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Audit of the Architect of the Capitol's Construction Division

OIG-AUD-2024-06

September 26, 2024



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Results in Brief

Audit of the Architect of the Capitol's Construction Division

SEPTEMBER 26, 2024



OBJECTIVE

Construction audits are included in the Architect of the Capitol (AOC) Office of Inspector General (OIG) audit and evaluation work plan. As such, the AOC OIG contracted with Sikich to conduct a performance audit of the AOC's Construction Division's (CD's) projects. Sikich sampled projects conducted by CD between 2018 and 2023, to determine if the projects addressed stakeholder needs and were completed in a timely and cost-effective manner. Sikich also reviewed AOC's process for selecting internal or external resources for its construction projects and CD's management of its workforce.

FINDINGS

We determined that the CD projects sampled for the performance audit did address stakeholder needs and were completed in a timely and cost-effective manner. However, we found AOC lacks formal processes and standardized operating procedures to ensure that it is fully utilizing its resources dedicated to construction projects. Additionally, CD needs to improve its data-collection process for trade labor which would assist the AOC in its management of construction resources.

Specifically, the AOC does not have a formal process or documentation for the evaluation(s) it conducts to determine whether to use internal resources or hire external contractors for construction projects. The lack of formalized policies and procedures inhibits standardization and accountability, and a lack of documentation

restricts the ability of external reviewers to determine whether the evaluation resulted in the most advantageous outcome for the AOC and impacts auditability.

CD uses a variety of methods to keep its workforce gainfully employed; however, these methods can result in inefficiencies. The processes used by CD to collect and record trade labor hours inhibit readily identifying employees that are not operating at full capacity. Therefore, CD needs to improve its data-collection process in a way that it can readily identify trade labor inefficiencies and ensure CD's workforce is properly sized for AOC's needs.

Finally, over the years, CD has drafted policies and procedures to provide guidance on recommended and required best practices; however, these policies and procedures have never been formalized. CD's lack of formalized policies and procedures may result in completing projects in an inconsistent manner, which could impact project quality, schedule, and costs and could lead to misunderstandings or disagreements with the jurisdictions. We understand CD is in the process of updating and finalizing its policies and procedures.

RECOMMENDATIONS

We made three recommendations to address the identified areas of improvement.

1. We recommend that the Architect of the Capitol develop standardized policies

and procedures that govern how jurisdictions should evaluate and document their decision to either engage internal resources or hire external contractors.

2. We recommend that the Construction Division develop or enhance the data-collection processes/system it uses to track staff's unassigned and underutilized hours to obtain better insight into its actual capacity and staffing needs.

3. We recommend that the Construction Division finalize and formalize its standard operating procedures.

MANAGEMENT COMMENTS

The AOC provided comments on September 9, 2024, see [Appendix D](#). In its management comments AOC concurred with the AOC OIG's three recommendations.

Please see the Recommendations Table on the following page.

RECOMMENDATIONS TABLE

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Office of Chief Engineer	None	1, 2 and 3	None

The following categories are used to describe agency management’s comments to individual recommendations:

- **Open Unresolved:** Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Open Resolved:** Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed:** OIG verified that the agreed upon corrective actions were implemented.



Inspector General

DATE: September 26, 2024

TO: Thomas E. Austin, PE, CCM, PMP
Architect of the Capitol

FROM: Christopher P. Failla, ~~OIG~~, CFE
Inspector General *C. Failla*

SUBJECT: Audit of the Architect of the Capitol's Construction Division (OIG-AUD-2024-06)

The Architect of the Capitol (AOC) Office of Inspector General (OIG) is transmitting Sikich's final report on the performance audit of the AOC's Construction Division (CD) (OIG-AUD-2024-06). Under contract AOCSSB22A0007 monitored by my office, Sikich, an independent public accounting firm, performed the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). In connection with the contract, we reviewed Sikich's report and related documentation. Our review disclosed no instances where Sikich did not comply with GAGAS.

Our report concluded that CD projects sampled for this performance audit were completed in a timely and cost-effective manner. However, we found that the AOC could improve its oversight of the construction procurement process and maximize the utilization of its resources. This report contains three findings and three recommendations to improve the AOC's oversight of the construction procurement process and maximize the utilization of its resources.

In response to our official draft report ([Appendix D](#)), you concurred with our findings and recommendations. We feel the proposed corrective actions address our recommendations. The next step in the audit resolution process is for AOC management to issue a Notice of Final Action that outlines the actions taken to implement the agreed upon recommendations. This notice is due one year from the date of report finalization, September 26, 2025.

We appreciate the courtesies extended to the staff during the audit. Please direct questions to Sharmaine Carter, Senior Auditor, at 202.538.1830 or sharmaine.carter@aoc.gov.

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INTRODUCTION

Objective

This report presents the results of Sikich's¹ performance audit of the Architect of the Capitol's (AOC's) Construction Division (CD). The objective of this audit was to determine if CD's projects address stakeholder needs and if CD completes its projects in a timely and cost-effective manner. To accomplish this objective, we obtained an understanding of CD's structure and operations, agreements and coordination with other jurisdictions, and project rate development approach. We selected a sample of five projects that CD completed between 2018 and 2023 to compare budgeted costs to actual costs as well as explanations for any differences observed. We also engaged a subject matter expert (SME) to compare designs to as-builts, examine the pricing of the project, and assess the quality of the work. Finally, we met with stakeholders to determine if projects met the desired outcome and to gain an understanding of how CD handled input throughout the project.

We conducted this performance audit in Washington, D.C. from July 2023 through June 2024, in accordance with Generally Accepted Government Auditing Standards (GAGAS) (per the 2018 revision of the Government Accountability Office's [GAO's] *Government Auditing Standards*). These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Refer to [Appendix A](#) for a discussion of our scope and methodology and our review of internal controls.

Background

CD's History and Composition

CD is the AOC's in-house workforce that performs various construction and maintenance projects for the AOC's ten jurisdictions. CD has existed in some variation of its current form since the early 1970s, with the main objective of being responsive to and flexible regarding stakeholder needs. Examples of CD's flexibility include working in areas of the campus that are not accessible to contractors, can start working before a project is fully planned or funded, can reprioritize projects based on customer direction and agency needs, working night shifts, and stopping or starting project execution without penalties. CD consists of two branches: the Construction Branch and the Construction Support Branch. The Construction Branch is

¹ Effective December 14, 2023, "Cotton & Company Assurance and Advisory, LLC" legally amended the business name to "Sikich CPA LLC" (herein referred to as "Sikich").

responsible for project execution, while the Construction Support Branch is responsible for procurement and logistical support for all CD projects.

CD currently has approximately 156 project funded employees and 10 permanent employees. 114 of project funded employees are trade employees such as electricians, plumbers, and carpenters; the remaining 42 are supervisors or support employees. Project funded employees are classified as temporary employees, meaning that CD must renew their contracts on a yearly basis; however, if CD does not have enough work to keep all project funded employees gainfully employed, it may not renew contracts.

The Construction Support Branch oversees a warehouse in Landover, Maryland, and a workshop in Blue Plains, D.C. This branch uses the warehouse to manage and sort materials and supplies for maintenance, repair and operations by project before it ships them to the AOC. It uses the workshop as a space to make project-specific items such as daises,² innate stones, and paints for specialized trades.

CD is overseen by a Steering Committee (Committee), chaired by the Chief Engineer. The purpose of the Committee is to provide a governance structure for CD. The Committee is responsible for approving CD's indirect charge rate, reviewing CD's overall spending, and determining how the jurisdictions are using CD's workforce.

Since its inception, CD has focused on responding to and being flexible regarding stakeholder needs; as a result, it has put minimal focus on integrating industry best practices into its policies and procedures. Under the project execution process in place prior to 2022, the Construction Branch was responsible for project execution, and once it completed a project, the crew moved on to the next project in line. To ensure that CD was complying with AOC policies and procedures, the CD established a financial management team comprised of the CD Budget Financial Analyst (BFA) and construction managers. The team was responsible for ensuring that CD complied with the AOC's financial management policies and procedures; worked with financial analysts within each jurisdiction to ensure the team had the most up-to-date financial information; and provided periodic updates to the Committee on CD's spending.

Beginning in 2022, CD introduced a new project execution process with the addition of an integrated project controls team. The aim of the integrated project controls team is to integrate industry best practices, such as developing a risk register and performing quality control procedures. This team comprises existing schedulers, inspectors, and project control personnel, and is responsible for supporting projects from their inception by helping to develop aspects such as the scope, project management plan, and risk register. Once the integrated project controls team completes the Project Management Plan (PMP) and it has been reviewed by the jurisdiction, the CD Director approves it to authorize construction. As a result of this new process, the Construction Branch will be able to focus on project execution, while the financial management team maintains its role of tracking and reporting CD's spending. Once a project is complete, all teams are required to complete a program after-action review and develop lessons

² A low platform for a lectern or seats of honor.

learned. CD plans to use the lessons learned from ongoing and future projects to update its standard operating procedures (SOPs).

In addition to introducing a new project execution process, CD also established the Strategic 5-Year Planning, Programming, Budgeting, and Execution (PPBE) process. The Strategic 5-Year PPBE process enables CD to plan for projects five years into the future and determine the type of workforce it will need to complete those projects. Previously, CD did not have any processes in place to enable it to consider the long-term outlook for future projects and its internal needs. The Strategic 5-Year PPBE process provides jurisdictions with an opportunity to review CD's workload and add any potential projects to CD's pipeline.

CD's Construction Service Execution Process (see Figure 1)

Currently, the AOC does not have a formal process in place to assist jurisdictions in determining whether to engage CD personnel or a third-party contractor to carry out their projects; however, we understand that the AOC is working with CD to develop a formal acquisition planning process. This process will assist the AOC in determining whether to engage CD for a particular project, rather than an external contractor. Jurisdictions also rely on CD to complete a constructability review³ for potential projects. Jurisdictions use constructability reviews to develop project plans, scopes of work, and other detailed requirements.

When jurisdictions are considering requesting services from CD, they begin by filling out a Request for Cost and Schedule (RCS) in the Construction Division Management System (CDMS). The RCS contains the project's draft statement of work (SOW), concept for delivery timelines, funding sources, and any additional details available for the potential project. CD prepares and submits a price proposal in response to the RCS. Once the parties have created the Project Agreement (PA) and the jurisdiction has funded the project, the construction manager will create the project in CDMS. In rare instances, jurisdictions will not fully fund projects before construction starts, and they will add additional funding later. In these instances, the jurisdiction will reduce the PA, SOW, and proposal before submission to match the currently available funding. The jurisdiction will add additional funding to the project through a change order when the funding becomes available.

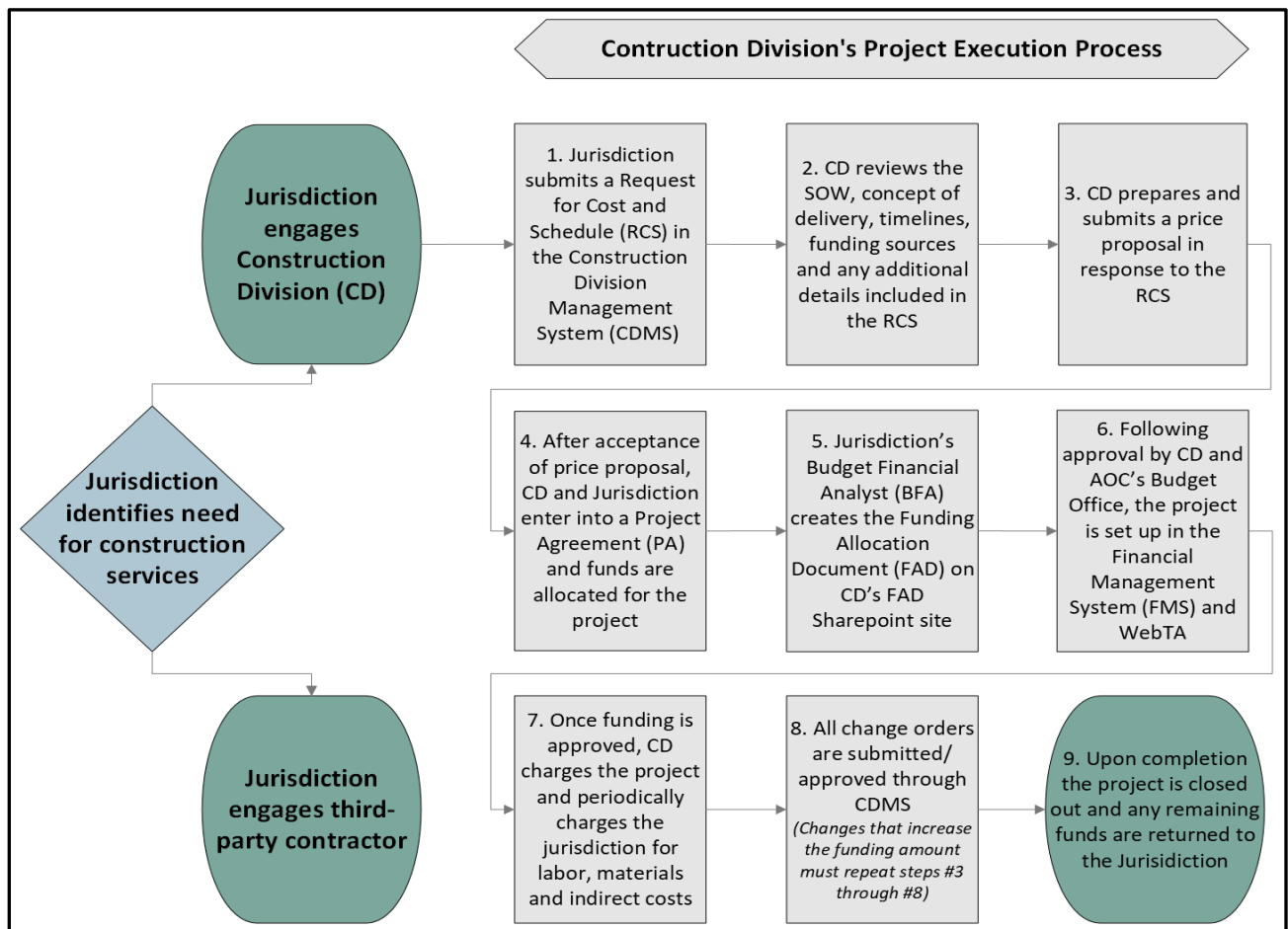
Once the PA is completed, the construction manager awaits a response from the operations manager, project manager, and jurisdiction to ensure that the parties complete all necessary adjustments and reach approval. The appropriate jurisdiction's BFA will receive notification when the PA is approved in CDMS. The jurisdiction BFA then creates the Funding Allocation Document (FAD) on the CD FAD SharePoint site. CD's Program Analyst reviews the draft FAD to validate that the correct amounts are placed for each line item. The FAD includes line items such as direct labor, materials, indirect costs, and contingency. The AOC Budget Office electronically approves the FAD and sets up funding in the Financial Management System (FMS). The financial management team then adds the new project to WebTA (the AOC-wide

³ An independent and structured review of construction bid documents by construction professionals to make certain that the work requirements are clear, the documents are coordinated, and that they assist the contractor in bidding, construction and project administration to result in reduced impacts to the project.

timekeeping system) and adds the appropriate CD project team members. CD uses FMS to regularly charge the fund for the labor hours in WebTA, materials and indirect costs.

Once the jurisdiction has funded the project, CD and the jurisdiction are able to issue change orders against the project contingency, and the jurisdiction is not required to add additional funding until the project contingency runs out. During the project, jurisdictions and CD may issue change orders for user-defined changes, unforeseen conditions, and design deficiencies in CDMS. CD will issue change orders through FMS if additional funding is necessary for project completion. If any project funds remain at the end of a project, the CD returns all the remaining funds to the jurisdiction.

Figure 1: CD's Project Execution Process



Review of Internal Controls

We evaluated the AOC's internal controls related to CD and determined that the AOC could enhance these controls to improve its oversight of CD. Specifically, we found that:

- (1) AOC lacks a formal process and documentation to determine the use of internal or external resources.
- (2) CD's current data-collection process for trade labor needs improvements.
- (3) CD lacks finalized standard operating procedures.

Criteria

To determine whether CD's projects address stakeholder needs and whether it completes its projects in a timely and cost-effective manner, we relied upon the following sources (see [Appendix B](#) for Criteria excerpts):

- AOC Order 34-1, *Contracting Manual*, effective July 14, 2022
- AOC Manual 28-9, *Project Management Manual*, December 2013
- GAO, *Standards for Internal Control in the Federal Government*, September 2014

AUDIT RESULTS

We determined that overall CD's projects address stakeholder needs and were completed in a timely and cost-effective manner. However, we found AOC lacks formal processes and standardized operating procedures to ensure that it is fully utilizing its resources dedicated to construction projects. Additionally, we identified labor data that CD is not tracking in a readily reportable way which would assist the AOC in its management of construction resources.

From 2019 to 2023, the AOC awarded \$453,517,096, in new contracts to external contractors and \$127,281,798, to CD. Given the amount of annual funding that the agency commits to its internal construction team in CD, and the amount of funding spent on external contractors, it is imperative that the agency has a well-developed process for ensuring that these projects are awarded in the most efficient and cost-effective way possible.

We identified the following three findings, which may impact the utilization of AOC construction resources:

- AOC lacks a formal process and documentation to determine the use of internal or external resources.
- CD's current data-collection process for trade labor needs improvements.
- CD lacks finalized standard operating procedures.

Overall, we concluded that the lack of formal processes and documentation to support the AOC's decisions to engage CD or external contractors on projects prohibits standardization across jurisdictions and external reviewers from evaluating whether the decision made was the most advantageous for the AOC. We also found improvements to CD's trade labor data tracking will help the AOC understand CD's capacity and identify labor inefficiencies. By not identifying and tracking inefficiencies, it may inhibit CD's ability to analyze the composition of its workforce, which could cause CD to maintain a workforce that is not properly sized for the AOC's needs. Lastly, the lack of a formal SOP may cause CD to complete projects in an inconsistent manner, which could impact project quality, schedule, and costs and result in misunderstandings or disagreement with the jurisdictions.

As explained in detail in the findings section of this report, each of these findings may impact how AOC is awarding and running its construction projects, which could result in resources being underutilized. As such, we made three recommendations to improve the efficiency and utilization of CD.

FINDING 1

AOC Lacks a Formal Process and Documentation to Determine the Use of Internal or External Resources

The AOC does not have a formal process or documentation for the evaluation(s) it conducts to determine whether to use internal resources or hire external contractors for construction projects.

AOC jurisdictions have several options for completing construction and maintenance projects. Each jurisdiction's Superintendent's Office employs trade workers such as painters and electricians to perform ongoing operations and maintenance of the jurisdiction's facilities. If the jurisdiction has a project that is beyond the capabilities of the Superintendent Office's workforce, the jurisdiction engages CD or hires an external contractor.

If the jurisdiction decides to hire an external contractor, the Design and Construction Acquisition (DCA) Division or the Supplies, Services, and Material Management Division (SSMMD) solicits and procures the services using the policies and procedures outlined in the AOC's *Contracting Manual*. The external contractor is required to follow the clauses outlined in its contract, as well as any other agreed-upon project-specific documentation (e.g., the PMP or project specifications). If the jurisdiction decides to engage CD, it submits an RCS through the CDMS; CD responds by submitting a proposal for the project. The RCS contains the project's draft SOW, concept for delivery timelines, funding sources, and any additional details available for the potential project. Once the jurisdiction accepts or negotiates the RCS and decides to award the project to CD, it enters into a PA with CD. PAs with CD are not as detailed as contracts with external contractors, as they do not contain contract clauses or detailed specifications. Instead, they provide a general scope of the project, the agreed-upon costs and labor hours, and points of contact for CD and the jurisdiction.

During our review, we found that the *Contracting Manual* and the PA do not provide any guidance on the process the jurisdiction uses for selecting either CD or an external contractor. Jurisdictions make their decision to award a project to CD or solicit external contractors in coordination with the Office of the Chief Engineer (OCE) and the Chief of Operations (ChOPs). The Acting Chief Engineer and the ChOPs stated that, prior to deciding whether to award a project to CD or solicit external contractors, they review project needs (e.g., security concerns, work schedule), CD's workload, and the scope of the project to determine whether the project is within CD's capabilities. Although the AOC conducts this review and performs an evaluation to determine whether to award a project to CD or solicit external contractors, the review and evaluation is an informal process that the AOC does not document. This lack of formal procedures and documentation may cause the AOC to decide to hire an external contractor instead of engaging CD, which may result in the AOC underutilizing its internal resources.

The AOC has not developed any policies or procedures that require it to document the rationale supporting its decision whether to engage internal resources or hire external contractors. The lack of a formal process and documentation to support the AOC's decisions prohibits standardization across jurisdictions and external reviewers from evaluating whether the decision was the most advantageous outcome for the AOC. Additionally, it can lead to unexpected and inefficient trends, as outlined below.

Funding Types

A jurisdiction's decision as to whether to engage CD or solicit external contractors can be influenced by the type of appropriations that will fund the project. CD funds its workforce with the appropriation(s) used for its projects. When a jurisdiction "awards" a project to CD, the jurisdiction does not immediately allocate the funding to that project. Rather, CD charges a project's appropriation as it incurs costs over the life of the project. This limits the jurisdiction's ability to use CD on projects that are funded by expiring appropriations. Jurisdictions therefore tend to award projects that arise later in the fiscal year (FY) to external contractors, even if CD might otherwise be better suited to perform the work. One reason this may happen is because expiring funds awarded to external contractors do not need to be fully expended before the end of the fiscal year. This is reflected in the data for projects awarded to CD.

Table 1: Projects Awarded to CD in Quarter 4 by Fiscal Year

FY	Original Funding Amount	Expiring Funds Originally Awarded in Q4	Expiring Funds Awarded in Q4 as Percentage of Original Funding
2019	\$25,963,782	\$662,110	3%
2020	\$13,863,978	\$543,704	4%
2021	\$22,524,232	\$655,152	3%
2022	\$21,091,459	\$300,203	1%
2023	\$21,244,737	\$879,737	4%
2024	\$29,469,063	\$306,257	1%
Total	\$134,157,251	\$3,347,163	2%

As shown in Table 1, from FY 2019 through FY 2024, only two percent of CD's original funding amount was comprised of expiring funds awarded in the fourth quarter.

CD Not Invited to Bid

CD personnel stated that the AOC often does not inform CD of project solicitations or invite CD to bid on projects that the AOC eventually awards to external contractors.

We obtained a listing of construction projects that the AOC awarded to external contractors from 2018 to 2023, then worked with CD to identify which of those projects it would have bid upon had the AOC informed it of the project prior to awarding the contract to an external contractor. The AOC's project listing included a total of 268 projects, along with a brief project description, the initial award amount, the final award amount, the award number, and the date. From this listing, CD identified 66 projects for which it could have submitted a bid if the AOC had notified it prior to awarding the contract. CD identified these projects by reviewing the brief project descriptions included in the project listing and determined based on its knowledge of its workforce's skillset and its prior experience on similar projects. CD acknowledged that its review did not consider the split between labor and materials requirements for a project because this level of detail was not available and noted that it would not bid on projects that required a high level of materials, as these are better sourced by external resources.

Perceived Higher Costs

Jurisdictions also consider the cost of the project. CD personnel stated that jurisdictions might award certain projects to external contractors because they believe CD's cost would be higher than that proposed by external contractors. We were unable to validate this assumption due to limited data regarding instances in which CD and external contractors bid on the same project.

In instances in which CD's cost may be higher than the cost proposed by external contractors, it might make sense to award the project to external contractors. However, the jurisdictions must consider that CD is funded by project funds, and although the project may appear expensive on a jurisdictional level, the AOC pays CD to employ and engage its workforce regardless. Making awards to external contractors also increases the workload on the AOC acquisition team, both in making the award and overseeing the contract. This may result in the AOC needing a larger acquisition team, incurring additional costs which may not be factored into the comparison of costs between CD and external contractors. Further, it is highly likely that external contractors' initial bid on a project is lower due to their lack of knowledge of AOC facilities. Additionally, negotiating change orders with an external contractor is an inherently costly process. Unlike CD, external contractors are attempting to make a profit, and the jurisdiction must negotiate change orders without the benefit of competition. This is reflected in the changes to the project funds. We understand that the AOC, CD and external contractors execute change orders for various reasons including but not limited to change orders for changes in scope, design deficiencies, unforeseen conditions, etc. We were unable to obtain a detailed breakdown of change orders, therefore, we are unable to assign an exact percentage to the reason project funds changed. However, regardless of the reason for the change, the advantages of negotiating with CD outlined above would still apply. As shown in the Table 2, the data indicates that CD is significantly better at estimating and controlling the AOC's costs.

Table 2: Project Funding to Contractors and CD by Fiscal Year

		2019	2020	2021	2022	2023	Total
Construction Projects Awarded to External Contracts	Initial Award Amount	\$64,169,997	\$57,850,518	\$39,434,431	\$66,324,884	\$97,836,310	\$325,616,140
	Final Award Amount	\$123,361,182	\$65,227,634	\$45,958,942	\$84,521,319	\$134,448,019	\$453,517,096
	% Change	92%	13%	17%	27%	37%	39%
Construction Projects Awarded to CD	Initial Award Amount	\$25,963,782	\$13,863,978	\$22,524,232	\$21,091,459	\$21,244,737	\$104,688,188
	Final Award Amount	\$32,263,788	\$15,709,218	\$33,184,275	\$23,558,097	\$22,566,420	\$127,281,798
	% Change	24%	13%	47%	12%	6%	22%

Despite limited data for instances in which CD and external contractors bid on the same project, CD identified two projects for which it had previously performed similar work for a jurisdiction. Instead of using CD for the similar work, the jurisdiction decided to hire an external contractor. In both instances, we noted that the final cost per square footage for projects awarded to external contractors was higher than the amount for similar projects awarded to CD.

Thurgood Marshall Office Renovations Realignments – Administrative Office Human Resources (AOHR) and Office of Fair Employment Practice (OFEP)

- Cost for external contractor: \$384/square foot (sq. ft.)
- CD's cost for similar work: \$201/sq. ft.

House of Representatives Childcare Center (HRCC) Phase 2 West:

- Cost for external contractor: \$1,250/sq. ft.
- CD's rough order of magnitude: \$443/sq. ft.
- CD's cost for similar work (HRCC-East): \$507/sq. ft.

Conclusion

The AOC has not developed formal policies or procedures or maintained documentation that supports the evaluation or rationale used to determine whether to engage internal resources or hire external contractors. The lack of a formal process and documentation to support the AOC's decisions regarding whether to engage CD or hire external contractors prohibits standardization and external reviewers from evaluating whether the decision was the most advantageous outcome for the AOC. Additionally, it can lead to unexpected and inefficient trends impacting the decision-making process, resulting in AOC underutilizing its resources.

Recommendation

Recommendation 1

We recommend that the Architect of the Capitol develop standardized policies and procedures that govern how jurisdictions should evaluate and document their decision to either engage internal resources or hire external contractors.

Recommendation 1 – AOC Comment

We concur. The Office of the Chief Engineer (OCE) will collaborate with the Chief of Operations to determine the appropriate methodology for engaging jurisdictions in the development and implementation of policies and procedures related to contractor or internal resource selection.

Anticipated Completion: Quarter 4 Fiscal Year 2025

Recommendation 1 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

FINDING 2

CD's Current Data-Collection Process for Trade Labor Needs Improvements

CD uses various methods to avoid accumulating unassigned time for trade labor; however, it does not track these activities in a way that allows it to report on its workforce capacity and efficiencies. For the purposes of this report, we are defining unassigned time as time incurred by project funded personnel that is not spent working on a construction project.

CD currently consists of 156 employees, 114 of whom are trade workers. CD pays trade workers union rates and directly charges these rates to the projects the workers support. CD applies an indirect rate to the direct charges for non-project time for direct staff, support and supervisory positions.

Stakeholder needs or security concerns can cause the AOC to periodically stop work on construction and maintenance projects, often without notice. One of the main advantages CD offers is its ability to stop or start work at a moment's notice without charging a penalty.

When work is stopped, CD can reassign its workforce to other projects on campus. While this flexibility is an advantage to the AOC, we found CD's trade workers can run out of work that is directly related to their expertise. In such situations, CD uses trade workers to complete tasks that another trade would usually complete (see Table 3). For example, if CD does not have any work for plumbers, it may use the plumbers to complete tasks that electricians would normally complete, or vice versa. This method keeps trade workers actively working on projects; however, it can lead to inefficient use of resources, as the task may take longer to complete if the worker's expertise is in a different trade. There is also the risk that the quality of the work could suffer, or the risk of injury could increase, if workers are assigned tasks that are not part of their expertise. Additionally, the trade worker's pay rate does not change regardless of the task they are performing, nor does the rate CD charges the jurisdiction for that trade worker. Depending on the pay rate of the trade worker that CD had originally scheduled to perform the task and the pay rate of the trade worker that performs the task, the jurisdictions may pay more or less than planned. We worked with CD to identify the following projects in which it used alternative labor categories to achieve project objectives.

Table 3: Examples of Reassigned Workforce by Project

Project Number	Position	Awarded Hours	Expended Hours	Variance ⁴	Reason
CDHB2228	Painters/ Plasters	1,025	1,470	143%	CD had painters start work earlier than usual when only limited space was available for painting.
CDLC2113	Masons	230	3,694	1,606%	CD used stone masons to supplement the HAZMAT crew.
CDPP2207	Masons	0	121	N/A	CD used stone masons to perform work normally performed by general laborers.
CDSB2219	Masons	816	1,019	125%	CD used stone masons to perform work normally performed by general laborers.

Another method that CD uses to keep its workforce actively working on projects is resequencing. Resequencing is a process used in construction to alter when specific tasks will take place on a project schedule. Resequencing is not inherently problematic, as it often helps the project manager reorder tasks on the construction schedule; however, it can lead to issues that result in inefficiencies and increased costs, such as delay in ordering goods or materials or trade stacking. Trade stacking refers to situations in which several different trades simultaneously end up working in the same physical space. Employing multiple trades in the same area leads to a loss of productivity because it limits the space available for each trade worker and increases the risk of interference with other trades working within the space.

CD stated that it can keep its workforce actively working on projects throughout the year. We confirmed CD's assertion by reviewing its payroll information for FYs 2019 through 2023. During this 5-year period, CD's trade laborers charged approximately 76 percent of their time to "Project Work," 3 percent of their time to "Non-Project Work," and 21 percent of their time to "Leave." "Project Work" is described as any time spent on project delivery, while "Non-Project Work" is time that is not related to project delivery and includes time spent attending professional and job skills training, safety training, and staff meetings, as well as time spent performing other administrative support activities. As illustrated in Table 4, during this 5-year window, CD trade workers did not spend a single hour on unassigned labor.

⁴ An increase in one labor category usually results in a decrease in another labor category.

Table 4: Labor Hours for CD Trade Workers from FY 2019 to FY 2023

Description	FY 2019 Hours	FY 2020 Hours	FY 2021 Hours	FY 2022 Hours	FY 2023 Hours	Total Hours	% of Total
Project Work	223,471	181,966	208,550	197,766	205,016	1,016,769	76.20%
Non-Project Work	10,600	6,873	5,360	8,161	6,379	37,373	2.80%
Leave	51,157	50,323	73,057	57,732	47,935	280,204	21.00%
Total Hours	285,228	239,162	286,967	263,659	259,330	1,334,346	

CD's payroll data supports its assertion that its trade workers are always actively working on projects; however, CD achieves this utilization rate by using trades to perform tasks that are not directly related to their areas of expertise and resequencing work. CD's position and payroll records contradict the message it presents during facility management meetings (see Figure 2). CD included this slide in a presentation during a facilities management meeting on February 15, 2024, which identifies trades that do not have sufficient work to keep them busy.

Figure 2: Example of CD Requesting Work for Underutilized Trades



Conclusion

CD has not developed a method to accurately track its workforce's capacity to the level of detail necessary to support agency needs efficiently. It is to be expected that CD may need to take steps to ensure that its workforce is always actively working on projects. While not ideal, resequencing work and having trades perform work outside of their expertise can be acceptable

practices. We also recognize that CD's ability to cross train its workforce and adjust the timing and sequencing of projects to ensure that individuals are assisting on projects is much more beneficial than those individuals unassigned to a project. However, not tracking each of these instances inhibits the CD's ability to fully capture its capacity. For example, if all of CD's electricians are working directly on projects all year, CD may appear to lack the capacity to take on additional electrical construction projects. However, it is possible that some of the hours incurred by CD's electricians relate to non-electrical work that could easily be assigned to another trade. Tracking this type of data will help the AOC understand CD's capacity as it determines which projects to assign to CD and which to source to external contractors.

Additionally, not tracking these inefficiencies may also inhibit CD's ability to analyze the composition of its workforce. This could cause CD to maintain a workforce that is not the correct size for the AOC's needs.

Recommendation

Recommendation 2

We recommend that the Construction Division develop or enhance the data-collection processes/system it uses to track staff's unassigned and underutilized hours to obtain better insight into its actual capacity and staffing needs.

Recommendation 2 – AOC Comment

We concur. The OCE will assess the CD's existing data collection process and systems for making enhancements. At the conclusion of the assessment, an action plan will be developed and implemented that will provide a set of data that will be analyzed to understand if the data provides valuable insight into the CD's capacity and staffing needs. Should the data set yield substantive information, the OCE may implement the new data collection as standard process.

Anticipated Completion: Quarter 4 Fiscal Year 2025

Recommendation 2 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

FINDING 3

CD Lacks Finalized Standard Operating Procedures

CD lacks formalized SOPs for its internal division/organization. Because CD is an internal division/organization, its projects are not subject to the *Contracting Manual* or to the same contract clauses as an external contract. Further, because the AOC is a legislative-branch agency, neither the AOC nor CD is subject to any of the standard construction regulations developed under the Federal Acquisition Regulation.

Once a jurisdiction decides to award a project to CD, CD and the jurisdiction enter into a PA. As mentioned, the PA contains a brief description of CD's scope of work and, if applicable, notes items excluded from CD's scope of work. The PA also identifies the agreed-upon project costs, the tentative schedule, and project point of contacts at CD and the jurisdiction. The PA does not contain any contract clauses or specifications that CD is required to follow during the project.

Over the years, CD has drafted policies and procedures to provide guidance on recommended and required best practices for use in its construction projects. However, CD has not formalized these policies and procedures, and in certain instances, they contain outdated guidance or steps. For example, we reviewed a document titled *Construction Division Standard Operating Procedures*, dated June 18, 2018. The purpose of the document was to provide guidance on various procedures that CD routinely conducts, and to explain the roles and responsibilities of the parties involved. The document provided guidance on some routine steps, such the process for setting up a PA and the documentation that CD should provide along with a PA. In other instances, the document did not provide complete guidance or contained placeholders. For example, at the end of every project, CD is supposed to execute a close-out Potential Change Order (PCO). The draft SOP noted this requirement; however, it did not provide guidance on the steps to take when executing a close-out PCO.

CD recently drafted procedures for quality management, project management plans, and work authorization approvals. All documents are intended to formalize steps that CD routinely undertakes and provide guidance for future projects; however, CD has not finalized any of these documents to date. During our discussions with CD leadership, CD stated that it is working to update and complete these documents.

Conclusion

A lack of formalized policies and procedures may cause CD to complete projects in an inconsistent manner. This could impact project quality, schedule, and costs and could result in misunderstandings or disagreement with the jurisdictions.

Recommendation

Recommendation 3

We recommend that the Construction Division finalize and formalize its standard operating procedures.

Recommendation 3 – AOC Comment

We concur. The AOC anticipates a new Director of Construction will be in place in early Fiscal Year 2025 and this will be a priority focus. Once in place, the Director will work with the CD to finalize and formalize its standard operating procedures.

Anticipated Completion: Quarter 4 Fiscal Year 2025

Recommendation 3 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

Sikich CPA LLC

September 13, 2024

APPENDIX A

Scope and Methodology

We conducted this performance audit from July 2023 through June 2024, in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our audit included projects that CD completed from October 1, 2017 (FY 2018) through September 30, 2023 (FY 2023).

We took the following steps to meet the objective of the report.

- We reviewed the listing of 730 projects that CD completed during this period. The final award amount for these projects totaled \$155,037,065. We judgmentally selected a sample of five projects from CD's project listing and ensured that each sampled project was for a different jurisdiction, was completed in a different year, and represented a different scope of work.
- We then interviewed jurisdictional personnel for the sampled projects to determine whether CD met stakeholder needs.
- In coordination with the SME, we reviewed project drawings to determine whether CD met project expectations.
- We reviewed financial data to compare budgeted costs against actual costs.
- We reviewed scheduled start and completion dates and compared them to actual start and completion dates.
- Interviewed personnel from the AOC CD and also reviewed CD policies and procedures to gain a better understanding of its structure and operations.
- Interviewed the Deputy Chief Engineer and Chief of Operations to gain a better understanding of how the AOC jurisdictions evaluate whether projects should be awarded to CD or external contractors.

Use of Computer-Processed Data

We did not use computer-processed data to perform this audit.

Review of Prior Audit Coverage

U.S Government Accountability Office (GAO)

Report No. GAO-19-343, Architect of the Capitol: A Formalized Process Could Improve Management of the Construction Division's Workforce and Workload, dated March 27, 2019.

GAO was asked to review the AOC's CD's operations. Specifically, GAO examined the jurisdictions' use of the CD and the CD's management of its workforce, among other issues. GAO analyzed information on projects the CD completed during fiscal years 2014 through 2018, reviewed AOC policies, visited the sites of six projects that are illustrative of the work the CD performs for the jurisdictions, and interviewed AOC staff, including officials from AOC's 10 jurisdictions and five of the employees AOC laid off in 2017. GAO recommended that AOC formalize the process CD uses for collecting information on the jurisdictions' construction priorities each month, such as through developing written procedures. AOC concurred with GAO's recommendation.

APPENDIX B

Criteria

AOC Order 34-1, Contracting Manual. July 14, 2022.

1.4.3. Documenting Procurement Actions

a) Official records (i.e., contract files) shall be established and maintained for all procurement actions (including canceled solicitations) by COs in DCA and SSMMMD as applicable. The contract file shall contain documentation, both formal and informal, of all actions taken with respect to the transaction, including final disposition. Such information may be necessary to provide essential facts for litigation or congressional inquiries, to furnish information for investigations, or to satisfy other similar requirements.

(b) The following records are normally kept in contract files. The list is not all-inclusive and not all items listed will be applicable to every file.

- (1) The requisition, acquisition planning information, market research and other pre-solicitation documents
- (2) Evidence of availability of funds, including any increases or decreases
- (3) Synopsis of the acquisition as published
- (4) A list of sources solicited, including firms that requested a copy of the solicitation and were furnished or denied — documentation on any denial shall be in the files
- (5) IGE of the requirement
- (6) Record of any exchanges before award
- (7) A copy of the solicitation, including attachments and any amendments
- (8) A copy of each offer or quotation received
- (9) The abstract of offers/quotes and record of negotiations
- (10) Pre-award survey reports
- (11) An evaluation plan
- (12) A CO's determination of contractor responsibility
- (13) Packaging and transportation data
- (14) Evidence of legal review(s)
- (15) A notice of award
- (16) The original of the signed contract and all contract modifications
- (17) Copies of letters to unsuccessful offerors and records of any debriefings with them
- (18) Bonds and notices to sureties
- (19) Proof of required insurance, licenses and permits
- (20) Notices to proceed or suspension of work letters
- (21) Royalty clearances, copyright reports, etc.
- (22) Contract completion documents, such as payments, receiving reports
- (23) Documentation concerning termination actions
- (24) Letters of appointment of CORs and ordering officers, COR reports
- (25) Copies of any reports required as a result of the dollar value of the contract

- (26) Any additional documents on which action was taken by the CO
- (27) Copies of protests, appeals and documentation supporting the decision
- (28) Copies of all correspondence between and among all interested parties
- (29) Copies of all disputes, claims, audits and supporting documents for any CO's final decision

2.1 General

(a) The AOC shall perform formal acquisition planning for procurements to promote and provide for full and open competition and to ensure selection of the appropriate contract type. Planning shall integrate the efforts of all personnel responsible for significant aspects of the acquisition. The purpose of acquisition planning is to ensure that the government meets its needs in the most effective, economical and timely manner.

Manual 28-9, Project Management Manual. December 2013.

1.2.3 Acquisition Strategies

One of the first decisions the project manager or plan phase specialist must make is to perform the project with in-house staff (Construction Division or a jurisdiction shop) or an External Contractor. This manual will provide a distinction throughout the text to show the differences in the procedures based on In-house Execution or External Contractor work. While in-house execution has already determined the acquisition strategy, AMMD should still be involved in the early steps of a project for materials purchasing.

An Acquisition Strategy Board (ASB) meeting occurs in PPM to determine the appropriate strategy for the project. An ASB is used primarily for large or mega projects. One manner of selecting the appropriate acquisition strategy is the Process Delivery and Contract Strategy (PDCS) process. This process and decision support tool was developed by the Construction Industry Institute (CII) for use in selecting an acquisition strategy. This tool is available in the Reference Library. It is not required on projects but is recommended as a useful tool for more complex projects.

1.8.2. Economic Analysis / Life Cycle Cost

Life Cycle Cost (LCC) is an important economic method of project evaluation used in the selection of alternatives that affect both current and future costs. In short, LCC measures the economic value of decisions of a project. A project's costs are influenced by environmental, economic, social, and security factors. LCC allows all costs from owning, operating, maintaining and disposing of an asset to be considered during the initial project funding decisions. LCC compares initial investment options and identifies the least cost alternatives for a 20-year period.

AOC projects shall be designed using LCC to ensure that it preserves and maintains the buildings on Capitol Hill in the most efficient manner. The LCC may be developed using the methodology outlined in the Code of Federal Regulations (CFR), Title 10, Part 436, Subpart A: Program Rules of the Federal Energy Management Program or an equivalent, at the discretion of the project manager.

The National Institute of Standards and Technology (NIST) has developed the Life Cycle Costing Manual for the Federal Energy Management Program (NIST Handbook 135). Further information is available in the Building Life Cycle Cost (BLCC) software found at www.eere.energy.gov/femp or at <http://www.wbdg.org/resources/lcca.php>.

2.2 Project Need Identified

Projects come from many different sources in AOC. Sources of projects include:

- Facility Condition Assessments (FCA): The FCA contains Work Elements that identify issues associated with various components of a building. A Work Element could be combined with a number of Work Elements to create a project or a Work Element could be a project. Work Elements identify deficiencies, solutions, proposed Funding Type, Priority Level, and Scheduled Year assigned. Work Elements also identify basic cost information and, when combined with other Work Elements, identify a Building's Facility Condition Index (FCI). The FCI represents the ratio of Deferred Maintenance cost to estimated building Replacement Cost and used by AOC for the reporting of the condition of AOC's buildings.
- Jurisdiction Needs / Client Requests: These projects are usually space and furniture layouts, suite re-configurations, and minor system modifications that do not usually rise to the CIP planning threshold of \$250,000
- Operational Initiative: Projects stemming from programs (such as Sustainability) within AOC
- Capitol Complex Master Plan: Projects defined to complete portions of the CCMP
- Ongoing Work: New phases of ongoing work
- Energy Audits: Recommended actions to reduce energy use provided by External Contractors

After receipt of project need from AOC leadership, the plan phase specialist shall enter the key data elements into an IT system and determine if the project shall be completed In-House or by External Contractors. Key data elements include scope, schedule, budget, location/building, and tracking number.

- In-House Execution: While routine projects performed by the jurisdiction staff or the Construction Division vary in complexity, they must be tracked in the plan phase specialist's preferred IT system. The plan phase specialist shall follow the process for project delivery outlined in Section 1.2.4. Depending on the project, advancing through the phases could be a short duration.
- External Contractors: The Project Initiation Form (PIF) is an internal electronic fill-in form/document utilized by Planning and Project Management (PPM) to initiate a project, obtain a project number, and enter it into the Project Information Center (PIC) database. Further information on PIC and PIF can be obtained through the PIC Coordinator within the Technical Services Division.

Government Accountability Office, Standards for Internal Control in the Federal Government. September 2014.

Principle 3 – Establish Structure, Responsibility and Authority.

Organizational Structure

3.02 Management establishes the organizational structure necessary to enable the entity to plan, execute, control, and assess the organization in achieving its objectives. Management develops the overall responsibilities from the entity's objectives that enable the entity to achieve its objectives and address related risks.

3.03 Management develops an organizational structure with an understanding of the overall responsibilities, and assigns these responsibilities to discrete units to enable the organization to operate in an efficient and effective manner, comply with applicable laws and regulations, and reliably report quality information. Based on the nature of the assigned responsibility, management chooses the type and number of discrete units, such as divisions, offices, and related subunits.

Documentation of the Internal Control System

3.09 Management develops and maintains documentation of its internal control system.

3.10 Effective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

3.11 Management documents internal control to meet operational needs. Documentation of controls, including changes to controls, is evidence that controls are identified, capable of being communicated to those responsible for their performance, and capable of being monitored and evaluated by the entity.

3.12 The extent of documentation needed to support the design, implementation, and operating effectiveness of the five components of internal control is a matter of judgment for management. Management considers the cost benefit of documentation requirements for the entity as well as the size, nature, and complexity of the entity and its objectives. Some level of documentation, however, is necessary so that the components of internal control can be designed, implemented, and operating [sic] effectively.

APPENDIX C

Notification Letter




Office of Inspector General
Fairchild Bldg.
499 S. Capitol St., SW, Suite 518
Washington, D.C. 20515
202.593.1948
www.aoc.gov

United States Government

MEMORANDUM

DATE: July 26, 2023

TO: Chere Rexroat, RA
Acting Architect of the Capitol

FROM: Christopher P. Failla, CIG
Inspector General 

SUBJECT: Announcement Memorandum for the Audit of the Architect of the Capitol's
(AOC) Construction Division (2023-AUD-004-A)

This memorandum serves as notification that the Office of the Inspector General (OIG) is working with the independent audit and accounting firm, Cotton & Company Assurance and Advisory, LLC, to initiate an audit of the AOC Construction Division. The objective of this audit is to determine whether Construction Division projects address stakeholder needs and are completed in a timely and cost-effective manner.

We will contact your office to set up an audit entrance conference in the next few weeks. If you have any questions, please contact Sharmaine Carter, Auditor at 202.538.1830 or sharmaine.carter@aoc.gov.

Distribution List:

Joseph DiPietro, Chief of Operations
Thomas Costello, Acting Deputy Chief Engineer
Stephen Titus, Project Executive, Liaison to the OIG
Angela Freeman, Acting General Counsel
Kornell G. Rancy, Director of Construction Division
Jerrod Whittington, Chief, Acquisition of Architectural, Engineering and Construction Services Division

APPENDIX D

Management Comments



Architect of the Capitol
U.S. Capitol, Room SB-16
Washington, DC 20515
202.228.1793
www.aoc.gov

United States Government

MEMORANDUM

DATE: September 9, 2024

TO: Christopher P. Failla
Inspector General

FROM: Thomas E. Austin, PE, CCM, PMP *Thomas Austin*
Architect of the Capitol

SUBJECT: Official Draft Report - Audit of Construction Division 2023-AUD-004-A

Thank you for the opportunity to review and comment on the Office of Inspector General (OIG) official draft of the subject audit report.

The Architect of the Capitol (AOC) looks forward to implementing the recommended opportunities for improvement to the AOC's Construction Division (CD) processes and standard operating procedures. Additionally, we appreciate the need to improve CD's data-collection process for trade labor.

The following comments concerning the OIG's recommendations are provided.

Recommendation 1

We recommend that the Architect of the Capitol develop standardized policies and procedures that govern how jurisdictions should evaluate and document their decision to either engage internal resources or hire external contractors.

AOC Response

We concur. The Office of the Chief Engineer (OCE) will collaborate with the Chief of Operations to determine the appropriate methodology for engaging jurisdictions in the development and implementation of policies and procedures related to contractor or internal resource selection.

Anticipated Completion: Quarter 4 Fiscal Year 2025

Recommendation 2

We recommend that the Construction Division develop or enhance the data-collection processes/system it uses to track staff's unassigned and underutilized hours to obtain better insight into its actual capacity and staffing needs.

AOC Response

We concur. The OCE will assess the CD's existing data collection process and systems for making enhancements. At the conclusion of the assessment, an action plan will be developed and implemented that will provide a set of data that will be analyzed to understand if the data provides valuable insight into the CD's capacity and staffing needs. Should the data set yield substantive information, the OCE may implement the new data collection as standard process.

Anticipated Completion: Quarter 4 Fiscal Year 2025

Recommendation 3

We recommend that the Construction Division finalize and formalize its standard operating procedures.

AOC Response

We concur. The AOC anticipates a new Director of Construction will be in place in early Fiscal Year 2025 and this will be a priority focus. Once in place, the Director will work with the CD to finalize and formalize its standard operating procedures.

Anticipated Completion: Quarter 4 Fiscal Year 2025

Doc. No. 240823-18-01

Architect of the Capitol

U.S. Capitol, Room SB-16 | Washington, DC 20515 | 202.228.1793 | www.aoc.gov

ACRONYMS AND ABBREVIATIONS

AOC	Architect of the Capitol
BFA	Budget Financial Analyst
CD	Construction Division
CDMS	Construction Division Management System
ChOPs	Chief of Operations
Committee	Steering Committee
DCA	Design and Construction Acquisition
FAD	Funding Allocation Document
FMS	Financial Management System
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
HRCC	House of Representatives Childcare Center
OCE	Office of the Chief Engineer
OIG	Office of the Inspector General
PA	Project Agreement
PCO	Potential Change Order
PPBE	Strategic 5-Year Planning, Programming, Budgeting, and Execution
RCS	Request for Cost and Schedule
Sikich	Sikich CPA LLC
SOP	Standard Operating Procedure
SOW	Statement of Work
Sq. ft.	Square foot
SSMMD	Supplies, Services, and Material Management Division
SME	Subject Matter Expert