

# OFFICE OF INSPECTOR GENERAL ANNUAL WORK PLAN | FISCAL YEAR 2020

OCTOBER 1, 2019–SEPTEMBER 30, 2020



U.S. GOVERNMENT PUBLISHING OFFICE  
732 North Capitol Street, NW, Washington, DC 20401



# TABLE OF CONTENTS

Message from the Inspector General	1
Introduction	2
Our Responsibility	3
Summary of OIG's Strategic Plan	5
Our Organization	6
How we plan our work	8
Focus	9
Inspection and Program Analyses Plan	10
Audit Plan	11
Investigative Plan	13
OIG Workforce	14



GPO

# Inspector General

Conducts independent audits, evaluations, and reviews of GPO programs and operations

## Overview

Established by the Inspector General Act of 1988, the Office of the Inspector General offers an independent and objective means of keeping the Director of the GPO and Congress fully informed about problems and deficiencies relating to the agency's administration and operations. Two units are responsible for fulfilling the OIG mission: the Office of Audit and Inspections and the Office of Investigations. For more information on our structure, see our [Organization Chart](#).

[Complaint Form](#)

[E-mail Us](#)

[Mailing Address](#)

Reporting mechanism operated by the OIG that provides current and former GPO employees and the general public with an important avenue for reporting allegations of fraud, waste, abuse, or other violations of GPO programs, operations, and personnel. If you suspect that a rule or regulation has been violated, you are strongly encouraged to contact the

## How to Contact the Hotline

The form can be filled out and submitted online, via the Complaint Form. The form can be filled out and submitted via e-mail, by fax (202.512.1352), or by U.S. Mail using the

# MESSAGE FROM THE INSPECTOR GENERAL

## U.S. GOVERNMENT PUBLISHING OFFICE

The following is our Annual Work Plan. In addition to providing background information on our office such as our responsibilities and organization, it outlines the ongoing and planned work for the coming year. As with any plan, it should be understood that it is not a contract but a framework. It is subject to constant review to account for emerging issues and priorities.

To develop this Annual Work Plan, we solicited input from our stakeholders in Agency Leadership and Congress. Their responses were welcomed and are reflected in this Plan.

This is my first Annual Work Plan as the Inspector General for GPO and will be something of a departure from prior GPO OIG work plans. The reader should understand certain principles are emphasized:

- **Proactive:** This Plan will be the first for my office with an Inspections Division. This will allow for targeted efforts within the goals aimed at “proactive” inspections to advise agency leadership on how to improve practices.
- **Strategic:** This Plan reflects a necessity to focus on “strategic” impact in order to make progress. We will evaluate every proposed effort across the office, including investigations, for its greatest potential advantage to the agency.
- **Team Based:** All efforts in our Divisions will be “team based.” Every inspection, audit, or investigation will have a minimum of two or more assigned members, which will reduce volume but increase merit and value.
- **Quality Assurance:** Similarly, with the addition of a Deputy Inspector General and a Quality Assurance Specialist to oversee office wide assignments, production, and training, there will be a more consistent, tailored, and well regarded product for our stakeholders.
- **IG Community:** This plan is also premised on the belief that greater integration with the IG community is a benefit to my office and that the Council of Inspectors General for Integrity and Efficiency (CIGIE) is the foundation for standards, training, and practices for my office.

In addition to the various projects or lines of effort identified, each Division will publish a completely revised Policies and Procedures Handbook within Fiscal Year (FY) 2020.



Michael P. Leary  
Inspector General

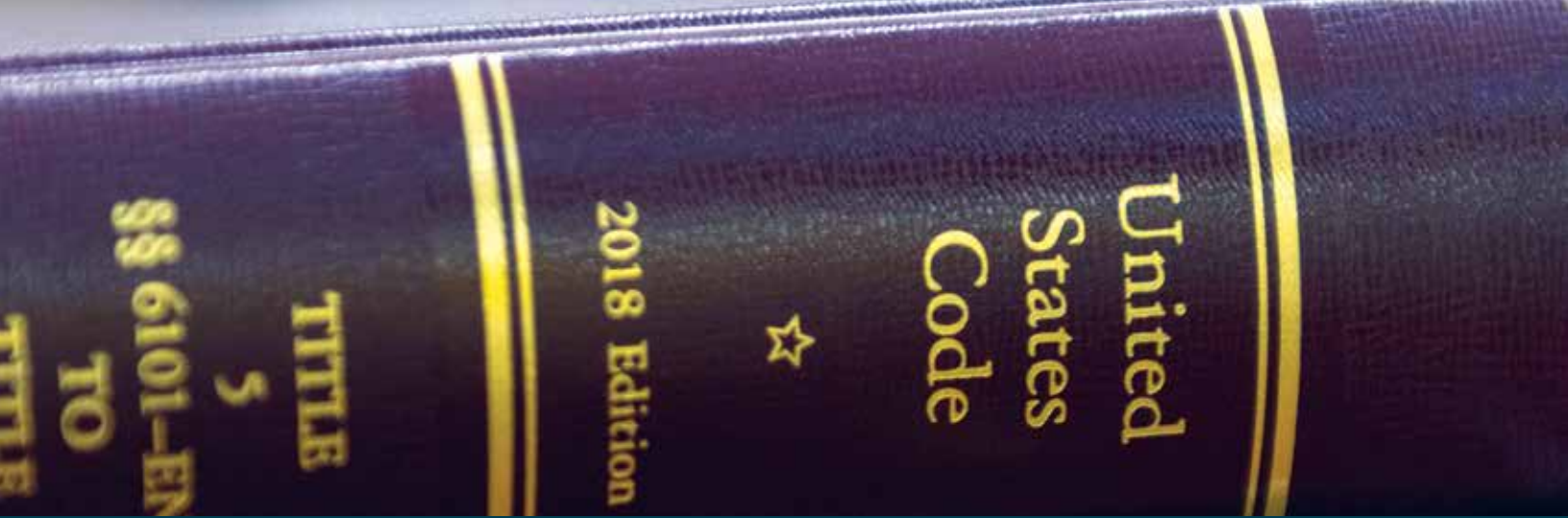


## INTRODUCTION

**T**his Annual Work Plan (AWP) identifies assignment topics continuing from FY 2019 in addition to assignment topics scheduled to start during FY 2020. Our office is also organized to address emerging issues and priorities from our stakeholders in GPO leadership, the public, and Congress.

Our AWP is implemented through inspections, audits, investigations, and follow-up reviews executed in compliance with the Inspector General (IG) Act, applicable professional standards of the U.S. Comptroller General, and the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

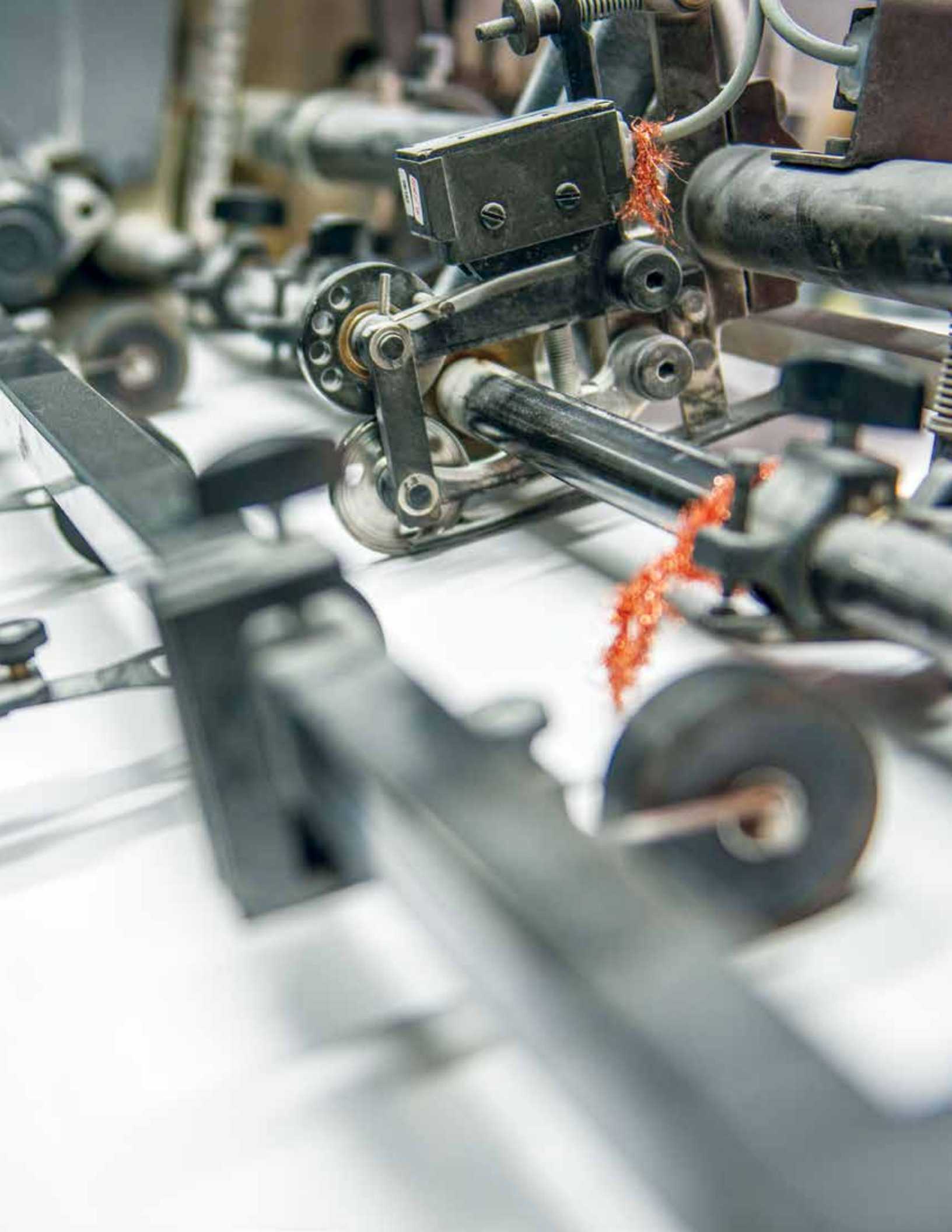




## OUR RESPONSIBILITY

The OIG helps GPO effectively carry out its responsibilities by promoting economy, efficiency, and effectiveness in the administration of GPO programs and operations. Our efforts are designed to prevent and detect fraud, waste, and abuse in those programs and operations.

The GPO Inspector General Act of 1988, Title 44, Chapter 39, along with the Inspector General Act of 1978, Title 5, of the United States Code establishes the responsibilities and duties of the OIG. The OIG, located in Washington, DC, has 24 employees and is organized in three main divisions: Inspections and Program Analyses, Audits, and Investigations. Through inspections, audits, investigations, and other reviews, the OIG conducts independent and objective reviews of GPO programs and operations which helps keep the Director and Congress informed of problems or deficiencies relating to administering and operating GPO.







## SUMMARY OF OIG'S STRATEGIC PLAN

The OIG's Strategic Plan sets forth a formal strategy for identifying priority issues and managing its workload and resources. Successful execution of this AWP is aligned with our own five year strategy and will aid the OIG in providing

the highest quality work products to our stakeholders as well as assist GPO in meeting its strategic mission, goals, and objectives. The OIG Strategic Plan accounts for and supports GPO's planning and current strategy.

### OUR GOALS ARE

#### Goal 1

To conduct Inspections including Management and Program Analyses, Audits, and Investigations aimed at supporting the **continued viability of GPO's business model.**

#### Goal 2

To conduct Inspections including Management and Program Analyses, Audits, and Investigations focused on **assessing and improving the GPO customer service experience.**

#### Goal 3

To conduct Inspections including Management and Program Analyses, Audits, and Investigations that **promote fair, transparent, and effective contract awards, appropriate management, and deter fraud in the areas of procurement and acquisitions.**

#### Goal 4

To **transform GPO OIG** into a trusted and proactive oversight organization fully integrated into the broader IG Community and in partnership with the CIGIE.



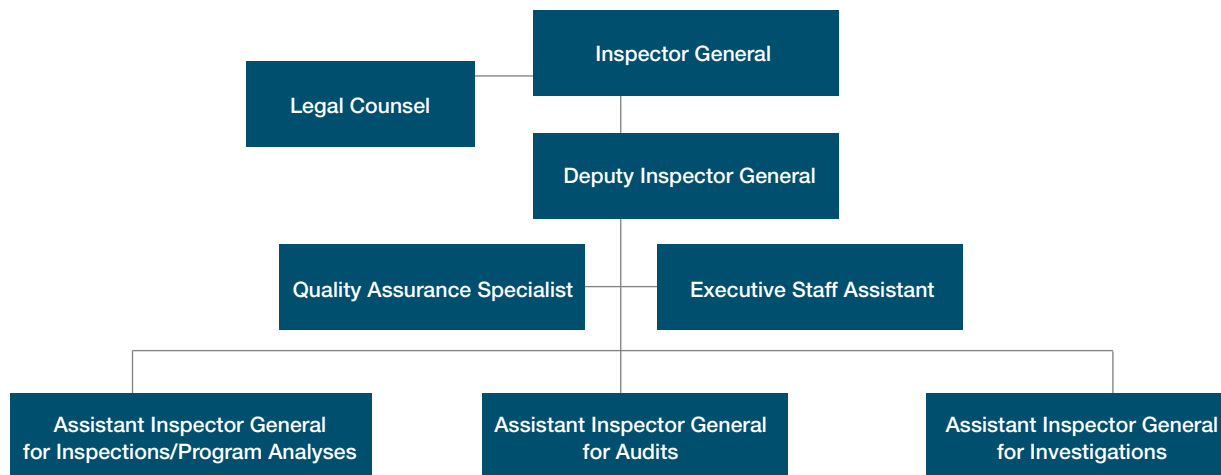
# OUR ORGANIZATION

**The OIG is based in Washington, DC and is organized as follows:**

The IG provides policy direction and leadership for the OIG. The IG serves as an independent voice to the

Director of GPO and Congress by identifying opportunities and promoting solutions for improving GPO performance, economy, and efficiency of operations while preventing and detecting fraud, waste, and abuse.

## OFFICE OF INSPECTOR GENERAL ORGANIZATIONAL CHART



As of September 30, 2019

The **Inspections and Program Analyses Division** conducts proactive evaluations of GPO programs and operations to identify opportunities to improve efficiency and effectiveness. The inspections and evaluations are performed in accordance with Quality Standards for Inspection and Evaluation issued by CIGIE.

The **Audits Division** helps improve the management of GPO programs and activities by providing timely, balanced, credible, and independent financial and financially related audits that address the economy, efficiency, and effectiveness of GPO operations. Audit reports identify opportunities for enhancing management of program operations and provide GPO with constructive recommendations to improve its services. OIG audits are performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

The **Investigations Division** is responsible for conducting and coordinating investigative activity related to fraud, waste, and abuse in GPO programs and operations. While concentrating efforts and resources on major fraud investigations, the activities investigated can include possible wrongdoing by GPO contractors, employees, program participants, and others who commit crimes against GPO. Through prosecution, administrative action, and monetary recoveries, these investigations promote integrity, efficiency, and accountability.

The **Counselor to the Inspector General** provides legal advice and counsel on issues arising during inspections, audits, management and program evaluations, and investigations, including opinions regarding legal accuracy and sufficiency of OIG reports.

The **Quality Assurance Specialist** supports preparation of OIG's reports semiannually for the Director



and Congress on the activities of the OIG during the 6-month periods ending March 31 and September 30. The semiannual reports to Congress are intended to keep the Director and Congress fully and currently informed of significant findings and recommendations by the OIG. In addition, the OIG provides the Director and Congress its annual assessment of the most serious management challenges facing GPO.





## HOW DO WE PLAN OUR WORK

**T**he OIG AWP is an ongoing, dynamic process. Adjustments can be made to meet emerging priorities and issues. Throughout the year, we assess relative risks in GPO programs and operations for which we have oversight authority by identifying areas most in need of attention and set priorities for allocating resources accordingly. Our planning reflects outreach and solicitation of topics and suggestions from GPO leadership, external stakeholders, and our staff. We also consider requests made by management or concerns raised by Congress.



## FOCUS

**T**he resources and size of our office calls for a strategic approach to be most effective. We are organized into divisions that operate across the full range of inspector general activities. Our choice of inspection, audit, or investigation will be based on providing the most significant impact for the agency. To do this, we used the agency's own strategic statement, as well as ongoing input from GPO senior leadership, the Congress and the public. Regardless of activity, our office conducts all its work through a team based approach to ensure objectivity, thoroughness, and balance.



## INSPECTION AND PROGRAM ANALYSES PLAN

### Next Generation (NexGen) Passports Planning Project

We are conducting an inspection to assess GPO's ability to meet the production demands for the blank NexGen Passport booklets. The U.S. Department of State and GPO share technology, scientists, designers, and materials experts to create an advanced technology passport booklet that will remain the world's most respected travel credential.

### Acquisition Services Procedures and Internal Controls

Acquisition Services is responsible for procuring all equipment, materials, supplies, information technology systems, construction, computer equipment, software, hardware maintenance support, and services needed by the GPO from outside sources. The OIG will review acquisition procedures for receiving and processing customer requests for goods and services, conduct an assessment of processing efficiencies, and determine if internal controls are adequate.







## AUDIT PLAN

### **Audit of GPO's Consolidated Financial Statements—Annual**

We will examine if GPO's consolidated financial statements are presented fairly, in all material respects, the financial position of GPO. We will consider GPO's internal controls over financial reporting and test GPO's compliance with applicable laws, regulations, contracts, and grant agreements that could have a direct and material effect on the consolidated financial statements. OIG entered into a contract with an independent public accounting firm to conduct the financial statements audit.

### **Consolidated Financial Statements—General, Application, and Security Controls for GPO Financial Systems**

In support of the audit of GPO's Consolidated Financial Statements, we will evaluate if the information produced from selected GPO financial systems is reliable by assessing the general, application, and security controls of the information technology systems. We will accomplish that primarily through a risk-based audit of the general, application, and security controls of select financial systems in compliance with Government Accountability Office's (GAO) Federal

Information System Controls Audit Manual (FISCAM). Based on the review, we will also examine whether controls for the systems were properly designed and operating effectively.

### **Idle Time—Effect on Congressional Product Billing Rates**

OIG is auditing the extent to which idle time might impact the billing rates for congressional products. We will examine the steps GPO performed in identifying and quantifying any idle machinery and labor times as well as how that idle time was accounted and used in determining the billing rates. "Idle plant" is a concept used in the manufacturing industry that refers to the difference between actual manufacturing capacity—the plant's current production—and total capacity, or that which the plant is capable of producing. Idle plant includes times when the plant's machinery and labor are not used. Those times must be properly managed, accounted, and allocated to costs outputs.

### **Office of Federal Register (OFR) Page Rate**

GPO recovers costs for producing publications through reimbursement of its revolving fund. For the OFR, GPO recoups costs for the Federal Register and

the Code of Federal Regulations (CFR) through the establishment of a page rate. We will evaluate what factors/costs are considered when developing the page rate for the OFR reimbursements.

#### **GPO Contracts Terminated for Convenience**

GPO retains a right to completely or partially terminate performance of work under a contract when it is in the Government's interest. The OIG will conduct an audit to determine whether contracts terminated for convenience were processed in accordance with GPO's Printing Procurement Regulation (PPR), and assess whether claimed costs incurred were reasonable, allowable, and allocable as GPO's Contract Cost Principles and Procedures require.





## INVESTIGATIVE PLAN

The Investigations Division conducts and coordinates strategic investigations into alleged fraud, waste, abuse, and mismanagement affecting GPO programs, operations, and personnel. Investigations may lead to criminal, civil, and/or administrative proceedings that result in the imposition of a number of remedies, including court-imposed sentences, fines, restitution, contractor suspension and/or debarment, systematic changes in operations, and employee suspension and/or removal from Federal service. Investigations will have a proactive focus on examining systemic fraud issues and broader inter-agency initiatives which offer wider impact.

The overall investigative efforts are aligned with the OIG's strategic goals that aim to improve the economy, efficiency, and integrity of GPO. Investigative efforts will emphasize team-based, strategic approaches to better combat fraud, waste, abuse, and mismanagement related to procurement and contract activities associated with GPO Customer Services and Acquisition Services while addressing relevant employee integrity matters.

Additionally, to address recent events impacting operations, Investigations will continue to proactively pursue avenues to fully regain its law enforcement authorities related to the deputation of its investigators



in order to provide necessary oversight and promote efficiency of GPO's programs and projects.

The Division typically employs an array of investigative techniques and tools to conduct complex and comprehensive on going investigations, as well as identifying and pursuing new investigative initiatives. The Division documents the results of all of its investigative activities and findings in the form of memorandum; Report of Investigation, and/or management referrals. The various reporting formats are also used to distribute investigative reports to those responsible for determining the final disposition of an investigation such as the Office of the U.S. Attorney and senior government officials.





## OIG WORKFORCE

**T**he OIG strives for a highly qualified workforce with tools and training that will continuously enhance OIG's ability to fulfill its mission and communicate its activities.

Ongoing employee training is required and available through on-the-job, instructor-led classroom, and online opportunities. On-the-job training focuses on core competency related to knowledge and skills, with additional trainings focused on computer skills and other employee skill development.

The OIG will take advantage of the training opportunities offered by CIGIE, the Federal Law Enforcement Training Center (FLETC), and other IG community resources. Industry specific training will ensure the OIG has aligned its employee training resources with its core programmatic and organizational priorities. Training opportunities support the OIG mission by providing the

organization with new strategies necessary to accomplish the orientation and development of a competent, motivated, and diverse workforce, while making the best use of available resources. As a result, training will increase the effectiveness of individuals and teams throughout their employment, so they can contribute to accomplishing OIG goals. Ultimately, training provides opportunities for employees to gain or enhance knowledge and skill sets to accomplish their jobs at a high level of expertise.

We seek to create a work environment where all employees are valued, treated fairly, and given opportunities for developing their full potential. Having a highly professional, motivated, and multidisciplinary staff with diverse backgrounds help OIG support GPO and Congress in addition to helping improve the performance and accountability of the Government for the benefit of the American people.



## **REPORT FRAUD, WASTE, AND ABUSE**

Report violations of law, rules, or agency regulations, mismanagement, gross waste of funds, abuse of authority, danger to public health, and safety related to GPO contracts, programs, and/or employees.

### **U.S. Government Publishing Office**

**Office of Inspector General**

P.O. Box 1790

Washington, DC 20013-1790

Email: [gpoighotline@gpo.gov](mailto:gpoighotline@gpo.gov)

Fax: 1 (202) 512-1030

Hotline: 1 (800) 743-7574

[www.gpo.gov/oig](http://www.gpo.gov/oig)



**U.S. GOVERNMENT PUBLISHING OFFICE**

732 North Capitol Street NW, Washington, DC 20401