

# Office of Inspector General



Semiannual Report to Congress April 1, 2024 – September 30, 2024

U.S. AbilityOne Commission - Office of Inspector General

## Message from the Inspector General

I am pleased to present this Semiannual Report to Congress, highlighting the activities and accomplishments of the U.S. AbilityOne Commission Office of Inspector General (AbilityOne OIG or OIG) from April 1, 2024, through September 30, 2024.

On December 18, 2015, the Consolidated Appropriations Act of 2016 amended the Inspector General Act of 1978 (IG Act), creating the Inspector General for the U.S. AbilityOne Commission.

The Office of Inspector General is responsible for conducting audits and investigations to prevent fraud, waste, and abuse and for recommending policies and procedures to promote economy, efficiency, and effectiveness in the Commission's programs and operations.

Through updating the policies governing the Program, the AbilityOne Commission has initiated and implemented visible transformation, as it continues its modernization efforts to align itself with modern disability policy, and to be a driver of excellent, nation-wide employment opportunities for people who are blind or have significant disabilities.

In designing and generating oversight products that add value, are useful, and are impactful to the Commission's operations, the OIG takes account of developments and changes in the Program. To do this with agility, the OIG has built a new oversight unit. Thanks to the new capabilities, we are about to issue the first OIG evaluation, focused on the Commission's Strategic Plan.

I want to thank the entire AbilityOne OIG team for their dedication and hard work. Without these individuals, the achievements noted in this Semiannual Report to Congress would not be possible. I thank the Commission Chairperson and the whole Commission for their support of IG independence and oversight.

I look forward to continuing to work with the OIG team, the AbilityOne Commission, members of Congress, and the inspector general community to promote integrity and increase efficiency and effectiveness.

Stefania Pozzi Porter  
Inspector General

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## **Frequently Used Abbreviations**

Assistant Inspector General for Evaluations (AIGE)

Assistant Inspector General for Investigations (AIGI)

Assistant Inspector General for Audits (AIGA)

Central Nonprofit Agency (CNA)

Committee for Purchase from People Who Are Blind or Severely Disabled (Commission)

Coronavirus Aid, Relief, and Economic Security Act (CARES)

Council of the Inspectors General for Integrity and Efficiency (CIGIE)

Department of Defense (DoD)

Department of Homeland Security (DHS)

Department of Justice (DOJ)

Department of Labor (DOL)

Department of Veterans Affairs (VA)

Deputy Inspector General (DIG)

Diversity, Equity, Inclusion & Accessibility (DEIA)

Enterprise-wide Risk Management (ERM)

Federal Information Security Modernization Act (FISMA)

Federal Trade Commission (FTC)

Fiscal Year (FY)

General Services Administration (GSA)

Government Accountability Office (GAO)

Generally Accepted Government Auditing Standards (GAGAS)

Independent Public Accounting (IPA)

Inspector General (IG)

Inspector General Act of 1978, as amended (IG Act)

Information Technology (IT)

Javits-Wagner-O'Day (JWOD)

Memorandum of Understanding (MOU)

National Industries for the Blind (NIB)

Nonprofit Agency (NPA)

Office of Inspector General (OIG)

Office of Investigation (OI)

Office of Management and Budget (OMB)

Pandemic Response Accountability Committee (PRAC)

Performance and Accountability Report (PAR)

Procurement List (PL)

SourceAmerica (SA)

Semiannual Report to Congress (SAR)

Top Management and Performance Challenges Report (TMPC)

U.S. AbilityOne Commission (Commission, or Agency)

## Introduction

The Committee for Purchase from People Who Are Blind or Severely Disabled, operating as the U.S. AbilityOne Commission (Commission or Agency), is responsible for administering the AbilityOne Program pursuant to the Javits-Wagner-O'Day (JWOD) Act (41 U.S.C. §§ 8501– 8506). The Commission is an independent Federal agency composed of 15 presidential appointees: 11 represent Federal agencies, and four serve as private citizens who are knowledgeable about employment barriers facing people who are blind or have significant disabilities. The AbilityOne Program facilitates the use of government procurement to provide employment in the United States for people who are blind or have significant disabilities. Nearly 37,000 individuals, including approximately 2,500 veterans, are employed nationwide at more than 420 nonprofit agencies from Maine to Guam. AbilityOne provided more than \$4 billion in products and services to approximately 40 Federal government agencies in FY 2023.

AbilityOne designates Central Nonprofit Agencies (CNAs) to facilitate the employment of people who are blind or have significant disabilities through Nonprofit Agency (NPA) employers. The Commission administers the AbilityOne Program with the assistance of two CNAs, National Industries for the Blind (NIB) and SourceAmerica (SA).<sup>1</sup>

On December 18, 2015, the Consolidated Appropriations Act of 2016<sup>2</sup> amended the Inspector General Act of 1978 (IG Act),<sup>3</sup> creating the Inspector General (IG) for the U.S. AbilityOne Commission. The Office of Inspector General (OIG) is responsible for conducting audits, investigations, and preventing fraud, waste, abuse, and mismanagement in the Commission's programs and operations, and recommending policies and procedures to promote economy, efficiency, and effectiveness.

The IG Act of 1978, as amended, requires the Inspector General to keep the Commission's Chairperson and Congress fully and currently informed about problems and deficiencies of the Commission and its operations. The IG annually reports on the most significant management and performance challenges facing the Commission.

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<sup>1</sup> 41 CFR Part 51-3.

<sup>2</sup> Pub. L. No. 114-113.

<sup>3</sup> 5 U.S.C. §§ 401-424.

# HIGHLIGHTS

## Statistical Highlights – AbilityOne Office of Inspector General

The AbilityOne OIG oversees the U.S. AbilityOne Commission and its programs and operations. The following statistics summarize OIG’s audits, evaluations, investigations, along with findings and recommendations that are covered in this report, current to the last day of the reporting period, September 30, 2024.

### OIG Office of Audit (OA)



Completed Projects:

3 – Audits



Findings Issued/ Recommendations Given/ Recommendations Closed:

8 – Findings Produced / 8 – Recommendations Made / 35 – Recommendations Closed



Audits in Progress:

3– Audits



## **OIG Office of Evaluation (OE)**



Completed Projects:

1 – Evaluation **in final phase of completion**

1 – Evaluation Engagement Announced



Findings Issued/ Recommendations Given/ Recommendations Closed:

0 – Findings Produced / 8 – Recommendations Made / 0 – Recommendations Closed



Evaluation in Progress:

1 – Evaluation

## **OIG Office of Investigation (OI)**



6 – Allegations Received / Hotline Contacts 1,765.



0 – Investigations Closed / 11 – Allegations Closed / 0 – Allegations Referred



29 – Open Matters at the End of Reporting Period (September 30, 2024)

## **Top Management and Performance Challenges Report (November 15, 2024)**

During the reporting period, in November 2024, we issued our most recent TMPC report for inclusion in the Commission's FY2024 Performance and Accountability Report.

Under the Reports Consolidation Act of 2000 (PL 106-531), the OIG reports on the most significant management and performance challenges facing the Commission. Our report reflected on and sought to assist in the challenging environment facing the Commission and its Program.

In this year's TMPC Report, we identified the top management and performance challenges facing the U.S. AbilityOne Commission as:

1. Program Modernization – Implementation of the Strategic Plan<sup>4</sup>
  - a. New Cooperative Agreements. The Commission is focusing on providing guidance to and oversight of the CNAs performing certain compliance duties
  - b. Database and IT Modernization
2. Modernization Internal Controls – Enterprise Risk Management Audit is ongoing, and the evaluation of ERM maturity level has been announced

The OIG provided a draft of this TMPC report to Commission management, whose comments on the Commission's progress in each challenge area have been considered and/or incorporated into the final version.

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<sup>4</sup> U.S. AbilityOne Commission's Strategic Plan for FY 2022–2026. June 30, 2022. The Plan has four strategic objectives and directly engages top challenges identified in the OIG's TMPC reports.

## OIG Annual Oversight Plan

As of September 30, 2024, OIG is in the process of developing its next oversight plan – leveraging audits and evaluations. Our risk-based oversight plan intends to serve as a roadmap for independent and objective oversight of the Commission’s programs and operations. AbilityOne OIG’s reviews are conducted in the OIG units of Audits and Evaluations and focus on preventing and detecting fraud, waste and abuse, and enhancing economies and efficiencies in the Commission and the AbilityOne Program. AbilityOne OIG oversight reviews are conceived and designed to have impact and be useful to the government agency and program we oversee.

Throughout the oversight cycles, we continue to focus on high-risk areas in the program and operations of the AbilityOne Commission.

## Overview of Office of Audit

The OIG audits completed during the semiannual reporting period are:

### *Audit of the Commission’s Contract Administration Process*

OIG entered into a contract with Sikich, LLP, an independent public accounting (IPA) firm, to conduct the audit of the Commission’s contract administration process.<sup>5</sup> The objectives were to assess the effectiveness of the internal controls over Commission contract administration activities and to determine whether and to what extent the staffing shortfalls in the Office Contracting Policy impacted the ability to manage and administer the contract administration process.

### *Audit of the Commission’s Third-Party Service Provider Agreements*

OIG contracted with the IPA firm Sikich, LLP to conduct the audit of the Commission’s third-party service provider agreements.<sup>6</sup> The objective was to assess the risks and overall effectiveness of the Commission’s third-party service agreements, including its key internal controls over the agreements and to determine whether the Commission has effective controls in place to manage and monitor or services provided.

### *Audit of the Commission’s Data Reliability, Availability, and Accessibility*

OIG contracted with RMA Associates, an IPA firm, to perform an audit of the Commission’s data reliability, availability, and accessibility. The objective was to determine if data generated to monitor

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<sup>5</sup> Audit of the U.S. AbilityOne Commission’s Contract Administration Process (Thursday, June 27, 2024) <https://abilityone.oversight.gov/reports/audit/audit-contract-administration-process>

<sup>6</sup> Audit of the U.S. AbilityOne Commission’s Third-Party Service Provider Agreements (Thursday, June 27, 2024) <https://abilityone.oversight.gov/reports/audit/audit-third-party-service-provider-agreements>

and report on Program growth was reliable, available, accessible, and transparency of the quality control process by the Commission, CNAs, and NPAs, as well as obtain an understanding of relevant internal controls.<sup>7</sup> Expected completion: 2<sup>nd</sup> quarter FY2024.

## Overview of Office of Evaluation

Evaluations provide the OIG with new flexibility needed to provide oversight, while navigating a dynamic landscape. Evaluation is the new oversight unit created in the AbilityOne OIG. With the hiring of the unit's leader, the Assistant Inspector General for Evaluations (AIGE), we have issued a renewed annual plan for the OIG's work products in 2024. Building up the Evaluations unit, in the reporting period, we were able to hire an evaluator, adding capability. We are excited to continue to grow as an office.

The Office of Evaluation initiated its first evaluation in the 3<sup>rd</sup> quarter of FY2024. The evaluation focused on the Commission's 2022-2026 Strategic Plan. The OIG's evaluations follow the Quality Standards for Inspection and Evaluation (Blue Book).<sup>8</sup> No evaluations were completed during this reporting period.

During this reporting period, the Office of Evaluation welcomed a fellow from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Fellowship Program, who is serving as Deputy Assistant IG for Audit. This fellow joining us from HUD OIG and brings a wealth of Auditing expertise and supervisory experience to our team. The CIGIE Fellowship Program is designed to cultivate high-potential leaders across federal Inspector General offices by offering them opportunities to assume key roles in diverse environments, enhance their auditing and managerial skills, and broaden interagency collaboration. Through this fellowship, our office benefits from an infusion of fresh perspectives and specialized knowledge, while the fellow gains hands-on experience in managing complex oversight reviews, guiding team members, and contributing to our mission to prevent and detect fraud, waste, and abuse in federal programs. This partnership is the result of our commitment to developing the next generation of leaders in the Inspector General community and to strengthening cross-agency collaboration and best practices.

## Overview of Office of Investigation

In the reporting period, the office of investigations has closed no investigations.

During this reporting period, April 1, 2024 – September 30, 2024, the Office of Investigation continued to develop its resources to investigate a broad spectrum of allegations. Allegations may range from internal complaints of abuse of authority to external criminal fraud against the Commission. The Office of Investigation continues to execute on the OIG's open investigation portfolio in furtherance of the IG mission of promoting economies and efficiencies, and preventing fraud, waste, and abuse in the Commission and the AbilityOne Program.

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<sup>7</sup> Audit of the U.S. AbilityOne Commission's Data Reliability, Availability, and Accessibility (Wednesday, June 26, 2024) <https://abilityone.oversight.gov/reports/audit/audit-us-ability-one-commissions-commission-data-reliability-availability-and>

<sup>8</sup> <https://www.ignet.gov/sites/default/files/files/QualityStandardsforInspectionandEvaluation-2020.pdf>

The Office of Investigation conducted briefings offering an overview of applicable laws, regulations, policies, and its institutional knowledge of the Program. OIG's Office of Investigation also helped identify potential program vulnerabilities, advising where audits or evaluations might provide a more effective oversight approach than investigations.

The OIG continues to work with key stakeholders to obtain law enforcement authority to enhance investigative capabilities. Not having this authority hampers the OIG's authority to recruit and hire experienced investigators and presents a safety issue for our investigators. In our ongoing efforts to safeguard federal programs and uphold the integrity of government operations, the Office of Investigations has been actively collaborating with multiple federal law enforcement agencies to identify and address areas of investigative interest, with a recent focus on developments involving fraud against the Commission. By coordinating with our counterparts across various agencies, we aim to leverage a comprehensive view of potential risks, share critical information, and optimize investigative resources. This collaborative approach with investigative partners and counterparts enables our office to ascertain if any parallel investigations are underway or if there are shared areas of concern regarding the AbilityOne Program that warrant joint action. Through these partnerships, we enhance our capability to conduct thorough, effective investigations and contribute significantly to a unified federal response in protecting public interests.

The Office of Investigations has partnered with the Pandemic Response Accountability Committee (PRAC) to conduct in-depth data analytics aimed at identifying and addressing fraud within the pandemic relief programs. This collaborative partnership utilizes advanced data analysis tools to scrutinize high-risk transactions, identify patterns of abuse, and uncover fraudulent activities across various relief funds. By combining our investigative expertise with PRAC's resources and insights, we aim to ensure that pandemic relief aid reaches its intended recipients, and that misuse of these critical funds is detected and addressed. These efforts are ongoing, underscoring our commitment to transparency, accountability, and the responsible stewardship of federal resources during this unprecedented period.

As in the Office of Evaluation, above, during this reporting period, the Office of Investigations welcomed a fellow from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Fellowship Program, who is serving as Acting Special Agent in Charge. This fellow, joining us from the Department of Education Office of Inspector General, brings a wealth of investigative expertise and leadership experience to our team. The CIGIE Fellowship Program is designed to cultivate high-potential leaders across federal Inspector General offices by offering them opportunities to assume key roles in diverse environments, enhance their investigative and managerial skills, and broaden interagency collaboration. Through this fellowship, our office benefits from an infusion of fresh perspectives and specialized knowledge, while the fellow gains hands-on experience in managing complex investigations, guiding teams, and advancing our mission to prevent and detect fraud, waste, and abuse in federal programs. This partnership is the result of our commitment to developing the next generation of leaders in the Inspector General community and to strengthening cross-agency collaboration and best practices.

## **Hotline**

OIG's Office of Investigation manages the hotline, which consists of a dedicated hotline contact email, a 24/7 live call center, and a fillable web-form. The Office of Investigations analyzes all information received from the Hotline to determine if further inquiry or action is warranted. The public may reach OIG through any of the methods mentioned to report allegations of fraud, waste, or abuse. During the reporting period, the OIG received 1,765 Hotline contacts. Six (6) of the allegations received during the reporting period warranted further inquiry or action.

## **Overview of Activities with the Inspector General Community**

### **Inspector General and Federal Community Engagement**

The OIG continued to actively participate in community-wide activities, particularly those involving CIGIE, the independent entity within the Executive Branch comprised of the federal, statutory inspectors general, per the IG Act.<sup>9</sup> We coordinated with and assisted various OIGs during the period on activities that include investigations, planning, and audit support.

In addition, the IG and Deputy Inspector General (DIG) participated in several CIGIE activities and committees. The IG attended the standing monthly meetings of the IGs in Washington, D.C. The IG is the Vice-Chairperson of the CIGIE Diversity, Equity, Inclusion and Accessibility (DEIA) Committee and a member of other CIGIE Committees, including the CIGIE Legislative Committee, the Audit Committee and the CIGIE Inspection and Evaluations Committee. The DIG and AIGI hold the position of Chairperson for the Investigations Subcommittee, which operates under the Technology Committee and is also affiliated with the Investigations Committee. The General Counsel to the IG is a member of the CCIG, the Council Counsels to the Inspectors General, and also serves as the Vice-Chair to the CIGIE Professional Development Committee Leadership Innovation Subcommittee.

### **Legislation and Regulations**

Pursuant to IG Act Section 4(a)(2), during this period, the OIG reviewed legislation and/or regulations both individually and in coordination with CIGIE's Legislation Committee, where the AbilityOne Inspector General serves as a member.

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<sup>9</sup> Inspector General Act of 1978, Pub. L. No. 95-452, 92 Stat. 1101 (1978) (codified as amended at 5 U.S.C. app. §§ 1-1

## Pandemic Response Accountability Committee

The Pandemic Response Accountability Committee (PRAC)<sup>10</sup> was established as a committee of CIGIE by the CARES Act<sup>11</sup> which was signed into law on March 27, 2020. The PRAC was created to promote transparency and prevent and detect fraud, waste, abuse, and mismanagement as it relates to the Coronavirus response.

The PRAC provides several resources to the public including publishing oversight reports created by federal OIGs overseeing their agencies' response to the coronavirus pandemic; hosting a hotline where individuals can submit fraud, waste, and abuse allegations; and maintaining a list of pandemic-related work by OIGs.



# PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

A screenshot of the Pandemic Oversight website. The header includes the "Pandemic Oversight" logo with a "beta" tag, and navigation links for "Our Mission", "Oversight" (highlighted with a blue box), "Track the Money", "FAQs &amp; Resources", "News &amp; Events", and a search icon. The main content area is divided into several sections: a large left sidebar titled "Preventing and detecting fraud, waste, abuse, and mismanagement" with a "Learn More" link; a grid of eight smaller sections including "IG Reports", "PRAC Reports", "Ongoing Work", "Recommendations", "Lessons Learned", "Investigative Results", "Fraud Awareness", and "GAO Reports". Each section contains a brief description of its content.

For information concerning oversight of government spending related to the coronavirus response (PRAC), please visit: <https://pandemic.oversight.gov/>

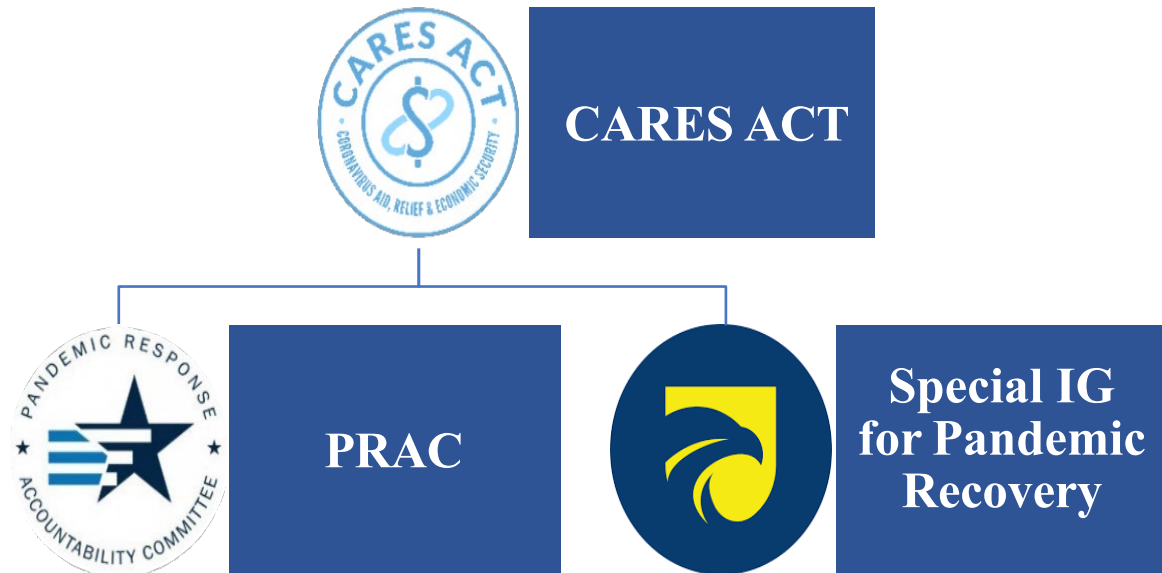
<sup>10</sup> Pandemic Response Accountability Committee website <https://www.pandemicoversight.gov/>.

<sup>11</sup> Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281 (2020).



## OIG and PRAC Relationship

The OIG is engaged with the federal government's response to the pandemic (PRAC). The IG is involved with a CIGIE-wide domestic and international effort to protect the public and the government from fraud stemming from the global pandemic. The OIG is a member of a COVID-19 working group that keeps up to date on legislation, agency responses, and medical and scientific information, while addressing the legal issues impacting the OIG community.

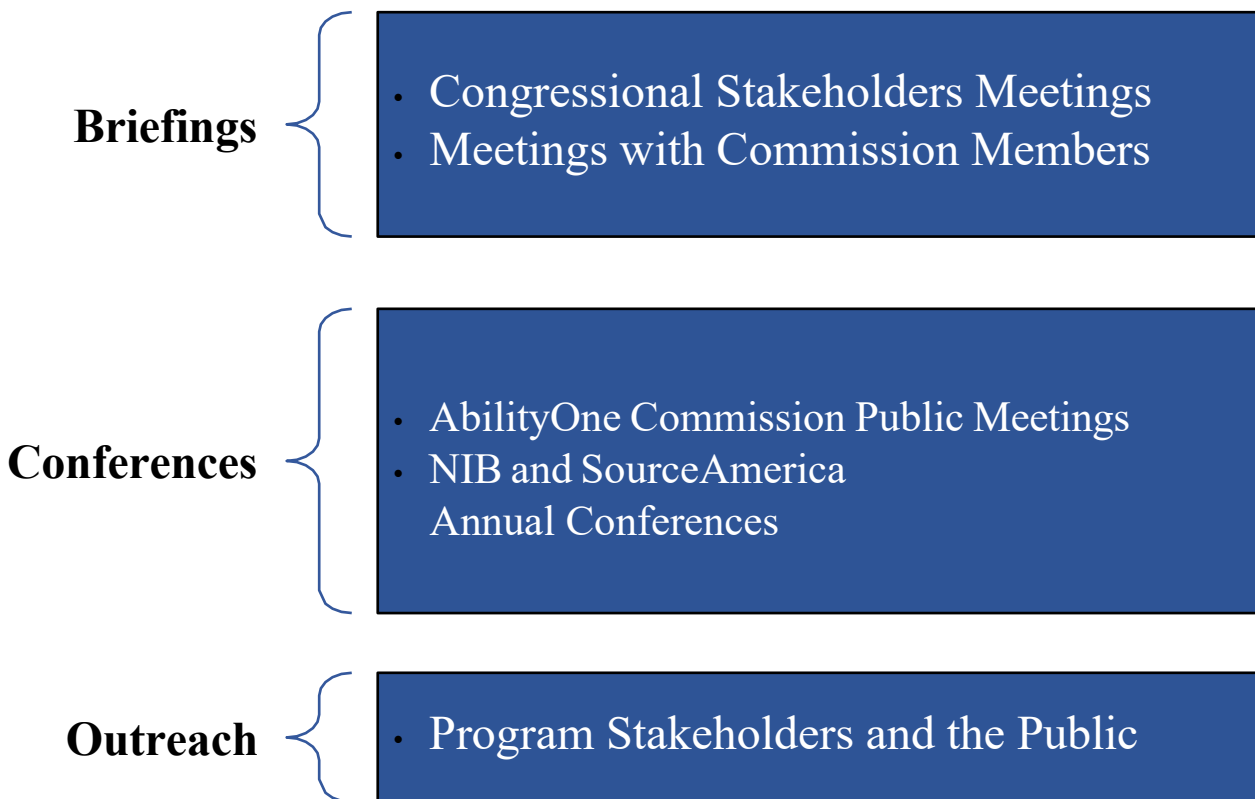


In the current reporting period, OIG has kept up to date on PRAC developments by participating in meetings with the PRAC Investigations National Program Manager for investigative assistance and deconfliction.

## OIG Outreach

The OIG regularly meets with the Commission Chairperson, Vice Chairperson, and the Commission Members, as well as with Commission senior leadership and staff. Outside of the Commission itself, as a part of a continuous effort to deepen its understanding of the AbilityOne Program that it oversees, our OIG keeps an open channel of communication with the CNAs and the NPAs.

The OIG also conducts NPA visits, attends, and regularly presents at conferences, and engages with stakeholders. This outreach is designed to inform the AbilityOne Program community of the independent, oversight role of the IG in a government agency, and the IG mission of promoting integrity and efficiency, and preventing waste, fraud, and abuse.



## OIG Speaking Engagements

The OIG regularly delivers presentations providing the AbilityOne community and other stakeholders with an overview of oversight work, including the functions of an OIG, audit results, and projections for the future.

The IG, after instituting the Evaluation unit in the OIG, encouraged the AIG for Evaluation to develop and submit (along with three other OIG leaders from the CIGIE community) an abstract proposal for a presentation at the 2024 Association of Inspectors General Annual Training Conference. The 2024 AIG Annual Training Conference focuses on the “Art of Oversight” offering a fresh perspective on the necessary agility, diversity, and mastery required of oversight professionals navigating dynamic landscapes. The proposal abstract was selected and the AIGE is scheduled to present in the panel for it, in November 2024.

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<sup>12</sup> Compendium of Office of Inspector General Reports, Related to Diversity, Equity, Inclusion, and Accessibility, <https://www.ignet.gov/sites/default/files/files/Compendium-OIG-Reports-Related-DEIA.pdf>

## NPA Educational Visits

The OIG continued its practice of meeting with NPAs, in person or virtually, and is looking forward to conducting more NPA visits.

In the reporting period, the OIG conducted an in-person visit of two AbilityOne Program sites. The OIG visited SourceAmerica's NPA Goodwill Industries Great Lakes and NIB's NPA Chicago Lighthouse for the Blind.



## Goodwill Great Lakes

As reported by the NPA:

Through its AbilityOne contracts, Goodwill provides employment and job skills training for teens and adults with disabilities. Since 1974, the U.S. Navy and Goodwill Great Lakes have partnered for services at the Navy's only boot camp. In 2023, Goodwill employees served over 8 million meals and issued 2.3 million uniforms to U.S. Navy Recruits and Sailors.



During the visit, OIG learned about Goodwill's support of Navy operations, including through food and logistics services, uniform distribution, administrative and postal services, and warehousing. Through its services at Naval Station Great Lakes, Goodwill has created employment for over 600 people with disabilities.

## **The Chicago Lighthouse**

As reported by the NPA, founded in 1906 on Chicago's West Side, the Chicago Lighthouse has been a pioneer in innovation across the areas of vision

care, rehabilitation, education, employment, and technology for over 100 years. Now,

The Chicago Lighthouse serves more than 67,000 people each year. The Chicago Lighthouse has been a leading manufacturer of precision wall clocks for over 38 years, with over 8 million clocks produced to date. In just three years, the number of Lighthouse employees has nearly quadrupled with expansion into the social enterprise arena, focused on customer care services.



During the visit, OIG learned about the Chicago Lighthouse's innovative projects and partnerships, like the construction of new residences, located on Chicago Lighthouse's main campus. That is the first residential project designed specifically to accommodate individuals who are blind, and their families. OIG also learned about the clinical research and technological advancements for visual aids conducted at the Forsythe Center for Comprehensive Vision Care, and about the Chicago Lighthouse's assessments of the needs of incoming AbilityOne program participants at their orientation and throughout their employment.

## U.S. AbilityOne Commission Meetings

The OIG presented at the Commission public meetings, informing on its mission, oversight model, and accomplishments. The Commission's Quarterly Public Meetings that occurred during the reporting period were on April 25, 2024, July 25, 2024, and October 24, 2024. The OIG also participated in the Commission's All Hands Meetings held throughout the reporting period.

## OIG section in the Commission's Annual Report to the President

The JWOD Act requires the Commission to publish an annual report to the President. The most recent report was released by the Commission on March 28, 2024. The Commission's report includes important updates on the progress and achievements of the Commission and the AbilityOne Program it administers. Specifically, the report focuses on Transforming the AbilityOne Program: Current Successes and Future Initiatives.

As an addition to the discussion in the report on the progress and accomplishments of the Commission and its Program, the OIG provided an update that summarized how the OIG has expanded its oversight foundation for broader capabilities and detailed the creation of the OIG Office of Evaluation. Coming to OIG after audits and investigations, this new division of operations leverages specialized expertise and flexibility, enabling the deployment of an additional method for OIG oversight.<sup>13</sup>

## OIG and CIGIE Career Fair

U.S. AbilityOne Commission Report to the President, March 28, 2024, participated in the 4<sup>th</sup> semiannual Fall 2024 Career Fair presented by CIGIE, with the collaboration of the Employee Engagement and Innovation Committee (EEIC) and the U.S. Department of Agriculture OIG. The fair featured career and internship opportunities for job seekers from all backgrounds and demographics, including students and current federal employees. The goal was to promote knowledge and awareness about working for the federal government in general and at OIGs in particular: our mission, vision, core values, and activities. The career fair and information sessions highlighted current and future job and internship opportunities, as well as application and hiring processes.

OIG representatives met with numerous individuals looking for a career change and discussed future internship and employment opportunities. The AbilityOne OIG has participated in every CIGIE career

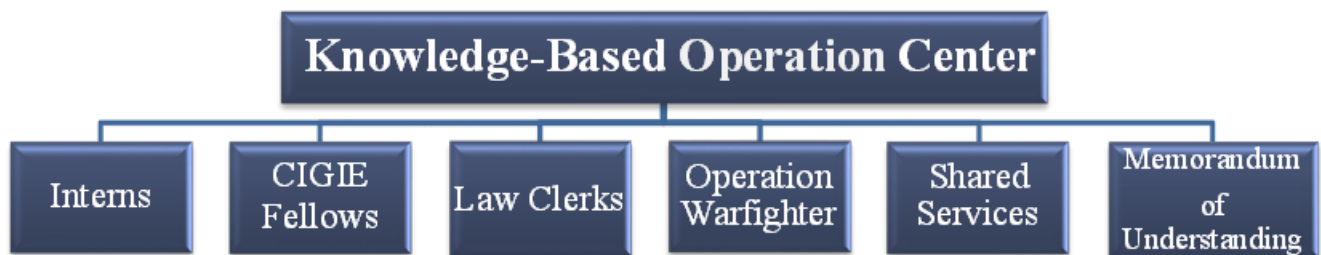


<sup>13</sup> U.S. AbilityOne Commission Report to the President, March 28, 2024, OIG section at pages 7-8. <https://abilityone.gov/documents/U.S.%20AbilityOne%20Commission%20-%20Report%20to%20the%20President%20-%202024%20-%20final.pdf>

fair to promote OIG and AbilityOne Program awareness both within the federal government and to job seekers at large.

## **Knowledge-Based Center and its Operations**

The OIG implements operations of the Knowledge-Based Center as a part of its organizational structure. The resource needs for the OIG far exceed current staffing levels. The Knowledge-Based Center's operations provide a vehicle, under organized direction, for acquiring needed additional OIG staffing and support. The Knowledge-Based Center operates through the execution of MOUs with other government agencies and OIGs, provides internships, rotations, details, CIGIE Fellows, and devises the utilization of shared services, leveraging positive synergies with federal government entities.





## **CIGIE Fellowship**

OIG participates in the CIGIE Fellow program and its multi-phased process. CIGIE Fellows provide experience and expertise in management, as well as in other knowledge areas of strength for OIGs. AbilityOne OIG's Knowledge-Based Center values the CIGIE Fellow model for enhancing OIG capabilities as well as providing the Fellows with experience with new environments, challenges, and diverse work platforms for the building of their own professional development and advancing in their career. This year the OIG interviewed several candidates and two were selected to join the OIG for six months. One of the selected candidates is from the Department of Housing and Urban Development OIG. This CIGIE fellow works with the Office of Audit and Office of Evaluation in an audit and leadership capacity. The second selected CIGIE Fellow is from the Department of Education OIG. This CIGIE fellow works with the Office of Investigations in an investigative and leadership capacity. AbilityOne OIG looks forward to its continuing participation with the CIGIE Fellows program in upcoming years.

## **Internship Program**

AbilityOne OIG has a strong history of offering developmental internships to both undergraduate and law interns from diverse backgrounds and at various stages of education in their career path.

Consistent with the President's Executive Order 14035, seeking to promote the availability of paid internships, AbilityOne OIG undertook steps to utilize the hiring authority available under the August 18, 2021, OPM rule encouraging pay for the time-limited appointment of post-secondary students.

## **Details**

As a means to broaden its expertise range and foster leadership development within the Inspector General community, the OIG provided a unique work detail opportunity in the Office of Audit during this reporting period. Through this initiative, we welcomed a detailed employee from the Department of Housing and Urban Development (HUD) OIG. This individual brings valuable insight and experience, enhancing our audit operations by actively contributing to audit engagements, strategic planning, and mentoring efforts within the office. Additionally, the detailed employee is collaborating closely with our team to design and implement an agile project management framework tailored to the evolving needs of our audit processes. This collaborative effort not only strengthens interagency ties but also promotes knowledge sharing, skills development, and innovative approaches to achieving audit excellence within the OIG community.

## **The OIG Webpage**

The OIG homepage depicts the President Franklin Delano Roosevelt (FDR) Memorial, located in Washington D.C. In 1938, FDR signed the Wagner-O'Day Act into law, creating what would later become the AbilityOne Commission and its Program.



The OIG website reports news and updates on its home page and features a tab for Reports. Under the tab, OIG publishes the latest oversight products, from audit announcements to audit reports for the mandated and discretionary IG work. OIG maintains its previous years' publications on the website, providing a searchable archive of the OIG work going back the past 7 years, when Congress created the Inspector General of the U.S. AbilityOne Commission.

## Office of Audit

Through its Office of Audit, the IG provides audit oversight to a Commission responsible for administering the AbilityOne Program, which encompasses more than \$4 billion in annual procurement spending by the federal government. The Office of Audit is an operational component of the OIG, whose role is to provide oversight as required by the IG Act of 1978, as amended. The OIG is responsible for detecting and investigating fraud, waste, and abuse within the U.S. AbilityOne Commission and its Programs. During this semiannual reporting period, the Office of Audit engaged IPA firms to help fulfill the IG mission, and provided oversight as required by the IG Act of 1978, as amended. Following the IG's audit plan that identifies key areas of risk, the Office of Audit announced one new engagement. By the end of the reporting period, the Office of Audits reported three (3) completed audits, four (4) audits in-progress, and 53 open audit recommendations.

### Completed Audits

#### *Audit of the Commission's Contract Administration Process*

The OIG entered into a contract with Sikich, LLP, an IPA firm, to conduct the audit of the Commission's contract administration process.<sup>15</sup> The objectives were to assess the effectiveness of the internal controls over Commission contract administration activities and to determine whether and to what extent the staffing shortfalls in the Office Contracting Policy impacted the ability to manage and administer the contract administration process. Overall, the report concluded that the Commission's internal control over the Contract Administration was effective. However, the report identified areas needed to enhance the staffing shortfall.

#### *Audit of the Commission's Third-Party Service Provider Agreements*

The OIG contracted with the IPA firm Sikich, LLP to conduct the audit of the Commission's third-party service provider agreements.<sup>16</sup> The objective was to assess the risks and overall effectiveness of the Commission's third-party service agreements, including its key internal controls over the agreements, and to determine whether the Commission has effective controls in place to manage and monitor the services provided. The report concluded that the Commission's internal controls, over the third-party service agreements, to manage and monitor the service providers were effective, and that services and deliverables were provided in accordance with the terms of the agreements. However, the report identified opportunities for the Commission to improve the oversight and monitoring controls of the third-party service providers.

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<sup>15</sup> Audit of the U.S. AbilityOne Commission's Contract Administration Process (Thursday, June 27, 2024) <https://abilityone.oversight.gov/reports/audit/audit-contract-administration-process>

<sup>16</sup> Audit of the U.S. AbilityOne Commission's Third-Party Service Provider Agreements (Thursday, June 27, 2024) <https://abilityone.oversight.gov/reports/audit/audit-third-party-service-provider-agreements>

<sup>17</sup> Audit of the Quality of Products in Support of Meeting Government Requirements (Wednesday, January 31, 2024) <https://www.oversight.gov/report/CPPBSD/Audit-US-Ability-One-Commission%E2%80%99s-Quality-Products-Support-Meeting-Government>

## *Audit of the Commission's Data Reliability, Availability, and Accessibility*

OIG contracted with RMA Associates, and IPA firm, to perform an audit of the Commission's data reliability, availability, and accessibility.<sup>17</sup> The objective was to determine if data generated to monitor and report on Program growth was reliable, available, and accessible. The report concluded that the Commission did not have an adequate system, policies, and procedures, and oversight for collecting, storing, and maintaining the Program related data.

### **Audits In-Progress**

#### *Audit of the Commission's Enterprise Risk Management Process*

The OIG is performing an audit of the Commission's ERM Process. Our overall objective is to determine if the Commission's ERM process is effective and used to make risk-based decisions.<sup>18</sup> To answer our audit objective, we will 1) review laws, regulations, policies, and procedures applicable to the ERM implementation; 2) conduct interviews with key personnel; and 3) analyze data, reports, and other supporting documentation related to ERM. Expected completion: This audit is expected to be completed in the 1<sup>st</sup> quarter of FY2025

#### *Fiscal Year 2024 Review of the Commission's Information Security Program*

The OIG entered into a contract with McConnell Jones, LLP, an IPA firm, to conduct the review of the Commission's information security program pursuant to FISMA.<sup>19</sup> The overall objective is to determine the effectiveness of the Commission's information security program and practices. The review will assess information security program controls to support OIG's reporting of FISMA metrics into the DHS CyberScope application. The review is expected to be completed in the 2<sup>nd</sup> quarter of FY2025.

#### *Fiscal Year 2024 Commission Financial Statement Audit*

The OIG contracted with HRK, an IPA firm, to conduct the FY2024 AbilityOne Commission Financial Statement Audit.<sup>19</sup> The objective of the audit is to express an opinion on whether the Commission's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles. The audit is expected to be completed in the 2<sup>nd</sup> quarter of FY2025.

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<sup>18</sup> Audit of the Commission's Enterprise Risk Management (ERM) Process (Wednesday, November 1, 2023)  
<https://www.oversight.gov/report/CPBSD/Fiscal-Year-2024-AbilityOne-Commission-Financial-Statement-Audit>

<sup>19</sup> FY24 AbilityOne Commission Financial Statement Audit (Wednesday, March 6, 2024)  
<https://www.oversight.gov/report/CPBSD/Fiscal-Year-2024-AbilityOne-Commission-Financial-Statement-Audit>

<sup>20</sup> Agile audit of the Commission's ERM Program Maturity Level (Monday, October 21, 2024)  
<https://abilityone.oversight.gov/reports/other/review-commission-enterprise-risk-management-erm-programs-maturity-level>

## *Review of the Commission's ERM Program Maturity Level*

The OIG has recently announced the launch of a new review assessing the Commission's ERM program maturity level.<sup>20</sup> The objective of this agile assignment is to review the Commission's ERM program to assess its maturity level, which will provide an overall understanding as to where the Commission's current ERM program stands. It will be performed in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency. The audit review is expected to be completed in the 2<sup>nd</sup> quarter of FY2025.

### **Open Audit Recommendations**

The Office of Audit also monitors the Commission's progress in taking corrective actions on recommendations in our audit reports. The OIG considers a recommendation "Open" or "Closed" based on actions that management takes or plans to take in response to the recommendation. The OIG considers a recommendation "Closed" when (1) the responsible Audit Follow-Up Official completes actions necessary to implement the recommendation and provides the OIG with evidence of the final completed actions or other justifications, and (2) the OIG reviews the evidence provided and determines that no additional action is required.

As of September 30, 2024, the closing of the reporting period, there are 53 open recommendations (See Appendix IV). Five were reported to the OIG as implemented<sup>21</sup> by management but remain open pending OIG/IPA review of corrective actions and supporting documentation. None of the remaining were considered "Overdue."<sup>22</sup> The last column of Appendix IV, Open Sub-Status, represents the assertions of the Commission management and not of the OIG. We will perform periodic follow-up audits and reviews to verify management's assertions of implementation. A listing of these open recommendations can also be found online at <https://www.oversight.gov/recommendations>.

### **Office of Evaluation**

During the reporting period, the Office of Evaluation has made significant progress in establishing itself within the OIG. The OIG conducted outreach to introduce the Office of Evaluation operations and its purpose to the several AbilityOne stakeholders.

The Office has hired one evaluator and looks forward to hiring more staff. As such, the OIG posted a six-month detail opportunity for an evaluator. By the end of the reporting period, no evaluations were completed and one evaluation is in progress.

### **Completed Evaluations**

The first evaluation for the Office of Evaluation was initiated in May 2024. No evaluations were completed during this reporting period. The evaluation is currently in its final stages.

## Evaluations In-Progress

### *Evaluation of the AbilityOne Commission's 2022-2026 Strategic Plan*

The OIG initiated an evaluation regarding the Commission's 2022-2026 Strategic Plan. The objective of our evaluation was to determine whether the U.S. AbilityOne Commission's 2022-2026 Strategic Plan has the necessary framework including specific operational initiatives/objectives and associated performance measures. We conducted this discretionary evaluation based upon an assessment of program risks. The evaluation was conducted using Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency. This evaluation is expected to be completed in the 2<sup>nd</sup> quarter of FY2025.

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<sup>21</sup> An Open recommendation reported as "Implemented" by management but remain open pending OIG or Independent Public Accounting firm (IPA) final determination.

<sup>22</sup> An open recommendation is considered "overdue" if the responsible Audit Follow-Up Official (AFO) has not extended the ECD and verified CAPs still relevant or the OIG has not received documentation that supports management's assertion of implementation prior to the recommendation's target implementation date.

<sup>21</sup> \_Evaluation of the U.S. AbilityOne Commission's 2022-2026 Strategic Plan (Tuesday, May 14, 2024)

<https://abilityone.oversight.gov/reports/inspection-evaluation/evaluation-abilityone-commissions-fy-2022-2026-strategic-plan>

## **Office of Investigation**

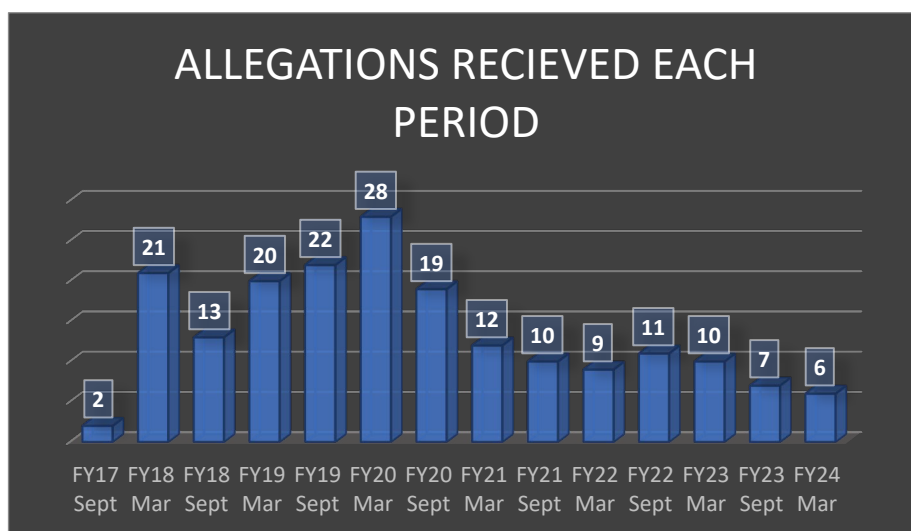
Through its Office of Investigation (OI), the IG provides investigative oversight to a Commission responsible for administering the more than \$4 billion AbilityOne Program. OI is an operational component of the OIG, whose function is to provide oversight as required by the IG Act of 1978, as amended. The OIG is responsible for detecting and investigating fraud, waste, and abuse within the U.S. AbilityOne Commission and its Programs. The OIG's investigations may be criminal, civil, administrative, or of a contractual nature. This is important because fraud, waste, and abuse within the AbilityOne Program negatively impacts the future of jobs for Americans who are blind or have other significant disabilities, many of whom are veterans, and hinders law-abiding AbilityOne contractors.

While the Program is administered by the Commission, the \$4 billion per year in goods and services are contracted for by over 40 federal agencies. For federal agencies, contracting with the AbilityOne Program's NPAs for these goods and services is mandatory under the JWOD Act. As a result, the OIG's investigative oversight spans much of the federal government. Therefore, the OIG's investigations are often conducted along with partners from the OIGs at the federal agencies that hold the AbilityOne contracts at issue.

OI made progress during this reporting period. OI achieved milestones in infrastructure and continued to process allegations, increased its support of interagency investigations, completed planned rollouts of investigative infrastructure, and deployed a proactive approach to investigations.

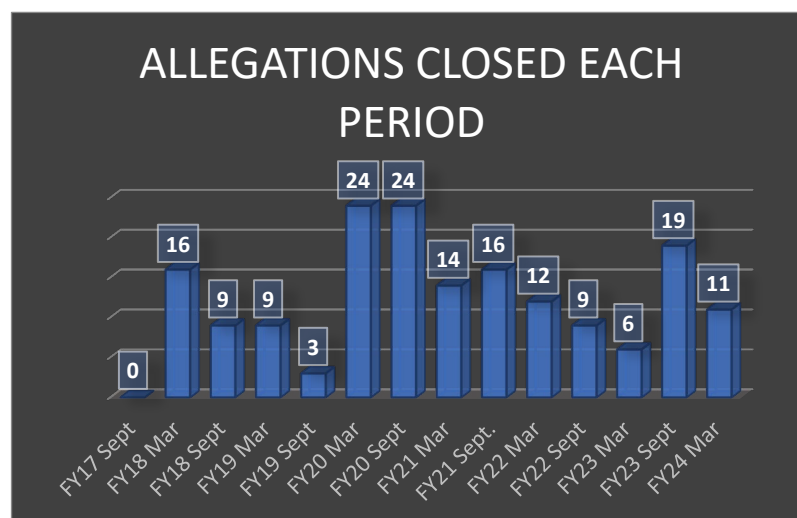
## Hotline

The OIG's OI manages the hotline, which features a contact email, a 24/7 live call center, and a fillable web-form by which the public may reach the OIG to report allegations of fraud, waste, or abuse. During the reporting period, the office received six (6) allegations. During this reporting period, OIG received 1,765 contacts through the hotline, reflecting the public's commitment to identifying and reporting potential fraud, waste, and abuse in federal programs. Each hotline contact was carefully reviewed, assessed, and triaged to determine its suitability for further investigative action or referral to relevant offices. Our team works diligently to ensure that every report is treated with the utmost seriousness, providing timely and effective responses to concerns raised. This feedback serves as a cornerstone of our oversight efforts, allowing us to detect emerging trends, allocate resources effectively, and reinforce accountability across all areas of federal responsibility.



## Allegations Closed

Allegations of waste, fraud, and abuse received by the OIG are subject to an initial review. The graph above shows the number of allegations received, while the graph below shows the number of matters closed in each reporting period. This reporting period, the OIG closed eleven (11) allegations.



## **Investigations Completed**

The OIG did not close any investigations during this reporting period.

## **Investigative Outreach and Fraud Awareness**

OI worked with the General Services Administration (GSA) OIG, Department of Defense (DOD) OIG, Department of Labor (DOL) OIG, Federal Trade Commission (FTC) OIG, state law enforcement partners, and other government entities to build processes to improve coordination of investigative referrals and matters of interest to multiple agencies. Given that AbilityOne contracts are held by over 40 federal agencies, AbilityOne OIG's leveraging resources and partnerships with other OIGs, and government entities promotes efficiency and enhances oversight.



## 898 Panel Activities and the IG Subcommittee



Section 898 of the National Defense Authorization Act for Fiscal Year 2017 (P.L. 114-328) required the Secretary of Defense to establish the “Panel on Department of Defense and U.S. AbilityOne Contracting Oversight, Accountability and Integrity” (“the Panel”).

After several years of intense activity, , in December 2021, the Panel sunset when it issued its fourth and final annual report to Congress, reflecting over four years of efforts that included research, debate and stakeholder engagement by a diverse set of actors, comprised of senior executives and staff from ten (10) Federal agencies.<sup>26</sup>

Pursuant to Section 898(a)(2), a representative of the Inspector General of the Department of Defense and the AbilityOne IG were statutory members of the Panel, among others. The primary mission of the Panel was to identify vulnerabilities and opportunities in DoD contracting within the AbilityOne Program and recommend improvements. The Panel established seven subcommittees to fulfill its duties as determined by Section 898(c). Since its inception, in previous reporting periods, the AbilityOne IG led the Panel’s IG subcommittee. In addition to leading the subcommittee, the IG provided support and advice to multiple Panel subcommittees dealing with the effectiveness and internal controls of the AbilityOne Program as it relates to DoD contracting, including to the DOJ-led subcommittee on Waste, Fraud and Abuse.

The 898 Panel’s IG subcommittee was tasked with reviewing the progress by the Department of Defense in addressing the DoD IG’s recommendations from the 2016 audit report, DODIG-2016-097 “DoD Generally Provided Effective Oversight of AbilityOne® Contracts.” The IG subcommittee previously found that the DoD had made progress with the report’s recommendations: (1) to implement existing DoD policy requiring contracting officers to check the AbilityOne’s Procurement List (PL) to verify whether a product or service is on the mandatory list, and (2) to improve training for procurement personnel on AbilityOne Program procurement. During its work, the 898 Panel found that issues of non-compliance with the AbilityOne Program were still occurring with procurement officers outside

<sup>26</sup> Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability and Integrity: Fourth and Final Annual Report to Congress (December 2021) [https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report\\_0.pdf](https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report_0.pdf).

of DoD. The AbilityOne IG recommended that additional training be conducted to reach federal entities outside DoD, and that training content be regularly updated by the Commission in coordination with the Defense Acquisition University (DAU). Like it did in the past when the Panel was still active, the AbilityOne IG will continue to report on the progress on the implementation of the 898 Panel recommendations through the TMPC Reports that the IG issues annually, in the fall, regarding the challenges facing the U.S. AbilityOne Commission.<sup>27</sup>

The 898 Panel goals included prioritizing and refining the actionable recommendations to improve oversight, accountability, transparency, and integrity in contracting with the AbilityOne Program. Execution of these recommendations will have a positive impact on the employment opportunities for individuals who are blind or have other significant disabilities.

The final 898 Report to Congress demonstrates the positive work of the Panel that will continue after its sunset. To facilitate this activity, the final report includes mini-reports directed to the organizations that are accountable for completing the Panel's actionable recommendations. There are mini-reports for the following organizations: the U.S. AbilityOne Commission, DAU, and the Office of the Under Secretary of Defense for Acquisition and Sustainment/Defense Pricing and Contracting.

This fourth and final 898 Panel Report also discussed progress on the 24 recommendations outlined in its third 898 Report to Congress. At that time, 13 recommendations were tracked as complete, and the remaining ones were in various stages of implementation. As of this reporting period, the Commission has implemented 17 recommendations. Four (4) remaining recommendations are partially implemented or in-process. Three (3) other recommendations were for specific legislative changes; the Commission has facilitated interagency discussion on these proposals.

As the 898 Panel Chairperson, John Tenaglia, wrote in issuing the fourth and final 898 Panel report to Congress: "Although the Panel officially sunsets with the submission of this final report, the results of the recommendations will be enduring and have a positive impact for the AbilityOne community and the Federal contracting workforce."<sup>28</sup>

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<sup>27</sup> Top Management and Performance Challenges Report (2023)

<https://abilityone.oversight.gov/reports/top-management-challenges/fy23-top-management-and-performance-challenges-report-tmpe-facing>

Top Management and Performance Challenges Report (2022)

<https://abilityone.oversight.gov/reports/top-management-challenges/top-management-and-performance-challenges-report-tmpe-fy22>

Top Management and Performance Challenges Report (2021)

<https://www.oversight.gov/report/CPPBSD/Top-Management-and-Performance-Challenges-Report-2>

Top Management and Performance Challenges Report (2020)

<https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges-report-1>

Top Management and Performance Challenges Report (2019)

<https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges-report-0>

Top Management and Performance Challenges Report (2018)

<https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges-report>

Top Management and Performance Challenges Report (2017)

<https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges>

<sup>28</sup> Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability and Integrity: Fourth and Final Annual Report to Congress (December 2021)

[https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20Report\\_0.pdf](https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20Report_0.pdf)

## **898 Panel Recommendations - Update**

The AbilityOne Commission has made strides in advancing the 898 Panel's recommendations for a modernized and equitable procurement environment. By revising regulations to eliminate subminimum wages, the Commission has demonstrated its commitment to fair labor practices and inclusion. The Commission's efforts included Establishing robust business rules that fosters healthy competition, ensuring a fair and transparent process for stakeholders; regulatory updates to address the deauthorization of NPAs as the required source on the Procurement List reflects the Commission's adaptability to evolving needs; Enhancements to the Procurement List Information Management System empower users with advanced search capabilities, improving efficiency and accessibility; and the implementation of a DoD-wide policy to establish AbilityOne Representatives (ABORs) underscores a strategic alignment with federal goals, enhancing accountability and oversight across operations. Together, these initiatives reflect a comprehensive effort to uphold the mission of the AbilityOne Program, while aligning with modern procurement standards.



# Council of the INSPECTORS GENERAL on INTEGRITY and EFFICIENCY

## Activities with the Inspector General Community

AbilityOne OIG has been a member of the CIGIE Diversity, Equity, Inclusion, and Accessibility (DEI&A) Committee since its inception. In March 2023, the U.S. AbilityOne Inspector General, Stefania Pozzi Porter was selected as the Vice-Chairperson for the CIGIE DEI&A Committee. The CIGIE DEI&A goals are to affirm, advance, and augment CIGIE's commitment to promote a diverse, equitable, and inclusive workforce and workplace environment throughout the OIG Community that will ensure comprehensive work, produced by a well-trained and highly skilled workforce, to be made accessible, when possible, to the diverse public we serve. In a previous reporting period, OIG facilitated the engagement of AbilityOne Commission's Vice Chair Feldblum as a keynote speaker. Feldblum addressed how to achieve DEIA in the workforce, with additional focus specifically on disability.

During the interactive panel discussion held in New York, for the Annual meeting of the Association of the Inspectors General, IG Porter introduced to the audience the newly issued *CIGIE Compendium of Office of Inspector General Reports Related to Diversity, Equity, Inclusion, and Accessibility*.<sup>29</sup>

The compendium is designed to assist OIGs with considering equity when conducting oversight work in the following areas: (1) general equity principles, (2) program and policy oversight, (3) data impacts on equity in oversight work, (4) reporting and disseminating information, (5) human capital, (6) contracting and procurement, (7) education, (8) financial, (9) information and communication technology, (10) intelligence, and (11) health equity policy.

In each area, the toolkit identifies relevant considerations for oversight professionals; resources and tools that can be used to address those considerations; and examples of oversight work employing those methodologies. The toolkit should provide a starting point to inform discussions when planning oversight work and help guide future work involving these 11 areas, too.

Along with serving as the Vice-Chairperson of the CIGIE DEI&A Committee, the AbilityOne Inspector General is a member of CIGIE and serves on the CIGIE legislative committee. The CIGIE DEIA Committee's mission is to affirm, advance, and augment CIGIE's commitment to promote a diverse, equitable, and inclusive workforce and workplace environment throughout the OIG Community that will help ensure comprehensive work, produced by a well-trained and highly skilled workforce, to be made accessible, when possible, to the diverse public we serve.<sup>30</sup> The Inspector

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<sup>29</sup> Compendium of Office of Inspector General Reports Related to Diversity, Equity, Inclusion, and Accessibility, <https://www.ignet.gov/sites/default/files/files/Compendium-OIG-Reports-Related-DEIA.pdf>

<sup>30</sup> Diversity, Equity, Accessibility, and Inclusion (DEIA) Committee Charter at <https://www.ignet.gov/sites/default/files/files/CIGIE%20DE%26I%20Charter%20March%202021.pdf> and CIGIE DEIA Committee page at <https://www.ignet.gov/diversity-equity-and-inclusion-committee>

General is fortunate to have had the opportunity to be involved in supporting the important work of the CIGIE DEIA Committee since its inception.

The Inspector General and the Deputy Inspector General contribute to the law enforcement community. They serve as adjunct faculty instructors for the CIGIE Inspectors General Criminal Investigator Training Academy for the instructions program of the Essentials of Inspector General Investigations, at the Law Enforcement Training Center (FLETC) in Brunswick, GA.

OIG regularly participates in CIGIE working groups designed to focus on areas of IG interest, sharing best practices, and addressing topics of pertinence specifically to smaller size OIGs. The Deputy Inspector (DIG) / 1811-Assistant Inspector General for Investigations (AIGI) serves as the Chairperson on the CIGIE Technology Committee's Investigation Subcommittee. DIG Burke is also a member of the Investigations Committee, Assistant Inspector General for Management and Administration Committee, Small OIG Shared Services Subcommittee, Special Agents-in-Charge Working Group, and Data Analytics Working Group. IG Porter is a regular moderator and speaker at several CIGIE Committees and activities.

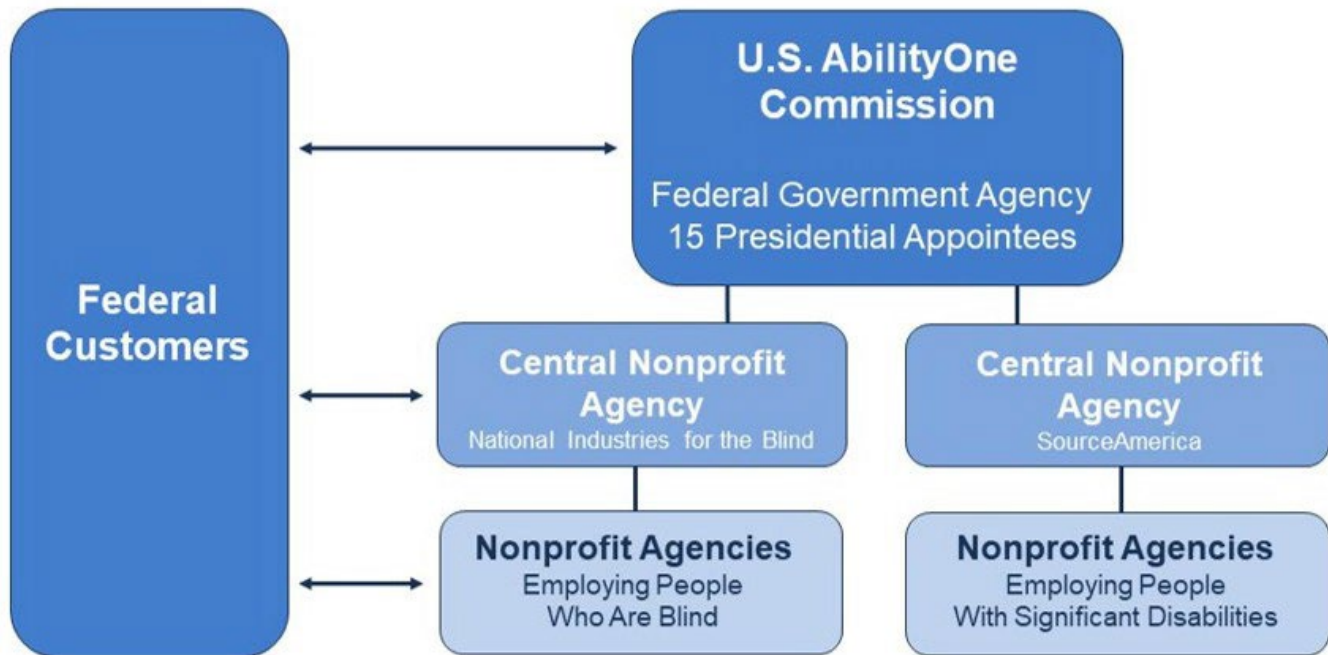
IG Porter also conducted a working retreat in Chicago, Illinois for all staff. During this time, the OIG participated in team building training, conducted in-person NPA site visits, and discussed the path forward for OIG oversight of a Program that is undergoing modernization.

The AIG for Evaluation, who also currently serves as acting AIGA, participated in subgroups of CIGIE with an emphasis on evaluations, audit operations, and served as a member of the planning committee for the Annual CIGIE Leadership Forum. The Assistant Inspector General for Investigations (AIGI) participates in the AIGI quarterly meetings and initiatives and in several working groups.

The Counsel to the Inspector General participates in the Council or Counsel of Inspectors General (CCIG), Small-OIG Council of Counsels of Inspectors General, and the CIGIE Professional Development Subcommittee (PDC). The Counsel to the Inspector General also serves as the Vice Chair of the Professional Development Committee's (PDC) Leadership Innovation Subcommittee.

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## Appendix I: AbilityOne Organization Chart



## Appendix II: Commission Member Composition

### Presidential Appointees

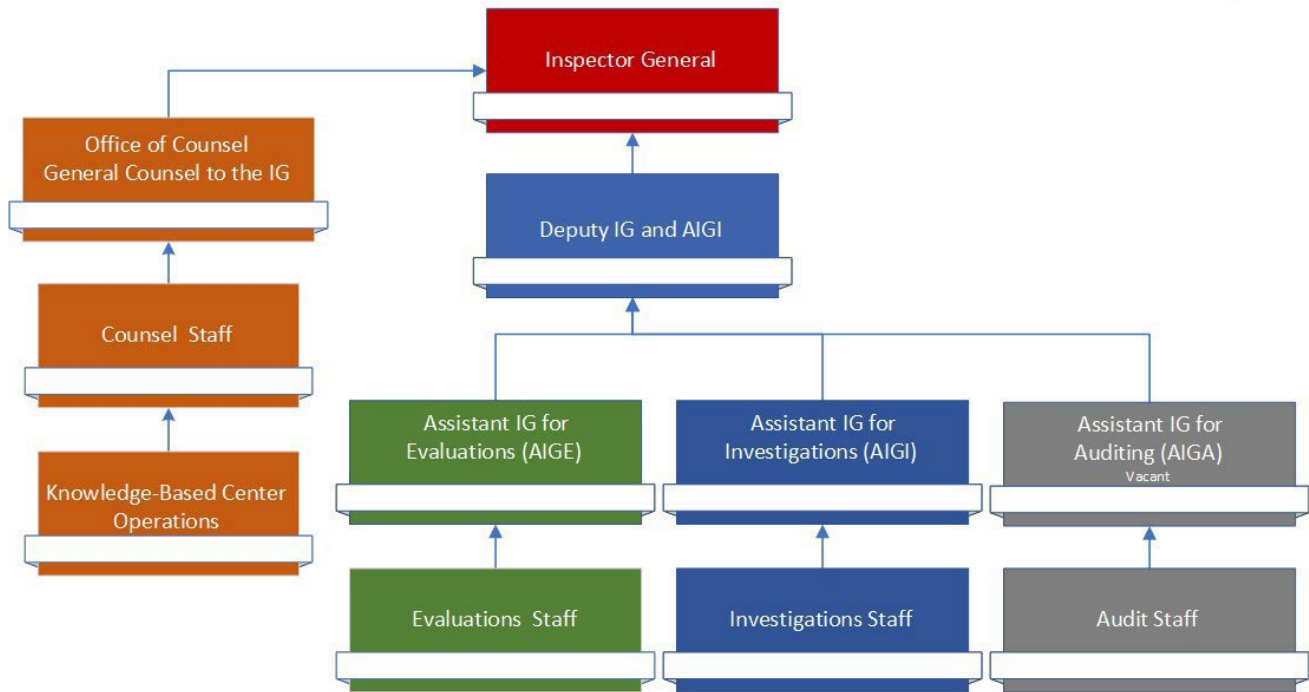
- The Commission, whose composition is defined by statute and appointed by the President, consists of 15 members.<sup>31</sup>
- Eleven members represent government agencies. The agencies designate the length of their service.
- Four members are private citizens who are knowledgeable about the employment problems of people who are blind or have significant disabilities, including those employed by nonprofit agencies affiliated with the AbilityOne Program. They serve for five-year terms and may be reappointed.

Committee Member	Agency	Position
<b>Jeffrey A Koses Chairperson</b>	General Services Administration	Senior Procurement Executive
<b>Chai Feldblum Vice-Chairperson</b>	Private Citizen	N/A
<b>Bryan Bashin</b>	Private Citizen	N/A
<b>Christina Brandt</b>	Private Citizen	N/A
<b>Gabe Cazares</b>	Private Citizen	N/A
<b>Matthew R. Beebe</b>	Department of Defense	Director of Acquisition
<b>Angela Billups</b>	Department of Veterans Affairs	Executive Director, Office of Acquisition and Logistics
<b>Scott R. Calisti</b>	Department of Air Force	Associate Deputy Assistant Secretary (Contracting)
<b>Megan Dake</b>	Department of the Army	Deputy Assistant Secretary of the Army (Procurement)
<b>Carol L. Dobak</b>	Department of Education	Deputy Commissioner for the Rehabilitation Services Administration (RSA)
<b>Robert D. Hogue</b>	Department of the Navy	Principal Deputy Assistant Secretary of the Navy for Manpower & Reserve Affairs
<b>Tara M. Jamison</b>	Department of Justice	Deputy Senior Procurement Executive and Director of the Office of Acquisition Management
<b>Jennifer Sheehy</b>	Department of Labor	Deputy Assistant Secretary, Office of Disability Employment Policy
<b>Malcom A. Shorter</b>	Department of Agriculture	Deputy Assistant Secretary for Administration
<b>Virna L. Winters</b>	Department of Commerce	Executive Director for Acquisition Policy and Oversight in the Office of Acquisition Management

<sup>31</sup> 41 U.S.C.A. § 8502(b)(Composition).

## Appendix III: OIG Organizational Chart

### U.S. AbilityOne Commission Office of Inspector General Organizational Chart





## Appendix IV: Audit Recommendation Status Report – (as of September 30, 2024)

The Office of Audit also monitors the Commission’s progress in taking corrective actions on recommendations in our audit reports. The OIG considers a recommendation “Open” or “Closed” based on actions that management takes or plans to take in response to the recommendation. OIG considers a recommendation “Closed” when (1) the responsible Audit Follow-Up Official (AFO) completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications, and (2) OIG reviews the evidence provided and determines that no additional action is required. The OIG considers a recommendation implemented, or completed, when the OIG receives notification from the auditee that the recommendation has been addressed and supporting documentation is provided for further OIG review and determination.

**Table 1: Open Recommendations as of September 30, 2024**

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
<b>Chief Financial Officer (CFO)</b>				
FY2023 Financial Statement Audit	Commission management should enhance its written policies and procedures for the accrual preparation process to clarify service provider guidance, including specifying that accruals should be recorded for known expenses in the current period in which the cash outlay will happen in a future period, regardless of the fiscal year of obligated funding.	11/30/2024	Open	CAP in Place
FY2023 Financial Statement Audit	The Chief Financial Officer, or other Commission personnel knowledgeable in accounting and finance, should independently review all accruals for accuracy and compliance with generally accepted accounting principles, regardless of the office of origination.	11/30/2024	Open	CAP in Place
FY2023 Financial Statement Audit	Book proposed adjustment to accrue for the invoices totaling \$73,210 for fiscal year 2023.	11/30/2024	Open	CAP in Place
FY2021 Financial Statement Audit	Continue to implement management’s corrective action plan, including the filling of vacant positions. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	11/30/2024	Open	Implemented <sup>33</sup>
<p><sup>32</sup> An open recommendation is categorized as “corrective action plans (CAP) in place” when the cognizant management official provides a plan on how the recommendation will be implemented or when the recommendation is not considered overdue based on the receipt of an updated Estimated Completion Date (ECD) and verified relevancy of existing CAPs.</p> <p><sup>33</sup> “Implemented” is defined as an open recommendation reported as “Implemented” by management but remains open pending OIG or Independent Public Accounting firm (IPA) final determination.</p>				

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
FY2021 Financial Statement Audit	The Commission should continue to implement the actions identified in its corrective action plan relating to employee payroll and benefits, dated September 30, 2020. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	11/30/2024	Open	CAP in Place
FY2022 Financial Statement Audit	The Chief Financial Officer or other personnel knowledgeable in accounting and finance should independently verify the amounts recorded for accrued liabilities and examine the entries that the service provider has recorded in its general ledger to ensure it agrees with the information the Commission has provided <i>(Repeat finding from 2020, 2021 Financial Statement Audit)</i> .	11/30/2024	Open	Implemented
FY2022 Financial Statement Audit	Commission management should enhance its existing policies and procedures to require a more thorough review of its year-end accounting entries to ensure that all required information pertaining to accrued liabilities has been received from all sources and has been recorded in the general ledger in accordance with generally accepted accounting principles. <i>(Repeat finding from 2021 Financial Statement Audit)</i>	11/30/2024	Open	Implemented
FY2022 Financial Statement Audit	The Commission should perform routine reviews of employee benefit elections and Official Personnel Files (OPFs) to ensure they are complete and accurate and address this issue with its shared service provider to ensure that OPM guidance is appropriately followed with respect to the Commission's personnel records <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audits)</i> .	11/30/2024	Open	CAP in Place
FY2022 Financial Statement Audit	The Commission should obtain replacement copies of missing records that have been identified and either provide these documents to the service provider so that the information can be maintained in the e-OPF or consider developing and implementing its own repository of documentation to ease the retrieval and response process <i>(Repeat finding from 2020, 2021 Financial Statement Audit)</i> .	11/30/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
FY2022 Financial Statement Audit	At the end of each pay period or at least monthly, the Commission should review reports of employee benefits election changes made through the employee self-service portal and retain the documentation for all changes in the employees' e-OPF <i>(Repeat finding from 2020, 2021 Financial Statement Audit)</i> .	11/30/2024	Open	CAP in Place
FY2022 Financial Statement Audit	Fulfill the requirements of 31 USC §1517(b) by reporting the FY 2019 and FY 2020 violations to the President, Congress, and the Comptroller General of the United States <i>(Repeat finding from 2020 Financial Statement Audit)</i> .	11/30/2024	Open	Implemented
FY2022 Financial Statement Audit	Commission management should enhance its written policies and procedures for the financial reporting process, including procedures to identify, prepare, and review year-end entries to the general ledger to ensure that all required entries been recorded in accordance with generally accepted accounting principles.	11/30/2024	Open	Implemented
Audit of Third-Party Service Provider Agreements	Implement policies to enhance the Commission's coordination with GSA/USDA to ensure that the year-end accruals are complete, and that GSA/USDA accurately records and reports the accruals.	11/30/2024	Open	CAP in Place
Audit of Third-Party Service Provider Agreements	Deploy year-end control activities, such as subsequent payments testing procedures, to ensure that the Commission and GSA/USDA properly account for and record accruals.	11/30/2024	Open	CAP in Place
<b>Office of Information Technology (CIO)</b>				
FY2023 FISMA	The AbilityOne Commission should implement and undergo an annual Risk Assessment utilizing the latest NIST documents.	11/15/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
FY2023 FISMA	The AbilityOne Commission should develop a privacy policy in accordance with the privacy related controls contained within NIST 800-53, Revision 5.	11/15/2024	Open	CAP in Place
FY2022 FISMA	The Commission should follow their vulnerability remediation policies. <i>(Repeat finding from 2020 FISMA Audit)</i>	9/30/2024	Open	CAP in Place
FY2022 FISMA	Scanning should be run on a monthly basis, however if there are medium, high and/or critical vulnerabilities, then they should be remediated, and the scan should be repeated and run again <i>(Repeat finding from 2020, 2021 FISMA Audit)</i> .	9/30/2024	Open	CAP in Place
FY2022 FISMA	Update the configuration settings on the servers to be in compliance with Commission IT Policy and ensure only essential capabilities are being provided. <i>(Repeat finding from 2020, 2021 FISMA Audit)</i>	9/30/2024	Open	CAP in Place
FY2022 FISMA	The Commission IT staff evaluate the Supply Chain policy against the requirements of NIST 800-53 Rev. 5 to ensure compliance for each of the individual controls.	9/30/2024	Open	CAP in Place
FY2022 FISMA	Ensure that a BIA is prepared, completed and approved. After the initial BIA is put in place, it should be updated whenever significant updates to the GSS are implemented.	9/30/2024	Open	CAP in Place
<b>Program Management Office (PMO)</b>				
Program Fee	We recommend the Commission require the Commission Staff to develop and implement effective policy and procedures on the Program Fee Ceiling criteria and methodology for determining the fee ceiling on the CNAs including aligning legacy and draft policy with the criteria in the Cooperative Agreements.	12/31/2024	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
Program Fee	The Commission should follow GAO 14-704G, Standards for Internal Control in the Federal Government, Principles 10-15. The principles will assist the Commission to develop, design, and implement timely guidance that is supported by quality information.	12/31/2024	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission implement better practices for the QASP process that includes additions to the QASP plan or a separate procedure that outlines how the QASP and KPI measurements are developed and the basis for measurements.	12/31/2024	Open	CAP in place
<b>Business Operations Office (BOP)</b>				
Cooperative Agreement Audit	We recommend the Commission to ensure the CNAs have access to clear and complete guidance to follow when responding to Commission requests, enforcing the Commission's regulatory requirements and meeting the requirements of the Agreements.	12/31/2024	Open	CAP in Place
Audit of Project Assignment and Allocation of Orders	Update policy 51.301 to include clarifying the meaning of equitable and transparent distributions, consistent with Standards for Internal Controls in the Federal Government and prior GAO recommendations.	9/30/2024	Open	CAP in Place
Audit of Project Assignment and Allocation of Orders	Require the CNAs to include specific criteria for considering the size of NPAs in their recommendation decisions. As part of this, develop metrics for assessing the CNAs on the equitable distribution of projects and monitor progress on an annual basis, consistent with the Standards for Internal Controls in the Federal Government.	9/30/2024	Open	CAP in Place

Audit of Project Assignment and Allocation of Orders	Conduct a study to determine whether a different mix of different-sized NPAs could help increase the number of people employed through the program and their total work hours.	9/30/2024	Open	CAP in Place
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Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
Audit of Project Assignment and Allocation of Orders	Identify metrics for assessing transparency and monitor progress on annual basis, consistent with the Standards for Internal Controls in the Federal Government.	9/30/2024	Open	CAP in Place
Audit of Procurement List Addition Process	Develop a systematic approach to reviewing and updating policies and procedures every five years as needed in accordance with policy 51.101 including documentation of the review performed, whether updates are needed, and the prioritization of identified updates.	9/30/2024	Open	CAP in Place
Audit of Procurement List Addition Process	Update D&F policy 51.207 to improve transparency by clearly stating its use, purpose, and implementation including how D&F authority delegated to designated Commission staff is required to be approved by Commission members, documented, and periodically updated.	9/30/2024	Open	CAP in place
Audit of Procurement List Addition Process	Develop comprehensive written documentation of the procedures performed by Commission staff for reviewing and evaluating PL additions including the approval process under D&F authority.	9/30/2024	Open	CAP in place
Audit of Procurement List Addition Process	Review the process for extracting and tabulating data to assess the CNAs' performance including new PLIMS data fields and standard reports. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	12/31/2024	Open	CAP in place

Audit of Procurement List Addition Process	Evaluate the security and functionality of PLIMS after enhancements are completed and determine whether the upgraded version of PLIMS addresses the Commission's needs or should be replaced.	12/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Establish and document a process to ensure final PLIMS data files and other calculations supporting the metrics in assessing and reporting the CNAs' performance on PL additions and other PL transactions are maintained in a centralized location; and all assumptions, adjustments, and decisions made to adjust CNA final metric ratings based on the calculated results are documented.	12/31/2024	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
Audit of Procurement List Addition Process	Establish and document a process to evaluate the PLIMS information for new metrics prior to including the new metrics in the CNAs' QASPs.	12/31/2024	Open	CAP in place
Audit of the U.S. AbilityOne Commission's Quality of Products in Support of Meeting Government Requirements	Update the Commission's compliance policies to incorporate all key elements in the AbilityOne and FAR regulations regarding contract performance which includes product quality. Further, add procedural guidance, including documentation requirements, that is complete and sufficient to implement the policies. Key elements include the following: a. NPA quality systems in place to furnish products that meet Government specifications under the contract and correct product deficiencies prior to delivery; b. Reporting of quality complaints including handling of inquiries and disputes; and c. Monitoring and evaluation of NPA compliance with these requirements.	9/30/2024	Open	CAP in Place
Audit of the U.S. AbilityOne Commission's Quality of Products in Support of Meeting Government Requirements	The Commission should determine and develop written documentation of criteria/metrics, data needed from all stakeholders (i.e., NPAs, CNAs, and Federal customers), reporting tools and/or mechanisms, and procedures needed to monitor, evaluate, and assess NPA compliance with contract performance requirements including strict adherence to quality standards. This should include	3/31/2025	Open	CAP in Place

	documentation of this evaluation and assessment of NPA compliance in PLIMS.			
Audit of the U.S. AbilityOne Commission's Quality of Products in Support of Meeting Government Requirements	Develop and implement written procedures that provide Commission requirements and guidelines to CNAs regarding quality control processes they have established to oversee and assist NPAs to ensure successful contract performance and compliance in furnishing a product to the Government. This should include all key elements (e.g., assessment and tracking of quality complaints, types of technical assistance provided to NPAs, documentation requirements, and frequency of interactions with NPAs) and ensure data provided to the Commission is comparable and sufficient to inform their decision-making.	9/30/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
<b>Oversight and Compliance Directorate (OCD)</b>				
Cooperative Agreement Audit	We recommend the Commission to ensure the Commission's Agreements are harmonized with compliance enforcement protocol to ensure they are capable of meeting the regulatory requirements of the Agreements by the Commission and CNAs	12/31/2024	Open	CAP in place
U.S. AbilityOne Compliance Program	In accordance with Policy 51.101, review and update all compliance policies, including determining whether updates are needed to improve clarity, remove inconsistencies, and ensure harmonization with the Cooperative Agreements.	9/30/2024	Open	CAP in Place
U.S. AbilityOne Compliance Program	Update Policy 51.403, Nonprofit Agencies Out of Compliance with Commission Regulations, including determining whether the risk model should be revised and ensuring procedural	9/30/2024	Open	CAP in Place



	guidance, including documentation requirements, is complete and sufficient to implement the policy.			
U.S. AbilityOne Compliance Program	Develop a compliance manual with implementation guidance organized by compliance area that will serve as a reference guide for CNAs and NPAs to help them better understand the Program's requirements and the Commission's documentation standards.	9/30/2024	Open	CAP in Place
U.S. AbilityOne Compliance Program	Develop comprehensive written documentation of the procedures to be performed by Commission staff for reviewing, evaluating, and approving or rejecting compliance transaction packages CNAs submit to PLIMS. The procedures should include roles and responsibilities with an appropriate segregation of duties and documentation requirements in PLIMS. (Finding 1B) For CVR transactions, also incorporate the following: a. OCD staff protocols and requirements for requesting access to detailed supporting documentation provided by the NPAs to the CNAs to independently verify NPA compliance with statutes, regulations, and Commission policies. The protocols should take into consideration identified risks such as NPA past performance, overall trends in compliance deficiencies, external factors such as civil settlements, and the Commission's plan for conducting compliance visits to NPAs during the FY. (Finding 4A) b. OCD staff documentation requirements in PLIMS including any follow-up with the CNA for discrepancies between the Commission's results and the CNA's reported results. (Finding 4A)	9/30/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
U.S. AbilityOne Compliance Program	Develop comprehensive written documentation of the procedures to be performed by Commission OCD staff for reviewing, reconciling, and processing manual compliance reports and transactions submitted by the CNAs and/or NPAs outside of PLIMS (Finding 1B). The procedures should also include the following: a. Roles and responsibilities with an appropriate segregation of duties. (Finding 1B)	9/30/2024	Open	CAP in Place

	<p>b. Follow-up on compliance exceptions reported. (Finding 1B)</p> <p>c. Reconciliation of manual data to PLIMS. (Finding 1B)</p> <p>d. Review of quarterly and annual AR&amp;C extracts, including data supporting the NPA's 75% ODLH requirement. (Findings 1B and 4A)</p> <p>e. Documentation requirements, including the use and frequency of PLIMS reports and summarizing compliance findings and actions, preferably in PLIMS. Evaluate the feasibility of using the NPA Comments and/or NPA Compliance Action screens in PLIMS. (Findings 1B and 3)</p> <p>f. Maintenance of records. (Finding 1B)</p>			
U.S. AbilityOne Compliance Program	<p>Review each CNA's NPA Oversight Protocol for conducting RRAVs and update to improve comparability of data provided and reported to the Commission as follows:</p> <p>a. Standardize the sampling methodology used by the CNAs and the Commission to test certain key compliance areas during RRAVs such that comparable data is reported to PLIMS for NPA compliance deficiencies. (Finding 1C)</p> <p>b. Harmonize the CNAs' RRAV Checklists and the Commission's Compliance Review Checklist such that the procedures performed are consistent. (Finding 4B)</p> <p>c. Standardize the methodology for aggregating and reporting summarized results of compliance deficiencies for the FY in the End of Year AR&amp;C Analysis. (Finding 1A)</p> <p>d. Standardize the documentation the CNAs are required to submit to the Commission for CVR transactions. (Finding 4B)</p>	9/30/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
U.S. AbilityOne Compliance Program	<p>Identify updates needed for CVR transaction data reported in PLIMS as follows:</p> <ul style="list-style-type: none"> <li>a. Review the information available from each CNA's proprietary system for CVR transaction packages, determine the current mapping of data fields to PLIMS, and identify whether any updates are needed to improve clarity or correct inconsistencies between CNAs. (Finding 3)</li> <li>b. Evaluate whether any new data fields should be added to PLIMS to provide the Commission with additional insights to better inform decision making. (Finding 3)</li> <li>c. Determine whether any updates are needed to the eleven (11) individual compliance categories to improve clarity or respond to changes in regulations. (Finding 2)</li> <li>d. Prioritize identified updates and establish a timeline for implementation. (Finding 2 and 3)</li> </ul>	9/30/2024	Open	CAP in Place
U.S. AbilityOne Compliance Program	<p>Review the seven standard PLIMS compliance reports, determine the source of data included, and evaluate whether any updates are needed or if the report should be discontinued. Determine whether any new reports should be created. Prioritize identified updates to existing reports and/or new reports and establish a timeline for implementation.</p>	9/30/2024	Open	CAP in Place
U.S. AbilityOne Compliance Program	<p>Develop written standard operating procedures for the specific procedures it requires Commission OCD staff to perform when conducting an NPA compliance visit including the documentation requirements and reporting to PLIMS (Finding 4B). The procedures should also include the following related to joint visits with the CNA:</p> <ul style="list-style-type: none"> <li>a. The rationale and factors to be considered in making the decision to conduct a joint visit with the CNA versus a stand-alone visit to the NPA as well as the scope of the review. (Finding 4B)</li> <li>b. Develop a protocol for communicating the roles and responsibilities of the Commission and CNA reviewers to the NPA including the scope of the Commission's review and coordination with the CNA. (Finding 4B)</li> <li>c. Determine the format of the Commission reviewer's separate written documentation of procedures he/she performed and results, including findings requiring corrective action by the NPA. This should include timely transmission of this documentation to the CNA for submission with the CNA's CVR transaction to PLIMS and the process to ensure the CNA tracks and closes-out any required</li> </ul>	9/30/2024	Open	CAP in Place

	corrective actions. (Finding 4B) d. Determine whether to implement a formal appeals process that would be available to NPAs to assist in resolving disputes with Commission findings. (Finding 4B)			
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Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	Implement internal controls to oversee the reporting and data validation process	9/30/2024	Open	CAP in Place
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	Create a standard operating procedure to collect and handle data and define roles and responsibilities for enhanced operational efficiency	9/30/2024	Open	CAP in Place
<b>Office of Contracting and Policy (OCP)</b>				
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	Create detailed criteria in the cooperative agreements on the data validation controls they expect the CNAs to apply.	9/30/2024	Open	CAP in Place
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	Research data elements needed to achieve Program objectives and revise the corresponding cooperative agreements with CNAs	9/30/2024	Open	CAP in Place
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	Develop a unified information system for use by the Commission, CNAs, and NPAs participating in the Program.	9/30/2024	Open	CAP in Place

Audit Report of the Contract Administration Process	Implement a contract tracking system that will enable the contract administration team to perform a detailed analysis of small business awards in each of the small business categories and compare the award value for each category against the total value for all awards to ensure that the Commission can effectively monitor its award activities with regard to its small business procurement goals.	9/30/2024	Open	CAP in Place
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Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
Audit Report of the Contract Administration Process	Implement a contract-writing system that integrates an industry-standard, automatically updated provision and clause database. The Commission should also have associated controls in place to ensure that the database is up to date and meets the pertinent acquisition regulations and statutory requirements.	9/30/2024	Open	CAP in Place
Audit Report of the Contract Administration Process	Update its COWP policy to ensure that it has appropriately evaluated and assigned its warrant threshold designations. This evaluation should be based on the contracting officer's qualifications and experience, the current and anticipated award volume, and the assessed need for the warrant levels.	9/30/2024	Open	CAP in Place
Audit Report of the Contract Administration Process	Appoint at least one other warranted officer in the contract administration department to review award activities and contract documents, including contract modifications, to ensure that the Commission does not include material errors in its contract documents and to prevent the Commission from entering into transactions and commitments that may exceed its strategic, operational, regulatory, and budgetary constraints.	9/30/2024	Open	CAP in Place

Audit Report of the Contract Administration Process	Implement a more robust contracts tracking system that includes validating data against the source documents and ensuring that when an individual updates the tracking system, another individual reviews those updates. The frequency of the quality checks or data validation reviews required is contingent on the volume and complexity of the contracting activities.	9/30/2024	Open	CAP in Place
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	Revisit/review controls related to updating website contents to ensure current and accurate information is published.	9/30/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2024	Status as of 09/30/2024	Open Sub-Status
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**Office of Chief of Staff (OCS)**

Audit of Third-Party Service Provider Agreements	Enhance the Commission's internal controls related to oversight of third-party service providers and implement performance monitoring procedures. These procedures should allow for the effective tracking of the service providers' actual deliverables against the requirements prescribed in the IAA.	9/30/2024	Open	Cap in Place
Audit of Third-Party Service Provider Agreements	Evaluate third-party service providers' performance against the milestones and timeline expectations identified in the IAA or SLA. The evaluation mechanisms and tools should incorporate any performance metrics outlined in the IAA or SLA.	9/30/2024	Open	CAP in Place
Audit of Third-Party Service Provider Agreements	Enhance its procedures over the review of, and reconciliation between, the data on the Request for Personnel Action (SF-52) and the Notification of Personnel Action (SF-50) for the same personnel event, to ensure that the Commission detects and addresses discrepancies in a timely manner.	9/30/2024	Open	CAP in Place

Audit of Third-Party Service Provider Agreements	Implement measures to ensure that LC3 Solutions properly completes and processes SF-52s in accordance with the nature of the personnel event.	9/30/2024	Open	CAP in Place
Audit of Third-Party Service Provider Agreements	Implement measures to facilitate closer coordination with GSA CABS to ensure that it processes and approves SF-50s in a timely manner, and that it only makes retroactive approvals based on the conditions described in the OPM GPPA.	9/30/2024	Open	CAP in Place
<b>Office of General Counsel (OGC)</b>				
Audit of Third-Party Service Provider Agreements	Reassess its FOIA response framework to determine how it can optimize its resource allocation to allow for more effective handling, discharge, and tracking of the FOIA requests in a manner that achieves compliance. The Commission should clearly and timely communicate to the public any adjustments to its public-facing framework for processing FOIA requests, including any changes to its FOIA Reference Guide and the designated roles that assist in supporting FOIA requests.	9/30/2024	Open	CAP in Place

Table 2: Closed Recommendations as of September 30, 2024

Report Short Name	Recommendation	Status As of 09/30/2024	Close Date	Responsible Office <sup>34</sup>
Audit of Procurement List Addition Process	Review and evaluate the D&F thresholds, and the eight (8) other criteria for assessing whether using D&F approval authority is appropriate, in determining whether the risk tolerance for the volume of D&F approvals is at an acceptable level.	Closed <sup>35</sup>	4/16/2024	BOP
Audit of Procurement List Addition Process	Identify metrics for assessing the efficiency and effectiveness of the PL additions process and monitor progress on an annual basis. This should include tracking approval rates for PL additions separately as well as end-to-end cycle times for completing a PL addition for products and services under full Commission voting process and D&F authority.	Closed	5/9/2024	BOP
FY 2021 DATA Act	Design and implement policies and procedures that require the agency to complete the CAR (Contract action report) in FPDS within three (3) business days after an award is issued.	Closed	5/9/2024	OCP

<sup>34</sup> Legend for Audit Follow-Up Official is as follows:

BOP – Director of Business Operations	OCD – Oversight and Compliance Directorate
CFO – Office of the Chief Financial Officer	OCP – Office of Contracting and Policy
CIO – Office of the Chief Information Officer	PMO – Director of the Program Management Office

<sup>35</sup> OIG considers a recommendation “Closed” when: 1) the responsible AFO completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications; and 2) OIG or the delegated IPA reviews the evidence provided and determines that no additional action is required.



<b>Report Short Name</b>	<b>Recommendation</b>	<b>Status As of 03/31/2024</b>	<b>Close Date</b>	<b>Responsible Office<sup>34</sup></b>
Audit Report of the Contract Administration Process	Ensure that the contracting officer properly completes the CAR and submits it to FPDS within 3 business days after issuing an award.	Closed	6/27/2024	OCP
Audit of Procurement List Addition Process	Update the Commission's contingency plan to include an offsite or alternative recovery location for PLIMS in the event of a natural disaster or catastrophic incident.	Closed	6/28/2024	CIO
Audit of Procurement List Addition Process	Monitor the annual use of D&F authority to include restarting the regular reporting to Commission members about the use of this authority.	Closed	6/28/2024	BOP
U.S. AbilityOne Compliance Program	Develop a PLIMS Manual for all four compliance transaction types that includes when each transaction type should be used, detailed guidance for each data field or question, and documentation requirements.	Closed	9/26/2024	OCD

Report Short Name	Recommendation	Status As of 03/31/2024	Close Date	Responsible Office <sup>34</sup>
FY2022 Financial Statement Audit	Prepare, sign and date, and retain a formal checklist or memorandum to document the review and approval process that includes all of the procedures that were performed by management to validate the completeness and accuracy of all required financial statements and footnotes.	Closed	11/15/2023	CFO
FY2022 Financial Statement Audit	Perform a legal review of all transactions for which the assignment of a prior budget year is contemplated.	Closed	11/15/2023	CFO
Cooperative Agreement Audit	We recommend the Commission to ensure that responses to follow up questions from CNAs have been addressed and included in the reports prior to sending the Fee and Expenditure Reports to Congress	Closed	11/22/2023	PMO
Audit of Procurement List Addition Process	Review existing enhancements to PLIMS and determine any other enhancements needed to improve the PL additions process. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	Closed	11/22/2023	BOP
FY 2021 DATA Act	Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission.	Closed	11/22/2023	OCP
U.S. AbilityOne Compliance Program	Complete and issue new Policy 51.405, Individual Eligibility Evaluation (IEE) Documentation.	Closed	12/15/2023	OCD

The information about the status of the implementation of the recommendations, above, refers to the report cut-off date of March 31, 2024. More recommendations were closed by the OIG after September 30. Those fall in the next reporting period and OIG will report them in the next semiannual report to Congress.

## Appendix V: Reporting Requirements under the Inspector General Act of 1978

IG Act Reference	OIG Reporting Requirements	Page Number
<b>Each Inspector General shall, not later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the Office during the immediately preceding six-month periods ending March 31 and September 30.</b>		
<b>Section 404(a)(2)</b>	Review of legislation and regulations	<b>13</b>
<b>Section 405(a)(1)</b>	Significant problems, abuses, and deficiencies	<b>N/A</b>
<b>Section 405(a)(2)</b>	Recommendations for corrective action	<b>N/A</b>
<b>Section 405(a)(3)</b>	Significant outstanding recommendations	<b>27</b>
<b>Section 405(a)(4)</b>	Matters referred to prosecutorial authorities	<b>N/A</b>
<b>Section 405(a)(5)/ 406(c)(2)</b>	Information or assistance unreasonably refused or not provided	<b>N/A</b>
<b>Section 405(a)(6)</b>	Listing of completed audit, inspection, and evaluation reports	<b>10-11, 23-25</b>
<b>Section 405(a)(7)</b>	Summary of significant reports	<b>8</b>
<b>Section 405(a)(8)</b>	Statistical table pertaining to questioned costs	<b>N/A</b>
<b>Section 405(a)(9)</b>	Statistical table pertaining to funds recommended to be put to better use	<b>N/A</b>
<b>Section 405(a)(10)</b>	Prior OIG reports unresolved, uncommented upon, desired timetable for achieving a management decision	<b>N/A</b>
<b>Section 405(a)(11)</b>	Significant revised management decisions	<b>N/A</b>
<b>Section 405(a)(12)</b>	Management decision disagreements.	<b>N/A</b>
<b>Section 405(a)(13)</b>	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	<b>N/A</b>
<b>Section 405(a)(14)</b>	Information regarding peer reviews involving the Office of Inspector General	<b>11, 25</b>
<b>Section 405(a)(15)</b>	List of any outstanding recommendations from any peer review conducted by another Office of IG	<b>N/A</b>
<b>Section 405(a)(16)</b>	List of any peer reviews conducted by the IG of another Office of Inspector General during reporting period	<b>N/A</b>
<b>Section 405(a)(17)</b>	Statistical tables pertaining to OIG investigations	<b>28 – 29</b>
<b>Section 405(a)(18)</b>	Description of the metrics for OIG investigative table	<b>28 – 29</b>
<b>Section 405(a)(19)</b>		

	Reports involving senior Government employees where allegations were substantiated, including the facts and circumstances of the investigation and status and disposition of the matter	N/A
<b>Section 405(a)20</b>	Instance of whistleblower retaliation	N/A
<b>Section 405(a)21</b>	Attempted agency interference with OIG independence, including budget constraints designed to limit OIG capabilities; and incidents where the agency has resisted, objected, or significantly delayed access to information	N/A
<b>Section 405(a)22</b>	Inspections, evaluations, audits, and investigations of senior Government employees undisclosed to the public	N/A



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U.S. AbilityOne Commission  
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