

Responsible Office	Report Type	Report Number	Report Title	Report Date	Recommendation Number	Open	Recommendation Description	Days Open
OIG AND CONTRACTED RECOMMENDATIONS								
Acquisition Services	Inspection	21-03	Acquisition Services: Late Penalties	10/30/2020	21-03-03	Open	Review the totality of Acquisition Services policies and eliminate or revise outdated policies, instructions, regulations, and training manuals; to include the Materials Management Regulation. Specifically, the policies and guidance should explain the processes on how to: create purchase requests and provide necessary documentation to a get purchase requests approved; award and execute contracts; and close-out contracts in CLM.	131
GPO: Direct Mailing	Investigation	21-04	DLUX Management Incident Report	11/19/2020	21-04-01	Open	The GPO conduct a review of its on-going direct-mail services contracts to determine any additional oversight measures that could be implemented to include but not limited to random inspections to independently verify quantities shipped versus quantities reported.	111
IT Services	Inspection	21-07	CyberSecurity Controls Report	12/21/2020	21-07-01	Open	GPO should: a. Develop, finalize, and maintain SSPs for all the major information systems in accordance with the requirements outlined GPO directives and utilize best practices outlined NIST SP 800-18 Revision 1, and NIST SP 800-53, Revision 5, Security and Privacy Controls for Federal Information Systems and Organizations. b. Perform a security controls assessment and address and remediate any gaps identified where feasible for legacy systems planned to be decommissioned in the future; c. Document an ISCP for each major information system; and d. Perform risk assessment every three years or when there is a significant change to the operating environment.	79
IT Services	Inspection	21-07	CyberSecurity Controls Report	12/21/2020	21-07-02	Open	GPO should review and update directives that have not been reviewed or updated in over two years and implement a process to ensure directives are reviewed in accordance with GPO policy.	79
Plant Operations	Audit	21-08	Evaluation of Product Billing Rates	2/16/2021	21-08-01	Open	Update the set of SOPs covering the major People, Process, Data and Technology elements involved in the delivery of GPOs Products/Services to its customers.	34
Plant Operations	Audit	21-08	Evaluation of Product Billing Rates	2/16/2021	21-08-02	Open	Drafting a detailed set of Desk Procedures that detail the necessary steps an employee takes to input and validate the input, as well as running and reporting of cost and performance information in the Cost Accounting Tool	34
Plant Operations	Audit	21-08	Evaluation of Product Billing Rates	2/16/2021	21-08-03	Open	Development of a standardized Fee input and calculation template.	34
					Total Open	7		
RECOMMENDATIONS CLOSED THIS QUARTER								
Acquisition Services	Inspection	21-03	Acquisition Services: Late Penalties	10/30/2020	21-03-06	Closed	Implement a tracking system to document all Acquisition Services employee FAI or DAU certifications and required CLPs. Alternatively GPO can provide evidence of the use of the Federal Acquisition Institute Training Application System (FAITAS).	131
Acquisition Services	Inspection	21-03	Acquisition Services: Late Penalties	10/30/2020	21-03-04	Closed	Train all Acquisition Services employees on the cradle-to-grave process to make or support making payments within the established contractual due dates, including coordination details with the Office of Finance.	131
Acquisition Services	Inspection	21-03	Acquisition Services: Late Penalties	10/30/2020	21-03-05	Closed	Develop a training plan that ensures Acquisition Services employees are either FAI or DAU certified within agreed upon timeframes of GPO's management response.	131
					Total Closed	3		

FSA RECOMMENDATIONS

Human Capital	Audit	20-03*	Management Letter—FY 2019 Financial Statements	12/13/2019	20-03-01 (19-NFR-01)	Open	We recommend that GPO strengthen internal controls over the review and approval of personnel actions by ensuring that the information in the SF-52s and SF-50s match. Additionally, we recommend that GPO ensure that the SF-52s are approved by the appointing official prior to generating the SF-50s.	465
Finance	Audit	20-03*	Management Letter—FY 2019 Financial Statements	12/13/2019	20-03-02 (19-NFR-02)	Open	We recommend that GPO management enhance the review procedures over the Work in Process calculations to ensure that the correct prices are used in the calculations.	465
Acquisition Services	Audit	20-03*	Management Letter—FY 2019 Financial Statements	12/13/2019	20-03-03 (19-NFR-03)	Open	We recommend GPO implement controls to ensure that contracts and contract modifications that are required to be reviewed by the CRB, are signed by individuals that did not participate in the CRB review process. We recommend GPO strengthen its internal controls to ensure Contracting Officers are following the policies and procedures in place regarding the timely review and approval of purchases and the maintenance of documentation after approval of purchases.	465
Customer Services	Audit	20-03*	Management Letter—FY 2019 Financial Statements	12/13/2019	20-03-04 (19-NFR-04)	Open	We recommend that GPO design and implement controls to ensure that the SF-1 is completed and signed by an authorized official prior to issuance.	465
Human Capital	Audit	21-06**	Management Letter - Internal Control Over Financial Statements	12/15/2020	21-06-01 (20-NFR-01)	Open	We recommend that GPO strengthen internal controls over the review and approval of personnel actions by ensuring that action forms are completed and approved. Additionally, we recommend that GPO strengthen their preservation of documentation to ensure all documentation supporting employees' actions are properly maintained.	97
Acquisition Services	Audit	21-06**	Management Letter - Internal Control Over Financial Statements	12/15/2020	21-06-02 (20-NFR-02)	Open	We recommend that GPO implement controls to ensure that contracts and contract modifications that are required to be reviewed by CRB are signed by Contracting Officers. We recommend that GPO strengthen its internal controls to ensure Contracting Officers are following the policies and procedures in place regarding the timely review and approval of purchases and the maintenance of documentation after approval of purchases.	97
Customer Services	Audit	21-06**	Management Letter - Internal Control Over Financial Statements	12/15/2020	21-06-03 (20-NFR-03)	Open	We recommend that GPO design and implement controls to ensure that: 1. The Commercial CRB manual tracking list includes records of all actions submitted to CRB Board. 2. The same procurement transaction is not paid more than once. In addition, we recommend that GPO management determine the appropriate action to address the vendor invoice in the amount of \$181,441 that was paid twice.	97
Customer Services	Audit	21-06**	Management Letter - Internal Control Over Financial Statements	12/15/2020	21-06-04 (20-NFR-04)	Open	We recommend that GPO strengthen the controls over inventory activities to ensure that documentation supporting inventory activities are properly signed by the appropriate individuals and maintained.	97
Finance	Audit	21-06**	Management Letter - Internal Control Over Financial Statements	12/15/2020	21-06-05 (20-NFR-05)	Open	We recommend that GPO management enhance the review procedures over the Work in Process calculations to ensure that all items are appropriately calculated and the related prices are accurate.	97
						Total Open	9	
<i>*Note: Audit 20-03, FY 2019 Financial Statement Recommendations remain open until the following Financial Statement Audit</i>								