



Date

September 16, 2019

To

Acting Chief of Staff

From

Inspector General

Subject

Office of Inspector General Open Recommendations

This memorandum notes a change in practice of handling open recommendations and details the status of the Office of Inspector General (OIG) 50 open recommendations. The OIG has changed its management of open recommendations. Responses to open recommendations should be sent directly to the Inspector General.

The current 50 open recommendations are as follows:

- 35 from penetration testing
- 8 from the annual financial statements audits
- 7 from OIG's performance audits

Overall Status Update:

The IG has determined that penetration testing is an inherent agency function that was being executed by OIG. Currently, with the concurrence of the Government Publishing Office (GPO) Acting Deputy Director, this functions is being transferred to the GPO. The transfer shifts responsibility to GPO for ensuring implementation of the 35 open recommendations. The Financial Statements Audits' eight open recommendations are being reviewed during this auditing cycle for potential closing. The status of the remaining seven open recommendations resulting from OIG's performance audits are discussed below.

Recommendation 14-07-03

The Chief Financial Officer conduct an analysis that will determine system requirements required to further develop and implement a comprehensive management cost accounting system in support of the establishment of congressional billing rates for congressional hearings (Product Code 83). The analysis should determine the feasibility of fully automating and integrating GPO's Plant Operations workflow systems and processes with GPO's financial systems.

GPO Status

The final resolution entails long-term projects. Finance, Plant Operations, Information Technology (IT), and Programs, Strategy, and Technology (PST) have established an active working group whose goals are to:

- Replace the mainframe Production Estimating and Planning System (PEPS) production planning and estimating system with EFI;
- Replace the mainframe Productivity Reporting for Operations, Budgeting and Expenditures (PROBE) shop-floor data collection system, also with EFI;
- Implement a Management Cost Accounting System (MCAS) that will interface with Oracle Projects (fed by EFI) to enable ratemaking processes.

Progress on these foundational systems has been steady:

Tasks undertaken in Fiscal Year (FY) 2018 were:

- Loading the development version of EFI with GPO production equipment specifications;
- Analyzing the future planned interface between EFI and Oracle Projects.
- Continued development of a concept design document for MCAS.
- Use-case scenarios commenced for EFI.
- Contract bidding process for EFI implementation commenced.
- Software and implementers acquired for MCAS.
- MCAS developers on-site and working on IT data flows and with Finance on as-is and to-be processes.

Tasks in the first half of FY 2019 were:

- Finalizing EFI module set-ups and configurations.
- Contracting activities for EFI implementation services in progress.
- MCAS developers conducting system-to-system data validations.
- End-user system familiarization and training activities commenced on MCAS.

The MCAS system expects to launch in 2019.

OIG's Assessment

GPO has directed significant efforts to resolve the recommendation. However, this finding will not be fully addressed until the appropriate systems are implemented. If MCAS launches and the 2019 tasks are completed, we will close this recommendation and continue to monitor.

Recommendation 16-11-21

The Chief Information Officer combine the 2017 Design Document and 2017 Project Plan into a single artifact known as the Composition System Replacement Architecture Road Map, which is a living document that is focused on the features being delivered described as "epics" with details appropriately sized and speak to stakeholder objectives. (Note: This report's distribution was restricted)

GPO Status

GPO produced a one page PowerPoint that does not contain any details.

OIG's Assessment

This recommendation will remain open due to several documentation issues that were noted including the Contingency Operations (CONOPS) v1.0 which is currently a draft document. The final version had not been approved. Regarding the Composition System Replacement (CSR), GPO did not produce a CSR Architecture Road Map that combined the existing CSR Project plan and system design documents. Instead, GPO created a one page PowerPoint document. The PowerPoint document does not contain sufficient details regarding the features being delivered (e.g., such as who, what, when and how). OIG will seek clarification from GPO CIO to resolve this recommendation by the end of 2019.

Recommendation 17-08-01

The Chief Financial Officer work with the offices of Official Journals of Government and Plant Operations to develop and implement a process by which unbilled jackets can be monitored effectively.

GPO Status

Finance and Plant Operations continue to work on the shop floor reporting system that should replace both PROBE and PEPS. The EFI system being implemented has exception reporting and workflow capabilities that should improve the monitoring of open work jackets. The interim process to address this issue continues in FY 2019 as in FY 2018: Finance sends an aged list of unbilled Congressional work in process (developed from Oracle Projects) to the Official Journals of Government (OJG) business unit, for their follow-up and action. In FY 2019, reports were sent to OJG monthly, October through January.

OIG's Assessment

This recommendation will be closed after the implementation of the EFI system, due the end of the first quarter in 2020.

Recommendation 17-08-02

The Chief Financial Officer work with the offices of OJG and Plant Operations to clear the unbilled jackets by taking necessary action on the 1,084 unbilled jackets.

GPO Status

Finance continues to work with GPO's Official Journals of Business to close out all 1,084 unbilled jackets cited in this audit report. Of the 1,084 jobs, 789 (73 percent) were billed, 295 remain in work in process, and 11 were completed and scheduled to be billed in March 2019. The majority (232 or 79 percent) of the open/work in process jackets are Serial Sets. These are continuously worked on while Congress is in session, and may take up to 4 years to complete. Finance recommends this finding be closed. The remaining open jobs from this audit finding are on the report discussed in finding 17-08-01, which provides open jacket oversight. If it is decided that the monthly follow-up reports with OJG does not sufficiently satisfy the recommendation, Finance will continue to report the status of the open jackets until all 1,084 are closed and billed.

OIG's Assessment

GPO has made significant progress by reducing the number of unbilled jackets from the 1,084 inventory to 295. However, this recommendation will remain open pending clearance of all unbilled jackets identified during the audit. OIG will seek a status of the work completed since March 2019 and determine whether to close this recommendation at that time.

Recommendation 19-08-01

The Managing Director, Customer Services develop controls to ensure Memorandums of Agreements (MOAs) are properly executed prior to any Federal customer participating in Simplified Purchase Agreement program (SPA).

GPO's Status

Customer Services plans to refresh MOAs with current customers. MOAs with an agency do not expire. However, due to the initial start of the SPA nationwide in 1998, Customer Services has decided that a refresh of all MOAs would ensure that all MOAs are current and properly executed. It will also give Customer Services the opportunity to consider whether GPO would benefit from revising or enhancing the MOA form. Upon receipt of the refreshed/new MOA, copies will be retained in an electronic repository for easy access by any GPO Customer Services Agency Procurement Services team with a SPA.

OIG Assessment

GPO's initial response was absent of any plans to develop specific control mechanisms, such as procedures or checklists to ensure future MOAs are properly executed and

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monitored for completeness. Therefore, this recommendation is unresolved. OIG will work with Customer Services to develop a process which leads to resolving this recommendation.

Recommendation 19-08-02

The Managing Director, Customer Services ensure adequate documentation is maintained and readily available for external reviews.

GPO Status

Customer Services will store all SPA agency documentation in an electronic repository. This will improve accessibility by any GPO Customer Services Agency Procurement Services team with an SPA and reduce the amount of time needed to obtain report data to support enhanced oversight.

OIG's Assessment

GPO has not provided documentation that confirms the proposed corrective action has been implemented. OIG will work with Customer Services to obtain the necessary documentation.

Recommendation 19-08-03

The Managing Director, Customer Services implement controls for updating in a timely fashion the authorized user list for Simplified Purchase Agreement.

GPO Status

Customer Services will develop standard operating procedures on processing SPA documents for authorization of agency SPA users which will include an acceptable timeframe from acceptance of a new user request (including proof of training completion) or deletion of an existing SPA user until update of the SPA database. The SOP will indicate how the SPA user list will be periodically monitored to ensure adherence to the updating procedure.

OIG's Assessment

GPO has not provided documentation that confirms the proposed corrective action has been implemented. OIG will work with Customer Services to obtain the necessary documentation.