The U.S. International Trade Commission is an independent, nonpartisan, quasi-judicial federal agency that provides trade expertise to both the legislative and executive branches of government, determines the impact of imports on U.S. industries, and directs actions against certain unfair trade practices, such as patent, trademark, and copyright infringement. USITC analysts and economists investigate and publish reports on U.S. industries and the global trends that affect them. The agency also maintains and publishes the Harmonized Tariff Schedule of the United States.
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Introduction

This annual plan outlines the anticipated reviews to be performed by the Office of Inspector General for fiscal year 2021. The annual plan is generally based on the Office of Inspector General Five-Year Strategic Plan that was issued August 8, 2019 and addressed fiscal years 2020 through 2025. The annual planning process provides an opportunity to update the reviews planned for the upcoming fiscal year to address the changing needs and priorities of the Commission.

This document begins by identifying the mandatory reviews required to be performed by the Office of Inspector General, followed by planned reviews of the Commission’s strategic objectives. The next section identifies reviews related to Commission management objectives. There are individual plans within each section that provide the proposed objectives, criteria, benefit and scope. The individual plans are a starting point for work to be performed and the objectives, criteria, and scope may be refined during the audit planning process. A listing of all the reviews planned for fiscal year 2021 is provided in Table 2.

While this document outlines the planned activities, we recognize that new initiatives, programs, staffing changes, or other concerns may arise that require adjustments to the objective, priority, or schedule of the reviews.
### Mandatory Reviews

The Inspector General performs five mandatory reviews required by law, statute, or other authority. The table below identifies the title of the review, a brief description of the requirement, and the authority. The Inspector General is also required to issue a total of three reports on the Commission’s compliance with the DATA Act, those reports are on a two-year cycle. The last DATA Act report required by statute is due November 8, 2021.

Table 1: Mandatory Reviews

<table>
<thead>
<tr>
<th>Title</th>
<th>Description</th>
<th>Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Statement Audit</td>
<td>Requires the Inspector General to perform an independent audit of the Commission’s annual financial statement. The Inspector General is required to render an opinion on whether the Commission’s financial statement is presented fairly in all material aspects; report on internal control; and report on compliance with laws and regulations as they pertain to the financial statement. The Office of Inspector General outsources this requirement but maintains an oversight and management role.</td>
<td>The Accountability of Tax Dollars Act of 2002 (ATDA)</td>
</tr>
<tr>
<td>CyberScope Assessment</td>
<td>Requires the Inspector General to perform an annual assessment of the agency’s information security program. The Office of Management and Budget, along with the Department of Homeland Security dictate the format, contents, and submission requirements annually.</td>
<td>Federal Information Security Modernization Act of 2014 (FISMA)</td>
</tr>
<tr>
<td>Management and Performance Challenges</td>
<td>Requires the Inspector General to submit a report to be included in Annual Financial Report that summarizes what the Inspector General consider to be the most serious management and performance challenges facing the Commission and assess the progress in addressing those challenges.</td>
<td>The Reports Consolidation Act of 2000</td>
</tr>
<tr>
<td>Report on Improper Payments</td>
<td>Requires the Inspector General to determine if the Commission follows IPERA and submit a report each fiscal year to the head of the agency, the Committee on Homeland Security and Governmental Affairs, the Committee on Oversight and Governmental Reform, and the Comptroller General.</td>
<td>Improper Payments and Recovery Act of 2010 (IPERA)</td>
</tr>
<tr>
<td>Charge Card Risk Assessment</td>
<td>Requires the Inspector General to conduct a risk assessment of agency purchase cards, travel cards, fleet cards, and convenience checks. It also requires the Inspector General to submit an annual purchase and travel card audit recommendation status report to the Director of OMB 120 days after the end of each fiscal year.</td>
<td>The Government Charge Card Abuse Prevention Act of 2012</td>
</tr>
<tr>
<td>DATA Act Audit</td>
<td>Requires the Inspector General to submit a report to Congress on the Commission’s implementation and use of data standards. The Inspector General must also review a statistically valid sampling of the spending data submitted to USASpending.gov by the Commission and assess it for completeness, timeliness, quality, and accuracy.</td>
<td>The Digital Accountability and Transparency Act of 2014</td>
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Commission Strategic Goal and Objective Reviews

This section describes proposed audits related to the strategic and management goals identified in the Commission’s Strategic Plan FY 2018-2022.

Strategic Goal 1: Investigate and Decide: Make Sound, Objective, and Timely Determinations in Trade Remedy Proceedings.

The Commission is responsible for administering and applying several U.S. trade remedy laws. These laws require the Commission to investigate subsidized and dumped imports that potentially injure a domestic industry, surges of imports that allegedly injure a domestic industry, and imports that allegedly infringe domestic intellectual property rights or are otherwise unfairly imported. U.S. laws, court decisions, and U.S. international obligations require the Commission to reach its determinations based on transparent procedures and a well-developed record.

Strategic Objective 1.1: Reliable Process: Conduct expeditious and sound investigative proceedings.

**No Audits Planned.**

Strategic Objective 1.2: Clear Proceedings: Promote transparency and understanding of investigative proceedings.

**Audit Objective 1:** Determine if the Commission uses reliable data to measure performance.

Criteria: GAO Greenbook, Principle 13 - Use Quality Information; management obtains relevant data from reliable sources to be used for effective monitoring.

Benefit(s): To ensure that decisions made based on performance results are based on accurate information.

Scope: Identify performance measure(s) to be reviewed; obtain performance measurement methodology; and review corresponding data.

**Audit Objective 2:** Determine if the updates to EDIS filing and search capabilities have improved the end user experience.

Criteria: GAO Greenbook Principle 15- Communicate Externally; management evaluates the entity’s methods of communication so that the organization has the appropriate tools to communicate quality information outside the entity on a timely basis.

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Benefit(s): Enhances Commission’s ability to build reputable relationships with external stakeholders by sharing the right information, at the right time and keep customers engaged.

Scope: Compare EDIS helpdesk information before and after updates.

Strategic Goal 2: Inform: Produce Independent, Objective, and Timely Analysis and Information on Tariffs, Trade and Competitiveness

The Commission has numerous statutory responsibilities to provide advice, analysis, data, and other information to Congress, the President, and U.S. Trade Representative. The Commission supplies objective independent analysis on numerous topics, through both formal investigations and informal expert assistance. Their ability to collect, develop, and synthesize primary information and provide multidisciplinary analysis supports the development of well-informed trade policy.

The Commission also publishes and maintains the Harmonized Tariff Schedule of the United States, which serves as the basis for collecting customs duties, compiling trade data, and formulating many trade actions. The Commission also developed a new intake system in support of miscellaneous tariff bill petitions. The HTS-related work is vital to businesses, government agencies, and others involved in trade that rely on accurate, current, and useful trade data.

Strategic Objective 2.1: Innovation: Improve analysis and information

Audit Objective 3: Determine if the Commission’s updates to the “Search” function in the Harmonized Tariff Scheduled has improved user experience.

Criteria: GAO Greenbook Principle 15 – Communicate Externally; management evaluates the entity’s methods of communication so that the organization has the appropriate tools to communicate quality information outside the entity on a timely basis.

Benefit(s): To improve the quality of service to our external customers by providing quick and responsive information.

Scope: Obtain and compare user feedback and questions before and after the updates.

Audit Objective 4: Determine if the Commission process for updating the Harmonized Tariff Schedule is effective.
Criteria: GAO Green Book, Principle 15 – Communicate Externally; management should externally communicate the necessary quality information to achieve the entity’s objectives.

Benefit(s): Provide assurance that updates to the Harmonized Tariff Schedule are completed accurately and on a timely basis.

Scope: Review of latest mandatory updates and corrections made to the Harmonized Tariff Schedule.

Strategic Objective 2.2: Communication: Engage and respond to inform and support decision-making on U.S. trade matters.

- No audits planned in FY2021

Management Goal and Objectives

The Commission has established a management goal to support the continuous improvement of human resources, financial management, information technology, and operational effectiveness. The Commission identified four objectives that reflect the management priorities.

The functional areas associated with the Commission’s management goals are often reviewed by external oversight bodies, such as the Office of Personnel Management, the Equal Employment Opportunity Commission, and the Office of Government Ethics. The Office of Inspector General may perform audits in these areas, as appropriate, when it will not interfere or duplicate the work performed by external entities.

Management Goal: Manage: Efficiently and effectively advance the agency’s Mission.

Management Objective M1.1: People: Attract and develop a skilled, diverse, and flexible workforce

Audit Objective 5: Determine if the Commission has a sound methodology to identify anomalies and recognize trends from the Federal Employee Viewpoint Survey results.

Criteria: GAO Green Book Principle 4 – Demonstrate Commitment to Competence; management should demonstrate a commitment to recruit, develop and retain competent individuals.
Benefit: Understand employees’ perceptions of certain human resource conditions, to inform the Commission’s human resources decisions, policies, and initiatives.

Scope: Review three years of survey results; internal methodology for analyzing the survey results, and any other internal action plans, or other available documentation.

Management Objective M1.2: Money: Ensure good stewardship of taxpayer funds.

**Audit Objective 6:** Determine if the Commission’s acquisition plan is effectively integrated with the budget execution process.

Criteria: GAO Green Book Principle 10 – Design Control Activities; management designs the appropriate types of control activities.

Benefit: Ensure that the Commission’s procurement practices are properly aligned with business requirements to reduce risk associated with a loss of service and unauthorized commitments.

Scope: Analyze period of performance end dates and estimated new contract award dates against the budget execution plan.

Management Objective M1.3: Technology: Identify, deliver, and secure reliable enterprise information systems.

**Audit Objective 7:** Determine if the Commission has effectively secured all devices on ITCNet.

Criteria: GAO Greenbook – Principle 11 – Design Activities for the Information System; management designs control activities for security management of the entity’s information system.

Benefit: Deploying non-secured systems is one of the most common sources of security breaches. All systems should follow a standard security baseline and be continually managed to reduce the risk of a security breach.

Scope: Assess security baseline configurations for all devices that are connected to ITCNet.

**Audit Objective 8:** Determine if the Commission is effectively managing vulnerabilities on ITCNet.
Criteria: GAO Greenbook – Principle 11 – Design Activities for the Information System; management designs control activities for security management of the entity’s information system.

Benefit: Continuous scanning and patching for vulnerabilities significantly reduces the likelihood of the Commission’s systems being compromised.

Scope: Assess the Commission’s target of two high-severity vulnerabilities per host based on the Common Vulnerability Scoring System framework.

**Audit Objective 09:** Determine if the Commission is effectively managing all administrative privileges for all their systems.

Criteria: GAO Greenbook – Principle 11 – Design Activities for the Information System; management designs control activities for security management of the entity’s information system.

Benefit: Reduce the risk of security threats associated with administrative accounts that could compromising the Commission’s network.

Scope: Analyze all the Commission’s privileged accounts.

**Audit Objective 10:** Determine if the Commission is effectively managing access to critical assets

Criteria: GAO Greenbook – Principle 11 – Design Activities for the Information System; management designs control activities for security management of the entity’s information system.

Benefit: The more individuals who have access to sensitive information increases the risk of data being susceptible to exposure and loss.

Scope: Assess critical assets to the Commission on how they track, control, prevent and secure access to these assets.

Management Objective M1.4: Operational Effectiveness: Evaluate and improve processes and communication.

**Audit Objective 11:** Determine if the Commission has an effective business continuity of operations plan.

Benefit: The Commission can restore essential functions and services in the event of a contingency.

Scope: Determine if the Commission’s Business Continuity of Operations (COOP) Plan has identified and prioritized the essential functions and services for the Commission and has accounted for all the capabilities required to continue to perform these functions in the event of a contingency.
Table 2: OIG FY 2021 Annual Audit List

### Mandatory Reviews

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<thead>
<tr>
<th>Operational Area</th>
<th>Proposed Objective</th>
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<tr>
<td>1</td>
<td>CFO</td>
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<td>2</td>
<td>CIO</td>
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<tr>
<td>3</td>
<td>Commission</td>
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<tr>
<td>4</td>
<td>CFO</td>
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<td>5</td>
<td>CFO</td>
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<td>6</td>
<td>CFO</td>
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### Discretionary Reviews

<table>
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<tr>
<td>1</td>
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<td>CAO</td>
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<tr>
<td>3</td>
<td>OPS</td>
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<td>10</td>
<td>CIO</td>
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<tr>
<td>11</td>
<td>CAO</td>
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</table>
“Thacher’s Calculating Instrument” developed by Edwin Thacher in the late 1870s. It is a cylindrical, rotating slide rule able to quickly perform complex mathematical calculations involving roots and powers quickly. The instrument was used by architects, engineers, and actuaries as a measuring device.
To Promote and Preserve the Efficiency, Effectiveness, and Integrity of the U.S. International Trade Commission