



# FY 2018 OIG ANNUAL WORK PLAN

OCTOBER 1, 2017 – SEPTEMBER 30, 2018

**GPO**

**U.S. GOVERNMENT PUBLISHING OFFICE**  
Office of the Inspector General



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# Message from the **INSPECTOR GENERAL**

U.S. GOVERNMENT PUBLISHING OFFICE

I am pleased to provide the Office of Inspector General's (OIG) Work Plan for Fiscal Year (FY) 2018. We prepared this work plan to inform GPO and Congress of work that we anticipate completing or initiating during FY 2018. Our work plan for FY 2018 summarizes new and ongoing reviews as well as activities that OIG plans to pursue with respect to GPO programs and operations during FY 2018.

We prepared this work plan by considering risks to GPO that may prevent it from achieving strategic goals and objectives. OIG is dedicated to delivering timely, high-quality products and services that promote accountability, efficiency, and effectiveness.

This work plan is an evolving document, which will be revised and updated, as necessary, to ensure that OIG oversight operations remain relevant, timely, and responsive to the priorities.

We look forward to continuing to work with GPO and Congress in meeting our goals and fulfilling our mission.

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 the Federal Digital System (FDsys) and through partnerships with libraries nationwide participating in the Federal Depository Library Program (FDLP).

Our work plan identifies assignment topics continuing from Fiscal Year (FY) 2017 and assignment topics scheduled to start during FY 2018, and allows for unforeseen work that may be requested, received through Hotline complaints, GPO leadership, and Congress.

The work plan is implemented through audits, evaluations, investigations, and follow-up reviews in compliance with the Inspector General 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.

Through audits, evaluations, inspections, investigations, and other reviews, OIG conducts independent and objective reviews of Agency programs and helps keep the Director and Congress informed of problems or deficiencies relating to administering and operating GPO.

The GPO IG Act of 1988, title II of Public Law 100-504 (October 18, 1988) establishes the responsibilities and duties of the IG. The GPO OIG is located in Washington, D.C., and has 22 employees. OIG is organized into three line elements—the Office of Audits and Inspections, the Office of Information Technology Audits, and the Office of Investigations.

## 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. Successful execution of this work plan will aid OIG in 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 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.

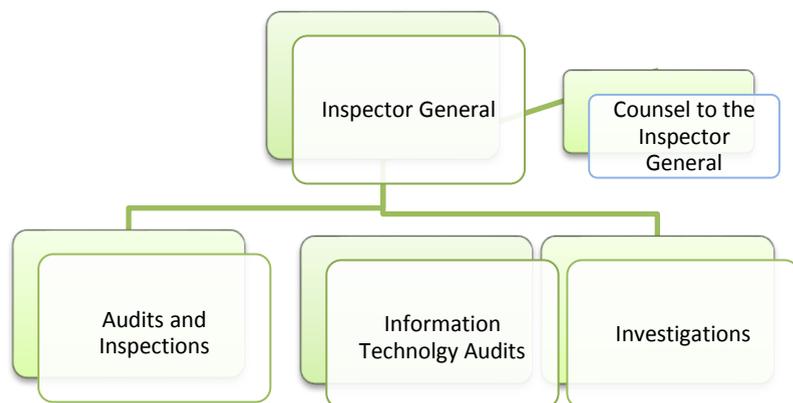
Our goals are:

- 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 four sections—the Office of Audits and Inspections, the Office of Information Technology Audits, the Office of Investigations, and Counsel to the Inspector General.



The Inspector General provides policy direction and leadership—serving as an independent voice to the Director 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 Office of Audits and Inspections conducts 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.

The Office of Information Technology Audits conducts audits and evaluations component conducts audits and evaluations GPO's information technology (IT) systems and related initiatives, with primary focus on Information Management, IT Security, and proactive data analytics.

The Office of Investigations 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.

The Counsel to the Inspector General provides legal assistance and supports audits, evaluations, special reviews, and investigations.

Other administrative matters include financial management, procurement, human capital management, administrative, and IT services that support OIG operations. OIG also reports semiannually to the Director and Congress on OIG activities during periods ending March 31 and September 30. In addition, OIG provides the Director 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. 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?

OIG reported approximately \$60 million in funds put to better use, questioned costs, and other monetary impact during the period from FY 2014 through FY 2017.

# AUDITS AND INSPECTIONS AND INFORMATION TECHNOLOGY AUDITS 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.**

### Evaluation of Cybersecurity Controls

OIG will conduct penetration testing of select systems that will simulate real-world attacks for identifying vulnerabilities in security features of applications, systems, networks, as well as identifying operational weaknesses in the process or with technical countermeasures. In addition, OIG will summarize cyberthreat information and efforts by GPO to identify systemic patterns.

### Integration of Security Activities into System Development

Consideration of security in the System Development Life Cycle is essential to implementing and integrating a comprehensive strategy for managing risk for all IT assets in an organization. OIG will review the steps GPO follows during development and deployment of select systems as they pertain to integrating security activities into system development.

### Transport Keys

For blank ePassport books that GPO produces, the Department of 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 the Department of State.

### Assessment of GPO's Public Key Infrastructure Certification Authority

GPO operates as a Certification Authority (CA) known as the GPO Public Key Infrastructure (PKI) CA [GPO-CA] in Washington, D.C. GPO's PKI is cross-certified with the Federal Bridge Certificate Authority (FBCA). FBCA certification requires that GPO PKI undergo annual independent compliance assessments. This assessment will determine if GPO's Principal CA Certificate Practices Statement conforms in all material respects to GPO-CA and Federal PKI common policies, and if GPO fairly states management's assertion in all material respects.

### Sustainability Plans for Critical Components in the Secure Credential Supply Chain

OIG will conduct an audit to evaluate the extent to which GPO has identified and implemented actions for mitigating the risk of disruption to key components in the secure credential supply chain, including the next generation passport.

## **GOAL 2**

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

### **Effect of Idle Time on 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 the extent to which idle time might impact the billing rates for congressional products. We will determine the steps GPO took in identifying and quantifying any idle machinery and labor times as well as how that idle time was accounted for and used in the determination the billing rates.

### **Financial Reporting Controls**

OIG will conduct an assessment for which internal control oversight and risk management should be focused as it applies to financial reporting. The Federal Managers' Integrity Act mandates that agencies follow internal control standards established by the Government Accountability Office (GAO), which are contained in the GAO 14-704G, Standards for Internal Control in the Federal Government. GPO is currently not subject to those requirements, however, it provides the overall framework for establishing and maintaining an effective internal control system and is considered a leading practice for Federal executives and managers who lead Government agencies and programs.

### **Audit of GPO's Consolidated Financial Statements**

The audit will result in an opinion on GPO's financial statements and reports 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.

### **Review of General, Application, and Security Controls for GPO Financial Systems**

In support of the audit of GPO's 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 information technology (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 the review, we will conclude about whether controls for the systems were properly designed and operating effectively.

## **GOAL 3**

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

### **Review of Contracts Containing Personally Identifiable Information**

OIG will conduct an audit to determine steps GPO took when addressing service contracts that included processing of Personally Identifiable Information.

## **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.**

### **Evaluation of Actions to Identify, Reduce, and Recover Improper Payments**

OIG will review the steps GPO took in identifying payments that should not have been made or were made in incorrect amounts and to reasonably assure that actions were taken to reduce them.

### **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 frag-

### **Simplified Purchase Agreement**

Under the Simplified Purchase Agreement (SPA), the customer agency places orders directly with contractors for products or services up to \$10,000. GPO certifies contractors for inclusion in the SPA program and notifies both customer agencies and contractors of new participants. Our objective will be determining steps GPO took for ensuring acquisition requirements were followed.

mentation. 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.**

### **Availability of Content in the Federal Depository Library Program**

OIG will conduct a review to determine the steps GPO took for ensuring information developed at the expense of taxpayers was made available to the public through the FDLP. Congress established the Federal Depository Library Program (FDLP) to provide free public access to Federal Government information. Creation, distribution, retention, and preservation of information has evolved from a simple tangible, paper-based process to now include digital processes managed primarily through various information technologies. Regardless of format, FDLP publications must conform to the definition of Government publications as defined in section 1902, title 44 of the United States Code (44 U.S.C. § 1901), GPO policy, and the Office of Management and Budget Circular A-130, that is, generally all published Federal information products, regardless of format or medium, that are of public interest or educational value or produced using Federal funds.

### **Digital Lifecycle for Federal Depository Library Program Content**

GPO is required by law to manage digital content, create directories, and manage a storage facility. OIG will conduct a review to determine steps GPO took in establishing and maintaining a digital lifecycle for FDLP content.

## INVESTIGATIVE WORK PLAN

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, Federal Employees' Compensation Act (FECA) fraud, and employee integrity matters—allegations often encompassing one or more of OIG's strategic goals. Investigative efforts for this period are designed to best combat fraud, waste, abuse, and mismanagement related to:

- Procurement and contract activities associated with GPO's Customer Services and Acquisition Services
- Unlawful cybersecurity threats and attacks on GPO
- GPO's FECA program to include individuals and, when appropriate, healthcare providers

OIG typically employs an array of investigative techniques and tools to conduct on-going investigations, as well as identifying and pursuing new investigative initiatives. This routinely includes using various analytical methods that identify and assess numerous GPO data sources.

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.

## OIG WORKFORCE

Annually, OIG issues a comprehensive training and professional development plan. The training plan and professional development program supports the OIG mission of helping 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. Project assignments are based on a combination of OIG needs, employee background, and interests. The training and professional development experience includes a combination of on-the-job and classroom training, regular feedback and coaching from your supervisor, and exposure to different projects.

Employee training is provided through a combination of 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 at the purview of individual managers.

## **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 Publishing Office  
Office of Inspector General  
P.O. Box 1790  
Washington, DC 20013-1790  
Email: [gpoighotline@gpo.gov](mailto:gpoighotline@gpo.gov)  
Fax: 1.202.512.1030  
Hotline: 1.800.743.7574  
<http://www.gpo.gov/oig/hotline.htm>