

ANNUAL WORK PLAN

Fiscal Year 2025

OCTOBER 3, 2024



**U.S. Commodity Futures Trading Commission
OFFICE OF INSPECTOR GENERAL**



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A MESSAGE FROM THE INSPECTOR GENERAL



I am pleased to present the Commodity Future Trading Commission (CFTC or Commission) Office of Inspector General's (OIG) Fiscal Year (FY) 2025 Work Plan. This work plan was developed based on the results of the OIG annual risk assessment, OIG survey, hotline intake analysis, and staff planning sessions.

This plan identifies and prioritizes issues, workload management and resources for FY 2025. It identifies our mandated and discretionary engagements for FY 2025 as well as our continuing projects from FY 2024. Successful execution of this plan will enable the OIG to provide high quality work products to its stakeholders and assist the CFTC to ensure its resources are expended in a responsible and reasonable manner.

The OIG audit and investigative programs accomplished much of the work planned in FY 2024, which included, among other things, an audit of the CFTC's compliance with the Federal Information Security Modernization Act of 2014, an audit of the CFTC's Financial Statements for FY 2023, an audit of the CFTC's compliance with the Payment Integrity Information Act of 2019, responding to hotline complaints, and investigating allegations of wrongdoing. Since my appointment as IG in April 2024, we have established an Office of Evaluations and hired the OIG's first Assistant Inspector General for Evaluations. In FY 2025, the OIG plans to conduct mandatory and discretionary audits and evaluations focusing on, among other things, agency financials, cybersecurity, enterprise risk management, and human capital, as well as respond to hotline complaints and investigate allegations of wrongdoing.

Going forward, the CFTC OIG remains committed to conducting audits, evaluations, and investigations to strengthen the agency's programs and operations and ensuring that the CFTC and OIG programs evince a high level of integrity, which is fundamental to who we are as an agency. We will adjust this work plan as required to ensure our attention focuses on the highest risks facing the CFTC. I look forward to a successful year of providing the highest quality support and service to the Commission, members of Congress, and my IG colleagues to provide oversight to the CFTC on behalf of the American taxpayers.

Christopher Skinner
Inspector General





INTRODUCTION

The CFTC Office of Inspector General (OIG) prepares and implements an annual work plan to ensure its resources are effectively and efficiently utilized throughout the performance year. Our work may be subject to change pending OIG budget allocations and competing priorities. We recognize that priorities and resources may shift throughout the performance year but provide this plan as a roadmap for our stakeholders. The FY 2025 OIG work plan is divided into six broad categories:

1. Audits
2. Evaluations
3. Investigations
4. Mandated Miscellaneous Projects and Reports
5. Recommendation Tracking
6. Internal Administration

Audits of CFTC programs and operations determine if programs and operations are compliant, efficient, and effective. Audits can be narrow in scope or broadly defined depending on the topic. The term “audit” is used to describe work performed by auditors in examining financial statements, as well as work performed in reviewing compliance with applicable laws and regulations, the economy and efficiency of operations, and the effectiveness in achieving program results. All OIG audit engagements are conducted according to government audit standards issued by the Comptroller General of the United States (the “Yellow Book”). These standards are referred to as the Generally Accepted Government Auditing Standards (GAGAS). The OIG provides a final report to the Commission and senior leaders that recommends compliance and performance improvements to agency operations. Final audit reports are public documents and are available on the [OIG webpage](#).¹

Evaluations of CFTC programs and operations are systematic and independent assessments of the design, implementation, and/or results of an Agency’s operations, programs, or policies. Evaluations can be used to determine efficiency, effectiveness, impact, and/or sustainability of agency operations, programs, or policies and may also be used to provide factual and analytical information; monitor compliance; measure performance; assess the efficiency and effectiveness of programs and operations; share best practices; and inquire into allegations of fraud, waste, abuse, and mismanagement. Evaluations are conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation* (Blue Book). The OIG provides a final report to the Commission and senior leaders that recommends compliance and performance improvements to agency operations. Final evaluation reports are public documents and are available on the OIG webpage.

Investigations analyze allegations that concern CFTC personnel, programs, and operations, to prevent and detect fraud, waste, abuse, mismanagement, and related misconduct. OIG investigators analyze complaints from employees, contractors, and concerned members of the public to determine if the complaints allege violations of law, regulation, or policy and whether they impact CFTC programs or operations. The subjects of OIG investigations may include agency employees, CFTC contractors, consultants, and any persons or entities involved in alleged wrongdoing affecting CFTC programs or operations. OIG investigations may address administrative, civil, and criminal violations of laws, regulations, and policies. Investigations are performed in accordance with applicable Department of Justice guidelines and CIGIE *Quality Standards for Investigations*. Investigative summaries are public documents and are available on the [OIG webpage](#).

Mandated miscellaneous projects and reports may include but are not limited to semiannual reports (SAR), management challenges, and peer reviews. The OIG is required to complete and submit mandated reporting assignments throughout the year. Additional projects may include miscellaneous assignments and requests from the President, Congress, and the OIG community. Final mandated projects and reports are public documents and are available on the [OIG webpage](#).

Recommendation tracking is a critical responsibility of the OIG. Follow-up on previously issued audit, evaluation, and investigative reports to ensure outstanding recommendations are resolved. The OIG provides the Commission with a semiannual report of outstanding recommendations that contain details of the follow-up work conducted by the OIG and the status of each recommendation. We continue to communicate and work with management regarding outstanding recommendations. All open recommendations are available on CIGIE's [Oversight webpage](#).²

Internal administration includes, among other things:

- **CIGIE Community and professional certifications:** Actions including, but not limited to, participation in CIGIE training events, working groups, and committees/sub-committees. Topics include, among other things, information technology, legislation, audits, enterprise risk management, and investigations. Each plays a vital role in the accomplishment of the OIG mission.
- **OIG vacancies and organizational chart:** The OIG currently has three vacant positions, and we plan to fill the vacant positions (pending budget requirements) in FY 2025 to ensure the OIG is fully staffed to implement this Work Plan, as well as continue to increase effectiveness and efficiency within the office.



AUDITS

Audits of CFTC programs and operations determine if programs and operations are compliant, efficient, and effective. OIG audits focus on agency compliance and performance. The CFTC OIG is currently staffed with three auditors.

The OIG plans to continue and conduct the following *mandatory audits* in FY 2025:

Audit of the CFTC's Financial Statements for FY 2024 and FY 2025

In accordance with the Accountability of Tax Dollars Act of 2002, the CFTC is required to prepare annual financial statements in accordance with Office of Management and Budget (OMB) Circular No. A-136, Financial Reporting Requirements. The Chief Financial Officers Act of 1990, as amended, requires the CFTC IG or an independent external auditor selected by the IG to audit the agency's financial statements.

The objective of this Congressionally mandated audit is to render an opinion on the agency financial report (financial statements) in accordance with GAGAS. For FY 2024, we have contracted with an IPA to perform this audit and will continue that practice in FY 2025. OIG staff will monitor all work in accordance with GAGAS. **The audit of the CFTC Financial Statements for FY 2024 is ongoing.**

Audit of the CFTC's Customer Protection Fund Financial Statements for FY 2024 and FY 2025

In accordance with the Dodd-Frank Act, the Agency is required to submit to Congress a yearly report on the CFTC whistleblower award program that includes an audit of the Customer Protection Fund financial statements. Each year this Congressionally mandated audit is undertaken by the OIG. For FY 2024, we have contracted with an IPA to perform this audit and will continue that practice in FY 2025. OIG staff will monitor all work in accordance with GAGAS. **The audit of the CFTC's Customer Protection Fund Financial Statements for FY 2024 is ongoing.**

Audit of the CFTC's Compliance with the Federal Information Security Modernization Act of 2014 (FISMA) for FY 2025

Each OIG is required to perform an annual evaluation of agency information security programs and practices to determine their effectiveness. The evaluation must include testing of the effectiveness of information security policies, procedures, and practices of a representative subset of the agency's information systems, an assessment the effectiveness of information security policies, procedures, and practices of the agency. The objective of this audit is to evaluate the effectiveness of CFTC's information security program and practices and will focus on 20 core and 20 supplemental IG reporting metrics. The OIG will contract with an IPA to perform this audit. OIG staff will monitor all work in accordance with GAGAS.

Audit of the CFTC's Compliance with Payment Integrity Information Act of 2019 (PIIA) for FY 2024

The PIIA and applicable OMB guidance requires the Inspector General to annually determine and report on whether CFTC is in compliance with PIIA criteria. Specifically, OMB Circular A-123 requires that each agency's OIG annually review and evaluate whether the agency has published the appropriate improper payments information with the annual Performance and Accountability Report (PAR) or Annual Financial Report (AFR) and accompanying materials for the most recent fiscal year. In addition, each OIG is to determine if the agency has complied with the PIIA and other applicable payment integrity guidance. In FY 2025, we may contract with an IPA to perform this audit or will perform an internal evaluation, depending on budget requirements and competing priorities.

Audit of the CFTC's Compliance with the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) for FY 2023 and FY 2024

each OIG to conduct periodic risk assessments of the agency purchase card or convenience check programs to identify and analyze the risks of illegal, improper, or erroneous purchases and payments.³ OIG's utilize this information to determine the frequency and scope of such reviews and to assess whether agency internal controls are operating effectively in accordance with the Charge Card Act. For FY 2023 reporting, we will satisfy this requirement through an IPA contracted audit conducted in accordance with GAGAS. **The audit of the CFTC Compliance with the Charge Card Act for FY 2023 is ongoing.** In FY 2025, we may contract with an IPA to perform this audit of FY 2024 agency Charge Card Programs, or we will perform an internal evaluation, depending on the FY 2023 results, budget requirements, and competing priorities.

The OIG plans to continue and conduct the following *discretionary audits* in FY 2025:

Audit of the Effectiveness and Maturity of CFTC's Enterprise Risk Management (ERM) Program

We will evaluate the maturity level of the CFTC ERM program in accordance with applicable guidance and standards, including OMB and Committee of Sponsoring Organizations of the Treadway Commission (COSO) standards. We have contracted with an IPA to perform this audit and OIG staff will monitor all work in accordance with GAGAS. **The audit of the CFTC's ERM Program is ongoing.**

Specific objectives of this audit include:

1. Assess the effectiveness of the CFTC's ERM process with specific attention to Governance and Internal Control Integration
2. Determine CFTC's ERM program maturity using the COSO model

Audit of the Financial Stability Oversight Council (FSOC) Designation of Nonbank Financial Companies – Conducted by Council of Inspectors General on Financial Oversight (CIGFO)

The Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank) created the Council of Inspectors General on Financial Oversight (CIGFO). Dodd-Frank authorizes the CIGFO to convene a Working Group of its members to evaluate the effectiveness and internal operations of the FSOC.

The audit objectives include: to assess (1) the sufficiency of the new guidance to effectively respond to financial stability threats under Section 113 of Dodd-Frank; (2) the extent that the FSOC Members were engaged in the development of the new guidance considering such factors as lessons learned and any identified barriers from earlier guidance; and (3) the impact on the nonbank designation process as a result of the new guidance compared to the preexisting guidance and process.

The Treasury OIG is conducting this audit and is working with the relevant Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) agencies in obtaining the required information. **CIGFO’s audit of the FSOC Designation of Nonbank Financial Companies is ongoing.**



EVALUATIONS

Evaluations can be used to determine efficiency, effectiveness, impact, and/or sustainability of agency operations, programs, or policies. The CFTC OIG is currently staffed with two program analysts who perform evaluations.

The OIG plans to continue and conduct the following *evaluations* in FY 2025:

Evaluation 24-E-01: Review of CFTC’s Non-Disclosure Policies, Forms, and Agreements to Assess Compliance with the Whistleblower Protection Enhancement Act of 2012

On March 11, 2024, Senator Grassley sent a [letter](#) to all Inspectors General raising concerns about federal agencies’ implementation of non-disclosure policies and similar agreements without the inclusion of certain provisions required by law and requesting further review. Accordingly, the CFTC OIG is initiating an evaluation of CFTC’s non-disclosure policies, forms, and agreements to assess compliance with the Whistleblower Protection Enhancement Act of 2012. This evaluation will seek to compile and review all CFTC non-disclosure policies, forms, or agreements issued, in use, or otherwise effective from FY 2022 through present to confirm inclusion and applicability of the legally required provision. **This evaluation is being conducted by the CFTC OIG Office of Evaluations and is ongoing.**

Evaluation of CFTC Human Capital Programs: Staffing, Hiring, and Retention

The OIG will evaluate human capital programs at the CFTC. The objective of this evaluation will include assessment of the CFTC’s human capital programs and activities in support of mission goals to identify and implement improvements. Other topics include human capital resourcing relative to comparable agencies, time to hire, and attrition rates.

Evaluation of Agency Operational Function

This evaluation serves as a placeholder for an anticipated evaluation of an agency operational function. Topic and scope will be based on additional OIG risk assessment and analysis.



INVESTIGATIONS – PRIORITIES, OBJECTIVES, AND INITIATIVES

The OIG’s investigative program aims to add value to the agency’s programs and operations by objectively and independently investigating allegations of fraud, waste, abuse, misconduct, and mismanagement. OIG investigations remain confidential to the extent permitted by law while pending. Summaries of completed Reports of Investigations will be uploaded to our webpage and included in our Semiannual Reports. Report of Investigation summaries will protect the confidentiality of all involved to the extent permitted by law. The OIG collects allegations by phone (202) 418-5510, through email (OIGcomplaint@cftc.gov) and through an on-line [form](#).⁴ The OIG is currently staffed with two investigators.

Manage Hotline Complaints and Investigation Caseload

The OIG Hotline provides a means for CFTC employees, CFTC contractors, and the public to communicate directly and confidentially with the OIG. All allegations and referrals of fraud, waste, abuse, misconduct, and mismanagement involving CFTC employees, contractors, agency programs, operations, and property, are termed “hotline complaints” per OIG policy. The OIG takes all complaints seriously; as such, OIG personnel carefully analyze all complaint details to determine if an investigation is warranted. Other courses of action include, but are not limited to, referral to CFTC management for action, referral to another existing program/process (e.g., EEO, HR), referral to another agency, referral to the audit or special review process, or closure and dismissal with no further action.

The OIG will continue to thoroughly analyze each complaint and respond accordingly. Additionally, we plan to continue to address open investigations until a resolution is determined. The identities of complainants and witnesses will be protected pursuant to the IG Act.

OIG Agency Training and Outreach

The OIG will continue to participate in the CFTC new employee orientation program to educate all new employees about the mission of the OIG. Additionally, the OIG may conduct agency wide trainings throughout the year. Surveys may be used to assist the OIG in prioritizing high risk projects for its annual workplan. We continue to update and revise the public webpage to better educate the public on our mission objectives with emphasis on utilizing the hotline to report suspected misconduct.



MANDATED MISCELLANEOUS PROJECTS AND REPORTS

The OIG is required to complete and submit mandated reporting assignments throughout the year. Mandated projects and reports may include, but are not limited to, semiannual reports, management challenges, and peer reviews. Additional projects may include miscellaneous assignments and requests from the President, Congress, and the OIG community.

Semiannual Reporting

In accordance with the IG Act, the Inspector General shall, not later than April 30 and October 31 of each year, prepare and provide semiannual reports summarizing the activities of the Office during the immediately preceding 6-month periods ending March 31 and September 30 to the head of the establishment. The head of the establishment will then transmit the report to the appropriate committees or subcommittees of the Congress within 30 days after receipt of the report with any comments the head of the establishment determines appropriate.

Management Challenges for FY 2025

In accordance with the Reports Consolidation Act of 2000, the OIG identifies the most serious management and performance challenges facing the CFTC and provides a brief assessment of the agency's progress in addressing those challenges. By statute, this report is required to be included in the CFTC's Agency Financial Report.

Peer Review Program

Audit, evaluation, and investigative programs of Federal OIG's are required to be peer-reviewed once every three years. The Capital Police OIG is scheduled to conduct an audit peer review of CFTC OIG for the period ending March 31, 2025



RECOMMENDATION TRACKING

A critical responsibility of the OIG is to follow-up on previously issued audit, evaluation, and investigative reports to ensure outstanding recommendations are resolved. The OIG previously provided the Commission with a semiannual report of outstanding recommendations that contained details of the follow-up work conducted by the OIG and the status of each recommendation. We continue to communicate and work with management regarding the outstanding recommendations (5 total as of September 24, 2024).

Recommendation follow up in FY 2025 involve the following responsibilities:

1. Review implemented recommendations to ensure the findings have been resolved
2. Review and comment on management's corrective action plans for resolving outstanding recommendations
3. Conduct periodic meetings with management to discuss progress in implementing recommendations



INTERNAL ADMINISTRATION

CIGIE Community and Certifications

In addition to the OIG's audit, evaluation, and investigative responsibilities, the OIG participates in numerous CIGIE activities and completes professional certifications. The OIG will participate in several Federal Inspectors General community working groups on topics related to legislation, audits, evaluations, budget, and investigations. CFTC OIG staff prioritize OIG mission requirements prior to attending any non-mandatory meetings or participating in OIG community working groups.

The following are examples of the CIGIE activities and commitments planned by the OIG for FY 2025:

a. Participate in/Attend Professional Working Group and Other Meetings

The IG, Deputy IG, or OIG staff will regularly attend and participate on relevant CIGIE professional working group meetings, which include but are not limited to: IG Candidate Panel; Executive Council of CIGIE; Budget Committee; Council of Counsels to the Inspector General; Assistant Inspectors General for Investigations; Technology Committee, Budget Committee, Federal Audit Executive Council (FAEC); and Financial Statement Audit Network Group. Additionally, OIG staff will attend the CFTC Chairman town hall meetings, and other meetings associated with the Association of Certified Fraud Examiners and the Institute of Internal Auditors (IIA). CFTC OIG staff always prioritize OIG mission requirements prior to attending any non-mandatory meetings or participating in OIG community working groups.

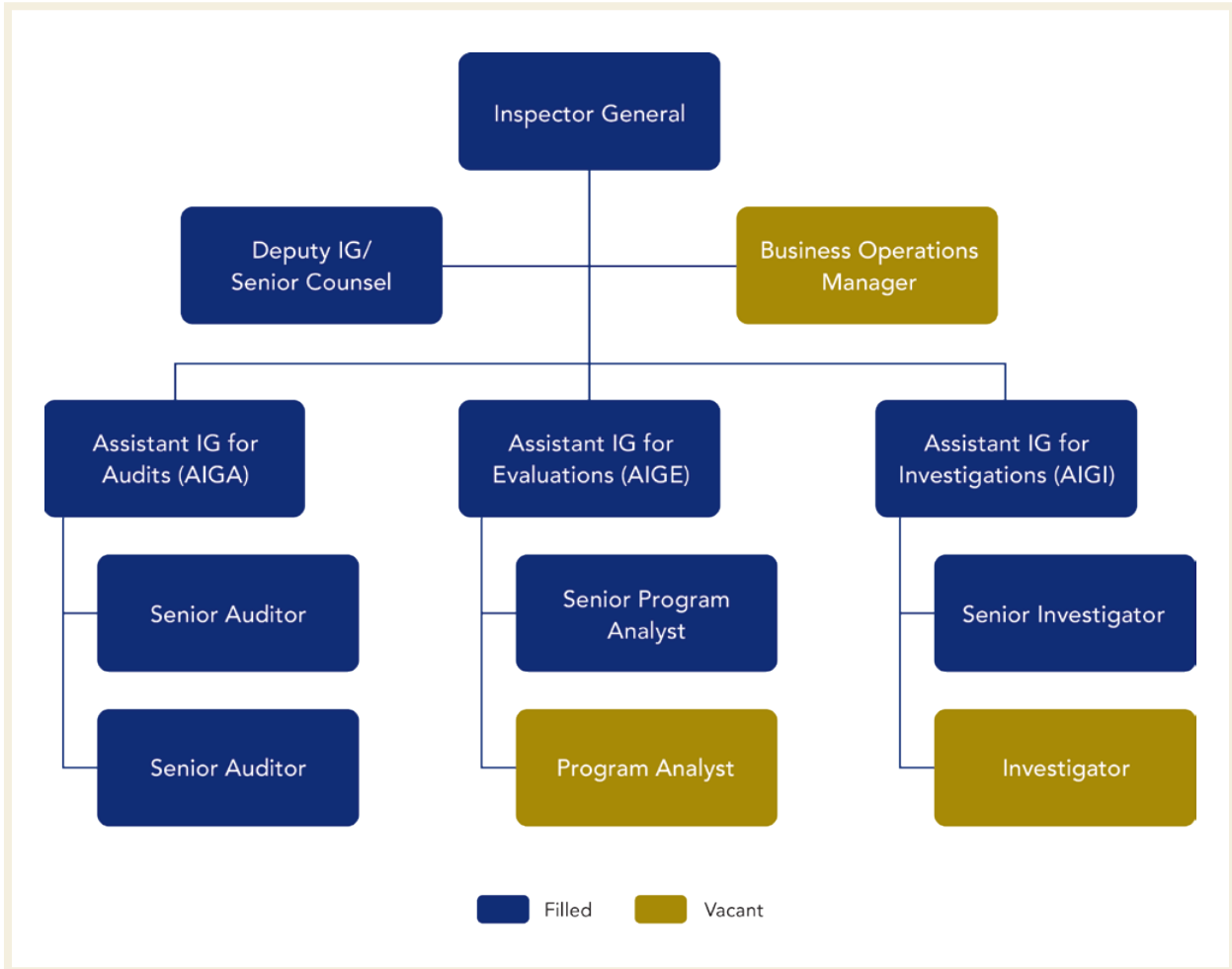
b. Professional Certifications, Development, and Training

The objective of the OIG's training program is to provide cost-effective training to enhance professional understanding and proficiency, and ensure staff meet continuing professional educational requirements. As a result, the OIG staff will attend professional training courses in FY 2025 (pending budget requirements) to continue to develop OIG knowledge, skills, and abilities.

OIG Vacancies and Organizational Chart

The CFTC OIG currently has three vacant positions. The OIG anticipates filling the vacant positions once funding is available.

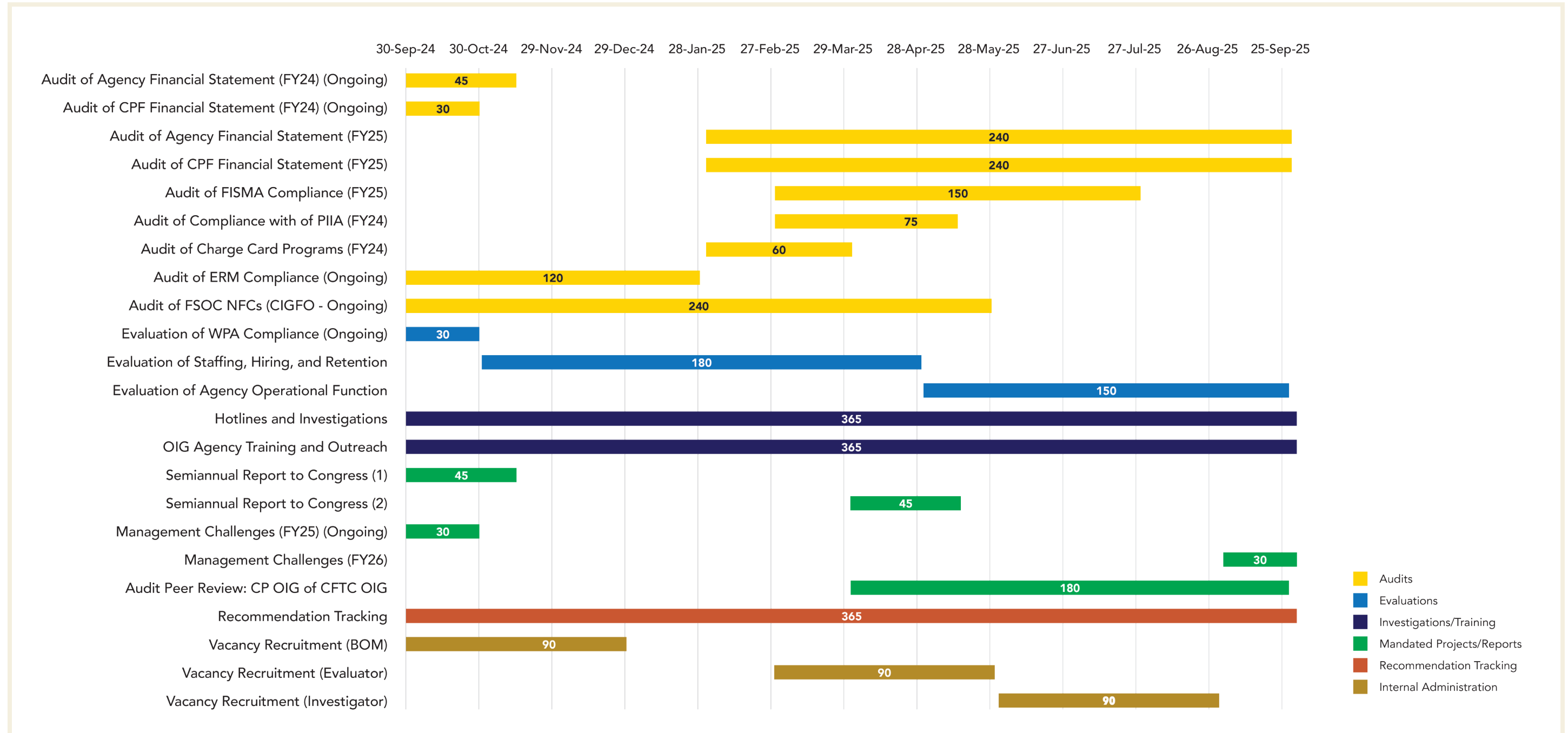
CFTC OIG Organizational Chart





APPENDIX A: CFTC OIG WORK PLAN ESTIMATED WORK SCHEDULE (IN DAYS)⁵

CFTC OIG FY 2025 Work Plan Estimated Work Schedule (In Days)





APPENDIX B: ANNUAL PLANNING AND METHODOLOGY STRATEGIES

The planning methodology adopted by the OIG is based on a formal risk assessment process, which was conducted in August and September 2024. The purpose of the annual risk assessment process is to better align OIG resources to areas that will provide the most value to the CFTC. A risk assessment is a process to identify, assess, respond to, and report on opportunities and threats that affect the achievement of objectives. The OIG also solicits feedback and ideas from stakeholders throughout the year. The annual work plan will require periodic updates to reflect changes, such as new priorities, as well as any changes in OIG resources.

In addition to risk-based planning, the OIG's work plan is also designed to yield work assignments that will identify opportunities for economy, efficiency and effectiveness in CFTC programs and operations, and detect and prevent fraud, waste, abuse and mismanagement. The priority for conducting work assignments is based on:

1. mandatory legislative requirements
2. emphasis by the President, Congress, and the Commission
3. a program's susceptibility to fraud, manipulation, or other irregularities
4. dollar magnitude of resources involved in the proposed area
5. management needs identified through consultation with primary organization heads
6. changed conditions, or sensitivity of a program or operation
7. the extent of outstanding issues resulting from prior audit coverage or review by the OIG or other oversight body
8. the adequacy of internal control systems in place for the program or other factors
9. stakeholder and reputational risk



APPENDIX C: MISSION STATEMENTS AND STRUCTURE

CFTC Mission and Structure

The Commodity Futures Trading Commission (CFTC) is the primary regulator of the U.S. futures, swaps, and options markets. CFTC’s stated mission is “to promote the integrity, resilience, and vibrancy of the U.S. derivatives markets through sound regulation.” Through execution of its mission, CFTC supports the economic purpose of the derivatives markets, namely price discovery and risk transfer.

The CFTC maintains offices in Washington, D.C.; New York, NY; Chicago, IL; and Kansas City, MO. The CFTC organization consists of the offices of the Chairman and Commissioners as well as the following 14 operating divisions and offices (not including OIG):

- Division of Clearing and Risk (DCR)
- Division of Enforcement, including the Whistleblower Office (DOE)
- Division of Market Oversight (DMO)
- Market Participants Division (MPD)
- Division of Data (DOD)
- Office of the General Counsel (OGC)
- Division of Administration (DA)
- Office of the Chief Economist (OCE)
- Office of International Affairs (OIA)
- Office of Public Affairs (OPA)
- Office of Technology Innovation (OTI)
- Office of Legislative and Intergovernmental Affairs (OLIA)
- Office of Minority and Women Inclusion (OMWI)
- Office of Customer and Education Outreach (OCEO)

The CFTC Chairman and Commissioners – Chairman Rostin Behnam, Commissioner Kristin N. Johnson, Commissioner Christy Goldsmith Romero, Commissioner Summer K. Mersinger, and Commissioner Caroline D. Pham.

OIG Mission and Authority

The Office of the Inspector General (OIG) mission is to detect fraud, waste, and abuse and to promote integrity, economy, efficiency, and effectiveness in the CFTC's programs and operations. As such it has the ability to review all of the Commission's programs, activities, and records. The OIG was established as an independent unit to:

- Conduct and supervise audits, evaluations, and, where necessary, investigations relating to the administration of CFTC programs and operations;
- Review existing and proposed legislation and regulations, and make recommendations concerning their impact on the economy and efficiency of CFTC programs and operations or the prevention and detection of fraud and abuse;
- Recommend policies for, and conduct, supervise, or coordinate other activities carried out or financed by such establishment for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations; and
- Keep the Commission and Congress fully informed about any problems or deficiencies in the administration of CFTC programs and operations and provide recommendations for correction of these problems or deficiencies.

ENDNOTES

¹ <https://www.cftc.gov/About/OfficeoftheInspectorGeneral/index.htm>

² <https://www.oversight.gov/recommendations>

³ The charge card program includes purchase, travel, integrated, and centrally billed government credit cards.

⁴ <https://forms.cftc.gov/Forms/OIGIntake>

⁵ The timelines associated with this schedule are limited to FY 2025 only. For instance, the FY 2024 Financial Statement Audit was initiated in April 2024 and will end in November 2024, requiring 225 days in total to complete. All projects identified herein may be subject to change pending OIG budget allocations and competing priorities.



