

2024 – 2026

# STRATEGIC PLAN



OFFICE OF INSPECTOR GENERAL

**LSC** | America's Partner  
for Equal Justice

LEGAL SERVICES CORPORATION



## OUR MISSION

The Legal Services Corporation (LSC) Office of Inspector General (OIG) was created in 1989 as an independent and objective oversight authority, pursuant to the 1988 Inspector General (IG) Act Amendments. The OIG serves to help LSC achieve its mission, ensure compliance with requirements, and prevent fraud, waste, and abuse. While LSC management is ultimately responsible for ensuring the effectiveness of their internal controls, we provide an independent check on their efforts and perform the IG mission by carrying out objective audits, investigations, and other reviews that:

**Prevent**, deter, and detect fraud, waste, and abuse.

**Promote** economy, efficiency, and effectiveness in LSC programs and operations, including grantees' operations and performance.

**Keep** LSC management, the Board of Directors, and Congress fully and currently informed of significant issues, risks, or deficiencies.



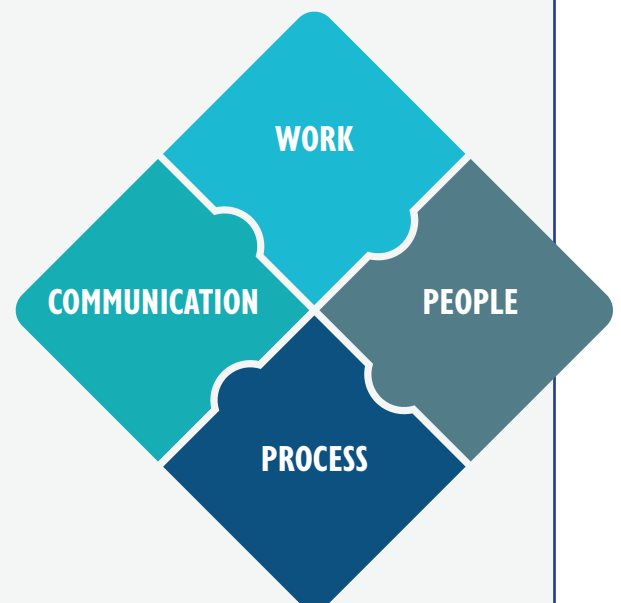
## OUR VISION

We strive to be a highly effective, nimble, responsive, and innovative oversight and advisory organization that identifies opportunities for improvements in the federally funded civil legal aid program. We share LSC's mission of advancing the principle of equal access to justice in ways that also promote program integrity, accountability, and transparency.



## OUR STRATEGIC GOALS

1. **Work:** Make a difference through timely and high-impact oversight engagements.
2. **People:** Promote strong teamwork and performance by fostering a diverse, skilled, and creative workforce.
3. **Process:** Advance effective operations by focusing on continuous improvement and innovation of internal policies, processes, and business practices.
4. **Communications:** Maximize OIG's impact by optimizing stakeholder engagement and innovatively and broadly promoting our insights and recommendations.



# Message from the Inspector General

**We are pleased to present the Strategic Plan for the Legal Services Corporation (LSC) Office of Inspector General (OIG) for Fiscal Years 2024 through 2026.** The OIG's multidisciplinary staff functions as a team of dedicated professionals who promote the highest standards of their professions in the conduct of oversight work.

*We strive to be an agent of positive change.*

**We constantly endeavor to produce work that is relevant, timely, accurate, impartial, and fair** — recognizing the quality of our products is foundational to our reputation. We will maintain a workforce that is positioned to provide high-impact audits, investigations, evaluations, and other reviews. This Strategic Plan describes the principles that will guide our work.

**This Strategic Plan organizes our goals and objectives into four focus areas: work, people, process, and communication.** This Plan provides the OIG's high-level roadmap for the next three fiscal years and will be complimented by the following subordinate annual plans:

- **OIG Priorities and Performance Plan:** Documents priorities at a tactical level, which have OIG-wide implications, represent the major interests of our stakeholders, link to core requirements, and/or require major investments of time and resources. This Plan will be issued annually and will document major change initiatives and recurring requirements, which enable advancement of each strategic goal and each objective. Also, a portion of this Plan will be dedicated to assessing our performance against prior years.

- **Business Unit Plans:** Documents activities at the operational level in each business unit, which are designed to advance strategic goals and objectives but are under the direction of a particular unit. Some Business Unit Plan priorities may roll up into the Priorities and Performance Plan. These items may include specific performance audit topics, lists of grantees that will undergo audit internal control reviews or fraud prevention reviews, investigative priorities, or internal operational policies or processes targeted for updating.

**Our comprehensive, three-tiered planning process** will be supplemented by continuous risk assessments, ongoing monitoring of current issues and program initiatives, and conversations with Congress, our Board, and LSC management. We also strive to keep all key stakeholders fully and currently informed of our efforts to promote program integrity, transparency, and accountability in LSC's efforts to fund equal access to justice services for low-income Americans.



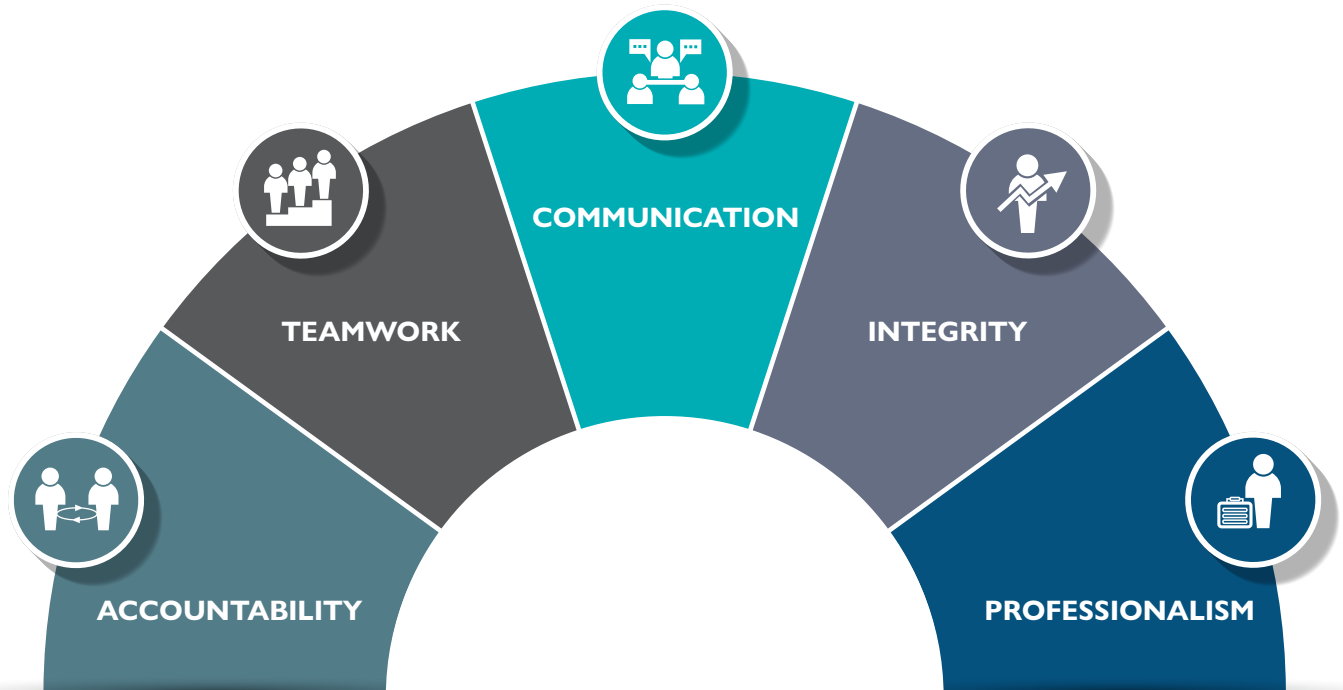
**Thomas E. Yatsco**  
Inspector General  
January 2024

# Core Values



## OUR CORE VALUES

OIG's efforts are guided by five core values that we believe are critical to fulfilling our responsibilities, adding maximum value, and operating as a leading oversight organization that advances the fundamental principle of mission first, people always:



**Accountability:** We commit to excellence, continuous improvement, and innovation—and we follow the Inspector General Act, as amended. We also aim to be proper stewards of taxpayer dollars in our own operations.

**Professionalism:** We adhere to the professional standards of our disciplines, and produce objective, relevant, timely, and high-quality work products. We invest in our people and ensure they have the time, tools, and training they need to effectively do their jobs.

**Integrity:** We maintain the highest levels of ethics, trust, objectivity, and credibility.

**Teamwork:** We foster a collaborative and respectful work environment, including promoting diversity and inclusion. We also believe in building and sustaining constructive relationships with the LSC Board of Directors, LSC management, grantees, and Congress in our efforts to provide essential oversight work and independent insights.

**Communication:** We provide insightful, accurate, concise, accessible, and timely written, virtual, and oral communications to LSC grant recipients, LSC management and staff, the LSC Board of Directors, Congress, and American taxpayers.

## GOAL 1: WORK

# Make a Difference Through Timely and High-Impact Oversight Engagements

We will produce oversight products that help improve LSC's and grant recipients' programs and operations, with the aim of preventing fraud, waste, and abuse; promoting efficiency and effectiveness of organizational operations; and advancing effective and leading-edge governance activities. We will ensure that our plans and oversight work support LSC's strategic goals. We also aim to be prevention-focused and forward-thinking in all our work planning and execution. That includes anticipating risks and challenges before they occur and enabling LSC, the Board, and grantees to proactively address them.

## OBJECTIVES

1. **Produce relevant, accurate, and timely oversight products** that result in program and operational improvements; target fraud, waste, and abuse; and promote efficiency and effectiveness. We do this by:
  - a) Developing easy to read and accessible audit, fraud prevention, and evaluation products, as well as other special reviews.
  - b) Conducting investigative activities designed to detect, raise awareness of, and weed out fraud, waste, and abuse; and working with law enforcement and prosecutors to hold offenders accountable.
  - c) Maximizing the use of contracted subject matter experts and high-quality training and development activities to expand our capacity to deliver on behalf of our stakeholders.

# GOAL 1: WORK

- 2. Employ a risk-based, collaborative approach to identify new project opportunities,** and to prioritize and target oversight work that provides the greatest impact—including seeking feedback from the LSC Board and congressional stakeholders.
- 3. Seek and coordinate beneficial relationships** between LSC and governmental agencies, and nongovernmental entities to advance program improvements.
- 4. Review laws, regulations, guidance, and LSC policies** and practices to provide insights that promote program effectiveness, compliance, and good governance.
- 5. Employ risk-based reporting** that describes new and emerging risks and programmatic or operational challenges to enable decisionmakers to take proactive, and potentially preventative, action.
- 6. Fully leverage the use of data analytics and technology** in our planning and conduct of oversight work.

## VALUE and IMPACT

We add value through our work by performing three core functions:

- **Assess:** Performing independent oversight activities, including assessing compliance with laws and regulations, and reporting on deficiencies; evaluating operational performance; identifying fraud vulnerabilities; and investigating allegations of fraud, waste, and abuse.
- **Advise:** Identifying opportunities for improvements in LSC and grantees' programs and operations to facilitate good governance, including reporting on ways to adopt leading or promising practices.
- **Anticipate:** Highlighting and reporting on new challenges and emerging risks that could warrant proactive attention and action to help decisionmakers stay ahead of the curve.

## GOAL 2: PEOPLE

# Promote Strong Teamwork and Performance by Fostering a Diverse, Skilled, and Creative Workforce

We value our employees and want to ensure that they are well trained and prepared to conduct impactful and timely oversight work, while achieving high levels of morale. We strive to promote staff development, value diversity and inclusion, reward exceptional performance, and maintain a motivated workforce that is ready to meet the challenges and seize the opportunities facing today's OIGs.

### OBJECTIVES

- 1. Provide the tools, training, and resources needed by staff** to do their jobs effectively and grow in their professions, including activities designed to enhance performance and strengthen employee engagement.
- 2. Promote Diversity, Equity, Inclusion, and Accessibility (DEIA)**, including respect for divergent viewpoints, and ensuring DEIA is integrated throughout OIG activities while complying with relevant statutes, case law, and regulations.
- 3. Elevate our human capital** through strategic recruitment and retention activities that will enable us to attract, hire, and retain the highest caliber of OIG employees.
- 4. Encourage open communication** by respecting employees' voices; seeking their feedback on policies, processes, plans, and priorities; sharing information across the OIG; and providing timely communication of key internal and external developments that impact employees' work.

## GOAL 3: PROCESS

# Advance Effective Operations by Focusing on Continuous Improvement and Innovation of Internal Policies, Processes, and Business Practices

We are fully committed to continuous improvement and innovation in our internal policies, processes, operations, and reporting mechanisms. We must continually evaluate our processes to ensure we are living our mission by example in promoting efficiency and effectiveness, and timely updating or revising them as needed.

### OBJECTIVES

- 1. Continually review and update policies and work processes**, including those related to audit, evaluation, investigation, and internal operations. This will include integrating technology and data collection techniques to improve the efficiency and effectiveness of all OIG activities.
- 2. Ensure that all investigations, audit, and evaluation policies and procedures fully align with standards and recommended practices**, with particular emphasis on those promulgated by the U.S. Government Accountability Office and the Council of the Inspectors General on Integrity and Efficiency (CIGIE).
- 3. Maintain efficient, effective, innovative, and ethical policies and processes** for key internal operations, including human capital management, procurement, financial management, information technology, and operations.



## GOAL 4: COMMUNICATIONS

# Maximize OIG's Impact by Optimizing Stakeholder Engagement and Innovatively and Broadly Promoting our Insights and Recommendations

**Effective communication with all stakeholders is vital to ensuring the relevance and timeliness of OIG work and maintaining a reputation for excellence.**

That includes fully embracing opportunities to broadly and accessibly communicate OIG's insights and messages. Likewise, we consider stakeholders' input as we plan and execute our oversight work. Having strong working relationships with all our key stakeholders, including Congress and our Board of Directors, requires proactive and two-way communication.

### OBJECTIVES

- 1. Improve outreach and communication** through our traditional mechanisms (e.g., the OIG website, reports, conference presentations, and the media), and adopt new ways (e.g., webinars) to reach out to different audiences and expand awareness of our insights and recommendations.

## GOAL 4: COMMUNICATIONS

### **2. Actively participate in communities important and relevant to the OIG.**

This will include:

- a) Participating in the federal, state, and local oversight community—including active engagement in CIGIE committees and working groups.
- b) Engaging with the civil legal aid community across the United States.

### **3. Regularly engage with the LSC Board of Directors** and its committees to ensure open and transparent information sharing, and to seek feedback on plans, priorities, and organizational performance.

### **4. Elevate our congressional outreach and ongoing engagement** with our appropriations, authorizing, and oversight committees and their subcommittees.

# External Factors That Could Impact This Plan

The OIG faces several potential external influences and challenges that are largely beyond our control, yet they could (1) impede our ability to effectively carry out the goals and objectives set forth in this Strategic Plan, or (2) require us to quickly and significantly modify our goals, objectives, and priorities.

These may include:

- **Ability** to ensure management implementation of OIG recommendations;
- **Potential** lack of access to LSC and grant recipient data, or lack of timely access;
- **Reductions** or stagnation in OIG funding;
- **Significant changes** to LSC's authorizing statute, other statutory changes, and/or funding levels;
- **Changes** in congressional, Board of Directors and management priorities and leadership;
- **Impact** of the evolving political environment on LSC and/or OIG support; and,
- **Unforeseen catastrophic events** that might affect how we do business or negatively impact continuity of operations, such as natural disasters, pandemics, terrorist attacks, or acts of war.

## A

### STATUTORY RESPONSIBILITIES

The Inspector General Act Amendments of 1988 expanded the types of entities that are required by federal law to have OIGs. Those “designated federal entities” (DFE) include LSC, and such IGs are appointed by the “head of the DFE.” As defined by the Inspector General Act, as amended, the “head of the DFE” for LSC is the **Board of Directors**. Accordingly, the LSC Inspector General is appointed by and is under the “general supervision” of the LSC Board of Directors. IGs also report to Congress. This dual reporting relationship not only keeps both the Board and Congress fully and currently informed but promotes IG independence.

**As prescribed by the Inspector General Act, as amended, we are required to:**

- **Maintain an independent and objective organization** to conduct and supervise audits, investigations, and other reviews relating to the operations of LSC and its grant recipients;
- **Recommend new or revised policies or activities** to promote economy, efficiency, and effectiveness in the administration of LSC and the programs it funds;
- **Take appropriate actions to prevent and detect fraud, waste, and abuse** in LSC and grantee operations;
- **Seek and coordinate beneficial relationships** between LSC and governmental agencies, and nongovernmental entities to achieve these ends;
- **Keep the Board of Directors and the Congress fully informed** about problems and deficiencies and the necessity for and progress of corrective action;
- **Receive and review complaints** and, as appropriate, fully investigate them from any person or entity, including the Congress;

# Appendices

- **Report violations of law** to the U.S. Attorney General or appropriate law enforcement officials;
- **Notify the Board of Directors and the Congress of significant deficiencies** in LSC or its grant recipients that we identify in the course of our oversight work;
- **Review proposed laws and regulations** and make recommendations for potential modifications;
- **Protect the identity of whistleblowers**; and
- **Provide semiannual and other reports to the Congress** that ensure compliance with the IG Act requirement to keep Congress “fully and currently informed.”

## **B** OIG ORGANIZATION

### The OIG is organized in the following business units:

**Executive** the Inspector General (IG) provides executive leadership to ensure the continued independence and objectivity of the OIG in the discharge of its duties, issuing timely and relevant work products that advance the IG Act, and promoting the effective operation of the OIG. The IG is ultimately responsible for achieving OIG's mission and keeping both the Board and Congress fully and currently informed.

**Legal** provides legal counsel and strategic advice to all OIG units; leads reviews and comments on legislation, regulations, and policies affecting LSC and its operations; represents the OIG in litigation, including subpoena enforcement matters; responds to Freedom of Information Act requests; and processes subpoenas and potential Independent Public Accountants (IPAs) debarments. Legal also spearheads our congressional relations and public affairs activities.

**Audit** conducts audits and reviews of LSC programs and its grantees to review compliance with laws and regulations, and reports on deficiencies and opportunities for improvement in LSC programs or operations, including adopting leading practices. The audit unit also monitors the results of the grantee financial audit process performed by IPAs (which is required by federal appropriations law), provides audit guidance to IPAs, tracks IPA findings and corrective actions, and oversees the IPA Quality Control Program to help ensure the quality of work performed by IPAs.

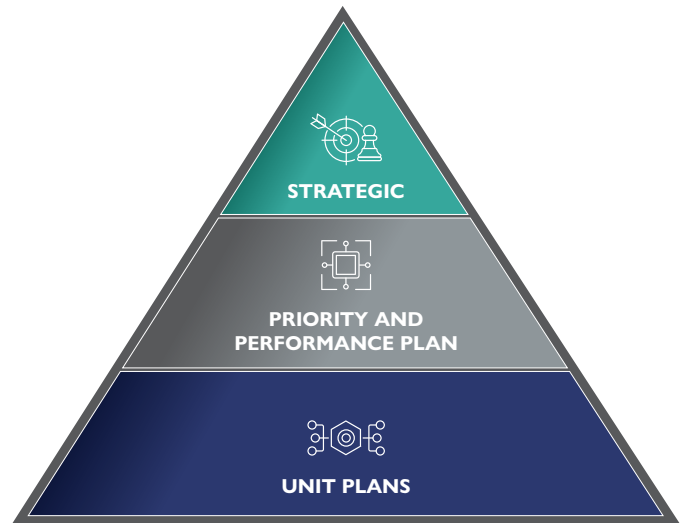
# Appendices

**Investigations** carries out a comprehensive nationwide program to deter and detect illegal, improper, and prohibited activities involving LSC programs, operations, and personnel. It conducts investigations of potential criminal and regulatory violations and works closely with federal, state, and local prosecutors to seek legal remedies as warranted. The unit also conducts fraud prevention reviews to assist grantees in the prevention and detection of fraud. Additionally, the investigative unit also issues proactive advisories of fraud issues, and conducts fraud awareness briefings and field visits focused on educating grant recipients on how to detect and prevent frauds in their programs.

**Management and Evaluation** provides mission support for OIG operations in planning, financial management, information technology, procurement and acquisitions, human resources, and administrative support. Additionally, it performs data analytics, risk assessments, and special evaluations to strengthen LSC programmatic effectiveness and provide information to stakeholders to promote good governance.

## C OIG's THREE-TIERED PLANNING PROCESS

OIG organizational planning is conducted at three levels: strategic planning, priority and performance planning, and unit planning. Each level described in the graphic to the right provides increasing amounts of detail and elaboration regarding the activities to be undertaken to achieve OIG's mission and related goals:



### STRATEGIC PLAN

- Answers: What is the right direction for the organization to achieve its mission and help LSC advance its goals and objectives?
- Is big picture and long-term focused, cutting across fiscal years
- Documents OIG's vision, mission, and core values
- Describes high-level OIG goals and key objectives under each goal related to oversight activities and internal operations
- Revised when major external events occur, but at least every 3 years

### PRIORITY AND PERFORMANCE PLAN

- Answers: What major priorities are being undertaken to advance OIG's mission and achieve our strategic goals and objectives?
- Identifies change initiatives with OIG-wide implications, including OIG Refresh initiatives and recurring requirements involving large time or resource investments, or strong stakeholders interest
- Lists time frames for start and completion, interim milestones, and metrics to gauge progress
- Describes progress from year to year
- Revised each fiscal year

### UNIT PLANS

- Answers: What is each OIG unit doing to ensure alignment with the Strategic Plan, advance the Annual Priorities Plan, and achieve other unit-specific objectives?
- Focuses on day-to-day running of a business unit (Audit, Investigations, and Management and Evaluation)
- Contains lists of unit-specific priorities and requirements
- Includes start and completion dates, interim milestones, and metrics to gauge progress
- Each plan feeds into the Annual Priorities Plan
- Revised each fiscal year



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Legal Services Corporation**

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## LSC OIG HOTLINE

# PROTECT YOUR PROGRAM AND YOUR CLIENTS

REPORT VIOLATIONS OF LAW AND LSC REGULATIONS



### FRAUDULENT ACTIVITY

TRAVEL, PAYROLL, AND CONTRACT FRAUD  
TIME AND ATTENDANCE ABUSE  
THEFT, BRIBERY, AND KICKBACKS  
DIVERSION OF CLIENTS/FEES  
CYBER-CRIMES

### OTHER VIOLATIONS

IMPROPER USE OF LSC FUNDS  
VIOLATIONS OF LSC RESTRICTIONS  
CONFLICTS OF INTEREST



#### REACH US AT:

✉ [HOTLINE@OIG.LSC.GOV](mailto:HOTLINE@OIG.LSC.GOV)

🌐 [OIG.LSC.GOV/OIG-HOTLINE](http://OIG.LSC.GOV/OIG-HOTLINE)

📞 800-678-8868

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PHONE CAMERA FOR DETAILS