



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Washington, DC 20415

Merit System
Accountability and
Compliance

February 20, 2026

Memorandum For Chief Human Capital Officers

From: Curt Levey
 Associate Director
 Merit System Accountability and Compliance (MSAC)

Subject: Required Submission of Agency Annual Delegated Examining Audit
 Reports, including FY24 and FY25

In accordance with 5 U.S.C. 1104(b)(2), the U.S. Office of Personnel Management (OPM) establishes and maintains an oversight program to ensure that delegated personnel management functions are in accordance with merit system principles and established standards. This provision includes competitive examinations that agencies carry out within delegated examining (DE) units to hire individuals in the competitive service.

As part of Interagency Delegated Examining Agreements between OPM and agencies, agencies must conduct annual audits of DE activities using staff not associated with DE activities and certify completion of the audit to OPM. The agency must maintain a list of all discrepancies and corrective actions for a period of three years after the audit.

This memorandum announces a new requirement for your agency to submit copies of all annual DE audit reports moving forward. In addition, DE audit reports for FY24 and FY25 activities must be sent to your OPM Lead Evaluator copying the DE.Recertification@opm.gov box by March 27, 2026.

If unable to provide OPM a copy of these reports because one or more annual audits were not completed, your agency must provide a formal memo, signed by the CHCO, to DE.Recertification@opm.gov, describing the circumstances and a plan to complete the required audits. In these instances, to complete the required audit(s), your agency may (1) decide to contact your Lead Evaluator to request MSAC assistance in carrying out the audit, (2) partner with another agency or Shared Service Provider, or (3) request an extension to complete the audit(s) with the FY26 annual DE audit. When transmitting the memo to OPM, your agency should include an individual one level above the CHCO for their awareness.

If you have any questions or need further information regarding this memorandum, please contact Dr. Kimberly A. Steide, Principal Deputy Associate Director, at (202) 936-1843 or Kimberly.Steide@opm.gov.

cc: Deputy Chief Human Capital Officers
 Human Resources Directors
 Small Agency Council