

U.S. GOVERNMENT PRINTING OFFICE

Office of Inspector General Annual Work Plan

October 1, 2013–September 30, 2014

Fiscal Year 2014

Highlights of the Office of Inspector General (OIG) Work Plan

GOAL 1: Assist the Government Printing Office (GPO) meet 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.

- Safeguards Over Blank Passports
- Information Security: Continuous Monitoring of Select Key Systems
- Assessment of GPO's Transition Planning for GPO Legacy Systems
- Capital Planning Requirements and Selection of Information Technology (IT) Investments
- Assessment of GPO's Continuity of Operations
- Audit of the Security Assessments of GPO's e-Passport Supply Chain Vendors
- Status of Cloud-Computing Environments Within GPO
- Assessment of GPO's Public Key Infrastructure (PKI) Certification Authority (CA)
- Accountability Over Travel Document Booklets
- Security Over Transport Keys for e-Passports
- Various Investigative Initiatives to Identify Unlawful Cyber Security Attacks and Threats

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

- Audit of GPO's Consolidated Financial Statements
- General, Application, and Security Controls Review of Financial Systems
- Follow-up Audit of the Congressional Billing Process
- Audit of Billing Rates for Congressional Products
- GPO's Safety Program as it Impacts Federal Employees' Compensation Act (FECA) Operations
- Review of Prompt Payment of Invoices
- Review of Overhead Costs Allocated to Congressional and e-Passport Product Billing Rates
- Reliability of Data Used in Calculating Cost of Congressional Products
- Maintaining Effective Controls Over Time and Attendance Related to the Family and Medical Leave Act (FMLA)
- Effect of Idle Time on Congressional Product Billing Rates
- Various Investigative Initiatives to Identify FECA and Various Leave Program Frauds

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

- Use of Suspensions and Debarments in Commercial Printing Services
- Controls Over Vendor Payments
- Review of GPO Chargeback Process
- Review of Select Regional Office Procurement Practices
- Review of Select Vendor Terminations
- Various Investigative Initiatives to Identify Fraud within the Print Procurement Programs

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 intended parties.

- Controls Over GPO's Purchase Card Program
- Oversight of Oracle IT Support Services
- Safeguarding Paint and Supplies Inventory
- Costs Associated with Microsoft Software Licensing
- Audit of Select Contractor-Incurred Costs
- GPO's Contract Award Process—e-Passport Covers
- Review of Select IT Service Contracts to Identify Opportunities to Reduce Duplication, Overlap, and Fragmentation
- Various Investigative Initiatives to Identify Acquisition Fraud

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

- Commercial Printing and Dissemination of Government Information at the National Institutes of Health
- Commercial Printing and Dissemination of Government Information at the Department of Veterans Affairs
- Commercial Printing and Dissemination of Government Information at the Department of State
- Development of Next Generation Federal Digital System (FDsys)
- Assessment of the Federal Depository Library Program's (FDLP's) Biennial Survey

Table of Contents

Message from the Inspector General1

Introduction2

Summary of the OIG Strategic Plan2

How and Where We Operate3

Audit and Inspection Work Plan6

Investigative Work Plan.....19

Highly Qualified Diverse OIG Workforce20

Hotline Information21

Message from the Inspector General

The OIG Work Plan for fiscal year (FY) 2014 (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. This Work Plan also outlines our responsibilities and values, organization, work planning process, accomplishments, and additional information about this edition.

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. OIG anticipates that during FY 2014 fewer resources will be available to carry out our mission. As a result, adjustments to this plan may be necessary as the year unfolds to ensure that we direct our resources to areas of highest risk and vulnerability.

Primary sources of input for the assignments listed in this Work Plan include risk assessments across GPO programs and operations based on previous OIG work, Government Accountability Office (GAO) high-risk assessments, congressional interests, Office of Management and Budget (OMB) priorities, GPO vulnerability/internal control assessments, and identification of key challenges and strategic planning priorities. Our current planning also reflects direct outreach and solicitation of topics and assignment suggestions from GPO's leadership, external stakeholders, and our staff.

I want to thank our staff members for their direct participation in this process. I also thank the Public Printer and other 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.

As always, 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.

Michael A. Raponi
Inspector General

Introduction

GPO is the Federal Government's primary resource for producing, procuring, cataloging, indexing, authenticating, disseminating, and preserving the official information products of the U.S. Government in both digital and tangible formats. GPO is responsible for producing and distributing information products and services for all three branches of the Federal Government, including U.S. passports for the Department of State as well as official publications of Congress, the White House, and other Federal agencies. In addition to publication sales, GPO provides for permanent public access to Federal Government information at no charge through GPO's Federal Digital System (FDsys [www.fdsys.gov]) and through partnerships with approximately 1,200 libraries nationwide participating in the Federal Depository Library Program (FDLP).

Our Work Plan identifies assignment topics continuing from FY 2013 and assignment topics scheduled to start during FY 2014, allowing for unforeseen work that may be requested by Hotline complaints, GPO leadership, and Congress.

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.

What is our responsibility?

OIG helps GPO effectively carry out its responsibilities 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.

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., has 22 employees and is organized into 2 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.

Summary of OIG's Strategic Plan

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. OIG has aligned its planning with that of the GPO planning.

Our mission is to help GPO effectively carry out its responsibilities by promoting economy, efficiency, and effectiveness in the administration of, and to prevent and detect fraud and abuse in, GPO programs and operations.

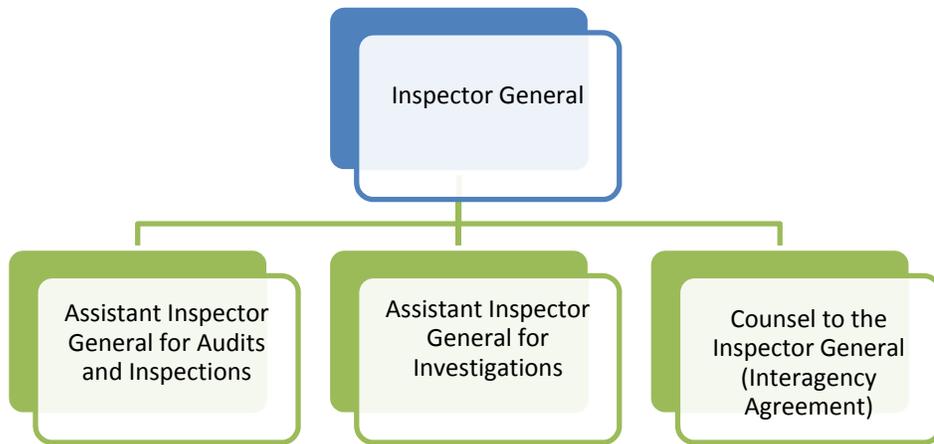
Our goals are:

- 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.

How and Where We Operate

OIG is based in Washington, D.C., with three offices—the Office of Audits and Inspections, the Office of Investigations, and Counsel to the IG.



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

The Assistant IG for Audits and Inspections (AIGAI) conducts performance and financial-related audits across the spectrum of GPO’s program and operational activities. It produces reports on activities aimed at improving GPO’s economy, efficiency, and effectiveness, while seeking to detect and prevent fraud, waste, and abuse. Audit activities are focused on issues related to our strategic plan and related activities. Audits are conducted in accordance with generally accepted government auditing standards.

The Office of Audits and Inspections identifies opportunities for improving cost efficiency and effectiveness as well as the overall quality of service delivery throughout GPO. Inspections include reviews of Agency activities, typically focused more broadly than an audit and designed to give managers timely and useful information about operations, including current and anticipated problems. Inspections are also sometimes referred to as evaluations.

The Assistant IG for Investigations (AIGI) investigates allegations of fraud, waste, abuse, and misconduct that could affect GPO programs, operations, assets, and other resources. Investigative findings are referred to the Department of Justice for criminal prosecution or civil litigation or to GPO management for administrative action. They develop recommendations designed to reduce GPO vulnerability to criminal activity.

The Counsel to the IG provides legal assistance and supports audits, evaluations, special reviews, and investigations. The Counsel to the IG coordinates with attorneys outside the Agency, including local and Federal agencies and law enforcement attorneys.

Other administrative matters include financial management, procurement, human capital management, administrative, and IT services that support OIG operations. OIG

also reports semiannually to the Public Printer and Congress on OIG activities during periods ending March 31 and September 30. Semiannual Reports to Congress are intended to keep the Public Printer and Congress informed and up to date on significant findings and recommendations of OIG.

In addition, OIG provides the Public Printer and Congress with assessments of the most serious management challenges the Agency faces.

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.

What do we accomplish?

During FY 2013, we issued 24 audit and investigative reports that, among other things, identified \$32.2 million in questioned costs, funds that could have been put to better use and funds that could be at risk, and made 46 recommendations for program improvement. Our investigative work led to one arrest, nine debarment or debarment referrals, and \$284,837 in monetary funds at risk as the result of fraud.

Audit and Inspection 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.

Carryover Projects

Safeguards Over Blank Passports

This assessment will focus on the internal control policies, procedures, and activities designed primarily to prevent or detect lost and unaccounted for blank passports. We will test elements that significantly affect the control environment surrounding the program such as security risks and training. We will test control activities directly related to purchasing key materials and components and supporting documentation, establishing accountability over destroyed and damaged blank passports, finished product reconciliations to beginning production quantities, and supervisory review.

Information Security: Continuous Monitoring of Select Key Systems

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 GPO is a “contractor” for agencies of the executive branch, those agencies rely on GPO’s information security management.

This evaluation will determine whether GPO is effectively using automation as it relates to continuous monitoring and whether GPO has an effective vulnerability scanning process for its networks and databases including a corrective action process for correcting known vulnerabilities. We will review various mission critical systems.

New Projects Planned

Assessment of GPO’s Transition Planning for GPO Legacy Systems

This audit will determine the status of GPO’s efforts to modernize its legacy systems in support of transforming itself into a digital information platform and provider of secure documents. We will compare GPO’s enterprise architecture to the Agency’s overall IT strategy. We will review system development life-cycle plans and key provisions of GPO’s strategic enterprise architecture plan to assess the status.

Capital Planning Requirements and Selection of IT Investments

This assessment is a follow-on audit of the implementation of GPO’s transformation. In September 2012, we reported on the maturity of GPO’s Enterprise Architecture on an enterprise-wide basis and separately for FDsys. Based on both our audit and GPO’s

self-assessment in 2010, GPO did not fully expand and evolve the Enterprise Architecture and its use for transformation and optimization. We found similar results with the architecture maturity level of FDsys.

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

Assessment of GPO's Continuity of Operations

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.

Audit of the Security Assessments of GPO's e-Passport Supply Chain Vendors

GPO is the sole source for producing U.S. passports for the Department of State.

The e-Passport book GPO produces contains commercially available and uniquely assembled materials. Those materials include items such as cover stock, security paper, security inks, security threads, and security functions, both covert and overt. Suppliers of those materials are located throughout the United States and in several foreign countries.

This audit will assess the adequacy of GPO's security assessments over its e-Passport components and supply chain. The assessment will also consider physical security elements of the supply chain.

Status of Cloud-Computing Environments within GPO

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, 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.

This assessment will evaluate GPO's efforts to adopt cloud-computing technologies.

Assessment of GPO's PKI CA

WebTrust assessment is a critical part of the GPO PKI's 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 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.

Accountability Over Travel Document Booklets

U.S. Citizenship and Immigration Services (USCIS) travel document booklets are mission critical consumables required to meet USCIS's statutory requirement to provide 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.

Security over Transport Keys for e-Passports

For blank e-Passport books produced by GPO, the Department of State requires that GPO secure each chip with a transport key during storage and shipment. We 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 the Department of State.

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

Carryover Projects

Audit of GPO's FY 2013 Consolidated Financial Statements

OIG entered into a contract with an Independent Public Accounting (IPA) firm to conduct the FY 2013 financial statement audit. The audit expresses an opinion on GPO's financial statements and report on GPO's internal controls over financial reporting and compliance with applicable laws and regulations that could have a direct and material effect on the financial statements.

General, Application, and Security Controls Review of Financial Systems

In support of our audit of GPO's FY 2013 Consolidated Financial Statements, we will determine if the information selected GPO financial systems produced is 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 conclude 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. OIG will monitor the work performance of the IPA.

Follow-up Audit of the Congressional Billing Process

OIG will conduct a follow-up audit to assess the status of implementing the corrective action plans GPO developed in response to recommendations made in the OIG audit report entitled *Operational Enhancements Could Further Improve the Congressional Billing Process*, Report Number 12-16, dated September 21, 2012.

Audit of Billing Rates for Congressional Products

GPO produces daily and permanent editions—in both online and print formats—of the *Congressional Record*, bills, resolutions, amendments, hearings, committee reports, committee prints, documents, stationery, and a wide variety of other products. The work performed for Congress is funded through the annual appropriation in the Congressional Printing and Binding (CP&B) appropriation. The CP&B is appropriated annually for authorized printing and binding required for the use of Congress and for printing, binding, and distributing Government publications authorized by law to be distributed without charge to the recipient. GPO uses more than 100 product codes.

For the purpose of this audit, we will review congressional hearings (GPO Product Code 83) to determine the steps GPO took in establishing the billing rates for these products.

GPO's Safety Program as it Impacts Federal Employees' Compensation Act (FECA) Operations

This assessment will provide GPO managers with an evaluation of GPO's safety program, including industrial safety and hygiene, to determine if it minimizes and prevents injuries, mishaps, and close calls as well as ensures the welfare of GPO 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 Prompt Payment of Invoices

OIG received a complaint alleging that vendor invoices were not paid promptly. The complainant also alleged that GPO lost early payment discounts. This audit will determine to what extent GPO monitored the process and assess whether payments for purchased goods and services are made promptly.

New Projects

Audit of GPO's FY 2014 Consolidated Financial Statements

OIG entered into a contract with an IPA firm to conduct the FY 2014 financial statement audit. The audit will express an opinion on GPO's financial statements and report on its internal controls over financial reporting and compliance with applicable laws and regulations that could have a direct and material effect on the financial statements.

We will review the independent auditor's work to determine whether the financial statement audit was conducted in accordance with our contract terms. The purpose of a financial statement audit is to determine whether the financial statements present fairly, in all material respects, the financial position of the audited entity for the specified time period.

General, Application, and Security Controls Review of Financial Systems

In support of our the audit of GPO's FY 2014 Consolidated Financial Statements, we will determine if the information selected GPO financial systems produced is 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 conclude about 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. OIG will monitor the work performance of the IPA.

Review of Overhead Costs Allocated to Congressional and ePassport Product Billing Rates

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

Congressional printing operates on a cost-recovery basis and recovers funds from the 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.

Maintaining Effective Controls Over Intermittent Use of FMLA Leave

The Family Medical Leave Act (FMLA) allows employees to use specified amounts of sick leave in a leave year to care for family members or for bereavement. GPO employees are covered, including temporary, intermittent, and part-time, but does not include any employee who has not completed 12 months of service as a Federal civilian employee. Full-time employees are entitled to 12 administrative workweeks during any 12-month period if their requests meet the program criteria. Part-time and intermittent employees are entitled to an amount in proportion to the number of hours they work on a weekly basis. The leave can be taken in one block, over several stretches of time, or intermittently.

This audit will pay special attention to patterns of intermittent leave usage, changed circumstances, completeness of certifications, authentication and clarification of certifications, use of second opinions, and that absences for planned medical treatment are planned in a way that least disrupts GPO operations.

Effect of Idle Time on Congressional Product Billing Rates

“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.

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

New Projects

Use of Suspensions and Debarments in Commercial Printing Services

To protect the Government's interests, Federal agencies are required to award contracts only to responsible sources—those sources determined to be reliable, dependable, and capable of performing the required work. One way to protect the Government's interests is through suspensions and debarments, which are actions taken designed to exclude firms or individuals from receiving contracts or assistance based on various types of misconduct. A suspension is a temporary exclusion pending completion of an investigation or legal proceeding, while a debarment is for a fixed amount of time that depends on the seriousness of the cause, but generally should not exceed 3 years. Exclusions are reported in the Excluded Parties List System the General Services Administration (GSA) maintains along with violations of certain statutes and regulations.

Contractors may be debarred or suspended for a variety of activities, including conviction of or civil judgment for actions such as fraud, embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property. Debarments and suspensions are also levied as a result of a commission of any other offense demonstrating a lack of business integrity or business honesty and can be the result of actions by another agency.

This assessment will help GPO managers strengthen program integrity by determining whether GPO debarred or suspended contractors determined unreliable, undependable, or incapable of performing the required work in accordance with the GPO guidance.

Controls Over Vendor Payments

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.

Review of GPO Chargeback Process

GPO has established a multi-disciplinary team to work on and reduce the existing volume of chargebacks, re-engineer internal GPO processes, and implement 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 Regional Office Procurement Practices

The objective of this review is to evaluate the operations of select regional offices. The assessment will review procurement and related contracting practices, to include contract processing and general procurement practices for both small purchases and large one-time procurements.

Review of Select Vendor Contracts Terminated for Convenience and Defaults

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.

Carryover Projects

Controls Over GPO's Purchase Card Program

Since 1989, GSA has administered the Federal Government's SmartPay® Government Purchase Card Program. 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, improper, and potentially fraudulent purchase card transactions.

Oversight of Oracle IT Support Services

This audit will be designed to identify any major instances of potential duplication and overlap of Oracle IT support services contracts, and, if any do exist, determine which controls could be strengthened to mitigate the condition.

OIG will initiate a follow-on audit related to work we conducted of GPO's Enterprise Architecture in 2012 in which OIG reported that without a matured Enterprise Architecture, GPO assumes the risk in IT investments that are duplicative, not well integrated, costly, not supportive of the Agency's strategic goals and mission, or not responsive to emerging technologies.

Safeguarding Paint and Supplies Inventory

OIG will evaluate the internal controls over the GPO Paint Branch's paint and supplies inventory as a result of learning that a GPO Paint Branch employee was arrested for theft of property.

This audit will determine if GPO has adequate controls in place to prevent and detect the loss or misuse of paint and supplies inventory maintained by the GPO Paint Branch.

Costs Associated with Microsoft Software Licensing

This audit will identify major instances of potential duplication and overlap of Microsoft licenses and if so, which controls could be strengthened that would mitigate the condition. This is a follow-on audit related to work we conducted of GPO's Enterprise Architecture in 2012 in which OIG reported that without a matured Enterprise Architecture, GPO assumes a risk in IT investments that are duplicative, not well

integrated, costly, not supportive of the Agency's strategic goals and mission, or not responsive to emerging technologies.

New Projects

Audit of Select Contractor-Incurred Costs

We plan to audit expenditures of select contractors such as labor charges and labor-charging rates. Our objective will be to examine the contractor's cost representations, in whatever form they may be presented (such as interim and final public vouchers, progress payments, incurred cost proposals, termination claims, and final claims). We will determine whether those costs are reasonable, applicable to the contract, determined under generally accepted accounting principles and cost accounting standards applicable in the circumstances, and not prohibited by the contract, by statute or regulation, or by previous agreement with, or decision of, the contracting officer.

GPO's Contract Award Process—e-Passport Covers

This audit will review the evaluation factors and selection process used to award the most recent contract for e-Passport covers. The evaluation factors consist of the technical proposal evaluation, experience, past performance, testing, security evaluation, pre-award survey, and a financial review.

The audit will incorporate a review of allegations made in an anonymous Hotline complaint OIG received regarding GPO's procurement of e-Passport covers.

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

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.

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

Carryover Projects

Commercial Printing and Dissemination of Government Information at the National Institutes of Health

OIG will conduct a performance audit in response to a complaint alleging printing of multiple products by the National Library of Medicine—part of NIH—which did not adhere to public printing and document retention requirements as title 44 of the United States Code requires. We will expand our audit to incorporate printing activities at NIH.

Federal law requires that, with limited exceptions, Federal printing be performed by or through GPO. And once published, some agency information dissemination products must be submitted to the FDLP, which is a program within GPO designated to preserve Government documents and make them available to the public. GPO catalogs and indexes each of the products and, at the close of each regular session of Congress, publishes a comprehensive index of public information products

New Projects

Commercial Printing and Dissemination of Government Information at the Department Veterans Affairs

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

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.

Development of Next Generation FDsys

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

Assessment of the Federal Depository Library Program's Biennial Survey

Congress established FDLP to ensure the American public has access to its Government's information. Since 1813, depository libraries have safeguarded the public's right to know by collecting, organizing, maintaining, preserving, and assisting users with information from the Federal Government. FDLP provides Government information at no cost to designated depository libraries throughout the country and territories. Anyone can visit Federal depository libraries and use the Federal depository collections, which are filled with information on careers, business opportunities, consumer information, health and nutrition, legal and regulatory information, demographics, and numerous other subjects.

GPO is responsible for administering the Biennial Survey of Depository Libraries as section 1909, title 44 of the United States Code requires. This Biennial Survey provides GPO with important information concerning the conditions of both individual depository libraries and the Depository Library Program as a whole. The data are used to administer the program and to assist in assessing the conditions and services of depository libraries.

This assessment will review the degree to which depository libraries provide complete and accurate responses to the Biennial Survey of Depository Libraries and how effective GPO uses the data to administer the program.

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 routinely 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. 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 appropriate U.S. Attorneys.

Overall investigative efforts are aligned with OIG's strategic goals that aim to improve the economy, efficiency, and integrity of GPO. Historically, investigative efforts have been predominantly represented by allegations associated with procurement fraud, FECA fraud, and employee integrity matters—allegations often encompassing one or more of OIG's strategic goals. Investigative efforts for this period will include several new initiatives designed to better combat fraud, waste, abuse, and mismanagement related to:

- Procurement and contract activities associated with GPO's Customer Services and Acquisition Services
- Unlawful Cyber-security threats and attacks on GPO
- GPO's FECA program to include individuals and, when appropriate, healthcare providers
- GPO's leave programs
- Whistleblower protection.

OIG typically employs an array of investigative techniques and tools to conduct on-going investigations, as well as to identify and pursue new investigative initiatives such as those identified above. This routinely includes the employment of various data analytical methods to identify and assess numerous GPO data sources made available in accordance with the GPO IG Act of 1988.

OIG documents the results of all of its investigative activities in the form of a memorandum, a Report of Investigation, and/or a Management Implication Report. The various reporting formats are also used to distribute investigative findings to those responsible for determining the final disposition of the investigation such as a U.S. Attorney's Office or the GPO Office of General Counsel 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 2014 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.

U.S. Government Printing Office
Office of Inspector General
P.O. Box 1790
Washington, DC 20013-1790
Email: gpoighotline@gpo.gov
Fax: 1 (202) 512-1030
Hotline: 1 (800) 743-7574
<http://www.gpo.gov/oig/hotline.htm>
