

The following list presents the definitions, verification and validation informations for each performance measure that supports the bureau's annual performance plan. Based on verification and validation, each measure is rated as having either: "Reasonable Accuracy" (judged to be sufficiently accurate for program management and performance reporting purposes) or as "Questionable or Unknown Accuracy" (judged to have insufficient accuracy for program management and performance reporting purposes). In general, Treasury considers its performance measure data quality to be reasonably accurate.

## Office of Inspector General FY 2005

### Budget Activity: Audit

Performance Measure: Number of completed audits and evaluations (Ot)

Definition:

Audits, attestation engagements, and evaluations: (1)promote economy, efficiency, and effectiveness of Treasury programs and operations; (2)prevent and detect fraud, waste, and abuse in those programs and operations; (3)keep the Secretary and the Congress fully informed; and (4)help the Federal government to be accountable to the public.

How Data is Captured:

OIG audits, attestation engagements, and evaluations result in sequentially numbered written products.

How Data is Verified and Validated to Make Certain it is Accurate:

Official audit files support the performance data.

Data Accuracy:

Reasonable

Data Frequency:

Quarterly

Performance Measure: Percent of statutory audits completed by the required date (%) (E)

Definition:

Legislation mandating certain audit work generally prescribes, or authorizes OMB to prescribe, the required completion date for recurring audits and evaluations, such as those for annual audited financial statements. For other types of mandated audit work, such as a Material Loss Review (MLR) of a failed financial institution, the legislation generally prescribes a timeframe to issue a report (6 months for an MLR, as an example) from the date of an event that triggers the audit.

How Data is Captured:

The date OIG issues an audit, attestation engagement, or evaluation report is printed on the cover. The required dates vary each year and are specified in different legislation, most often in the Annual Treasury Appropriation language.

How Data is Verified and Validated to Make Certain it is Accurate:

Official audit files and the dates on the reports themselves support the performance data.

Data Accuracy:

Reasonable

Data Frequency:

Quarterly

### Budget Activity: Investigations

Performance Measure: Number of investigations referred for criminal prosecution, civil litigation or corrective administrative action. (Oe)

Definition:

In order to protect the integrity and efficiency of Treasury programs it is important that findings of criminal or civil misconduct be referred to the Justice Department, state and/or local governments for prosecution and litigation in a timely manner. Criminal and civil convictions have a greater impact and carry a greater deterrent effect when they are prosecuted expeditiously. Some investigations will identify violations of the Ethical Standards of conduct, Federal Acquisition Regulations, or other administrative standards, which do not rise to the level of criminal or civil prosecution. In these cases it is important that OIG findings are reported to the bureau or office in a timely manner to allow them to take administrative action against the individuals engaging in misconduct.

How Data is Captured:

This data will be retrieved from the Investigations Data Management System (IDMS) system.

How Data is Verified and Validated to Make Certain it is Accurate:

All case files from FY 2003 and FY 2009 will be reviewed to ensure that the IDMS data is correct and supported by documentation.

Data Accuracy:

Reasonable

Data Frequency:

Quarterly

Key: Oe - Outcome Measure, E - Efficiency Measure, Ot - Output/Workload Measure