §3033(m) (IC IG).

⁶⁷ For more information on reprogramming and transfers, see CRS Report R43098, *Transfer and Reprogramming of Appropriations: An Overview of Authorities, Limitations, and Procedures*, by Michelle D. Christensen; and CRS Report R47019, *The Executive Budget Process: An Overview*, by Dominick A. Fiorentino and Taylor N. Riccard.

⁶⁸ For example, appropriations committees may choose to allocate funding to an IG in ways that would require advance notification of any attempt by an affiliated entity head to reprogram funds away from the IG to another purpose.

⁶⁹ For example, the President's FY2022 budget submission included a separate account for SIGTARP. See U.S. Office of Management and Budget (OMB), *Budget of the U.S. Government, Fiscal Year 2022: Appendix*, pp. 1025-1026, <https://www.govinfo.gov/content/pkg/BUDGET-2022-APP/pdf/BUDGET-2022-APP.pdf>.

Reporting Requirements

Statutory IGs have various reporting obligations to Congress, the Attorney General, agency heads, and the public. Some reporting requirements are periodic, while others are triggered by a specific event. The subsections below highlight some of the required reports for statutory IGs.⁷⁰

Semiannual Report

The IG Act requires establishment and DFE IGs to issue semiannual reports that summarize the activities of their offices. For example, the reports must include a summary of each audit and inspection or evaluation report issued before the start of the reporting period that includes “outstanding unimplemented recommendations” and the aggregate potential cost savings of those recommendations.⁷¹ The IG Act further requires DFE and establishment IGs to make semiannual reports available to the affiliated entity head, Congress, and the public, as follows:

- The *IG* submits report to the *affiliated entity head* by April 30 and October 31 each year.
- The *affiliated entity head* submits the report to the *appropriate congressional committees* within 30 days of receiving it. The report must remain unaltered, but it may include additional comments from the agency head.
- The *affiliated entity head* makes the report available to the *public* within 60 days of receiving it.⁷²

Other permanent IGs must also issue semiannual reports, though required content can vary by IG.⁷³ For example, the semiannual report for the IC IG must include comparatively less information on OIG activities than establishment and DFE IGs. Further, the IC IG has an additional reporting requirement to certify whether the IG has had “full and direct access to all information” relevant to IG functions.⁷⁴ Special IGs are required to issue quarterly reports rather than semiannual reports, which must include a “detailed statement” of obligations, expenditures, and revenues associated with the programs, funds, and activities that they oversee.⁷⁵

Seven-Day Letter

Establishment, DFE, and most other permanent IGs (five out of seven) are required to immediately report to their affiliated entity heads any “particularly serious or flagrant problems, abuses or deficiencies relating to the administration of programs and operations” at their affiliated entities. The affiliated entity head must transmit the report unaltered to Congress within seven

⁷⁰ Federal laws sometimes assign one-time or periodic reporting requirements on a specific policy area or subject. These requirements are beyond the scope of this report.

⁷¹ 5 U.S.C. §405(a)(10).

⁷² 5 U.S.C. §405(b).

⁷³ Authorizing statutes for other permanent IGs in the legislative branch (except the GAO IG) incorporate portions of Section 5 of the IG Act, which require IGs to issue semiannual reports. However, it is unclear whether this incorporation extends all elements of the semiannual report required by the IG Act to these IGs. See 2 U.S.C. §1808(d)(1) (AOC IG); 2 U.S.C. §1909(c)(2) (USCP IG); 2 U.S.C. §185(d)(1) (LOC IG); and 44 U.S.C. §3903(a) (GPO IG). Authorizing statutes for the GAO IG and other permanent IGs in the executive branch do not incorporate Section 5 but establish separate semiannual reporting requirements. See 31 U.S.C. §705(e) (GAO IG); 50 U.S.C. §3033(k)(1) (IC IG); 50 U.S.C. §3517(d)(1) (CIA IG).

⁷⁴ 50 U.S.C. §3033(k)(1)(b)(v). A similar requirement applies to the CIA IG. See 50 U.S.C. §3517(d)(1)(D).

⁷⁵ 12 U.S.C. §5231(i)(1) (SIGTARP); 5 U.S.C. §415 note (SIGAR); and 15 U.S.C. §9053(f)(1) (SIGPR).

calendar days.⁷⁶ This type of report is commonly referred to as a “seven-day letter.” Authorizing statutes for the USCP and GAO IGs do not explicitly require issuance of seven-day letters, but they may do so in practice.⁷⁷

Top Management and Performance Challenges

The Reports Consolidation Act of 2000 requires IGs for executive branch agencies to annually identify the “most serious management and performance challenges” facing their affiliated agencies and to track the agency’s progress in addressing those challenges.⁷⁸ These are commonly referred to as *top management and performance challenges* (TMPCs). A covered IG must submit the statement to the affiliated entity head 30 days in advance of the entity head’s submission of the Annual Financial Report (AFR) or Performance and Accountability Report (PAR). The agency head must include the statement unaltered (but with any comments) in the entity’s AFR or PAR. IGs for government corporations in the executive branch, as well as special IGs and other permanent IGs in the legislative branch, are not explicitly required to identify TMPCs.⁷⁹ However, some of these IGs have elected to do so.⁸⁰ CIGIE has periodically released reports on common TMPCs facing multiple agencies.⁸¹

Transparency of IG Reports and Recommendations

Federal laws require varied levels of transparency for IG reports and related recommendations for corrective action. The IG Act requires the following for establishment and DFE IGs:

- **Public availability of semiannual reports.** Semiannual reports must be made available to the public “upon request and at a reasonable cost.”⁸² In practice, semiannual reports are routinely available on OIG websites and oversight.gov.
- **Audits and inspection or evaluation reports on OIG websites.** Audit, inspection, and evaluation reports must be posted on the OIG’s website within three days of submitting final versions of the report to the affiliated entity head.⁸³
- **Documents containing recommendations on OIG websites.** Any “document making a recommendation for corrective action” must be posted on the OIG’s website within three days of submitting the final recommendation to the affiliated

⁷⁶ 5 U.S.C. §§405(d) and 415(g)(1) (establishment and DFE IGs); 50 U.S.C. §3033(k)(2) (IC IG); and 50 U.S.C. §3517(d)(2) (CIA IG). Authorizing statutes for the AOC, LOC, and GPO IGs clearly incorporate portions of Section 5 of the IG Act pertaining to the seven-day letter. See 2 U.S.C. §1808(d)(1) (AOC IG); 2 U.S.C. 185(d)(1) (LOC IG); and 44 U.S.C. §3903(a) (GPO IG).

⁷⁷ Authorizing statutes for the USCP and GAO IGs do not incorporate portions of Section 5 of the IG Act requiring the seven-day letter, nor do they establish similar requirements. See 2 U.S.C. §1909 (USCP IG) and 31 U.S.C. §705 (GAO IG).

⁷⁸ 31 U.S.C. §3516(d). In this context, *executive branch agency* is defined as a “department, agency, or instrumentality in the executive branch of the United States Government,” but it excludes government corporations defined in 31 U.S.C. §9101. See 31 U.S.C. §102 and 31 U.S.C. §3501.

⁷⁹ 31 U.S.C. §3516(d). 31 U.S.C. §9101 lists each “Government corporation” that is exempt from issuing TMPCs.

⁸⁰ See, for example, Architect of the Capitol Office of Inspector General, *Fiscal Year 2025 Statement of Management Opportunities and Performance Challenges*, January 20, 2026, <https://www.oversight.gov/reports/fiscal-year-2025-statement-management-opportunities-and-performance-challenges>.

⁸¹ CIGIE, *Top Management and Performance Challenges Facing Multiple Federal Agencies*, February 2021, https://www.ignnet.gov/sites/default/files/untracked/TMPC_report_02022021.pdf.

⁸² 5 U.S.C. §405(c).

⁸³ 5 U.S.C. §420(b).

entity head.⁸⁴ Additionally, [oversight.gov](https://www.oversight.gov) includes a searchable database of open recommendations.⁸⁵

Application of these transparency requirements varies among other permanent IGs as follows:

- **Semiannual reports.** Four out of five other permanent IGs in the legislative branch are statutorily required to make semiannual reports available to the public in the same manner specified in the IG Act.⁸⁶ The GAO IG and other permanent IGs in the executive branch, by contrast, are not explicitly required to make the reports publicly available.⁸⁷
- **Audits and inspections or evaluation reports on OIG websites.** Authorizing statutes for all seven other permanent IGs do not explicitly require the IGs to post individual audit, inspection, or evaluation reports on their respective OIG websites.⁸⁸
- **Documents containing recommendations on OIG websites.** The GAO IG and other permanent IGs in the executive branch are not explicitly required to post documents containing recommendations on their respective OIG websites.⁸⁹ It is unclear whether the AOC, GPO, LOC, and USCP IGs must post such documents.⁹⁰ Some IGs have elected to post certain reports on their websites. For example, the GAO OIG website includes reports on audits and inspections or evaluations as well as semiannual and peer review reports.⁹¹ By contrast, the USCP OIG website lists only peer review reports.⁹²

Oversight.gov

The majority of IGs have elected to participate in [oversight.gov](https://www.oversight.gov)—an electronic repository launched in October 2017 that contains most IG reports issued since 2014 and some earlier reports.⁹³ While [oversight.gov](https://www.oversight.gov) was originally created on the initiative of the oversight community,

⁸⁴ 5 U.S.C. §404(e)(1)(C).

⁸⁵ CIGIE, “Open Recommendations,” <https://www.oversight.gov/reports/recommendations>.

⁸⁶ Authorizing statutes for the AOC, GPO, LOC, and USCP IGs clearly incorporate portions of Section 5 pertaining to public availability of semiannual reports. See 2 U.S.C. §1808(d)(1) (AOC IG); 44 U.S.C. §3903(a) (GPO IG); 2 U.S.C. §185(d)(1) (LOC IG); and 2 U.S.C. §1909(c) (USCP IG).

⁸⁷ Authorizing statutes for the GAO, CIA, and IC IGs do not incorporate Section 5 of the IG Act, nor do they establish similar requirements. See 31 U.S.C. §705 (GAO IG); 50 U.S.C. §3033 (IC IG); and 50 U.S.C. §3517 (CIA IG).

⁸⁸ The authorizing statutes for the AOC, CIA, IC, GAO, GPO, LOC, and USCP IGs do not incorporate Section 8M of the IG Act, nor do they establish similar requirements. See 2 U.S.C. §1808 (AOC IG); 50 U.S.C. §3517 (CIA IG); 50 U.S.C. §3033 (IC IG); 44 U.S.C. §3903 (GPO IG); 2 U.S.C. §185 (LOC IG); and 2 U.S.C. §1909 (USCP IG).

⁸⁹ Authorizing statutes for the GAO, CIA, and IC IGs do not incorporate Section 4 of the IG Act, nor do they establish similar requirements. See 31 U.S.C. §705 (GAO IG); 50 U.S.C. §3033 (IC IG); and 50 U.S.C. §3517 (CIA IG).

⁹⁰ The authorizing statutes for the AOC, GPO, LOC, and USCP IGs incorporate portions of Section 4 of the IG Act. However, whether such incorporation extends requirements for documents with recommendations to be posted on OIG websites to these IGs is unclear. See 2 U.S.C. §1808(d)(1) (AOC IG); 44 U.S.C. §3903(a) (GPO IG); 2 U.S.C. §185(d)(1) (LOC IG); and 2 U.S.C. §1909(c) (USCP IG).

⁹¹ GAO OIG, “Inspector General,” <https://www.gao.gov/ig/>.

⁹² USCP OIG, “The Office of the Inspector General,” <https://www.uscp.gov/the-department/office-inspector-general>.

⁹³ CIGIE, “CIGIE Launches Oversight.gov: IGs Found More Than \$25 Billion in Potential Cost Savings in FY 2017, New Website Shows,” October 2, 2017, https://www.ignet.gov/sites/default/files/files/CIGIE%20Announces%20Official%20Launch%20of%20Oversight_gov_10_02_17_Final.pdf. For more information on the website, see “About Oversight.gov,” <https://www.oversight.gov/about/oversightgov>. Many OIG websites have (continued...)

in 2020 Congress passed legislation requiring CIGIE to “establish and maintain” the website and requiring most IGs to participate.⁹⁴ Unlike many individual OIG websites, oversight.gov features a searchable database that can filter reports across OIGs using several criteria, such as a specific IG, review type, or keyword. IGs determine which reports to post on the website, and most participating IGs post at least some reports. Many reports, including some not published on oversight.gov, are also available on individual OIG websites.

Coordination and Oversight of Statutory IGs

Council of the Inspectors General on Integrity and Efficiency

CIGIE is the primary oversight and coordinating body for the IG community. The council consolidated and replaced two IG coordinating bodies previously established by executive order: the President’s Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency.⁹⁵ CIGIE members include all statutory IGs along with other relevant officers, such as representatives of the Federal Bureau of Investigation (FBI) and the Office of Special Counsel. The council chairperson is an IG elected from members of the council, and the Office of Management and Budget (OMB) Deputy Director for Management serves as the executive chairperson.⁹⁶

Pursuant to the IG Act, CIGIE’s mission is to “address the integrity, economy, and effectiveness of issues that transcend individual Government agencies” and “increase the professionalism and effectiveness of [OIG] personnel.”⁹⁷ The IG Act vests CIGIE with several responsibilities to accomplish this mission,⁹⁸ which can be grouped into the following categories:

- **IG workforce training and development.** CIGIE is required to support professional development for IGs.⁹⁹ It also maintains at least three training academies for auditors, investigators, inspectors/evaluators, and other personnel in IG offices.¹⁰⁰ CIGIE also develops and maintains other resources and guides to aid OIG personnel in conducting their work.¹⁰¹
- **Coordination of IG external peer reviews.** CIGIE develops and manages the policies and procedures that govern how IGs conduct external peer review—a

more complete libraries of older reports than oversight.gov does. While it now appears that all IGs post most or all public reports to oversight.gov, it is possible that some reports are not available on the site.

⁹⁴ P.L. 116-260 §501 (Consolidated Appropriations Act, 2021), codified at 5 U.S.C. §424(e). Congress has also provided appropriations specifically to support oversight.gov, including \$850,000 in the Consolidated Appropriations Act, 2023 (P.L. 117-328).

⁹⁵ See Executive Order 12805 of May 11, 1992, “Integrity and Efficiency in Federal Programs,” 57 *Federal Register* 20627, May 14, 1992; and Executive Order 12301 of March 26, 1981, “Integrity and Efficiency in Federal Programs,” 46 *Federal Register* 19211, March 30, 1981.

⁹⁶ 5 U.S.C. §§424(b)(1) and 424(b)(2).

⁹⁷ 5 U.S.C. §424(a).

⁹⁸ 5 U.S.C. §424(c).

⁹⁹ 5 U.S.C. §424(c)(1)(E).

¹⁰⁰ 5 U.S.C. §424(c)(1)(E). See also CIGIE, “CIGIE Training Institute,” <https://www.ignet.gov/content/cigie-training-institute>.

¹⁰¹ See, for example, CIGIE, “Manuals & Guides,” <https://ignet.gov/content/manuals-guides>.

- process that involves one OIG assessing whether another OIG's audits, inspections, and investigations comply with the applicable quality standards.¹⁰²
- **Investigations of alleged IG wrongdoing.** The CIGIE Integrity Committee—the sole statutorily established committee within the council—receives, reviews, and refers for investigation allegations of misconduct by the IG or other OIG officials according to processes and procedures detailed in the IG Act.¹⁰³
 - **Identification of IG candidates.** The IG Act requires CIGIE to submit recommendations of candidates for vacant IG positions to the appropriate appointing authority.¹⁰⁴ In response to this provision, the council established a Candidate Recommendations Panel, which identifies and vets candidates for IG positions.¹⁰⁵
 - **Cross-jurisdictional reports.** CIGIE periodically publishes reports on issues that transcend individual agency and IG jurisdictions. For example, as mentioned previously, CIGIE periodically issues reports on cross-cutting TMPCs facing multiple agencies, such as information technology security and management.¹⁰⁶

Historically, CIGIE has received limited direct appropriations from Congress. Rather, the council is primarily financed by the IG member offices, which contribute a pro rata amount of their annual funding to CIGIE together with payments received in connection with attendance at CIGIE training. The contributions are placed into a no-year revolving fund.¹⁰⁷

Other Coordinating Bodies

Other interagency mechanisms have been created by law or administrative directive to support coordination among IGs for specific issues. Current examples are described below.¹⁰⁸

- **Lead Inspector General (LIG) for Overseas Contingency Operations (OCO).** The LIG is a formal coordination role assigned to the IG for DOD, the Department of State, or USAID.¹⁰⁹ The LIG provides comprehensive oversight of programs and operations in support of OCO, including the management and coordination of all related audits, inspections or evaluations, and investigations conducted by the three IGs. The chair of CIGIE must designate an LIG for each covered OCO.

¹⁰² See, for example, CIGIE, “IG Peer Reviews,” <https://www.ignet.gov/content/ig-peer-reviews>.

¹⁰³ 5 U.S.C. §424(d). The committee is composed of six members—four IGs on CIGIE, the FBI representative on the council, and the Director of the Office of Government Ethics. The committee chairperson is elected to a two-year term by the members of the committee.

¹⁰⁴ 5 U.S.C. §424(c)(1)(F).

¹⁰⁵ For more information on the panel, see, for example, GAO, *Inspectors General: Information on Vacancies and IG Community Views on Their Impact*, GAO-18-270, March 2018, p. 7, <https://www.gao.gov/assets/700/690561.pdf>.

¹⁰⁶ CIGIE, “Top Management and Performance Challenges Facing Multiple Federal Agencies,” <https://www.ignet.gov/content/top-challenges>.

¹⁰⁷ 5 U.S.C. §424(c)(3)(A)(ii); CIGIE, “Charter,” <https://www.ignet.gov/content/charter>; CIGIE, *Fiscal Year 2018: Agency Financial Report*, November 14, 2018, pp. 32-33, https://ignet.gov/sites/default/files/files/CIGIE_2018_Agency_Financial_Report.pdf; and CRS email communication with CIGIE on December 13, 2018.

¹⁰⁸ A past example of a statutory coordinating body is the Recovery Accountability and Transparency Board, which consisted of federal IGs and was tasked with overseeing funds covered under the American Recovery and Reinvestment Act of 2009. For more information, see CRS Report R40572, *General Oversight Provisions in the American Recovery and Reinvestment Act of 2009 (ARRA): Requirements and Related Issues*, by Clinton T. Brass.

¹⁰⁹ P.L. 112-239, §848; listed in 5 U.S.C. §419.

- **Council of Inspectors General on Financial Oversight (CIGFO).** CIGFO is composed of IGs for nine financial regulatory agencies and is chaired by the Treasury IG. The mission of CIGFO is to facilitate information sharing among the nine IGs and develop ways to improve financial oversight.¹¹⁰ In some cases, CIGFO has engaged in activities that build upon existing work of individual IGs. For example, CIGFO identified cross-cutting top management challenges facing all nine financial regulatory agencies.¹¹¹
- **Pandemic Response Accountability Committee (PRAC).** The PRAC is composed of nine IGs specified by law and additional IGs appointed by the PRAC's chairperson.¹¹² The PRAC is tasked with conducting and supporting oversight of the federal government's response to the COVID-19 pandemic and the funds spent in support of that activity. The PRAC has a coordinating function among IGs and regarding issues that cross agency jurisdictional boundaries.¹¹³ In more recent years, Congress has recognized the potential long-term utility of the data analysis capacity that the PRAC has developed and that could be applied to support IG work in other contexts.¹¹⁴ For instance, the FY2025 budget reconciliation law, (P.L. 119-21), included a provision that pushed the statutory sunset for the PRAC from 2025 to 2034, appropriated additional funding for its operations, and extended its jurisdiction to include appropriations in the reconciliation bill.¹¹⁵

Issues for Congress

Statutory IGs play a key role in government oversight, and Congress plays a key role in establishing the structures and authorities to enable that oversight. The structure and placement of IGs in government agencies will ideally allow OIG personnel to develop the capacity necessary to review agency programs using expertise and best practices for effective administration. Further, the IG Act's dual reporting structure—IGs report to their agency heads and Congress—positions IGs to advise agencies on how to improve their programs and policies and to inform Congress on how it might monitor and facilitate such improvement. Congress, therefore, may have an interest in ensuring that statutory IGs possess the resources and authorities necessary to fulfill their oversight roles in a manner that maintains the confidence of stakeholders in the integrity and competence of the IG community.

Congress may consider several options regarding IG structures, functions, and coordination as the role of IGs in government oversight evolves.¹¹⁶ Some of these options relate to the long-term

¹¹⁰ P.L. 111-203, §989E; listed in 5 U.S.C. §424 note.

¹¹¹ CIGFO, *Top Management and Performance Challenges Facing Financial Regulatory Organizations*, September 2018, https://oig.treasury.gov/sites/oig/files/Audit_Reports_and_Testimonies/CIGFO%20TMPC%20Final%20Report%202019.pub.pdf.

¹¹² P.L. 116-136 §15010; listed in 5 U.S.C. §424 note.

¹¹³ P.L. 116-136 §15010; listed in 5 U.S.C. §424 note.

¹¹⁴ See, for example, U.S. Congress, House Committee on Oversight and Government Reform, Subcommittee on Government Operations, *Curbing Federal Fraud: Examining Innovative Tools to Detect and Prevent Fraud in Federal Programs*, hearing, 119th Cong., 2nd sess., January 13, 2026.

¹¹⁵ P.L. 119-21.

¹¹⁶ Congress and other stakeholders have held events to commemorate the 20th, 25th, and 40th anniversaries of the IG Act. These events have included discussions of many of the issues described in this section. See, for example, U.S. Congress, Senate Committee on Governmental Affairs, *The Inspector General Act: 20 Years Later*, hearing, 105th (continued...)

development of the IG community based on the expectations consistently articulated by Congress since the passage of the IG Act in 1978, while others relate to more immediate issues that arise from time to time given the role of IGs and reaction of other actors in the government.

Independence

Federal laws and professional standards require IGs to be independent of the entities and/or activities they evaluate. There is no standard definition, however, for what constitutes IG independence. Rather, IGs derive independence from several provisions of the IG Act, such as the requirement that IGs be appointed on the basis of integrity and demonstrated ability in certain skill sets, without regard to political affiliation, as well as the independence in staff selection and transparency of IG budgets.¹¹⁷ Nonetheless, a variety of recent personnel actions and other changes involving OIGs have called into question whether IGs can operate with the independence intended by Congress in the event that an Administration asserts broader authority to control or limit OIGs. Congress may consider several broad questions if it weighs further options related to IG independence, such as the following:

- **What constitutes IG independence?** IGs, agencies, and Congress may perceive independence differently, and by extension, may interpret and exercise statutory authorities that affect independence in varied (and possibly divergent) ways. A GAO report that assessed an IG's level of independence stated the following:

To a large extent, independence is a state of mind of the auditor. The extent to which an auditor's independence has been affected by surrounding influences cannot be easily assessed by a third party. Any effort to assess auditor independence requires considerable subjective judgment, and reasonable people have room for disagreement.¹¹⁸

- **What factors affect IG independence?** Several internal and external factors may also affect an IG's independence. Examples of internal factors include self-interest, familiarity with agency personnel in units undergoing a review, and other "threats to independence" outlined in CIGIE's quality standards.¹¹⁹ Examples of external factors include IG statutory authorities—such as appointment and removal methods and access to agency records—structure and leadership of the affiliated entity, and political influence. One emerging issue that may limit the ability of IGs to provide independent oversight indirectly are the budget and staff reductions that have occurred across the executive branch during the second Trump Administration and appear to have impacted at least some IG offices. One early analysis has found that the number of reports issued by some IGs fell dramatically in the first half of FY2026 compared to historic averages.¹²⁰

Cong., 2nd sess., September 9, 1998, S.Hrg. 105-737; U.S. Congress, House Committee on Government Reform, Subcommittee on Government Efficiency and Financial Management, *25th Anniversary of the Inspector General Act—Where Do We Go from Here?*, hearing, 108th Cong., 1st sess., October 8, 2003, Serial No. 108-110; and CIGIE, "Building on 40 Years of Excellence in Independent Oversight," 2018, <https://www.ignet.gov/2018-commemoration>.

¹¹⁷ See, for example, 5 U.S.C. §§403(b), 406(a)(7), and 406(g).

¹¹⁸ GAO, *Inspectors General: Allegations About the Independence of the Former VA Inspector General*, GAO/AMFD-89-46, March 1989, p. 3, <http://www.gao.gov/assets/220/211076.pdf>.

¹¹⁹ CIGIE, *Quality Standards for Federal Offices of Inspector General*, August 2012, pp. 10 and 12-13, <https://www.ignet.gov/sites/default/files/files/Silver%20Book%20Revision%20-%2008-20-12r.pdf>.

¹²⁰ Jaron León and Chris Piper, "Oversight Diminished: Federal Watchdogs Are Conducting Less Oversight as Their Staffs Shrink," *Partnership for Public Service*, July 29, 2026, <https://ourpublicservice.org/know-the-facts/resource-library/publications/trump-inspector-general-oig-conducting-less-oversight-staff-shrink>.

- **What is the appropriate balance between IG independence and agency management?** The IG Act established a dual reporting structure that requires IGs to report to both Congress and their affiliated entity heads.¹²¹ This structure creates potential tension between IGs and their affiliated entity heads. An IG, therefore, must maintain independence from the agency head to assess the agency's programs and operations objectively while also fostering a working relationship with agencies to ensure the effectiveness of those assessments.¹²² In recent years, executive branch leaders have moved to further integrate OIGs into agency program implementation and, potentially, to increase agency control over OIGs.¹²³ For instance, recent reporting indicates that some OIGs now have political appointees in management positions (in addition to the OIG), a marked deviation from past precedent regarding the separation among OIGs, their agencies, and Administration leaders.¹²⁴

Appointment and Removal Methods

As noted earlier in this report, IGs can generally be appointed under one of three methods: (1) by the President, with the advice and consent of the Senate (PAS appointments); (2) by the President alone (PA appointments); or (3) by the affiliated entity head.¹²⁵ Observers have asserted that appointment and removal methods affect an IG's independence and effectiveness—both directly and indirectly—though opinions vary regarding the level and type of impact. Following the removal of IGs during both the Obama and first Trump Administrations, the issue of removal has received particular attention in Congress.¹²⁶ Congress addressed some of its principal concerns regarding removal and IG independence with provisions included in the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (P.L. 117-263), which require more substantive reporting to Congress prior to removals and limit the circumstances under which IGs can be removed or placed on non-duty status.¹²⁷

¹²¹ 5 U.S.C. §403(a); 5 U.S.C. §404(a)(5).

¹²² Congress acknowledged the potential for such tension but stated that the “potential advantages far outweigh the potential risks.” U.S. Congress, Senate Committee on Governmental Affairs, report to accompany H.R. 8588, 95th Cong., 2nd sess., August 8, 1978, S.Rept. 95-1071, p. 9. See also Partnership for Public Service, *Walking the Line: Inspectors General Balancing Independence and Impact*, September 2016, <https://ourpublicservice.org/wp-content/uploads/2019/02/Walking-the-Line.pdf>. The Partnership for Public Service describes itself as a “nonprofit, nonpartisan organization that strives for a more effective government for the American people.” Partnership for Public Service, “Privacy Policy,” May 14, 2021, <https://ourpublicservice.org/privacy-policy>. For more information about the organization, see Partnership for Public Service, “About,” <https://ourpublicservice.org/about/>.

¹²³ See the section “Is the Role of IGs Evolving?”

¹²⁴ See Sean Michael Newhouse, “Federal Oversight Faces ‘Structural Conflict’ as Political Appointees Enter IG Offices,” *Government Executive*, June 1, 2026, <https://www.govexec.com/workforce/2026/06/federal-oversight-conflict-political-appointees-ig/413888/>.

¹²⁵ Currently, there are no IGs appointed by the President without the advice and consent of the Senate, but there have been in the past, and Congress may create such a position in the future.

¹²⁶ See CRS In Focus IF11546, *Removal of Inspectors General: Rules, Practice, and Considerations for Congress*, by Ben Wilhelm; and CRS Legal Sidebar LSB10476, *Presidential Removal of IGs Under the Inspector General Act*, by Todd Garvey. For additional discussion of potential options for Congress to alter IG removal methods, see CRS Report R46762, *Congress's Authority to Limit the Removal of Inspectors General*, by Todd Garvey; and CRS In Focus IF11698, *Legislative Proposals Related to the Removal of Inspectors General in the 116th Congress*, by Ben Wilhelm.

¹²⁷ Title LII, Subtitle A. President Biden removed the Inspector General of the Railroad Retirement Board in 2024 under these new requirements. See CRS Insight IN12363, *Removal of Inspectors General: The First Tests of New Statutory Requirements*, by Ben Wilhelm.

Early in the second Trump Administration, the President removed 18 establishment IGs without providing the statutorily required notice to Congress. When asked by reporters about the action the President stated, “I don’t know them, but some people thought that some were unfair or some were not doing their job. It’s a very standard thing to do.”¹²⁸ A group of these former IGs challenged their removal without notice in court, and while a court agreed that their removal was improper, it did not order their reinstatement at the preliminary injunction stage because the President would retain authority to remove each IG in compliance with the 30-day notice requirement.¹²⁹

Direct Impact

Some observers have argued that the PAS appointment method strengthens IG independence. For example, GAO general counsel Gary Kepplinger suggested that PAS-appointed IGs experience greater organizational independence compared to agency-appointed IGs, noting that “the further removed the appointment source is from the entity to be audited, the greater the level of independence.”¹³⁰ Others have asserted that PAS appointments—including converting an IG from agency appointment to a PAS appointment—might politicize the IG position and reduce IG effectiveness.¹³¹

Similar debate exists regarding IG removal methods. Some observers have expressed concern over potential politicization of the IG removal process, which may undermine IG independence.¹³² Some have suggested that limiting the removal of IGs “for cause” could, if allowed, mitigate arbitrary removal (such as for political reasons) and enhance IG independence.¹³³ Others have asserted that this limitation might prevent the President or agency heads from removing IGs for legitimate reasons (such as poor performance), thus diminishing IG accountability.¹³⁴ While these are questions of long-standing interest regarding IGs, recent

¹²⁸ David Nakamura, “Trump Defends Ousting at Least 15 Independent Inspectors General in Late-Night Purge,” *Washington Post*, January 25, 2025.

¹²⁹ See, for example, Jory Heckman, “Judge Finds Trump Unlawfully Fired Agency IGs, but Won’t Reinstate Them,” *Federal News Network*, September 24, 2025, <https://federalnewsnetwork.com/agency-oversight/2025/09/trump-unlawfully-fired-17-agency-igs-judge-finds-but-wont-reinstate-them/>.

¹³⁰ GAO, *Inspectors General: Independent Oversight of Financial Regulatory Agencies*, GAO-09-524T, March 25, 2009, pp. 3-4, <http://www.gao.gov/new.items/d09524t.pdf>.

¹³¹ See, for example, U.S. Congress, House Committee on Oversight and Government Reform, Subcommittee on Government Management, Organization, and Procurement, *The Roles and Responsibilities of Inspectors General Within Financial Regulatory Agencies*, hearing, 111th Cong., 1st sess., March 25, 2009, Serial No. 111-49, pp. 34, 46, 49, 53, and 70; and U.S. Congress, House Committee on Government Reform, “Politicization of Inspectors General,” minority staff report, October 21, 2004, <https://web.archive.org/web/20050724160427/http://reform.democrats.house.gov/story.asp?id=726>. It is not clear how the recent Supreme Court ruling in *Trump v. Slaughter* might affect Congress’s options regarding the appointment and removal of IGs. For discussion of the potential implications of the decision, see CRS Legal Sidebar LSB11448, *Trump v. Slaughter and the Future of For-Cause Removal Protections*, by Benjamin M. Barczewski, Todd Garvey, and Jonathan M. Gaffney.

¹³² See, for example, U.S. Congress, House Committee on Oversight and Government Reform, “Update and Supplement to the Initial Report: The Firing of the Inspector General for the Corporation for National and Community Service,” press release, March 2, 2010, <https://oversight.house.gov/report/update-and-supplement-to-the-initial-report-the-firing-of-the-inspector-general-for-the-corporation-for-national-and-community-service/>.

¹³³ See, for example, GAO, *Highlights of the Comptroller General’s Panel on Federal Oversight and The Inspectors General*, GAO-06-931SP, September 2006, pp. 2 and 5, <https://www.gao.gov/assets/210/202958.pdf>.

¹³⁴ See, for example, U.S. Congress, House Committee on Oversight and Government Reform, Subcommittee on Government Management, Organization, and Procurement, *Inspectors General: Independence and Integrity*, hearing, 110th Cong., 1st sess., June 20, 2007, Serial No. 110-48, pp. 13, 34, and 105; and U.S. Congress, Senate Committee on Homeland Security and Governmental Affairs, *Strengthening the Unique Role of the Nation’s Inspectors General*, hearing, 110th Cong., 1st sess., July 11, 2007, S.Hrg. 110-587, pp. 134-139.

developments suggest that Congress may wish to consider whether OIGs are in a period of reduced independence and, if so, whether Congress should devise new legislative means of increasing their independence.

Indirect Impact

IG appointment and removal methods may also indirectly affect independence by contributing to IG vacancies. Concerns exist that the IG vetting and confirmation processes (particularly PAS appointments) take too long, leading to prolonged IG vacancies and use of acting IGs.¹³⁵ It could also be argued that removal methods (such as “for cause” removal and term limits) might increase the number and length of IG vacancies. Alternatively, in 2025 and 2026, there have been persistently high IG vacancies, which is at least partly attributable to the pace at which nominations are being made and considered in the Senate.¹³⁶

Some observers have argued that acting IGs are inherently, or may be perceived to be, less independent or effective compared to permanent IGs, for various reasons. Examples include not having gone through formal vetting processes, reduced ability to set long-term strategies and priorities, and perverse incentives not to report problems in agency operations or resist political pressure from agency heads—particularly for those seeking the permanent position.¹³⁷ For example, in a letter to the majority and minority leaders of the Senate for the 115th Congress, CIGIE stated that

no matter how able or experienced an Acting Inspector General may be, a permanent IG has the ability to exercise more authority in setting new policies and procedures and, by virtue of the authority provided for in the IG Act, inevitably will be seen as having greater independence.¹³⁸

Other observers have asserted that acting IGs are not inherently less independent, nor do they appear or are perceived to be less independent, than permanent IGs. For example, in a GAO report, some permanent IGs and OIG employees responding to a survey provided several reasons for why acting IGs are not less independent than permanent IGs. Examples include that acting IGs have the same statutory authorities as permanent IGs, are held to the same standards as permanent IGs, and are typically career OIG employees who prioritize independence.¹³⁹

Role and Independence of CIGIE

Changes to CIGIE’s role in the organization of the IG community may impact its independence. Historically, CIGIE has served as a forum for IGs to develop the specialized skills and standards of the community. It also serves a number of other IG community functions that may help preserve independence and promote effectiveness of OIGs. These include activities such as

¹³⁵ See, for example, U.S. Congress, Senate Committee on Homeland Security and Governmental Affairs, *Watchdogs Needed: Top Government Investigator Positions Left Unfilled for Years*, hearing, 114th Cong., 1st sess., June 3, 2015, S.Hrg. 114-486, pp. 2, 5, 8-10, 14, 16, 18-19, 23, 25, and 32.

¹³⁶ For real-time information on IG vacancies, see Oversight.gov, “Inspector General Vacancies,” <https://www.oversight.gov/about/inspectors-general-vacancies>.

¹³⁷ S.Hrg. 114-486, pp. 9, 16, and 45-47; GAO, *Inspectors General: Information on Vacancies and IG Community Views on Their Impact*, GAO-18-270, March 2018, pp. 27-41, <https://www.gao.gov/assets/700/690561.pdf>.

¹³⁸ Letter from Micheal E. Horowitz, CIGIE chair, and Allison C. Lerner, CIGIE vice chair, to Sen. Mitch McConnell and Sen. Harry Reid, November 7, 2016, p. 2, [https://www.ignet.gov/sites/default/files/files/CIGIE_Senate_Letter_IG_Vacancies_07Nov16%20\(1\).pdf](https://www.ignet.gov/sites/default/files/files/CIGIE_Senate_Letter_IG_Vacancies_07Nov16%20(1).pdf).

¹³⁹ GAO, *Inspectors General: Information on Vacancies and IG Community Views on Their Impact*, GAO-18-270, March 2018, pp. 28-41, <https://www.gao.gov/assets/700/690561.pdf>.

maintaining oversight.gov as a public resource for IG reports and recommendations, operating the Integrity Committee to receive and review reports of potential misconduct by senior officials in the IG community, identifying and recommending qualified candidates to serve as IGs, and leading cross-cutting oversight activities such as those of the PRAC. While CIGIE is integral to the activities of the IG community, concerns and calls for reforms have been discussed in recent years.¹⁴⁰

One significant discussion has revolved around the effectiveness of the Integrity Committee and whether its processes are sufficiently fair and transparent.¹⁴¹ Oversight of the IGs themselves has been challenging for the community and other stakeholders because of the need to balance the value of robust independence for OIGs with the need to ensure that they are themselves accountable when problems arise in their operations. At the request of Members of the House Committee on Oversight and Government Reform, GAO recently completed a study of the Integrity Committee and recommended several changes to Integrity Committee processes focused on improving and standardizing reporting and other processes.¹⁴²

Another CIGIE-related issue that Congress might wish to address is the agency's funding structure. Historically, CIGIE operations have been funded largely by assessments paid from the appropriations of its member OIGs. Congress has also chosen, in many fiscal years, to provide CIGIE with a line item appropriation specifically to support the operations and development of oversight.gov.¹⁴³

The IG community has asked Congress on a number of occasions to change this funding model by providing a line item appropriation for all CIGIE operations.¹⁴⁴ While Congress has not chosen to implement this request from CIGIE in the past, it might consider doing so following a decision by OMB officials in September 2025 not to apportion appropriated funds for CIGIE, effectively shutting down the agency for over a month.¹⁴⁵ While OMB eventually made funding available in November 2025, during that time, oversight.gov and a number of OIG websites hosted by CIGIE were offline.¹⁴⁶ This meant that IG reports for many agencies were not widely available, nor were a number of web portals through which the public can report potential waste, fraud, and abuse.

¹⁴⁰ See, for example, Sean Michael Newhouse, "Inspector General Group Would be Axed Under New House GOP Bill," *GovExec*, July 22, 2026, <https://www.govexec.com/oversight/2026/07/inspector-general-group-would-be-axed-under-new-house-gop-bill/414923/>.

¹⁴¹ See, for example, U.S. Congress, House Committee on Oversight and Accountability, Subcommittee on Government Operations and the Federal Workforce, *Oversight of the Council of the Inspectors General on Integrity and Efficiency*, 118th Cong., 2nd sess., July 23, 2024, <https://www.congress.gov/event/118th-congress/house-event/LC73107/text>.

¹⁴² GAO, *Inspectors General Integrity Committee: Strengthened Oversight and Policy Needed to Ensure Consistent Investigations*, GAO-26-107922, May 2026, <https://www.gao.gov/assets/gao-26-107922.pdf>.

¹⁴³ See, for example, Consolidated Appropriations Act, 2026; 140 Stat. 173, p. 467.

¹⁴⁴ See, for example, letter from Joaquin Ferrao, chair, CIGIE Legislation Committee, to Jason Miller, Executive Chair, CIGIE, February 22, 2023, <https://www.ignet.gov/sites/default/files/files/CIGIELegislativePriorities118thCongress.pdf>.

¹⁴⁵ See letter from Sen. Susan Collins and Sen. Chuck Grassley to Russell Vought, director of OMB, September 29, 2025, https://www.grassley.senate.gov/imo/media/doc/collins_grassley_to_omb_-_cigie_prac.pdf.

¹⁴⁶ See Sean Michael Newhouse and Natalie Alms, "Trump Administration Resumes Funding for Inspectors General Hub After Previously Blocking It," *Government Executive*, November 18, 2025, <https://www.govexec.com/oversight/2025/11/trump-administration-resumes-funding-inspectors-general-hub-after-previously-blocking-it/409615/>.

The IG's Role and Effectiveness

Some observers have asserted that IG reviews disproportionately focus on program compliance and outputs rather than program outcomes.¹⁴⁷ The Partnership for Public Service has characterized this dichotomy as “the difference between counting the number of people who show up at a job training program, versus examining the number of attendees who get and keep a job after participating in the program.”¹⁴⁸ These observers have further argued that greater emphasis on program outcomes could better improve agency programs and operations and, by extension, increase IG effectiveness. Some IGs already assess program outcomes in addition to outputs and compliance. For example, a 2018 Department of Labor IG audit concluded that the Job Corps program could not demonstrate that it helped place participants in meaningful jobs related to their training primarily because of noncompliance with certain program policies and ineffective transition services.¹⁴⁹

In addition, some observers have claimed that certain statutory requirements do not promote IG effectiveness. Similarly to the critiques above, the Project on Government Oversight has argued that statutorily required metrics in IG semiannual reports focus on program outputs—such as the dollar value of disallowed costs—but not necessarily on program outcomes¹⁵⁰ and that the IG peer review process focuses on compliance with applicable quality standards and does not evaluate the quality or effectiveness of an IG's work.¹⁵¹ Including an evaluation of IG performance and effectiveness as part of the peer review process might impact how IGs approach, conduct, and report on audits and investigations.

Is the Role of IGs Evolving?

Since the COVID-19 pandemic, there have been notable developments in how stakeholders view the role of IGs in *preventing* fraud and other issues in agency programs. The IG Act has always provided that one purpose of IGs is to “prevent and detect fraud and abuse” in agency programs and operations.¹⁵² However, largely on the basis of the scope of fraud and other challenges for pandemic relief programs, there has been increased interest in leveraging the expertise of OIGs to identify and address potential fraud earlier in the program implementation process. This interest can be seen in initiatives in both the Biden and second Trump Administrations involving IGs in the development of anti-fraud programs.¹⁵³

Some Members of Congress have also been interested in the potential benefits of such activities. For example, legislation introduced during the 119th Congress, the Fraud Prevention and

¹⁴⁷ See, for example, Bipartisan Policy Center, *Oversight Matters*, p. 17.

¹⁴⁸ Partnership for Public Service, *The Forward-Looking Inspector General*, November 4, 2017, p. 2.

¹⁴⁹ U.S. Department of Labor OIG, *Job Corps Could Not Demonstrate Beneficial Job Training Outcomes*, March 30, 2018, <https://www.oig.dol.gov/public/reports/oa/2018/04-18-001-03-370.pdf>.

¹⁵⁰ Project on Government Oversight (POGO), *Inspectors General: Accountability Is a Balancing Act*, March 20, 2009, pp. 13-17, 47, and 97-98, https://docs.pogo.org/report/2009/ig-accountability-20090320.pdf?_ga=2.139320883.1016789778.1785522306-1655324532.1785522306; and Peter Tyler, “Rating the Watchdogs: Are Our Inspectors General Effective?,” POGO, August 10, 2018, <https://www.pogo.org/analyses/rating-watchdogs-are-our-inspectors-general-effective>.

¹⁵¹ POGO, *Inspectors General: Accountability Is a Balancing Act*, pp. 43-45.

¹⁵² 5 U.S.C. §402(b)(2)(B).

¹⁵³ See CRS Report R47593, *Pandemic Oversight: The Biden Administration's New Anti-Fraud Proposal*, coordinated by Ben Wilhelm, pp. 12-13 (regarding Biden Era “gold standard meetings” involving OMB, OIGs, and agencies) and Executive Order 14395 of March 19, 2026, “Establishing the Task Force to Eliminate Fraud,” 91 *Federal Register* 13485, March 19, 2026 (establishing an anti-fraud task force involving a range of Administration officials, including IGs).

Accountability Act (H.R. 8312), would expand many of the data analysis and sharing activities of the PRAC to a broader range of government activities and reorganize the capacity and functions of the PRAC into a long-term office within the Department of the Treasury. While such changes have the potential to improve anti-fraud systems across federal programs, Congress might also wish to consider potential trade-offs related to IG independence, especially as IGs are asked to audit or evaluate, and potentially criticize, anti-fraud procedures they may have had a hand in designing.

Appendix A. Statutory Inspectors General by Type

The three tables below list statutory inspectors general (IGs) by type—establishment, DFE, and other permanent. The tables include the IG’s affiliated entity, year of establishment, and original authorizing statute. The tables do not include IGs that have been abolished or administratively established.

Table A-I. Establishment IGs

As of April 2026

Office of Inspector General (current name of agency listed)	Year initially established	Original authorizing statute
Department of Health and Human Services ^a	1976	P.L. 94-505
Department of Energy ^a	1977	P.L. 95-91
Department of Agriculture	1978	P.L. 95-452
Department of Commerce		
Department of Housing and Urban Development		
Department of Labor		
Department of the Interior		
Department of Transportation		
Department of Veterans Affairs		
Environmental Protection Agency and Chemical Safety and Hazard Investigation Board ^b		
General Services Administration		
National Aeronautics and Space Administration		
Small Business Administration		
Department of Education	1979	P.L. 96-88
Department of State and U.S. Agency for Global Media ^c	1980	P.L. 96-465
U.S. Agency for International Development	1981	P.L. 97-113
Department of Defense	1982	P.L. 97-252
Railroad Retirement Board	1983	P.L. 98-76
Department of Justice	1988	P.L. 100-504
Department of the Treasury		
Nuclear Regulatory Commission		
Office of Personnel Management		
Corporation for National and Community Service (AmeriCorps)	1993	P.L. 103-82
Federal Deposit Insurance Corporation (FDIC) ^d	1993	P.L. 103-204
Social Security Administration	1994	P.L. 103-296
Treasury IG for Tax Administration	1998	P.L. 105-206
Tennessee Valley Authority (TVA) ^e	2000	P.L. 106-422
Department of Homeland Security	2002	P.L. 107-296
Export-Import Bank of the United States	2002	P.L. 107-189
Federal Housing Finance Agency (FHFA) ^f	2008	P.L. 110-289

Office of Inspector General (current name of agency listed)	Year initially established	Original authorizing statute
National Reconnaissance Office (NRO) [§]	2014	P.L. 113-126
National Security Agency (NSA) [§]	2014	P.L. 113-126
Federal Communications Commission (FCC) ^h	2018	P.L. 115-141

Source: CRS analysis of the *U.S. Code* and original authorizing statutes for the listed IGs.

Notes: “Federal establishments” are defined in 5 U.S.C. §401(I). IGs for establishments are appointed and removable by the President. The table does not include previous establishment IGs that were abolished.

- a. The IG Amendments Act of 1988 (P.L. 110-504) abolished the IGs for the Departments of Energy and Health, Education, and Welfare and created IGs for the Department of Energy and Department of Health and Human Services as “establishments” under the IG Act of 1978.
- b. The EPA IG also oversees the Chemical Safety and Hazard Investigation Board, which was established under the Clean Air Act Amendments of 1990 (P.L. 101-549).
- c. The Foreign Affairs Reform and Restructuring Act of 1998 (P.L. 105-277, §1322) expanded the Department of State IG’s jurisdiction to include the U.S. Agency for Global Media.
- d. The FDIC was originally defined as a designated federal entity (DFE) under the IG Amendments Act of 1988. The Resolution Trust Corporation Completion Act (P.L. 103-204) redesignated the FDIC as an establishment.
- e. The TVA was originally defined as a DFE under the IG Amendments Act of 1988. The Bill to Amend the Inspectors General Act of 1978 (5 U.S.C. App) to Provide That Certain Designated Federal Entities Shall Be Establishments Under Such Act, and For Other Purposes (P.L. 106-422), redesignated the TVA as an establishment.
- f. The IG Amendments Act of 1988 originally defined the Federal Home Loan Bank Board as a DFE. The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (P.L. 101-73) abolished the board, replaced it with the Federal Housing Finance Board (FHFB), and designated the FHFB as a DFE. The Housing and Economic Recovery Act of 2008 (P.L. 110-289) abolished the FHFB, replaced it with the FHFA, and designated the FHFA as an establishment.
- g. The NRO and NSA were originally defined as DFEs under the Intelligence Authorization Act for Fiscal Year 2010 (P.L. 111-259). The Intelligence Authorization Act for Fiscal Year 2014 (P.L. 113-126) redesignated the NRO and NSA as establishments.
- h. The FCC was originally defined as a DFE under the IG Amendments Act of 1988. The Consolidated Appropriations Act, 2018 (P.L. 115-141), redesignated the FCC as an establishment.

Table A-2. Designated Federal Entity (DFE) IGs

As of June 2026

Office of Inspector General (current name of agency listed)	Year initially established	Original authorizing statute
Amtrak	1988	P.L. 100-504
Appalachian Regional Commission		
Board of Governors of the Federal Reserve and the Bureau of Consumer Financial Protection ^a		
Commodity Futures Trading Commission		
Consumer Product Safety Commission		
Equal Employment Opportunity Commission		
Farm Credit Administration		
Federal Election Commission		
Federal Labor Relations Authority		
Federal Maritime Commission		
Federal Trade Commission		
Legal Services Corporation		
National Archives and Records Administration		
National Credit Union Administration		
National Endowment for the Arts		
National Endowment for the Humanities		
National Labor Relations Board		
National Science Foundation		
Peace Corps		
Pension Benefit Guaranty Corporation		
Smithsonian Institution		
U.S. International Trade Commission		
U.S. Postal Service ^b		
U.S. Securities and Exchange Commission		
Denali Commission	1999	P.L. 106-31
Election Assistance Commission	2002	P.L. 107-252
Defense Intelligence Agency	2010	P.L. 111-259
National Geospatial-Intelligence Agency	2010	P.L. 111-259
Committee for Purchase From People Who Are Blind or Severely Disabled (AbilityOne)	2015	P.L. 114-113
U.S. International Development Finance Corporation	2018	P.L. 115-254

Source: CRS analysis of the *U.S. Code* and original authorizing statutes for the listed IGs.

Notes: “Designated federal entities” (DFEs) are defined in 5 U.S.C. §415(a)(2). The table does not include previous DFE IGs that were abolished.

- a. The Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203, §1011 and §1081) expanded the jurisdiction of the IG for the Federal Reserve Board to cover the Consumer Financial Protection Bureau.
- b. The Postal Service Reform Act of 2022 (P.L. 117-108; §209(a)) expanded the jurisdiction of the IG for the U.S. Postal Service to cover the Postal Regulatory Commission.

Table A-3. Other Permanent IGs

As of June 2026

Office of Inspector General (current name of agency listed)	Year initially established	Original authorizing statute	U.S. Code citation
Government Publishing Office ^a	1988	P.L. 100-504	44 U.S.C. §3901-3903
Central Intelligence Agency	1989	P.L. 101-193	50 U.S.C. §3517
Library of Congress	2005	P.L. 109-55	2 U.S.C. §185
U.S. Capitol Police	2005	P.L. 109-55	2 U.S.C. §1909
Architect of the Capitol	2007	P.L. 110-161	2 U.S.C. §1808
Government Accountability Office	2008	P.L. 110-323	31 U.S.C. §705
Intelligence Community	2010	P.L. 111-259	50 U.S.C. §3033

Source: CRS analysis of the *U.S. Code* and original authorizing statutes for the listed IGs.

Notes: Includes agency IGs that operate under individual statutes outside of the IG Act of 1978, as amended. The table does not reflect other permanent IGs that were abolished.

a. Formerly the Government Printing Office.

Appendix B. Selected Inspectors General Statutory Authorities and Requirements

Table B-1 compares selected statutory authorities and requirements across the four different types of statutory inspectors general (IGs) in the federal government. Unless otherwise noted in bold, the listed authorities and requirements apply to all IGs grouped under each type.

The table focuses on IG authorities and requirements that are *expressly mandated* in the applicable authorizing statute. Although special IGs and other permanent IGs in the legislative branch are not created under the Inspector General Act of 1978 (hereinafter IG Act), their authorizing statutes incorporate—and therefore make applicable—certain provisions of the IG Act. These “incorporation by reference” provisions are subject to some interpretation. Even when the authorizing statute for a special IG or other permanent IG in the legislative branch clearly and unequivocally incorporates a specific provision of the IG Act, interpretation may vary regarding whether subsequent amendments to that incorporated provision apply to the IGs if they occurred *after* the enactment of the IG’s authorizing statute.¹⁵⁴

Information on recently sunsetted special IGs is included for reference and to support potential creation of special IGs in the future.

The list below defines and explains recurring terms included in the table:

- **Identical requirement.** The requirement is identical to the corresponding requirement in the IG Act. The authorizing statutes for the listed IGs explicitly state the identical requirement or clearly incorporate the sections of the IG Act that contain the requirement. Applies to the listed IGs.
- **Similar requirement.** The requirement is similar to a corresponding requirement in the IG Act. The authorizing statutes for the listed IGs explicitly state the similar requirement or clearly incorporate portions of the sections of the IG Act that contain the requirement. Applies to the listed IGs.
- **No similar requirement specified in authorizing statutes.** The authorizing statutes for the listed IGs do not explicitly state the requirement, nor do they incorporate sections of the IG Act containing the requirement. Does not apply to listed IGs.
- **Unclear requirement.** The authorizing statutes for the listed IGs incorporate the IG Act section that includes the requirement, but the requirement was added as an amendment to the IG Act after enactment of the authorizing statutes for the listed IGs. May or may not apply to the listed IGs.

¹⁵⁴ See footnote 39.

Table B-I. Comparison of Selected Statutory Authorities and Requirements for IGs

Unless otherwise noted in bold, the listed authorities and requirements apply to all IGs grouped under each type

Authority or Requirement	Establishment IG	DFE IG	Other Permanent IG		Special IG (former provisions provided for reference)
			Executive Branch ^a	Legislative Branch ^b	
Appointment, Removal, Term Limits, and Oversight Jurisdiction					
Oversight jurisdiction	Single-agency jurisdiction. Oversight of programs, operations, and activities under the jurisdiction of a single affiliated federal entity or entities (see Table 3 for examples of exceptions)				Cross-agency jurisdiction. Oversight of a program, operation, or activity irrespective of agency jurisdiction SIGPR: Jurisdiction over Department of the Treasury's CARES Act Title IV programs
Appointment method	Appointed by President with the advice and consent of the Senate	Appointed by the affiliated entity head USPS IG: Appointed by a majority vote of the Postal Board governors and the Postal Regulatory commissioners. ^d	Appointed by President with the advice and consent of the Senate	Appointed by the affiliated entity head USCP and AOC IGs: Appointed by the affiliated entity head in consultation with other legislative branch IGs ^c	Appointed by the President with the advice and consent of the Senate SIGAR: Appointed by the President alone
Removal or transfer method	Removal or transfer by President for any reason	Removal or transfer for any reason by the entity head, or upon written concurrence of two-thirds majority of the governing board, committee, or commission USPS IG: Removal for cause only upon written concurrence of seven out of nine Postal Board governors and three Postal Regulatory commissioners ^e	Removal only by President for any reason	Removal only by affiliated entity head for any reason USCP IG: Removal only upon unanimous vote of all voting members of the Capitol Police Board for any reason ^f	Removal or transfer by President for any reason

Authority or Requirement	Establishment IG	DFE IG	Other Permanent IG		Special IG (former provisions provided for reference)
			Executive Branch ^a	Legislative Branch ^b	
Congressional notification of removal or transfer	President to notify Congress, in writing, the substantive rationale for removal or transfer no later than 30 days before the action	Affiliated entity head to notify Congress, in writing, the substantive rationale for removal or transfer no later than 30 days before the action	President to notify congressional intelligence committees, in writing, the substantive rational for removal no later than 30 days before the action	Affiliated entity head to promptly notify Congress, in writing, the reasons for a removal only upon such removal ^g USCP IG: Capitol Police Board to notify certain congressional committees, in writing, the reasons for removal only upon such removal ^h	President to notify Congress, in writing, the substantive rationale for removal or transfer no later than 30 days before the action
Term limit	None USPS IG: Seven-year term limit for unlimited number of terms ⁱ		None USCP IG: Five-year term limit for up to three terms ⁱ		None
Salary, Appropriations, and Budget Formulation					
Salary	Executive Schedule (EX) III maximum, plus 3%	Not less than the average total compensation of the affiliated entity's senior level executives	EX III maximum, plus 3%	Specific dollar amount below the salary of the affiliated entity head GPO and LOC IGs: No specific amount or pay scale specified in authorizing statutes ^k	EX III maximum, plus 3%
Budget formulation	Stand-alone annual budget estimate separate from affiliated agency's budget estimate			Unclear requirement GAO: identical requirement	Unclear requirement ^m
Appropriations	Separate appropriations account in President's budget	No separate account	Separate appropriations account in President's budget	No separate account	No similar requirement specified in authorizing statutes ⁿ

Authority or Requirement	Establishment IG	DFE IG	Other Permanent IG		Special IG (former provisions provided for reference)
			Executive Branch ^a	Legislative Branch ^b	
Reporting Requirements					
Semiannual or quarterly reports	Required to issue a semiannual report that summarizes IG activities specified in the IG Act	Similar requirement (IGs must issue a semiannual report, but required elements of the report can vary)		Required to issue quarterly reports that include a detailed statement of all obligations, expenditures, and revenues associated with covered programs and activities	
Seven-day letter	Required to report “particularly serious or flagrant problems, abuses, or deficiencies” in agency programs or operations to affiliated entity head, who must transmit the report unaltered to appropriate congressional committees and subcommittees within seven days	Similar requirement	Identical requirement GAO and USCP IGs: No similar requirement specified in authorizing statutes	Unclear requirement	
Top management challenges	Required to report the “most serious management and performance challenges facing the agency” and the agency’s progress in addressing those challenges IGs for government corporations: Statutorily exempt ^c		No similar requirement specified in authorizing statutes		
Transparency of IG Reports and Recommendations					
Transparency of reports and recommendations	<i>Semiannual reports.</i> Required availability to the public “upon request and at a reasonable cost”	<i>Semiannual reports.</i> No similar requirement specified in authorizing statutes	<i>Semiannual reports.</i> Identical requirement	<i>Quarterly reports.</i> SIGTARP: Available to the public upon request SIGAR: Available on a public website SIGPR: Available to Congress	
	<i>Audits and inspections or evaluations on website.</i> Reports (or portion of the reports) must be posted on the OIG’s website within three days of submitting final versions of the reports to the affiliated entity head	<i>Audits and inspections or evaluations on website.</i> No similar requirement specified in authorizing statutes	<i>Audits and inspections or evaluations on website.</i> No similar requirement specified in authorizing statute	<i>Audits and inspections or evaluations on website.</i> Unclear requirement	

Authority or Requirement	Establishment IG	DFE IG	Other Permanent IG		Special IG (former provisions provided for reference)
			Executive Branch ^a	Legislative Branch ^b	
	<i>Documents with recommendations on website. Any “documents making a recommendation for corrective action” must be posted on the OIG’s website within three days of submitting the final recommendation to the affiliated entity head</i>		<i>Documents with recommendations on website. No similar requirement specified in authorizing statutes</i>	<i>Documents with recommendations on website. Unclear requirement</i>	<i>Documents with recommendations on website. Unclear requirement</i>

Source: CRS analysis of the IG Act and authorizing statutes for IGs established outside of the IG Act.

Notes: The table focuses on IG authorities and requirements that are *expressly mandated* in the applicable authorizing statute. Although other permanent IGs in the legislative branch are not created under the IG Act, their authorizing statutes incorporate—and therefore make applicable—certain provisions of the IG Act. It should be noted that these “incorporation by reference” provisions are subject to some interpretation. Even when the authorizing statute for a special IG or other permanent IG in the legislative branch clearly and unequivocally incorporates a specific provision of the IG Act, interpretation may vary regarding whether subsequent amendments to that incorporated provision apply to the IGs if they occurred *after* the enactment of the IG’s authorizing statute.

Additionally, while there are no current special IGs under the definition used in this report, information on recent special IGs is included in this table for reference.

- a. Includes IGs for the Central Intelligence Agency and Intelligence Community.
- b. Includes the IGs for the Architect of the Capitol (AOC), Government Accountability Office, Government Publishing Office (GPO), Library of Congress (LOC), and U.S. Capitol Police (USCP).
- c. 2 U.S.C. §1909(b)(1) (UCSP IG); 2 U.S.C. §1808(c)(1)(A) (AOC IG).
- d. 39 U.S.C. §202(e)(2).
- e. 39 U.S.C. §202(e)(3).
- f. 2 U.S.C. §1909(b)(3).
- g. Pursuant to 2 U.S.C. §1909(b)(3), the Capital Police Board must communicate the reasons for removing the USCP IG prior to the end of his/her term to the Committee on House Administration, Senate Committee on Rules and Administration, and House and Senate Committees on Appropriations.
- h. The committees include the Committee on House Administration, Senate Committee on Rules and Administration, and House and Senate Committees on Appropriations. See 2 U.S.C. §1909(b)(3).
- i. 39 U.S.C. §202(e)(2).
- j. 2 U.S.C. §1909(b)(2).
- k. The authorizing statute for the GPO IG states, “Any authority to make payments under this title [enacting this chapter and provisions set out as notes under Sections 101 and 3901 of this title] shall be effective only to such extent as provided in appropriations Acts.” See P.L. 100-504, Title II, §205, 102 Stat. 2531; 39 U.S.C. §3901 note.
- l. In practice, the LOC IG has compiled and submitted stand-alone annual budget estimates. In recent years, the House and Senate Committees on Appropriations have called for legislative branch agency budget requests to include separate sections for IG budget estimates. U.S. Congress, Conference Committee, conference report to accompany H.R. 5895, 115th Cong., 2nd sess., H.Rept. 115-929, p. 201; and U.S. Congress, Senate Committee on Appropriations, report to accompany S. 1648, 115th Cong., 1st sess., S.Rept. 115-137, p. 5.

- m. In practice, SIGAR and SIGTARP have compiled and submitted stand-alone annual budget estimates for their respective offices.
- n. In practice, the President's annual budget submission has historically provided separate accounts for both SIGAR and SIGTARP OIGs.
- o. These include government corporations defined in 31 U.S.C. §9101. According to a CIGIE report, intelligence community IGs do not issue public top management and performance challenges reports. See CIGIE, *Top Management and Performance Challenges Facing Multiple Federal Agencies*, April 2018, p. 1, https://www.oversight.gov/sites/default/files/oig-reports/CIGIE_Top_Challenges_Report_April_2018.pdf.

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