

OFFICE OF INSPECTOR GENERAL ANNUAL WORK PLAN | FISCAL YEAR 2021

OCTOBER 1, 2020 – SEPTEMBER 30, 2021



OFFICE *of the*
INSPECTOR GENERAL
U.S. GOVERNMENT PUBLISHING OFFICE

GPO

U.S. GOVERNMENT PUBLISHING OFFICE
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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 Audits and Inspections and the Office of Investigations. For more information on our structure, see our [Organization Chart](#).

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

Report or Contact the Hotline

Online Complaint Form. The form can be filled out and submitted 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 Fiscal Year (FY) 2021 Annual Work Plan (AWP). 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 is not a contract but rather a framework for the coming year. It is subject to constant review to account for emerging issues and priorities.

To develop this AWP, through multiple meetings, data calls, and surveys and formal solicitation, we received input from Government Publishing Office (GPO) leadership and its employees as well as our partners in Congress. Their responses were welcomed and are reflected in this AWP. In total we reviewed over forty project proposals.

The reader should understand certain principles are emphasized in GPO OIG work and are reflected in this AWP. OIG work will continue to be:

- **Proactive:** The AWP will allow for targeted efforts within the goals aimed at “proactive” inspections and investigations to advise agency leadership on how to improve practices.
- **Strategic:** Our Work 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 of our efforts will be “team based.” Every inspection, audit, or investigation will have a minimum of two or more assigned members, which may reduce volume but increase merit and value.
- **Increase Quality Assurance:** Similarly, with the addition of a permanent 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.
- **Inspector General (IG) Community Integration:** 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 the Inspectors General on Integrity and Efficiency (CIGIE) is the foundation for standards, training, and practices for my office.



Michael P. Leary
Inspector General

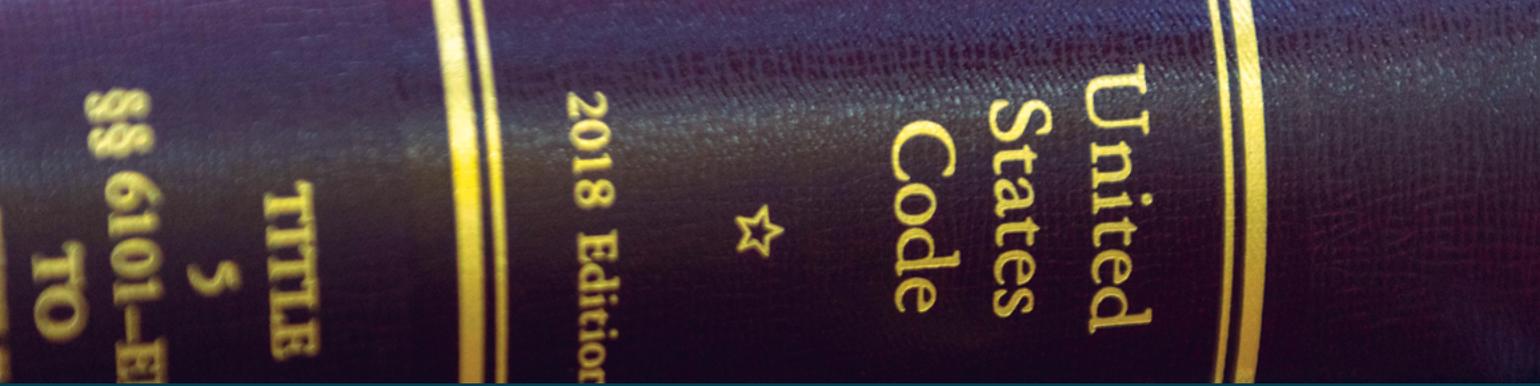


INTRODUCTION

This Annual Work Plan identifies assignment topics continuing from FY 2020 as well as projects scheduled to start during FY 2021.

Our office is organized to address emerging issues and priorities from our stakeholders in GPO leadership, the public, and Congress.

Our AWP is implemented through audits, inspections, proactive investigations, and follow-up reviews executed in compliance with the Inspector General (IG) Act of 1978, applicable professional standards of the U.S. Comptroller General, and the Federal OIG Quality Standards prescribed by the CIGIE.



OUR RESPONSIBILITY AND ORGANIZATION

The OIG helps GPO effectively carry out its responsibilities by promoting economy, efficiency, and effectiveness in the administration of GPO programs and operations. Our office is also designed to prevent and detect fraud, waste, and abuse in those programs and operations. The GPO Inspector General Act of 1988, along with the Inspector General Act of 1978, establishes the authorities, responsibilities, and duties of the OIG.

The GPO OIG, located in Washington, DC, is allocated 24 employees and is organized in three main divisions: Audits, Inspections and Program Analysis, and Investigations. Through audits, inspections, investigations, and other oversight activities, 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 the administration and operation of 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 Audits, Inspections, Management and Program Analyses, and Investigations aimed at supporting the **continued viability of GPO's business model.**

Goal 2

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

Goal 3

To conduct Audits, Inspections, Management and Program Analyses, 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.



ORGANIZATION

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

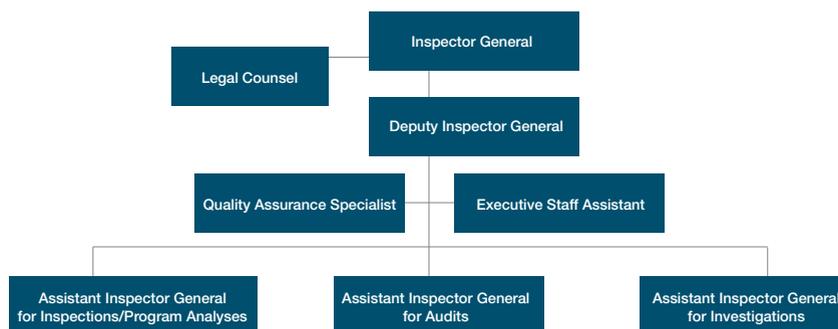
The **Inspector General** provides policy direction and leadership for the OIG. The IG serves as an independent voice to the Director of GPO and Congress by identifying opportunities and promoting solutions for improving GPO performance, economy, and efficiency of operations while preventing and detecting fraud, waste, and abuse.

The **Counselor to the Inspector General** provides legal advice and counsel on issues arising during audits, inspections, management and program evaluations, and investigations, including

opinions regarding legal accuracy and sufficiency of OIG reports.

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 provides GPO with constructive recommendations to improve its services. OIG audits are performed in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

OFFICE OF INSPECTOR GENERAL ORGANIZATIONAL CHART



As of September 30, 2019

The **Inspections 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 the Quality Standards for Inspection and Evaluation issued by CIGIE.

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 **Quality Assurance Specialist** supports preparation of OIG's products such as the Semiannual Report to Congress and management challenges. The Semiannual Reports are intended to keep 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.





AUDIT PLAN

FY 2020 ONGOING AUDITS

1. CAPITAL INVESTMENTS

Capital investments are funds used to further GPO's objectives through the acquisition of long-term assets such as construction of new office space, high dollar equipment, manufacturing machinery, and capitalized software. Each year, from 2014 to 2018, GPO capital investments ranged between \$28 and \$40 million. We are conducting an audit to understand whether GPO's strategic investments process reflects sound business practice, and determine if capital investments meet GPO's strategic goals.

2. POLICIES AND PROCEDURES FOR STRUCTURING BILLING RATES

We will analyze cost capture methodology and product pricing rates to determine GPO's effectiveness in establishing billing rates sufficient to result in effective recovery of total production expenses. The objective of this engagement is to answer the question of whether the GPO rate structure allows the agency to identify and recover total costs for products and services in accordance with 44 U.S.C. § 309(b)(1). We entered into a contract with an independent public accounting firm to accomplish this review.

3. AUDIT OF GPO'S CONSOLIDATED FINANCIAL STATEMENTS, FY 2020

We will examine whether GPO's consolidated financial statements are presented fairly, in all material respects, in order to assess GPO's financial position. 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. The OIG entered into a contract with an independent public accounting firm to conduct the financial statement audit.



AUDIT PLAN

FY 2021 PLANNED AUDITS

1. GPO'S SURCHARGE RATE APPLIED TO CONGRESSIONAL PRODUCTS

GPO applies a surcharge to congressional products that has not been revised since the 1990s. The surcharge is applied to labor, machine hours, etc. These costs are then billed to Congress in accordance with 44 U.S.C. § 309(b)(1). We will identify the purpose of the surcharge being applied to congressional work. We will exam how the surcharge is being calculated and the review the documentation to support the current rate. We will then determine if the rate is still appropriate based on current GPO financial conditions.

2. CONGRESSIONAL DETAILEES

Over the past year GPO detailed 68 employees to congressional offices: 29 for the House and 39 for the Senate. All hours worked by GPO employees detailed to congressional offices are reimbursable from the Congressional Publishing Appropriation. In order to oversee reimbursements, our office will audit time cards for accurate billing and verify the monthly invoices is an actual reflection of all the detailees' hours worked during the month.

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AUDIT PLAN

FY 2021 RESERVE AUDITS

1. ALLOWABLE PURCHASES UNDER OFFICE OF FEDERAL REGISTER (OFR) PAGE RATE

In response to concerns raised by GPO management, we will examine whether the purchase of information technology (IT) or other equipment is allowed to be charged to the 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 through the establishment of a page rate.

2. PROCUREMENT OF EQUIPMENT AND SUPPLIES IN SUPPORT OF GPOSafe

GPOSafe is GPO's holistic approach to working in the era of COVID-19 and beyond. In response to the COVID-19 pandemic and in support of GPOSafe, starting in March 2020 to August 2020, GPO spent between \$500,000 to \$650,000 on equipment and supplies. These purchases supported facility safety, such as temperature scanners, and also facilitated telework for the majority of the workforce. We will conduct an audit to determine whether GPO appropriately followed procurement policies and whether GPO paid fair and reasonable prices in support of GPOSafe.



INSPECTION PLAN

FY 2020 ONGOING INSPECTIONS

1. ACQUISITION SERVICES PROCEDURES AND INTERNAL CONTROLS TO PREVENT LATE PENALTIES

GPO's Acquisition Services Business Unit is responsible for procuring all equipment, materials, supplies, information technology systems, construction, computer equipment, software, hardware maintenance support, and services needed by GPO. We are finalizing our inspection and have completed a draft report of GPO's procedures for procuring goods and services and their effectiveness in preventing late penalty fees.

2. SUSPENSION AND DEBARMENT PROGRAM

Our objective is to conduct a comprehensive inspection of the Suspension and Debarment (S&D) Program. We will review the overall process, associated timelines, and evaluate the effectiveness of the dissemination of S&D both within and outside of GPO. We will evaluate whether GPO effectively uses suspension and debarment, when appropriate, as well as other remedies available to the agency to ensure that contractors have the requisite business integrity.

3. INFORMATION TECHNOLOGY CYBERSECURITY CONTROLS

The objective of this engagement is to determine if GPO has adopted internal controls to reduce cybersecurity threats to a manageable risk level given early 2020 hacking incidents and known external threats to federal IT networks. The OIG entered into a contract with an independent public accounting firm to conduct this review.



INSPECTION PLAN

FY 2021 PLANNED INSPECTIONS

1. PRIVACY PROGRAM

GPO is required to protect the access to and confidentiality of personally identifiable information (PII). PII protection is especially important when information is sensitive in nature as with Social Security Numbers, legal proceedings, and medical information. We will assess the effectiveness and efficiency of the GPO Privacy Program. We intend to determine if the Privacy Program is effectively organized, staffed, and trained to fulfill its responsibilities. We will evaluate the risk of privacy breach and existing breach mitigation procedures and evaluate key factors promoting and/or hindering the functions of the Privacy Program.

2. STRATEGIC HUMAN CAPITAL HIRING PROCESS

We will examine the GPO Human Capital (HC) hiring process to determine if HC effectively and efficiently delivers essential recruitment services to GPO managers so that they can select the best qualified candidates. We will seek to contract with an independent public accounting firm to conduct this inspection.

3. ENVIRONMENTAL PROGRAMS OFFICE PROCESSES AND PROCEDURES TO ADDRESS ENVIRONMENTAL VIOLATIONS

GPO's Environmental Programs Office formulates GPO-wide environmental policies and guidelines to ensure compliance with environmental laws and regulations. On September 11, 2018, GPO received notification of alleged violations as the result of a U.S. Environmental Protection Agency (EPA) inspection conducted at the Central Complex on July 11-14, 2016, and was cited a civil penalty of \$140,000.00. Subsequent civil penalties were also imposed by the DC Department of Energy & Environment (DOEE) for a total of \$11,000.00. We will evaluate if GPO has placed the appropriate level of priority to addressing identified violations and determine if the Environmental Programs Office is effectively organized, staffed, and trained to fulfill its responsibilities.



INSPECTION PLAN

FY 2021 RESERVE INSPECTIONS

1. TOP TEN SAFETY HAZARDS

Each year GPO conducts safety assessments on all GPO facilities. The results of the assessments are published in the Physical Security and Safety Assessment reports. When the last assessment of the year is complete, an updated list of the Top 10 Safety Hazards is published. According to GPO senior management, many of the priority hazards have lingered for years. We will determine whether GPO has placed the appropriate level of priority on addressing the Top 10 Safety Hazards and whether the Top 10 Safety Hazards process is effective and efficient.

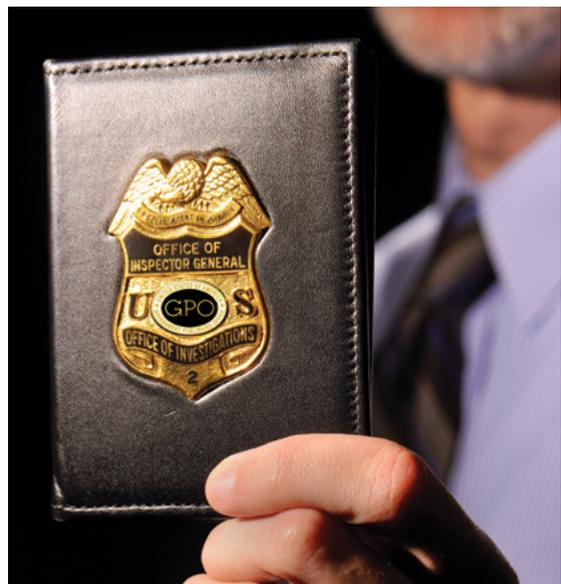
2. CONTRACTING OFFICER REPRESENTATIVE PROGRAM

Contract quality performance is the responsibility of both the contractor and the Government. The contractor is responsible for meeting its obligations under the contract in terms of quality, timeliness, and cost. The Government is responsible for ensuring that acquired services and supplies conform to the quality and performance requirements of the contract. Contract surveillance is key to ensuring that contractors perform in accordance with the terms and conditions of the contract. We will evaluate the agency's Contracting Officer Representative (COR) program for effectiveness and efficiency.



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 interagency 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.

Investigations 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 Investigations Division documents the results of all of its investigative activities and findings in the form of memoranda, Reports 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 an Office of the U.S. Attorney and senior government officials.



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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