



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

Fiscal Year 2026 Oversight Work Plan

OIG-O-25-09
September 30, 2025



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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 (OSR) 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 acting as 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, and 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.

A MESSAGE FROM THE INSPECTOR GENERAL



I am pleased to present the Office of Inspector General (OIG) for the Export-Import Bank of the United States' (EXIM) *Fiscal Year 2026 Oversight Work Plan*.

OIG is responsible for oversight of EXIM's programs and operations. In FY 2024, EXIM reported that its exposure tied to outstanding loans, guarantees, and insurance totaled \$34.1 billion. EXIM further reported that it authorized \$8.4 billion in transactions supporting approximately \$12.4 billion in U.S. export sales in FY 2023.

This document provides an outline of anticipated oversight activities for the upcoming fiscal year. This work plan represents OIG's commitment to conduct rigorous oversight of EXIM through our audits, inspections, evaluations, and special reviews. In addition, OIG conducts criminal, civil, and administrative investigations related to agency personnel, programs, and operations. OIG's planned work prioritizes oversight of matters pertinent to the agency's major management challenges.¹ This work plan is the result of an iterative process, during which OIG solicits stakeholder inputs, develops oversight proposals responsive to EXIM's major management challenges, risk rates those oversight proposals, and finalizes the plan based on expected resource levels.

Work planning is a dynamic process, and adjustments are made throughout the year to meet priorities. For example, OIG will remain responsive to requests for OIG oversight from EXIM's newly appointed President and Chairman and from the Congress as it considers EXIM's reauthorization. This work plan supersedes previously issued work plans. The projects and plans presented in this work plan are contingent upon availability of funds, budget decisions, and evolving priorities. Accordingly, OIG will update this work plan, as necessary, to ensure our oversight remains relevant, timely, and responsive to key stakeholders, including Congress and the American taxpayer.

We look forward to working with EXIM and our stakeholders in the coming year to deliver on OIG's important oversight mission.

A handwritten signature in black ink that reads "Parisa Salehi". The signature is written in a cursive style and is positioned above a horizontal line.

Parisa Salehi
Inspector General

¹ OIG, *Fiscal Year 2025 Major Management Challenges* (OIG-O-25-08, September 30, 2025).

OFFICE OF AUDITS

The Office of Audits (OA) conducts and oversees independent and objective audits to assess the efficiency and effectiveness of EXIM programs, operations, and transactions. The office may also conduct research projects aimed at strengthening the oversight of EXIM's programs and operations. OIG audits are performed in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States.

Planned Audits

Independent Audit on the Effectiveness of EXIM's Information Security Program and Practices – Fiscal Year 2026

Under a contract overseen by OA, an independent public accountant (IPA) firm will perform an audit of EXIM's Information Security Program for FY 2026. The objective of the audit is to determine whether EXIM developed and implemented an effective information security program and practices as required by the Federal Information Security Modernization Act of 2014. The statute requires that OIG conduct this review on an annual basis.

Major Management Challenge(s): [Managing Agency Operations](#)

Audit of EXIM's FY 2025 Compliance with The Payment Integrity Information Act of 2019

The Payment Integrity Information Act of 2019 (PIIA) (Public Law 116-117) aims to improve efforts to identify and reduce government-wide improper payments. Agencies are required to identify and review all programs and activities they administer that may be susceptible to significant improper payments based on guidance provided by the Office of Management and Budget (OMB). Payment integrity information is published with the agency's annual financial statement, in accordance with payment integrity guidance contained in OMB Circular A-136. OIG will determine if EXIM complied with the requirements of the Payment Integrity Information Act of 2019 during FY 2025. The statute requires that OIG conduct this audit on an annual basis.

Major Management Challenge(s): [Managing Agency Operations](#)

Audit of the Export-Import Bank of the United States Fiscal Year 2026 Financial Statements

Under a contract overseen by OA, an IPA firm will audit the financial statements of EXIM as of, and for the fiscal years ended September 30, 2026, and provide a report on internal control over financial reporting, compliance, and other matters. The statute requires that OIG conduct this audit on an annual basis.

Major Management Challenge(s): [Managing Agency Operations](#)

Penetration Testing and Vulnerability Scan for FY 2026

Under a contract overseen by OA, an IPA firm will evaluate EXIM's Information Technology systems to determine whether (a) the systems are properly configured to prevent unauthorized users from gaining access through potentially sensitive and vulnerable access points; (b) authorized users are prevented from elevating roles and permissions; (c) critical and high-risk vulnerabilities within the security infrastructure are present; and (d) EXIM's incident response and network boundary and defense capabilities are adequate.

Major Management Challenge(s): [Managing Agency Operations](#)

Audit of EXIM's Nuclear Financing Process

All EXIM financing products are generally available for the nuclear sector. However, such exports are subject in some cases to additional due diligence measures and requirements specific to the nuclear sector. OIG will audit the adequacy of EXIM's process for financing nuclear exports.

Major Management Challenge(s): [Advancing U.S. Economic & Strategic Interests](#)

Audit EXIM's Small Business Program

According to the EXIM Charter, the agency is required to develop a program which gives fair consideration to making loans and providing guarantees for the export of goods and services by small businesses. OIG will audit the effectiveness of EXIM's Small Business Program in implementing strategies that enable domestic small exporters to overcome competition from foreign ECA financing.

Major Management Challenge(s): [Advancing U.S. Economic and Strategic Interests](#)

Audit of EXIM's Implementation of the Privacy Act

The Privacy Act was enacted in 1974 with the intent to balance the government's need to maintain information with the rights of individuals to be protected against unwarranted invasions of their privacy. Under a contract overseen by OA, an IPA firm will assess EXIM's implementation of the Privacy Act of 1974 and E-Government Act of 2002. The statute requires that OIG conduct this review on a periodic basis.

Major Management Challenge(s): [Managing Agency Operations](#)

OFFICE OF SPECIAL REVIEWS

The Office of Special Reviews (OSR) is a multi-disciplinary office that conducts inspections, evaluations, special reviews, and other oversight projects related to EXIM's programs and operations. OIG inspections and evaluations are performed in accordance with the *Quality Standards for Inspection and Evaluation* issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). OSR special reviews or projects address OIG oversight work not covered by an audit, inspection, evaluation, or investigation and may focus on high-profile, sensitive, unique, or emerging matters involving EXIM. Consistent with the practices of other OIGs, these special reviews or projects comply with the CIGIE *Quality Standards for Federal Offices of Inspector General* or the CIGIE *Quality Standards for Inspection and Evaluation*.

Planned Evaluations

Evaluation of EXIM's Make More in America Initiative

OIG will assess the effectiveness of EXIM's MMIA initiative in achieving its objective of supporting U.S. domestic manufacturing and infrastructure projects and strengthening U.S. manufacturers' global competitiveness.

Major Management Challenge(s): Advancing U.S. Economic and Strategic Interests

Evaluation of EXIM's Impact on the U.S. Economy and Jobs

OIG will assess how EXIM calculates its overall impact, specifically its calculation of jobs supported and expanding the U.S. economy through exports.

Major Management Challenge(s): Advancing U.S. Economic and Strategic Interests; Managing Agency Operations

Evaluation of EXIM's Supply Chain Resiliency Initiative

OIG will assess EXIM's Supply Chain Resiliency Initiative (SCRI), including its policies, goals, and tools. A review of SCRI will assess the progress EXIM has made in establishing the initiative, and how it aligns with EXIM's Charter. Additionally, OIG will assess how EXIM's guidance required by the Executive Order 14241 and its policies and program tools encourage SCRI transactions as well as how the initiative is achieving its goals

Major Management Challenge(s): Advancing U.S. Economic and Strategic Interests

Evaluation of EXIM's AI Governance Framework

OIG will determine if EXIM has established an artificial intelligence (AI) governance framework in alignment with federal law and guidance. The evaluation will assess whether gaps exist in

EXIM's policy framework and whether authorities, roles, and responsibilities are properly assigned.

Major Management Challenge(s): [Managing Agency Operations](#)

Planned Inspections

Inspection of Approved EXIM Transactions

OIG conducts inspections of approved EXIM transactions to identify programmatic and operational improvements that promote economy and efficiency and ensure that taxpayer resources are properly safeguarded. OIG employs a risk-based approach when selecting the transactions it inspects. OIG considers multiple factors in assessing transaction risk, including the total value of the transaction, identified default risk, feedback from EXIM employees and other stakeholders, and OIG Hotline referrals. OIG plans to conduct one or more inspections in FY 2026, based on the availability of resources and identified risks.

Major Management Challenge(s): [Advancing U.S. Economic and Strategic Interests, Addressing Portfolio Risk](#)

OIG COLLABORATION

Evaluation of EXIM's Due Diligence Processes

OIG's Office of Audits and Office of Special Reviews will review and assess the effectiveness of EXIM's due diligence processes related to potential EXIM transaction participants, such as the CRTI review process. The objective of this evaluation is to assess the effectiveness of EXIM's due diligence processes and the agency's compliance with existing policies and guidelines.

Major Management Challenge(s): Addressing Portfolio Risks

Review of EXIM's Short- and Medium-Term Loan Guarantees

OIG's Office of Audits, Office of Investigations, and Office of Special Reviews will sample short- and medium-term loan guarantees and determine if the transactions were completed in accordance with regulations and guidelines.

Major Management Challenge(s): Addressing Portfolio Risks

OFFICE OF INVESTIGATIONS

The Office of Investigations (OI) is responsible for conducting and coordinating inquiries into alleged or suspected violations of federal laws, rules, or regulations within the Export-Import Bank of the United States (EXIM) programs and operations. These investigations can lead to criminal, civil prosecution, and administrative sanctions. Subjects of OIG investigations may include program participants, contractors, agency employees, or individuals who target EXIM programs. To support these investigations, criminal investigators and support staff conduct crucial strategic analysis enhancing the effectiveness of OIG investigative efforts.

Investigative Focus

OIG's primary areas of investigative focus include fraud or mismanagement related to:

- Export credit insurance,
- Loan guarantees,
- Working capital guarantees,
- Letters of interest, and
- Employee integrity.

OIG Hotline

EXIM OIG maintains a hotline to receive reports of fraud, waste, and abuse in EXIM programs and operations. Hotline reports are evaluated by our investigative team, and based on the available evidence, may result in the initiation of an investigation, audit, inspection, evaluation, referral to other law enforcement authorities, or referral to agency management for administrative action.

Hotline reports can be made by any of the following methods:

- [EXIM OIG Hotline Form](#);
- Phone at 1-888-OIG-EXIM (1-888-644-3946); and
- Mail/delivery service to OIG Hotline, Office of Inspector General, 811 Vermont Avenue, NW, Room 1052-1, Washington DC 20571.

EXIM OIG will not disclose the identity of a person making a report through the hotline without their consent unless the Inspector General determines such disclosure is unavoidable during an investigation.

APPENDIX A: PROJECTS AND MANAGEMENT CHALLENGES

The tables, below, outline how proposed oversight engagements relate to OIG’s assessment of the agency’s top management challenges.

A.1 Oversight Engagements and Associated Management Challenge(s)

Office	Engagement Title	Management Challenge(s)
Audits	Independent Audit on the Effectiveness of EXIM’s Information Security Program and Practices – Fiscal Year 2026	<ul style="list-style-type: none"> Managing Agency Operations
	Audit of EXIM’s FY 2025 Compliance with The Payment Integrity Information Act of 2019	<ul style="list-style-type: none"> Managing Agency Operations
	Audit of the Export-Import Bank of the United States Fiscal Year 2026 Financial Statements	<ul style="list-style-type: none"> Managing Agency Operations
	Penetration Testing and Vulnerability Scan for FY 2026	<ul style="list-style-type: none"> Managing Agency Operations
	Audit of EXIM’s Nuclear Financing Process	<ul style="list-style-type: none"> Managing Agency Operations Advancing U.S. Economic and Strategic Interests
	Audit of EXIM’s Small Business Program	<ul style="list-style-type: none"> Advancing U.S. Economic and Strategic Interests
	Audit of EXIM’s Implementation of the Privacy Act	<ul style="list-style-type: none"> Managing Agency Operations
Special Reviews	Evaluation of EXIM’s Make More in America Initiative	<ul style="list-style-type: none"> Advancing U.S. Economic & Strategic Interests
	Evaluation of EXIM’s Impact on the U.S. Economy and Jobs	<ul style="list-style-type: none"> Managing Agency Operations Advancing U.S. Economic & Strategic Interests
	Evaluation of EXIM’s Supply Chain Resiliency Initiative	<ul style="list-style-type: none"> Advancing U.S. Economic & Strategic Interests

Office	Engagement Title	Management Challenge(s)
	Evaluation of EXIM’s AI Governance Framework	<ul style="list-style-type: none"> • Managing Agency Operations
	Inspection(s) of Approved EXIM Transactions	<ul style="list-style-type: none"> • Advancing U.S. Economic & Strategic Interests • Addressing Portfolio Risk
OIG Collaboration	Evaluation of EXIM’s Due Diligence Processes Review of EXIM’s Short- and Medium-Term Loan Guarantees	<ul style="list-style-type: none"> • Addressing Portfolio Risk
	Review of EXIM’s Short- and Medium-Term Loan Guarantees	<ul style="list-style-type: none"> • Addressing Portfolio Risk

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Export-Import Bank of the United States

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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

If you fear reprisal, contact EXIM OIG's Whistleblower Protection Coordinator at
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.