



**Office of Inspector General
Committee for Purchase from People
Who Are Blind or Severely Disabled
(U.S. AbilityOne Commission OIG)**

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Washington, DC 20024-3243

March 26, 2025

MEMORANDUM

FOR: Robert D. Hogue
Chairperson
U.S. AbilityOne Commission

Kimberly M. Zeich
Executive Director
U.S. AbilityOne Commission

FROM: Stefania Pozzi Porter
Inspector General
U.S. AbilityOne Commission OIG

SUBJECT: OIG Oversight Plan for Calendar Year 2025

I am pleased to present the Office of Inspector General (OIG) Oversight Plan for Calendar Year 2025. This risk-based plan intends to serve as a roadmap for the OIG's independent and objective oversight of the U.S. AbilityOne Commission's programs and operations through reviews, such as audits and evaluations, focused on preventing and detecting fraud, waste and abuse, and enhancing economies and efficiencies.

Enclosure: Oversight Plan—2025

cc: Christina Brandt
Vice ChairPerson
U.S. AbilityOne Commission

Kelvin Wood
Chief of Staff
U.S. AbilityOne Commission

U.S. AbilityOne Commission Office of Inspector General Oversight Plan for Calendar Year 2025

Introduction

We are pleased to present our oversight plan for the Calendar Year 2025. This risk-based plan intends to serve as a roadmap for independent and objective oversight of the U.S. AbilityOne Commission's programs and operations through reviews, such as audits and evaluations, focused on preventing and detecting fraud, waste and abuse, and enhancing economies and efficiencies.

Throughout the oversight cycles, we continue to focus on high-risk areas in the program and operations. Our process to assess and prioritize the planned work included, among other factors, assessing the top management and performance challenges, congressional interests, key risks for which the Commission and other stakeholders expressed concern, and the results of our prior work. We then use this information to inform the design of oversight reviews for usefulness to the Commission for its work and operations.

During the oversight cycle we may reassess and adjust this plan to ensure that we continue to focus our resources on the highest risks and impact areas. We welcome input on our planned work. Please direct any questions or comments regarding IG oversight to me directly, or through Laretta Joseph, Assistant IG for Evaluation and Acting Assistant IG for Auditing, at ljoseph@oig.abilityone.gov or at 571-329-3419.

Sincerely,

A handwritten signature in blue ink that reads "Stefania Pozzi Porter".

Stefania Pozzi Porter
Inspector General

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Table 1: Summary of Oversight Engagements Planned for Calendar Year 2025

No.	Title	Tentative Objective(s)	Project Type	Estimated Timing
1	FY2025 Financial Statement Audit (FSA)	To provide 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.	Statutory	Q2 FY2025
2	FY2025 Federal Information Security Modernization Act of 2014 (FISMA)	To assess the effectiveness of the Commission’s security program and practices across key functional areas, as of September 30, 2025.	Statutory	Q3 FY2025
3	Audit of the U.S. AbilityOne Commission’s Open Recommendations	To review and summarize the Commission's open recommendations, identify any challenges to closing recommendations, and provide possible recommendations to increase the Commission's effectiveness in addressing and implementing audit recommendations.	Discretionary	Q3 FY2025
4	Evaluation of the U.S. AbilityOne Commission’s Data Access	To identify AbilityOne Program data generated or maintained by CNAs and/or NPAs, that is not currently available to the Commission.	Discretionary	Q3 FY2025

Planned Engagements for Calendar Year 2025

The OIG conducts audits and evaluations mandated by legislation, such as the Financial Statement Audit and FISMA, as well as risk-based oversight engagements of the U.S. AbilityOne Commission and Program, considering its functions, major activities, program priorities, and challenges it faces, to identify ways to improve systems and operations. Our audits and evaluations, help ensure that financial, administrative, and programmatic activities are conducted effectively, efficiently, and in compliance with applicable laws, rules, and regulations. The following sections provide snapshots of our statutorily mandated and planned discretionary projects for the 2025 oversight cycle.

Statutorily Mandated Engagements

1. Financial Statement Audit

The Chief Financial Officers Act of 1990, P.L. 101-576, as amended by the Government Management Reform Act, P.L. 103-356, requires 24 major agencies of the Federal Government to prepare and submit audited financial statements. For those Federal entities not covered by the CFO Act, the Accountability of Tax Dollars Act of 2002, P.L. 107-289, requires those Federal agencies and entities to prepare and submit audited financial statements to the Office of Management and Budget (OMB) and Congress.

The objective of the audit is to provide 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.

Started: Q2 FY2025

2. Review of the AbilityOne Commission's Information Security Program and Practices (FISMA)

The Federal Information Security Modernization Act of 2014, P.L. 113-283, amended the Federal Information Security Management Act of 2012 to strengthen Federal cybersecurity. FISMA 2014 clarified the OMB oversight authority over Federal agency information security practices and codified the responsibility of the Department of Homeland Security (DHS) to administer the implementation and reporting of compliance requirements.

FISMA requires the OIG to conduct an annual independent evaluation to determine the effectiveness of the information security program and practices of the Commission.¹ The OIG oversight ensures the contractor follows the methodology established by CIGIE, OMB, and DHS for the Fiscal Year 2025 IG FISMA Reporting Metrics.² The objective of the review is to assess the effectiveness of the Commission's information security program and practices across the five key functional areas in the National Institute of Standards and Technology (NIST) Cybersecurity Framework: identify, protect, detect, respond, and recover.³ Currently the IG metric reporting

¹ [Final FY 2023 - 2024 IG FISMA Reporting Metrics v1.1](#) (page 4)

² Ibid.

³ [Final FY 2023 - 2024 IG FISMA Reporting Metrics v1.1](#) (page 5)

process is based on a multiyear cycle, reviewing metrics designated as core metrics annually, and supplemental metrics at least once every two years, as established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), in coordination with the Office of Management and Budget (OMB), the Department of Homeland Security (DHS), and the Federal Chief Information Officers and Chief Information Security Officers (CISO).⁴

Planned: Q3 FY2025

Discretionary Engagements

The Inspector General has the discretion to devise oversight engagements, such as audits, inspections and evaluations, that regard the U.S. AbilityOne Commission and its Program. By definition, the OIG discretionary plans are flexible and may be re-assessed in the case of changes in priorities. For instance, new issues may arise or changes are needed in consideration of concerns expressed by AbilityOne stakeholders, such as the U.S. Congress, the AbilityOne Commission, CNAs, NPAs, or other entities, at the discretion of the Inspector General. In this Plan, we have selected the following discretionary oversight engagements for the Calendar Year 2025 cycle.

1. Audit of the U.S. AbilityOne Commission's Open Recommendations

Inspector General Act of 1978, as amended, section 404 (a)(5) states that part of the Inspector General's duties and responsibilities is to keep the head of the establishment and Congress fully and currently informed, by means of the reports required by section 405 of this title and otherwise, concerning fraud and other serious problems, abuses, and deficiencies relating to the administration of programs and operations administered or financed by the establishment, to recommend corrective action concerning the problems, abuses, and deficiencies, and to report on the progress made in implementing the corrective action.

Open recommendations are those on which the Commission and the OIG agree, but the agreed-upon corrective actions have not yet been completed, regardless of whether their expected due dates are in the past or the future. The objective is to review and summarize the Commission's open recommendations, identify any challenges to closing recommendations, and provide possible recommendations to increase the Commission's effectiveness in addressing and implementing audit recommendations. This review could help emphasize the benefits of resolving audit recommendations, including any impact they could have on current or future operations of the Commission.

Planned: Q3 FY2025

2. Evaluation of the U.S. AbilityOne Commission's Data Access

Data helps inform decisions, policies, and achieve agency missions. It can provide tangible outcomes and metrics for programs and can be beneficial during the strategic planning process. For example, the AbilityOne Commission has two cooperative agreements with their CNAs, namely NIB and SourceAmerica. These cooperative agreements outline the tasks, requirements and

⁴ [FY 2024 Inspector General Federal Information Security Modernization Act of 2014 \(FISMA\) Metrics](#) (page 3)

responsibilities between the Commission and the CNAs and NPAs. Of note, there are specific data collection requirements included in the cooperative agreements. Some of the data elements include: contract performance data, compliance data and CNA specific data as well as NPA employee qualifications and employee career development data.

While the Commission receives the required broad data points, they have mentioned having access to all the data available could better inform their program planning efforts. The objective of this review is to identify Program data generated or maintained by CNAs and/or NPAs, that is not currently available to the Commission.. The findings and recommendations from this review could inform the Commission's planning efforts in the administration of the AbilityOne Program.

Planned: Q3 FY2025

AbilityOne OIG - Hotline Contact Information

Reporting Fraud, Waste, and Abuse

AbilityOne OIG Hotline Portal

<https://abilityone.oversight.gov/contact>

or

(844) 496-1536