

FY 2015



OIG ANNUAL WORK PLAN

OCTOBER 1, 2014–SEPTEMBER 30, 2015



U.S. GOVERNMENT PRINTING OFFICE
Office of the Inspector General



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Message from the **INSPECTOR GENERAL**

U.S. GOVERNMENT PRINTING OFFICE

I am pleased to provide the Office of Inspector General's (OIG) Work Plan for Fiscal Year (FY) 2015. The OIG Work Plan provides brief descriptions of new and ongoing reviews and activities that OIG plans to pursue with respect to GPO programs and operations during the next 12 months and beyond.

The Work Plan reflects the priority work that OIG believes is necessary for providing effective oversight of the broad spectrum of GPO programs and operations. We decide which audits or investigative work to conduct based on risk and potential impact on GPO's mission and goals. Additionally, we respond to allegations of fraud, waste, and abuse from various sources, including private citizens.

The OIG team of dedicated and professional staff is committed to helping GPO. We welcome input into our planning process and feedback on the quality and value of OIG products and services from all customers, clients, stakeholders, and the public. I thank the Public Printer and senior GPO officials for their support of our work and their receptiveness for improving Agency programs and operations.

We look forward to continuing our partnership with GPO and Congress in the months ahead to meet the many challenges GPO faces.

MICHAEL A. RAPONI
Inspector General

INTRODUCTION

Our Work Plan is implemented through audits, evaluations, investigations, and follow-up reviews in compliance with the Inspector General (IG) Act, applicable professional standards of the U.S. Comptroller General, and the Quality Standards for Federal Offices of Inspectors General of the Council

of the Inspectors General on Integrity and Efficiency. Our Work Plan identifies assignment topics continuing from FY 2014 and assignment topics scheduled to start during FY 2015, allowing for unforeseen work that may be requested by Congress, GPO leadership, and Hotline complaints.

WHAT IS OUR RESPONSIBILITY?

The GPO IG Act of 1988, title II of Public Law 100-504 (October 18, 1988) establishes the responsibilities and duties of the IG. OIG is located in Washington, D.C. and organized into two line elements—the Office of Investigations and the Office of Audits and Inspections. Through audits, evaluations, investigations, inspections, and other reviews, OIG conducts independent and objective reviews of Agency programs and helps keep the Public Printer and Congress informed of problems or deficiencies relating to administering and operating GPO.

OIG helps GPO effectively carry out its responsibilities by promoting economy, efficiency, and effectiveness in administering GPO programs and operations, designed to prevent and detect fraud, waste, and abuse in those programs and operations.

HOW DO WE PLAN OUR WORK

Planning audits and investigations is an ongoing process, and adjustments are made for meeting priorities as well as anticipating and responding to issues with available resources. Throughout the year, we assess risks in the various programs for which we have oversight authority to identify areas most in need of attention and, accordingly, set priorities for allocated resources. Our planning reflects outreach and solicitation of topics and assignment suggestions from the GPO leadership, external stakeholders, our staff, and oversight requirements. As a result, a number of assignments listed in this Work Plan respond to the immediate concerns or requests of GPO managers. Other assignments are required or are self-initiated based on our goals, which are focused on providing the greatest value and risk reduction to GPO.

OIG has aligned its planning with that of GPO's planning. The OIG Strategic Plan sets forth OIG's formal strategy for identifying priority issues and managing its workload and resources for FY 2012 through FY 2016. Successful execution of this Work Plan will aid in OIG providing the highest quality work products to our stakeholders as well as assist GPO in meeting its strategic mission, goals, and objectives.

Our goals are:

GOAL 1: Assist GPO in meeting its strategic management goals related to transforming itself into a digital information platform and provider of secure documents to satisfy changing customer requirements in the present and in the future.

GOAL 2: Promote economy, efficiency, and effectiveness in GPO operations by helping GPO managers ensure financial responsibility.

GOAL 3: Strengthen GPO's print procurement programs that support other Government entities by providing quality and timely assessments.

GOAL 4: Reduce improper payments and related vulnerabilities by helping GPO managers reduce payment errors, waste, fraud, and abuse in major GPO programs and operations while continuing to ensure that programs serve and provide access to the intended parties.

GOAL 5: Increase the efficiency and effectiveness with which GPO managers exercise stewardship over official publications from the three branches of the Federal Government.

GOAL 6: Strive for a highly qualified diverse workforce with the tools and training necessary to continuously enhance OIG ability to fulfill its mission and communicate its accomplishments.

To accomplish the goals, we continuously monitor and assess risks in GPO programs and operations and target resources for those critical risks.

AUDITS AND INSPECTIONS WORK PLAN

GOAL 1

Assist GPO in meeting its strategic management goals related to transforming itself into a digital information platform and provider of secure documents to satisfy changing customer requirements in the present and in the future.

Capital Planning Requirements and Selection of IT Investments—Brought Forward.

A Capital Planning and Investment Control (CPIC) process integrates the planning, acquisition, and management of capital assets into the budget decision-making process. The CPIC process is intended to assist agency officials and project managers in improving asset management and mitigate risks associated with IT acquisitions. This assessment will determine whether GPO's capital planning and control of IT investments are integrated with its Enterprise Architecture and strategic goals.

Status of Cloud-Computing Environments within GPO—Brought Forward.

Cloud computing offers the potential for significant cost savings through faster deployment of computing resources, a decreased need to buy hardware or build data centers, and enhanced collaboration capabilities. To accelerate the Federal Government's use of cloud-computing strategies, the Office of Management and Budget (OMB) requires that agencies adopt a "Cloud First" policy when considering IT purchases and evaluate secure, reliable, and cost-effective cloud-computing alternatives when making new IT investments. The assessment will evaluate GPO's efforts to adopt cloud-computing technologies and the associated security provisions.

Assessment of GPO's Public Key Infrastructure (PKI) Certification Authorization (CA)—Annual.

WebTrust assessment is a critical part of the GPO Public Key Infrastructure (PKI) certification as a Shared Service Provider. The WebTrust assessment results in a WebTrust Seal that GPO can display on its Web site as a method of conferring confidence to a potential entity seeking PKI services. This assessment will provide an assurance service to GPO by performing a WebTrust certification authorization (CA) examination with respect to WebTrust criteria. We will determine whether the PKI CA system is being operated in accordance with its published Certificate Policy and Certificate Practice Statement. We will also assess GPO compliance with reporting requirements of the Federal Infrastructure Policy Authority and the Shared Service Provider Working Group.

Composition System Replacement (CSR) Independent Verification and Validation (IV&V)—New.

GPO is replacing its current system used to compose congressional and regulatory documents for printing. The replacement is intended to move GPO to a composition model that is content centric and based on Extensible Markup Language (XML). It is also intended to match the typographical style and page layout of current printed publications, as well as support enhanced features for digital and mobile display, including search, retrieval, and repurposing of data. This project will conduct an IV&V of GPO's CSR implementation. In part, we will assess the state of system development and rollout.

Transition of the Transportation Worker Identification Credential (TWIC) Production to GPO—New.

The Transportation Worker Identification Credential (TWIC) program is a Department of Homeland Security program that provides a secure credential to maritime workers requiring unescorted access to secure areas of port facilities, outer continental shelf facilities, and vessels regulated under the Maritime Transportation Security Act of 2002 and all U.S. Coast Guard-credentialed merchant mariners. In FY 2014, responsibility for the product of TWIC cards transitioned to GPO. This audit will evaluate the steps taken to prepare for and mitigate risks associated with the transition to GPO.

Security Testing of Select Key Systems—New.

As GPO continues its transition into the digital information platform, managers will face challenges

related to protecting critical systems, information, and data. To the extent that GPO is a “contractor” for agencies of the executive branch, those agencies rely on GPO’s information security management. This evaluation will attempt to circumvent the security features of select key information system.

Assessment of GPO’s Continuity of Operations—Brought Forward.

GPO’s ability to continue its mission essential functions of congressional printing and publishing, production of the Federal Register, and production of blank passport books for the Department of State during a disruption in operations is important. This assessment will review GPO’s ability to continue essential functions during a disruption of operations to include its mobile capabilities.

GOAL 2

Promote economy, efficiency, and effectiveness in GPO operations by helping GPO managers ensure financial responsibility.

Audit of GPO’s Consolidated Financial Statements—Annual.

We will determine if GPO’s consolidated financial statements fairly presented, 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 (IPA) firm to conduct the financial statement audit. OIG will monitor the work performance of the IPA.

General, Application, and Security Controls Review of Financial Systems—Annual.

In support of our audit of GPO’s Consolidated Financial Statements, we will determine if the information selected that GPO financial systems produced was reliable by assessing the general,

application, and security controls of the IT 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 GAO’s Federal Information System Controls Audit Manual. Based on this review, we will determine whether controls for the systems were properly designed and operating effectively. An IPA firm will perform this review as part of the GPO Consolidated Financial Statement Audit.

GPO’s Safety Program as it Impacts Federal Employees’ Compensation Act (FECA) Operations—In Progress.

This assessment will provide GPO managers with an evaluation of GPO’s safety program, including industrial safety and hygiene, to determine if GPO minimizes and prevents injuries, mishaps, and close calls as well as ensures the welfare of its employees and other resources. This assessment will help GPO managers improve safety practices that could result

in a reduction in accidents, workers' compensation claims, and missed time resulting from job-related injuries and illnesses.

Review of Overhead Costs Allocated to Congressional and e-Passports Product Billing Rates—Brought Forward.

Under section 309, title 44 of the United States Code, GPO operates on a full cost recovery basis. Numerous operational units of GPO, however, perform necessary and required functions that do not produce revenue. To recover the full cost of operations, the expense of the non-revenue producing operations are reallocated as corporate overhead costs. This audit reviews GPO's process for building overhead costs into the billing rates for congressional products and e-Passports. The objective of the audit is to ensure the completeness, accuracy, and reasonableness of the formulas, assumptions, and process for the overhead allocations.

Reliability of Data Used in Calculating Cost of Congressional Products—Brought Forward.

Congressional printing operates on a cost-recovery basis and recovers funds from the Congressional Printing and Binding (CP&B) appropriation. The CP&B appropriation in effect is an appropriation by Congress to itself covering the cost of printing. GPO captures and accumulates congressional product costs and tracks jobs using various computer applications. This assessment will provide GPO managers with an evaluation of the cost data that PROBE captures. PROBE is a system that captures the daily labor, machine, leave, and platemaking transactions for employees working in the plant. PROBE terminals are used each workday by employees, supervisors, or other designated personnel to record attendance and labor production transactions in the payroll and cost accounting systems. Data are stored daily on a mainframe until PROBE is closed out, when data are then fed to the payroll and cost applications.

Effect of Idle Time on Congressional Product Billing Rates—Brought Forward.

"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. In other words, idle plant includes times when the plant's machinery and labor are not used. Those times must be properly managed, accounted for, and costs allocated to outputs. The audit will evaluate to what extent idle time impacts the billing rates for congressional products. We will determine which steps GPO took in identifying and quantifying any idle machinery and labor times and how that idle time is accounted for and used in the determination the billing rates.

Review of Congressional Printing and Binding (CP&B) Appropriation—New.

Work performed for Congress is funded through the annual appropriation for CP&B. The CP&B is appropriated for authorized printing and binding required for the use of Congress, and for the printing, binding, and distribution of Government publications authorized by law to be distributed without charge to the recipient. The objective of this audit is to determine if GPO has sufficient controls in place that will ensure the annual CP&B appropriation is formulated and executed in accordance with Federal and GPO requirements. To accomplish the objective, we will perform a three-way trace of Bills, Resolutions, and Amendments from the time of original receipt at GPO, to posting on FDsys, and then to draw-down on the CP&B appropriation.

Controls over Leave Management—Revised and Brought Forward.

This audit will pay special attention to patterns of leave usage and associated controls.

GOAL 3

Strengthen GPO's print procurement programs that support other Government entities by providing quality and timely assessments.

Controls Over Vendor Payments—Brought Forward.

Federal agencies have implemented various controls for safeguarding assets and using advanced technologies that reduce costs in financial management systems. The steps of the acquisition and payment process involve general purchases and include: (1) purchase authorization (the ordering function), (2) receipt and acceptance of the items ordered, (3) receipt of the invoice, (4) payment approval and authorization, and (5) actual payment (disbursement of funds). This assessment will evaluate the internal controls over the vendor payment process and identify improper payments made to vendors.

Review of GPO Chargeback Process—Brought Forward.

GPO has established a multidisciplinary team to work on and reduce the existing volume of chargebacks, re-engineering of internal GPO processes, and implementing computer system changes so that many of the GPO-caused chargebacks will be eliminated. OIG will evaluate the overall effort for reducing both GPO and non-GPO caused chargebacks.

Review of Select Vendor Contracts Terminated for Convenience and Defaults—In Progress.

This assessment will determine whether the amounts claimed in a vendor settlement proposal, claim, and/or modification were allowable, reasonable, and allocable under the contract. The cost principles GPO sets forth will be used as criteria in evaluating the claim. Contract terminations generally give rise to incurring costs or the need for special treatment of costs that would not have arisen if the contract had not been terminated.

Review of Select Regional Office Procurement Practices—Revised and Brought Forward.

The objective of this review is to evaluate the operations of select regional offices. The current operating environment consists of the mainframe, client-server applications, standalone applications and databases, and various file storage systems. GPO is in the process of developing a replacement operating environment. This assessment will review procurement practices, processes, and general procurement practices for both small purchases and large one-time procurements under both environments.

GOAL 4

Reduce improper payments and related vulnerabilities by helping GPO managers reduce payment errors, waste, fraud, and abuse in the major GPO programs and operations while continuing to ensure that programs serve and provide access to their intended parties.

Controls over GPO's Purchase Card Program—In Progress.

The Government Purchase Card Program was established as a way for agencies to streamline Federal acquisition processes by providing a low-cost, efficient method for obtaining goods and services directly from vendors. Agencies may also use purchase cards to make payments under established contracts. This assessment will determine if controls over GPO practices will prevent or detect questionable and/or improper purchases.

Review of Select Information Technology Service Contracts to Identify Opportunities to Reduce Duplication, Overlap, and Fragmentation—In Progress.

The audit will identify opportunities for GPO to consider taking action that could reduce the cost of Government operations by reducing duplication, overlap, and/or fragmentation. Fragmentation refers to those

circumstances in which more than one Business Unit or contractor is involved in the same broad area of interest. Duplication occurs when two or more Business Units, contractors, or programs are engaged in the same activities or provide the same services to the same beneficiaries.

Review of Internal Controls to Safeguard Mailroom Packages—New.

The OIG received several reports of missing packages received by GPO's mailroom. The audit will assess the internal control policies, procedures, and activities designed to maintain proper accountability over mailroom packages.

GOAL 5

Increase the efficiency and effectiveness with which GPO managers exercise stewardship over official publications from the three branches of the Federal Government.

Commercial Printing and Dissemination of Government Information—In Progress.

OIG will conduct a performance audit in response to complaints alleging violations of title 44 of the United States Code pertaining to public printing and document retention requirements.

Handling a Denial of Service Incident—New.

In August 2014, a malicious file was executed on the fdlp.gov Web site that resulted in the defacement of the site. This audit will evaluate the steps GPO took in response to a recent unauthorized cyber intrusion and steps taken to prevent and detect such an intrusion.

INVESTIGATIVE WORK PLAN

The OIG's Office of Investigations conducts and coordinates 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, such as court-imposed prison terms, fines, restitution, contractor suspension and/or debarment, and employee suspension and/or removal from Federal service.

OIG receives complaints and referrals alleging fraud, waste, abuse, and misconduct from a variety of sources, including Federal managers and employees, GPO program participants, and private citizens. Complaints are reviewed for further research based on the nature, magnitude, and details of the allegation or complaint. As a result of the research, we may conduct an investigation to determine if the allegation or complaint has merit.

Although many investigations are in response to OIG receiving a complaint, some are the result of broad

initiatives arising from previous OIG activities or as part of a broad interagency initiative—typically in consultation with appropriate U.S. Attorneys. Investigative efforts for this period include several initiatives designed to better combat fraud, waste, abuse, and mismanagement related to:

- Procurement activities associated with GPO's Customer Services
- GPO's FECA program, including individuals, and when appropriate, healthcare providers
- Employee misconduct

Results from the investigations are distributed to those responsible for determining the final disposition of the investigation such as a U.S. Attorney's Office or GPO for administrative matters.

HIGHLY QUALIFIED DIVERSE OIG WORKFORCE

OIG strives for a highly qualified diverse workforce with tools and training that will continuously enhance OIG ability to fulfill its mission and communicate its accomplishments.

OIG seeks to create a work environment where all employees are valued, treated fairly, and given opportunities to develop to their full potential. Having a diverse, highly professional, motivated, and multidisciplinary staff helps OIG fulfill its mission to support GPO and Congress and helps improve the performance and accountability of the Government for the benefit of the American people.

Annually, OIG issues a comprehensive training plan. The plan establishes a framework for assuring that OIG has aligned its employee training resources with its core programmatic and organizational priorities. Training supports the OIG mission by providing the organization with strategies necessary to accomplish the orientation, training, and development of a competent, motivated, diverse workforce, while making the best use of available resources. The purpose of

training is to increase effectiveness of individuals and teams, throughout their employment, so they can contribute to accomplishing OIG goals. Training provides opportunities for employees to gain or enhance knowledge and skill sets to do their jobs.

Employee training is provided through on-the-job training, instructor-led training, and online training. Our training focuses on core competency related to knowledge and skills, with the balance focused on computer skills and other employee skill development. On-the-job-training is the purview of individual managers.

This plan outlines the FY 2015 curriculum for OIG professionals to use as a guide for gaining the knowledge, skills, and abilities necessary to maintain currency in professional practices and to effectively perform their work. OIG identified a set of core competencies in our training plan needed to accomplish the OIG mission.

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.

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