

# OFFICE OF THE INSPECTOR GENERAL ANNUAL WORK PLAN | FISCAL YEAR 2023

OCTOBER 1, 2022 – SEPTEMBER 30, 2023



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

GPO

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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) 2023 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. It is subject to constant review and change to account for emerging issues, priorities as they may arise throughout the year, as well as changes in resources and assets available to my office throughout the year.

To develop this AWP, we sought input from our stakeholders, to include congressional staff, GPO leadership, and GPO employees. Their responses are reflected in this AWP. In total we reviewed over 13 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” projects 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, value, and credibility.
- **Increase Quality Assurance:** Our office will continue to improve the content of its products in both substance and style to be more consistent, tailored, and well- regarded.
- **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.
- **Return on Investment (ROI):** ROI is usually defined in terms of monetary impact and savings associated with audits, inspections, investigations, and other actions that allow the Government to recoup funds owed, or correct practices to ensure more efficient spending. While dollar value is a traditional baseline for ROI, and we include it when found, our reports will also include additional quantitative and qualitative ways to show a positive impact on an agency – that is, to expand the definition of “value.”



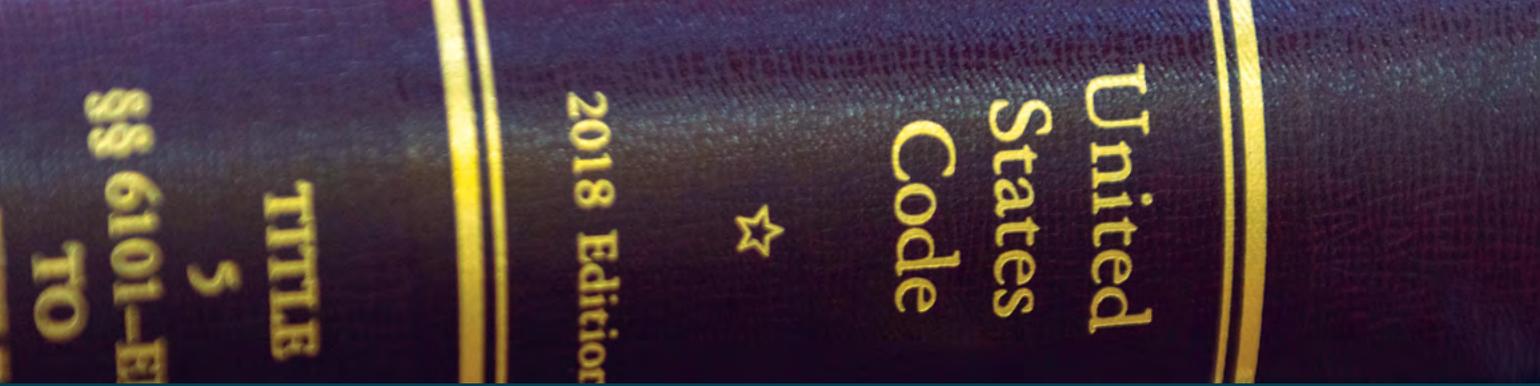
Michael P. Leary  
Inspector General

## INTRODUCTION

**T**his Annual Work Plan identifies assignment topics continuing from FY 2022 as well as projects scheduled to start during FY 2023. Our office is poised 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 as amended, the GPO Inspector General Act of 1988, the Legislative Branch IG Independence Act of 2019, and applicable professional standards of the U.S. Comptroller General, and the Federal OIG Quality Standards prescribed by the Council of the Inspectors General on Integrity and Efficiency (CIGIE).





## OUR RESPONSIBILITY AND ORGANIZATION

The OIG helps GPO effectively carry out its responsibilities by independently 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 IG Act of 1978 as amended, and the Legislative Branch IG Independence Act of 2019) establishes the authorities, responsibilities, and duties of the OIG. The GPO OIG, located in Washington, D.C., is allocated 25 employees and is organized in three main divisions: Audits, Inspections, and Investigations. We also embrace our role to independently inform objective congressional oversight through audits, inspections, investigations, and other activities. In this way, the OIG conducts 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 work load 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

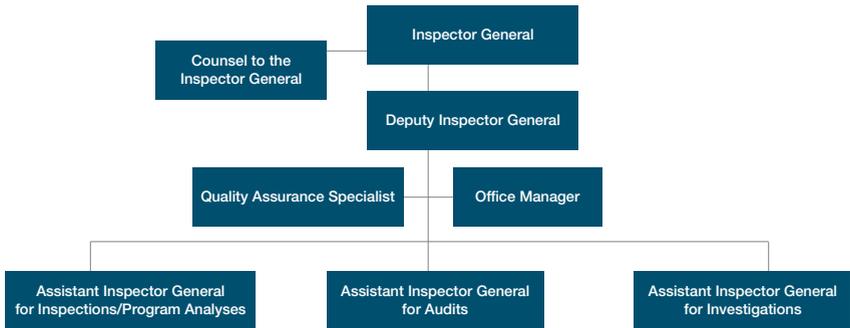
**The OIG is based in Washington, DC and is organized as follows:**

**T**he **Inspector General (IG)** 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 **Audits Division** conducts independent and objective financially-related audits to improve efficiency and effectiveness of GPO programs and operations and to provide recommendations aimed at strengthening internal controls. OIG audits are performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

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.

### OFFICE OF THE INSPECTOR GENERAL ORGANIZATIONAL CHART



As of October 1, 2021



The **Investigations Division** is responsible for conducting and coordinating investigative activity related to fraud, waste, and abuse in GPO programs and operations. The Investigations Division concentrates efforts and resources on systemic fraud investigations including possible wrongdoing by GPO contractors, employees, program participants, and others. These efforts may result in prosecution, administrative action, and monetary recoveries.

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 **Quality Assurance Program** systematically evaluates all OIG products at multiple stages for quality-content and consistent style. The Program performs independent reference reviews to ensure reports are fact-checked and objective and that conclusions are reasoned and evidence-based.





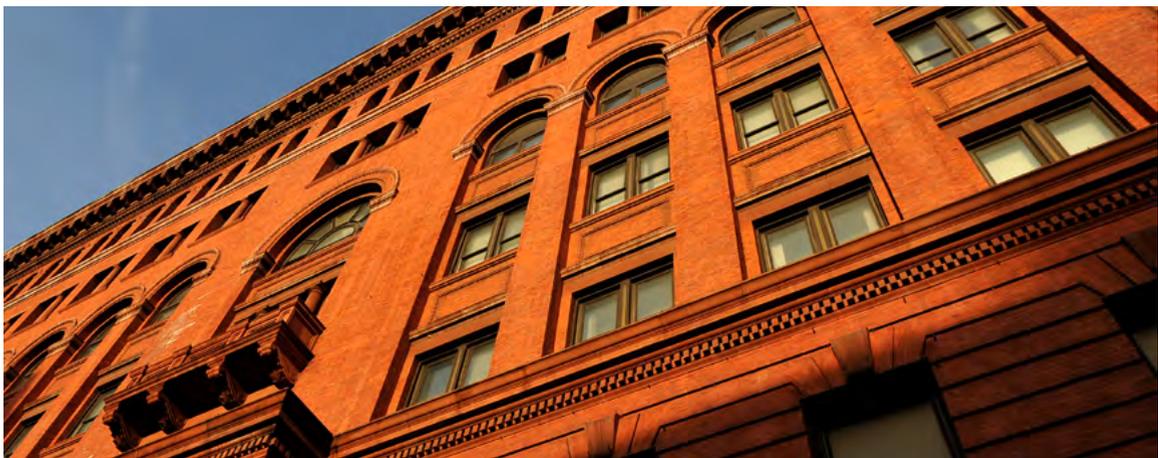
# AUDIT PLAN

## FY 2022 ONGOING AUDITS

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### 1. PAYMENTS TO EMPLOYEES COVERED BY THE FEDERAL EMPLOYEES' COMPENSATION ACT

The Federal Employees' Compensation Act (FECA) program provides coverage for and assistance to U.S. Government Publishing Office (GPO) employees who have sustained work-related injuries by providing appropriate monetary and medical benefits, and assistance in returning to work. The U.S. Department of Labor's (DOL) Office of Workers' Compensation Programs has the exclusive authority to administer, implement, and enforce FECA, including paying claims on behalf of injured employees. GPO reimburses DOL for its workers' compensation claim costs, including administrative fees, through a process known as chargeback billings.<sup>1</sup> This audit examines GPO's controls over the program paying employees who have sustained work-related injuries covered by FECA.



<sup>1</sup> Department of Labor, Federal Employees' Compensation Act (FECA) Claims Administration, <https://www.dol.gov/agencies/owcp/FECA/about>.



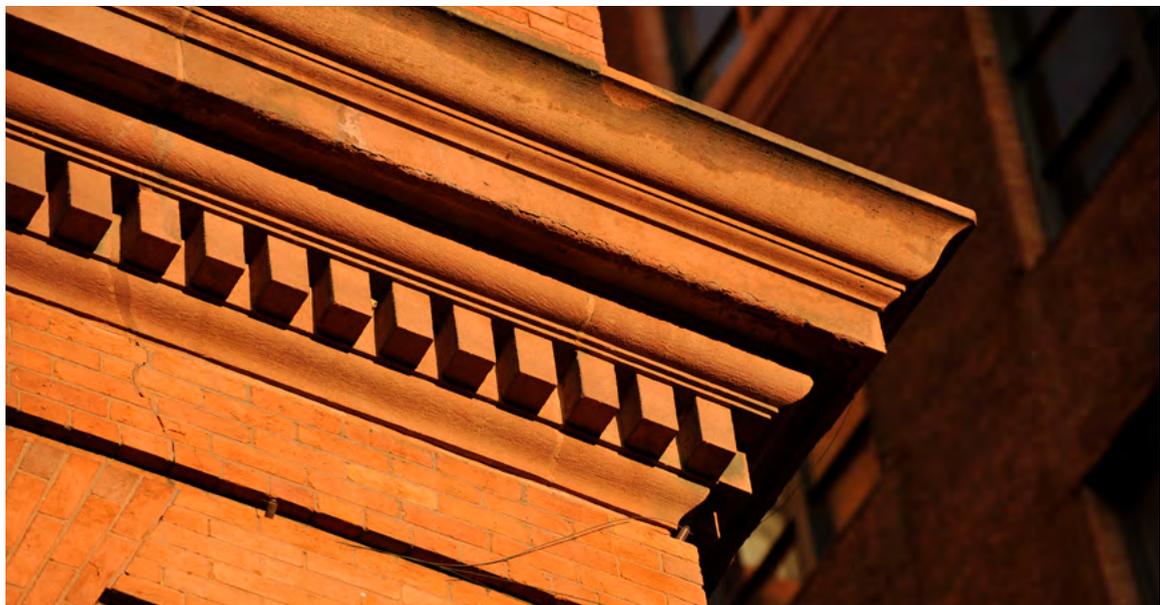
# AUDIT PLAN

## FY 2023 PLANNED AUDITS

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### 1. CONTROLS OVER REVENUE-GENERATING CONTRACTS

Revenue-generating contracts are an important component of GPO’s finances. They provide a significant source for the Business Operations Revolving Fund, which have no appropriation restrictions on their use.<sup>2</sup> GPO reported \$961,872,000 in FY 2021 revenues and \$117,000,000 in appropriations.<sup>3</sup> We will examine GPO controls and management of revenue-generating contracts.



<sup>2</sup> GPO’s 2021 Consolidated Financial Statements, Management Discussion and Analysis, Programs and Operations, p. 5, <https://www.gpo.gov/docs/default-source/inspector-general/audits/2022/gpo-fy21-annual-report.pdf>.

<sup>3</sup> GPO’s 2021 Consolidated Financial Statements, p. 12., [https://www.gpo.gov/docs/default-source/news-content-pdf-files/2021\\_annualreport.pdf](https://www.gpo.gov/docs/default-source/news-content-pdf-files/2021_annualreport.pdf).

# AUDIT PLAN

## FY 2023 RESERVE AUDITS

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### 1. CUSTOMER SERVICES PARTNERSHIP PROGRAM

The majority of the Federal Government's printing needs are requisitioned through GPO.<sup>4</sup> To meet their needs, GPO contracts out to the private sector using Customer Services partnerships with commercial printers and the information industry. GPO reported \$400,371,000 in procured printing revenue in FY 2021 representing 42 percent of revenue.<sup>5</sup> According to GPO, this business model enables the Federal Government to benefit from vast resources, expertise, specialization within the private sector, and open market competition among thousands of businesses, large and small.<sup>6</sup> We will assess the partnership program for financially-related effectiveness and efficiency.



<sup>4</sup> GPO's 2021 Consolidated Financial Statements, Management Discussion and Analysis, Customer Services, p. 7, <https://www.gpo.gov/docs/default-source/inspector-general/audits/2022/gpo-fy21-annual-report.pdf>.

<sup>5</sup> GPO's 2021 Annual Report, p. 12., [https://www.gpo.gov/docs/default-source/news-content-pdf-files/2021\\_annualreport.pdf](https://www.gpo.gov/docs/default-source/news-content-pdf-files/2021_annualreport.pdf).

<sup>6</sup> GPO's 2021 Consolidated Financial Statements, Management Discussion and Analysis, Customer Services, p. 7, <https://www.gpo.gov/docs/default-source/inspector-general/audits/2022/gpo-fy21-annual-report.pdf>.



# INSPECTION PLAN

## FY 2022 ONGOING INSPECTIONS

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### 1. 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 resulting from an U.S. Environmental Protection Agency (EPA) inspection conducted at GPO's Washington D.C. location on July 11-14, 2016, and was cited a civil penalty of \$140,000. Subsequent civil penalties were also imposed by the D.C. Department of Energy & Environment (DOEE) for a total of \$11,000.<sup>7</sup> We are evaluating if GPO is addressing identified violations and determining if the Environmental Programs Office is effectively organized, staffed, and trained to fulfill its responsibilities.

### 2. TOP TEN SAFETY HAZARDS PROGRAM

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. We are reviewing GPO's Top 10 Safety Hazards program. The review will determine how GPO develops the Top 10 Safety Hazards list, determine how GPO plans, schedules, and supports Top 10 Safety Hazards repairs, and analyze the status of each item on the Fiscal Year 2022 list.

<sup>7</sup> GPO response to requested input on OIG Annual Project Planning, May 26, 2020.



# INSPECTION PLAN

## FY 2023 PLANNED INSPECTIONS

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### 1. REVIEW OF GPO'S MANAGEMENT AND PREVENTATIVE MAINTENANCE OF ITS HEATING/VENTILATION AIR CONDITIONING (HVAC) SYSTEM

GPO's Central Complexes were built between 1903 and 1940.<sup>8</sup> Although there have been various renovations and upgrades over the years, a recent General Services Administration (GSA) OIG Management Alert<sup>9</sup> identifying issues with ventilation in the Child Care Center at their GSA Headquarters building which required immediate attention has raised concerns regarding the air quality being delivered through the ventilation systems in other older federal buildings. ASHRAE Standard 62.1 is the recognized standard for ventilation system design and acceptable indoor air quality (IAQ) and specifies minimum ventilation rates and other measures to minimize adverse health effects for the building occupants.<sup>10</sup> We will determine if the air quality, ventilation, filtration, and circulation of air within the GPO Central Complex is in alignment with federal regulations and policy or otherwise present concerns.

<sup>8</sup> GPO Pictures, GPO-PICTURINGBIGSHOP-2017-2.pdf (govinfo.gov).

<sup>9</sup> GSA Management Alert: Inadequate Ventilation in GSA Headquarters Child Care Center, March 10, 2022, Report JE22-001 (Oversight.gov).

<sup>10</sup> ASHRAE Standard 62.1-2019, Ventilation for Acceptable Indoor Air Quality (ashrae.org).



# INSPECTION PLAN

## FY 2023 PLANNED INSPECTIONS (CONTINUED)

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### 2. REVIEW OF GPO'S CONTRACTING PRACTICES: FULL AND OPEN COMPETITION

GPO regulation requires contracting officers to promote and provide for full and open competition in soliciting offers and awarding government contracts.<sup>11</sup> As a general practice across the federal government, contracting without providing for full and open competition is a violation of statute, unless permitted by certain exception.<sup>12</sup> Like other agencies, GPO's contracting policy allows for contracting without full and open competition (sole source awards) under certain circumstances.<sup>13</sup> When we asked, GPO informed our office that the FY 2021 Acquisition Services contracts awarded through other than full and open competition, represented 50 percent of the total number of contract awards (for contacts greater than \$100K).<sup>14</sup> The intent of this inspection will be to assess GPO's effectiveness, efficiency, and adherence to regulatory requirements when awarding contracts using other than full and open competition.

<sup>11</sup> GPO Publication 805.33, Materials Management Acquisition Regulation, May 15, 2003. Subpart 6.1—Full and Open Competition, 6.101 Policy (a).

<sup>12</sup> GPO Publication 805.33, Materials Management Acquisition Regulation, May 15, 2003. Subpart 6.3—Other Than Full and Open Competition, 6.301 Policy (a).

<sup>13</sup> GPO Publication 805.33, Materials Management Acquisition Regulation, May 15, 2003. Subpart 6.3—Other Than Full and Open Competition, 6.302 Circumstances permitting other than full and open competition.

<sup>14</sup> Response to IG's Fiscal Year 2023 Annual Planning Request for Information Date, August 1, 2022.



# INSPECTION PLAN

## FY 2023 RESERVE INSPECTIONS

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### 1. REVIEW OF GPO'S HUMAN CAPITAL HIRING PROCESS

We have previously reported that GPO Business Units experience delays in filling vacancies. GPO Human Capital's (HC) hiring process may hinder the agency's ability to attract and hire top talent. Because of the prolonged hiring process, applicants often receive offers from other agencies and are no longer available to GPO. This issue was mentioned in both the GPO OIG's Transformation Evaluation<sup>15</sup> and Site Visit<sup>16</sup> reports. In support of GPO's Strategic Plan Goal 4 *Develop our Workforce*, and at the request of both GPO leadership and the Senate Minority Staff, we will review GPO HC's hiring process to determine where time lags exist and identify any areas of improvement.

*Note: This fiscal year GPO OIG requested additional appropriations for independent human capital and IT services. This was done to solidify our independence from the GPO which is essential for objective oversight. As a customer of GPO's HC we have reported (to the agency and oversight committee staff) that a review could be a potential conflict of interest (both perceived and actual). In the absence of the requested appropriations to move to an independent 3rd party human capital service, and to avoid this stated conflict of interest, we will need to hire a 3rd party contractor to conduct the review. Therefore, my office will request a midyear appropriation to pay for a contracted evaluation.*

<sup>15</sup> OIG Report 22-06, GPO Organizational Transformation Evaluation, p. 15, [gpo\\_ote\\_report-22-06\\_19may2022\\_final.pdf](#).

<sup>16</sup> OIG Report 22-05, Site Visit report, [site-visit-omnibus-report-05-03-2022r.pdf](#) (gpo.gov).



# INSPECTION PLAN

## FY 2023 RESERVE INSPECTIONS (CONTINUED)

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### 2. REVIEW OF GPO'S MODERNIZATION OF ITS LEGACY INFORMATION TECHNOLOGY

Historically, the federal government has had difficulties acquiring, developing, and managing IT investments.<sup>17</sup> Legacy systems may operate with known security vulnerabilities that are either technically difficult or prohibitively expensive to address. In some cases, vendors no longer provide support for hardware or software, creating security vulnerabilities and additional costs.<sup>18</sup> Legacy systems may not be able to reliably meet mission needs because they are outdated or obsolete. The inspection would determine if GPO's IT modernization plan(s) and practices facilitate:

- Legacy system retirement and modern system replacement,
- Enhanced system security by use of new technologies; and
- Improved mission capabilities and workforce productivity.

<sup>17</sup> GAO-21-524T, Agencies Need to Develop and Implement Modernization Plans for Critical Legacy Systems, April 27, 2021, Page 2 Background.

<sup>18</sup> GAO-21-524T, Agencies Need to Develop and Implement Modernization Plans for Critical Legacy Systems, April 27, 2021, Page 2 Security risks.



## INVESTIGATIVE PLAN

**T**he Investigations Division's primary responsibilities include conducting criminal, civil, and administrative investigations involving fraud, waste, and abuse in GPO programs and activities; investigating allegations of serious misconduct by GPO employees and contractors; interfacing with the Department of Justice on OIG-related criminal and civil matters; and coordinating investigations and OIG initiatives with other federal and state agencies. They also participate in OIG outreach programs by providing fraud awareness briefings to educate agency employees and external organizations on potential indicators of fraud and the OIG's role and responsibilities in addressing these matters.

In FY 2023, the Investigations Division will continue to focus on proactive investigations of significant fraud and allegations of serious employee or contractor misconduct. Planned proactive work will include collaboration with other OIG Divisions; GPO sites; outreach with GPO management and staff; and data analysis to identify potential fraud. The Investigations Division will also collaborate with other Offices of Inspectors General to explore potential joint efforts involving GPO equities and activities. The Investigations Division has procured expert forensic auditing contract support in order to bring this effort to fruition. Additionally, the division is engaged in hiring two full time, forensic auditors.

Investigative efforts may lead to criminal convictions and/or civil, and administrative remedies. Investigations are initiated as a result of allegations or referrals from private citizens; audits, and inspections; GPO employees and contractors; Congress; other federal, state, and local law enforcement agencies; and proactive efforts directed at areas bearing a high potential for systemic fraud, waste, and abuse. 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 stakeholders as appropriate.



## **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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