



*Office of Inspector General*  
*Export-Import Bank of the United States*

# Fiscal Year 2027

## Agency Performance Plan

September 2024



## CONTENTS

---

About Our Organization.....	1
Introduction .....	2
Performance Plan.....	2
GOAL 1 – Conduct independent oversight that improves EXIM programs and operations. ....	2
GOAL 2 – Leverage strategic communications to expand outreach to OIG stakeholders. ....	3
GOAL 3 – Build and expand a high performing workforce necessary to conduct oversight of EXIM. ....	4
GOAL 4 – Optimize the efficiency and effectiveness of OIG operations through sound management, stewardship, and innovation. ....	4

## ABOUT OUR ORGANIZATION

---

**THE EXPORT-IMPORT BANK OF THE UNITED STATES** (EXIM or agency) is the official export credit agency (ECA) of the United States. EXIM supports the financing of U.S. goods and services in international markets to support American jobs. The agency assumes the credit and country risks that the private sector is unable or unwilling to accept. EXIM also helps U.S. exporters remain competitive by countering the export financing provided by foreign governments on behalf of foreign companies.

For more information, please see [EXIM's website](#).

**THE OFFICE OF INSPECTOR GENERAL** (OIG) is an independent oversight office within EXIM. EXIM OIG's mission is to promote the integrity, transparency, and efficiency of EXIM programs and operations by conducting and supervising audits, investigations, inspections, evaluations, and reviews related to agency programs and operations and preventing and detecting fraud, waste, abuse, and mismanagement. OIG's oversight work is conducted by the Office of Audits (OA), the Office of Investigations (OI), and the Office of Special Reviews and Communications (OSRC) with the Immediate Office of the Inspector General, the Office of General Counsel, and the Office of Management (OM) providing leadership, legal, and administrative support, respectively.

OIG is dedicated to being an agent of positive change to help EXIM improve its efficiency and effectiveness. It keeps EXIM's President and Chair and Congress fully informed about any problems and deficiencies along with positive developments relating to EXIM administration and operations.

Find more information about EXIM OIG, including reports of audits, inspections, evaluations, reviews, and press releases on our [website](#). For more information on Inspectors General in the U.S. Government, please see the [Council of the Inspectors General on Integrity and Efficiency](#) (CIGIE) and CIGIE's [Oversight](#) websites.

## INTRODUCTION

---

The purpose of this agency performance plan is to highlight the program activities OIG will pursue in alignment with OIG’s [Strategic Plan for Fiscal Years 2023-2027](#),<sup>1</sup> [FY 2026 Oversight Work Plan](#),<sup>2</sup> and [FY 2025 Major Management Challenges](#)<sup>3</sup> identified for EXIM.

## PERFORMANCE PLAN

---

Elements below each of OIG’s strategic goals and objectives represent how OIG intends to work toward its stated goals and objectives.

### GOAL 1 – Conduct independent oversight that improves EXIM programs and operations.

#### *OBJECTIVE 1.1 – Perform high-quality audits, evaluations, inspections, and reviews in accordance with professional standards and best practices.*

- Publish 10 impactful oversight reports in accordance with statute, government standards (where applicable), and internally agreed deadlines.
  - Reports published on new initiatives will serve as a tool for EXIM during the implementation process through improvements of programs
- Ensure that reports, audits and inspections help advance EXIM’s mission by creating efficiencies and safeguarding taxpayer resources
- Conduct high-quality, legal opinions and sufficiency reviews on OIG reports.

#### *OBJECTIVE 1.2 – Investigate allegations of wrongdoing by external parties who target or exploit EXIM programs, program participants and EXIM employees.*

- Ensure open and active investigations are well documented, timely, and accurately reported.
- Promptly intake complaints through the OIG Hotline and Office of Investigations’ investigative case management system.
- Improve adjudication processes to ensure efficient resolution of complaints made to OIG by reducing days to adjudication to 10 business days.

---

<sup>1</sup> OIG, [Strategic Plan for Fiscal Years 2023 – 2027 Revised](#) (September 2024).

<sup>2</sup> OIG, [Fiscal Year 2026 Oversight Work Plan](#) (OIG-O-25-09, September 2025).

<sup>3</sup> OIG, [Fiscal Year 2025 Major Management Challenges](#) (OIG-O-25-08, September 2025).

***OBJECTIVE 1.3 – Ensure OIG oversight targets EXIM’s highest-risk programs and activities.***

- Propose high-quality, oversight engagements for the FY 2027 Oversight Work Plan and prioritize engagements using a risk assessment tool to ensure OIG oversight is directed at EXIM's highest risk programs and operations, including key new initiatives stemming from the 2026 reauthorization of EXIM.
- Publish OIG reports and disseminate them to the appropriate external stakeholders, consistent with statutory requirements within 72 hours of release of a report. Identify programs, initiatives or portfolio items that present highest risk of taxpayer waste and safeguard resources through robust oversight
- Issue EXIM's FY 2027 Major Management Challenges report by September 30<sup>th</sup>, 2027.

**GOAL 2 – Leverage strategic communications to expand outreach to OIG stakeholders.**

***OBJECTIVE 2.1 – Enhance EXIM’s awareness of OIG’s role and oversight results.***

- Educate EXIM employees and other foreign and domestic stakeholders on the OIG's role and whistleblower protections through outreach, briefings, meetings, and conferences.
- Conduct investigative outreach through fraud awareness briefings, law enforcement liaison meetings, or other mechanisms.

***OBJECTIVE 2.2 – Strengthen relationships with Congress and other stakeholders to assess priorities and promote accountability and transparency.***

- Provide accurate and timely responses to information requests, including congressional inquiries and requests, Executive Order data calls, Office of Management and Budget requests, and Freedom of Information Act requests.
- Expand and deepen relationships with congressional staff and stakeholders through regular briefings to address legislative priorities.
- Host or participate in external outreach through meetings or events across government and other external stakeholders.
- Produce OIG’s Semi-Annual Reports to Congress within established statutory timelines.

***OBJECTIVE 2.3 – Collaborate across the oversight community to identify and implement leading practices that enhance OIG oversight.***

- Participate in at least ten CIGIE workgroups and outreach activities relevant to OIG's oversight mission to foster consistency in approach and share best practices.
- Partner with other OIGs that oversee Federal lending programs and share oversight good practices.

- Host or participate in no fewer than two meetings and events with Federal oversight officials—as well as foreign partners engaged in oversight activities—to facilitate communication and coordination.

### **GOAL 3 – Build and expand a high performing workforce necessary to conduct oversight of EXIM.**

#### ***OBJECTIVE 3.1 – Advance strategic recruitment, succession, and retention planning.***

- Recruit and retain qualified personnel to properly oversee and advance the effectiveness and efficiency of EXIM’s programs and operations,
- Create clear pathways for career advancement and leadership development.
- Implement strategies to reduce turnover and improve job satisfaction.

#### ***OBJECTIVE 3.3 – Provide opportunities for continuous development and professional growth to meet current and future OIG mission needs.***

- Comply with training requirements for oversight professionals, including those prescribed by the U.S. Government Accountability Office and CIGIE that will guarantee high levels of proficiency in the required competencies for all professional staff.
- Develop and expand an intensive training program for aspiring EXIM OIG leaders to promote succession planning.
- Ensure required training is completed and properly documented.

### **GOAL 4 – Optimize the efficiency and effectiveness of OIG operations through sound management, stewardship, and innovation.**

#### ***OBJECTIVE 4.1 – Strengthen the independence of OIG management functions.***

- Enhance OIG independence in areas related to information technology.
- Complete the migration of HR services by ensuring all personnel security, employee relations and training functions are independent of the Bank.
- Continue to monitor and assess the administrative platform of EXIM OIG and ensure administrative costs continue to be 10% or less of the OIG’s total annual appropriations.
- Begin the process of moving towards financial and budgetary independence by drafting a Memorandum of Agreement with EXIM on new separation of duties regarding financial transactions.

#### ***OBJECTIVE 4.2 – Improve internal business processes related to the management of financial resources, information technology, human capital, and performance.***

- Identify requirements for the development, revision, or rescission of OIG policies and execute against agreed priorities.

- Document internal management and administrative standard operating procedures, work instructions, and job aids to ensure repeatable outcomes.
- Enhance and document OIG’s strategic planning, performance planning, and budgeting processes, consistent with OMB Circular A-11, including completing the FY 2028-2032 Strategic Plan.
- Ensure all individual performance plans tie to OIG agency work plan and agency performance and strategic plan documents

***OBJECTIVE 4.3 – Leverage technology to secure and improve the efficiency of OIG operations.***

- Use information technology to automate core OIG processes, such as internal financial management and oversight case management, and improve efficiency.
- Transition legacy systems to modern, cloud-based solutions for enhanced scalability and security.
- Implement collaborative tools to improve communication and coordination across teams.
- Complete a cross-cutting artificial intelligence roadmap that details opportunities for deployment and efficiencies gained.

**Office of Inspector General**  
**Export-Import Bank of the United States**

811 Vermont Avenue, NW  
Washington, DC 20571

Telephone 202-565-3908  
Facsimile 202-565-3988



**HELP FIGHT**  
**FRAUD, WASTE, AND ABUSE**  
**1- 888-OIG-EXIM**  
**(1-888-644-3946)**

**To file a Hotline complaint:**

<https://eximoig.oversight.gov/hotline>

Visit the EXIM OIG's website at:

[eximoig.oversight.gov](https://eximoig.oversight.gov)

If you fear reprisal, contact EXIM OIG's Whistleblower Protection Coordinator at  
[oig.whistleblower@exim.gov](mailto:oig.whistleblower@exim.gov)

For additional resources and information about whistleblower protections and unlawful retaliation, please visit [the whistleblower's resource page](#) at [oversight.gov](https://oversight.gov).