

FY 2016



OIG ANNUAL WORK PLAN

OCTOBER 1, 2015–SEPTEMBER 30, 2016



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Message from the **INSPECTOR GENERAL**

U.S. GOVERNMENT PUBLISHING OFFICE

I am pleased to provide the Office of Inspector General (OIG) Work Plan for Fiscal Year (FY) 2016. 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. Additionally, we respond to allegations of fraud, waste, and abuse from various sources, including private citizens.

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.

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 2015 and assignment topics scheduled to begin during FY 2016, allowing for unforeseen work that may be requested by Hotline complaints, GPO leadership, and Congress.

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, located in Washington, D.C., is 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 carry out its responsibilities effectively by promoting economy, efficiency, and effectiveness in the administration of GPO programs and operations, designed to prevent and detect fraud, waste, and abuse in those programs and operations.

HOW DO WE PLAN OUR WORK?

Work planning 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 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 for 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.

Cyber Intelligence and Analysis—New.

Threats to the security of information have grown in frequency and sophistication. OIG will review cyber threat information and efforts by GPO to identify and mitigate threats, and then communicate the threat information with its supply chain.

Penetration Testing of Select IT Systems—On Going.

Risks to cyber assets can originate from unintentional as well as intentional threats. OIG will evaluate how susceptible select information systems are to unauthorized access and what actions may be needed to address any identified risk.

Systemic Risks Identified in Penetration Test and Vulnerability Assessment Reviews—New.

OIG will analyze past and ongoing penetration test and vulnerability assessment results conducted by GPO, suppliers, and OIG to identify pervasive risks to information security. OIG will review GPO's assessment program and identify steps taken for addressing identified risks.

Public Key Infrastructure Certification Authority—Annual.

OIG provides an assurance service to GPO by performing a WebTrust Certification Authority (CA) examination with respect to WebTrust criteria. We will determine whether the Public Key Infrastructure 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.

ePassport Transport Keys—Brought Forward.

For blank ePassport books that GPO produces, the Department of State (State) requires that GPO secure each embedded computer chip with a transport key during storage and shipment. OIG will assess the security protocol for developing and handling transport keys as the electronic data/files move from the manufacturers through GPO and ultimately to State.

Cyber Supply Chain Security—New.

Cyber-based threats—including hardware, firmware, and software—that compose Federal Secure Credentials, contain elements stemming from a global market, which makes it difficult to ascertain the complete security of an end product. OIG will assess contingency plans of select suppliers to identify the steps GPO has taken to identify and mitigate potential threats of the production process.

Congressional Requests—New.

OIG will address all Congressional requests.

GOAL 2

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

Leave Management—Brought Forward.

GPO has specific policies and procedures in place for supervisors to follow when approving leave without pay, administrative/excused leave, and overtime. OIG will analyze various types of leave taken to identify any patterns of abuse, such as anyone working significantly less than the required full-time hours in a year but earning significantly more than their stated annual salary.

Accountability Over Travel Document Booklets—Brought Forward.

U.S. Citizenship and Immigration Services (USCIS) travel document booklets are mission critical consumables required to meet USCIS's statutory requirement for providing timely evidence of immigration status to fee-paying individuals. The secure identity documents are used and accepted worldwide, increasing the importance of proper printing, number sequencing, and internal controls. The booklet numbers are uniquely issued to individuals receiving them, and operational and security breaches may occur if duplicate booklets are issued. This assessment will review processes and controls over booklet numbering and accountability.

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 its costs for 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 of the billing rates.

Audit of GPO's Consolidated Financial Statements—Annual.

We will determine if GPO's consolidated financial statements 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 (IPA) firm to conduct the financial statement audit.

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

In support of our audit of GPO's Consolidated Financial Statements, OIG will determine if the information in select GPO financial systems is reliable by assessing the general, application, and security controls of the IT systems. The work is 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 as it relates to FECA operations.

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 involves 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. OIG

will also review the framework and the steps GPO takes to ensure customer agencies are timely billed and monies collected for commercial procurements.

Independent Verification and Validation of Composition System Replacement—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. This project will assess various phases of the system development and rollout for compliance with GPO procedures and processes.

Review of Select Vendor Contracts Terminated for Convenience and Defaults—On Going.

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 was not terminated.

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.

Acquisition of Federal Secure Credential Products—New.

GPO procures various products from private vendors to produce Federal Secure Credentials, including ePassports. OIG will assess the steps GPO takes to evaluate the technical acceptance of a product during the evaluation process.

Capital Planning Requirements and Selection of Select Information Technology Investments—Brought Forward.

This is an assessment of GPO's capital planning for select information technology (IT) investments. This

assessment will determine whether GPO's capital planning and control of IT investments are integrated with its Enterprise Architecture and strategic goals.

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.

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

This assessment will determine if controls over GPO practices will prevent or detect questionable, improper, and potentially fraudulent purchase card transactions.

GOAL 5

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

Development of Next Generation Federal Digital System (FDsys)—Brought Forward.

This assessment of the Federal Digital System (FDsys) is intended to assist GPO managers identify risks associated with its development of the next generation FDsys and meet required key system expectations.

Commercial Printing and Dissemination of Government Information at the Department of Veterans Affairs—In Progress.

OIG will conduct a performance audit in response to a complaint alleging printing of multiple products by the Department of Veterans Affairs, which may not have adhered to public printing and document retention requirements as title 44 of the United States Code requires.

Commercial Printing and Dissemination of Government Information at the Department of State—Brought Forward.

OIG will conduct a performance audit in response to information regarding the printing of multiple products by the Department of State, which may not have adhered to public printing and document retention requirements as title 44 of the United States Code requires.

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.

The 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 specificity 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 broad interagency initiative—typically in consultation with an appropriate U.S. Attorney.

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 and GPO's Worker Compensation Program.

Investigative proactive projects are detailed in a separate document. 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 to 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 competencies 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 2016 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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