

U.S. OFFICE OF PERSONNEL MANAGEMENT OFFICE OF THE INSPECTOR GENERAL OFFICE OF EVALUATIONS

Final Evaluation Report

EVALUATION OF THE U.S. OFFICE OF PERSONNEL MANAGEMENT'S OVERSIGHT OF ITS TELEWORK AND REMOTE WORK PROGRAMS

> Report Number 2024-OEI-001 June 16, 2025

EXECUTIVE SUMMARY

Evaluation of the U.S. Office of Personnel Management's Oversight of its Telework and Remote Work Programs

Report No. 2024-OEI-001 June 16, 2025

Why Did We Conduct The Evaluation?

We conducted this evaluation in response to a request from Senator Joni Ernst, dated August 28, 2023, calling for an agencywide review of the U.S. Office of Personnel Management's (OPM) telework and remote work programs.

Our objective was to assess whether OPM effectively oversees its telework and remote work programs.

What Did We Evaluate?

The scope and corresponding results of this evaluation were based on telework and remote work-related data and activity during fiscal year (FY) 2024. On January 20, 2025, the President issued a Presidential Memorandum requiring the termination of remote work and federal employees to return to inperson work. The Acting Director of OPM then directed revisions to all OPM employee telework agreements, requiring employees to work full-time from their official duty station starting on March 3, 2025, unless excused. These policy changes were not included in the scope of this evaluation.

Michael R. Esser

Assistant Inspector General for Audits

What Did We Find?

During our evaluation, we determined that OPM used a multilevel approach to perform its oversight of the telework and remote work programs consisting of the following: (1) supervisors, (2) telework coordinators within program offices, and (3) corporate-level oversight from OPM Human Resources (HR). However, there were opportunities for improving internal controls that, if implemented, could strengthen OPM's oversight of these programs. Specifically, we found the following:

- 11 of the 37 (29.7%) teleworkers we sampled had lapsed telework agreements;
- 6 of the 39 (15.4%) remote workers we sampled did not have an approved agreement on file;
- 19 of 90 (21.1%) discrepancies related to telework agreements identified by OPM HR and sent to program offices were unresolved by the end of a 4-month period; and
- 3 of the 37 (8.1%) employee timesheets we sampled were not compliant with OPM's in-office telework policy, while the badging data did not support the minimum number of inoffice days reported on timesheets for 18 of the 31 (58.1%) teleworkers sampled that reported in-office days.

We made one recommendation to OPM HR to develop written procedures detailing their internal controls to ensure compliance with telework and remote work program requirements. OPM HR concurred with our recommendation and implemented corrective action to address our concerns. Based on our analysis of the corrective action taken, we consider the recommendation closed.

ABBREVIATIONS

CFR Code of Federal Regulations

FY Fiscal Year

HR Human Resources

OIG Office of the Inspector General

OPM U.S. Office of Personnel Management

TABLE OF CONTENTS

| EXECUTIVE SUMMARY | i | |
|---|----|--|
| ABBREVIATIONS | ii | |
| INTRODUCTION | 1 | |
| RESULTS OF EVALUATION | 5 | |
| OPM Needs to Strengthen Internal Controls to Improve the Oversight of its Telework and Remote Work Programs | | |
| APPENDIX A: SCOPE AND METHODOLOGY | 10 | |
| APPENDIX B: MANAGEMENT COMMENTS | 12 | |
| REPORT FRAUD. WASTE, AND MISMANAGEMENT | 14 | |

INTRODUCTION

This evaluation report details the results of our evaluation of the U.S. Office of Personnel Management's (OPM) oversight of its telework and remote work programs. This evaluation was conducted by the OPM Office of the Inspector General (OIG), as authorized by the Inspector General Act of 1978, as amended.

We initiated this evaluation in response to a request from Senator Joni Ernst, dated August 28, 2023, calling for an agencywide review of OPM's telework and remote work programs. The scope and corresponding results of this evaluation were based on telework and remote work—related data and activity during fiscal year (FY) 2024.

Beginning in calendar year 2025, OPM's telework and remote work programs and policies changed significantly. Specifically, the President of the United States issued a Presidential Memorandum dated January 20, 2025, requiring the heads of all departments and agencies in the executive branch to terminate remote work arrangements and require employees to return to work in-person at their respective duty stations on a full-time basis, with allowance for exceptions department and agency heads deem necessary. Additionally, the Acting Director of OPM directed the heads of all departments and agencies to revise agency telework policies to state that employees must work full-time from their official duty station, unless excused due to a disability, qualifying medical condition, or other compelling reason certified by the agency head and the employee's supervisor.

OPM leveraged telework and remote work to meet its human capital needs and to improve mission delivery. Telework is a work arrangement that allows employees to perform their duties from an approved worksite other than their regular, agency worksite. According to the 2021 Guide to Telework and Remote Work in the Federal Government, OPM "generally defines two categories of telework: 1) routine telework, in which telework occurs as part of an ongoing regular schedule; and 2) situational telework, in which telework is approved on a case-by-case basis and the hours worked were not part of a previously approved, ongoing, and regular telework schedule." "Remote work is an alternative work arrangement that involves an employee performing their official duties at an approved alternative worksite away from an agency worksite, without regularly returning to the agency worksite during each pay period."

The Telework Enhancement Act of 2010, Public Law 111–292 was enacted December 9, 2010. The law requires the following:

The head of each agency establishes and implements a policy under which employees
may be authorized to telework, determines each employee's eligibility to participate
under that policy, and notifies each employee of his or her eligibility status.

- Agency policy must ensure that telework does not diminish employee performance or agency operations and sets other statutory limitations on an employee's ability to telework.
- Every telework participant has a written agreement (regardless of whether telework is routine or situational).

Additionally, 5 Code of Federal Regulations (CFR) 531.605 requires a teleworking employee to be scheduled to work at least twice each biweekly pay period on a regular and recurring basis at a regular worksite—where the employee's work activities are based—with allowance for temporary exceptions. The OPM Human Resources (HR) Handbook Chapter 368 requires an annual telework eligibility determination/telework agreement review to be conducted by supervisors. OPM's telework policy was revised to require a minimum in-office requirement of two days per week for all OPM employees starting on October 23, 2023.

OPM's website states that based on 5 CFR § 531.605(d)(3), if an employee is covered by a remote work agreement, where the employee works from an alternative location full-time and is not required to report to the agency worksite at least twice each pay period, the employee's official worksite is the employee's home or other alternative worksite. The official worksite generally is the location where the employee regularly performs their duties and is generally documented as the employee's duty station on the employee's Notification of Personnel Action (Standard Form 50 or equivalent). OPM's HR Handbook Chapter 369 requires remote work agreements to be approved prior to an employee entering into a remote work arrangement.

Figure 1 shows the number of OPM employees who participated in the telework and remote work programs from FY 2019 to FY 2024 according to telework and remote work data provided by OPM HR officials. Specifically, the overall percentage of OPM employees teleworking decreased from approximately 78% in FY 2019 to 49% in FY 2024. At the same time, the overall percentage of remote workers increased from 7% in FY 2019 to 44% in FY 2024.²

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¹ Exceptions may include, but are not limited to, recovery from a medical condition, temporary travel duty status, or the employee being affected by an emergency situation preventing commuting to the official worksite.

² FY 2024 data provided by OPM HR as of September 26, 2024.

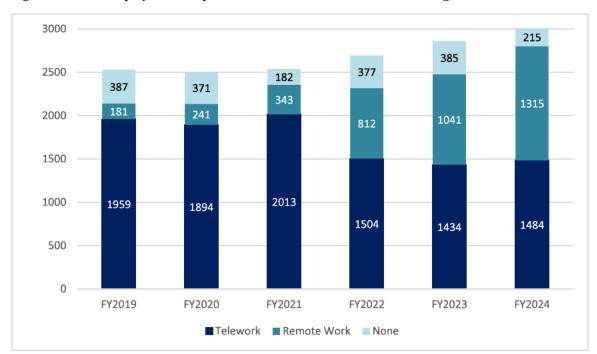


Figure 1 - OPM Employee Participation in Telework and Remote Work Programs from FY19 - FY24

OPM used a multilevel approach to perform its oversight of the telework and remote work programs consisting of the following: (1) supervisors, (2) telework coordinators within program offices, and (3) corporate-level oversight from OPM HR.

- 1) Supervisors. The OPM HR Handbook clarifies that supervisors are responsible for the following:
 - Modifying, approving, or disapproving telework requests/agreements in accordance with the eligibility categories and provisions;
 - Ensuring the employees who participate in telework/remote work complete employee training prior to starting their telework/remote work arrangement; and
 - Certifying employees' time in HRLinks³ and reviewing telework/remote work agreements annually and as needed to address applicable changes.

3

³ HRLinks is the human resource system used by OPM for time and attendance and human resource management.

- **2) Telework Coordinators.** According to OPM Telework guidance, program office telework coordinators are responsible for the following:
 - Serving as the primary point of contact for telework matters within the organization and
 - Providing guidance, track the status of telework agreements, validate telework data, and liaise between employees, supervisors, and the HR Workforce Benefits and Flexibilities Division.
- **3) OPM HR.** OPM HR provides administration and oversight of these programs. Specifically, OPM HR is responsible for the following:
 - Performing continuous/routine monitoring of both programs;
 - Collecting, compiling, and analyzing data from multiple sources to identify discrepancies and relay details of the discrepancies to responsible program office staff, including telework coordinators and supervisors; and
 - Collaborating with telework coordinators to perform quality checks of telework-related data (e.g., finalize pending agreements).

RESULTS OF EVALUATION

This section details the results of our evaluation of OPM's oversight of its telework and remote work programs. We found that OPM has oversight processes in place for its telework and remote work programs to ensure compliance with agency requirements. However, we determined that there were opportunities for improving internal controls that, if implemented, could strengthen OPM's oversight of these programs.

OPM Needs to Strengthen Internal Controls to Improve Oversight of its Telework and Remote Work Programs

We found that approved telework and remote work agreements were lapsed or not on file, discrepancies in lapsed telework agreements identified by HR were not resolved in a timely manner by program offices, and badging data did not support compliance with OPM in-office requirements.

Current Telework Agreements

We selected a judgmental sample of 37 telework agreements for employees based in Washington, D.C., representing 20 different OPM program offices, to determine whether OPM's oversight controls of its telework program effectively ensured compliance with agency requirements. We tested the telework agreements using HRLinks reports containing telework agreement data as of September 26, 2024, and January 3, 2025, to determine whether the supervisor certification date associated with the agreements was within a year from the date of the telework agreement report and had an "approved" status. Based on our analysis, we found 11 of the 37 (29.7%) telework agreements were lapsed as of September 26, 2024, and 4 of those 11 lapsed telework agreements remained lapsed as of January 3, 2025. Table 1 shows the number of telework agreements from our sample that were compliant with the annual certification requirement for the dates tested.

Table 1 - Verification of OPM Telework Agreement Compliancy with Annual Certification

| | Number of Telework Agreements | Percent of Total |
|---|-------------------------------------|---------------------|
| Total judgmental sample of teleworkers | 37 | 100.0% |
| Current telework agreement as of 9/26/2024 | 26 | 70.3% |
| Lapsed telework agreement as of 9/26/2024 | 11 | 29.7% |
| After follow-up: Lapsed telework agreement as of 1/3/2025 | 4 | 10.8% |

Source: OIG analysis of our judgmental sample of telework agreements as of September 2024 and January 2025

Report No. 2024-OEI-001

⁴ Lapsed means supervisor certification date is over a year from the date of the report and/or the agreement has a status other than "approved."

Approved Remote Work Agreements

According to OPM HR Handbook Chapter 369, management must memorialize approved or required remote work arrangements on a remote work agreement and have OPM HR review the agreement before it is executed.

We tested a judgmental sample of 39 OPM remote workers representing 20 program offices to determine whether they had approved remote work agreements in place. Based on our analysis of the data, we found 6 of the 39 (15.4%) remote workers did not have an approved agreement on file as of September 26, 2024. Four of the six were resolved by January 3, 2025. Table 2 shows the number of remote work agreements from our sample that were compliant with the annual certification requirement.

Table 2- Verification of OPM Remote Work Agreement Compliancy with Annual Certification

| | Number of Remote Work Agreements | Percent of Total |
|---|--|---------------------|
| Total judgmental sample of remote workers | 39 | 100.0% |
| Approved remote work agreement on file as of 9/26/2024 | 33 | 84.6% |
| No approved remote work agreement on file as of 9/26/2024 | 6 | 15.4% |
| After follow-up: No approved remote work agreement on file as of 1/3/2025 | 2 | 5.1% |

Source: OIG analysis of our judgmental sample of remote work agreements as of September 2024 and January 2025

Having an executed, approved remote agreement before beginning remote work not only complies with OPM policy, but also officially records a mutual agreement and understanding of the rules and expectations regarding remote work. This includes the recording of the approved official duty station for the remote worker, which is the basis for their locality pay.

Resolution of OPM HR-Identified Telework Agreement Discrepancies

We tested OPM HR discrepancy reports produced in May 2024 and sent to two program offices containing 90 employees to determine the timeliness of the discrepancy resolution process. We found that 19 of 90 (21.1%) discrepancies were unresolved by the end of a 4-month period (May–September 2024). Table 3 shows the number of HR-reported discrepancies that were unresolved or resolved over the 4-month period we tested.

Table 3 - Resolution of Telework Agreement Discrepancies Reported in May 2024

| | Number of Discrepancies | Percent of Total |
|--|-------------------------|---------------------|
| Total discrepancies from May 2024 reports | 90 | 100.0% |
| Discrepancies resolved (not present in 9/26/2024 report) | 71 | 78.9% |
| Discrepancies unresolved (still present in 9/26/2024 report) | 19 | 21.1% |

Source: OIG analysis of telework agreement data for two selected OPM program offices as of May and September 2024

The U.S. Government Accountability Office's Standards for Internal Control in the Federal Government, September 2014, known as the Green Book, sets internal control standards for federal entities. Section 2.13 states, "The oversight body is responsible for overseeing the remediation of deficiencies as appropriate and for providing direction to management on appropriate time frames for correcting these deficiencies."

While we verified OPM HR's oversight efforts, we determined that there were no official documented procedures with specified frequencies for the oversight and monitoring being performed by HR. Additionally, there were no official requirements for timely resolution of identified discrepancies by program offices. The lack of timely resolution of discrepancies could lead to an increased rate of noncompliance with telework-related laws and OPM policies.

Comparison Between Timesheet and Badging Data

Employees self-report on their timesheets the following information: hours worked, leave taken, and other relevant data, such as telework or remote work codes. Supervisors then certify employee timesheets. For our judgmental sample of 37 teleworkers, we tested timesheets for the pay period of September 8–21, 2024, for compliance with OPM's policy for in-office days. We considered teleworkers/employees to be compliant with telework in-office policies based on timesheets reflecting a combination of days in the office, leave taken, or situational telework. We determined that only 3 of the 37 (8.1%) employee timesheets were not compliant with OPM's in-office telework policy. Table 4 summarizes the number of employee timesheets compliant and not compliant with OPM's in-office requirements.

Table 4 – OPM Employee Timesheets Compliant with OPM In-Office Requirements

| | Number of Employee Timesheets | Percent of Total |
|---|-------------------------------------|---------------------|
| Total judgmental sample of teleworkers | 37 | 100.0% |
| Employee timesheets compliant with OPM's required in-office days | 34 | 91.9% |
| Employee timesheets not compliant with OPM's required in-office days | 3 | 8.1% |

Source: OIG analysis of our judgmental sample of timesheet data

Of our judgmental sample of 37 teleworkers, 31 of the 37 teleworker timesheets contained reported in-office days during the pay period. To test for accuracy of the timesheet information for these 31 teleworkers, we compared their timesheet data to their badging data provided by Facilities, Security, and Emergency Management personnel. Specifically, we identified the total number of in-office days recorded on their timesheets, identified the total number of days badged into the Theodore Roosevelt Federal Building in Washington, D.C., and compared the two data sets. We counted any badging swipe that occurred, either in or out of the building, as one day badged in office. We found inconsistencies with in-office days reported on timesheets compared to badging data for our judgmental sample of teleworkers.⁵ We determined that badging data did not support the minimum number of in-office days reported for 18 of 31 (58.1%) teleworker timesheets. Table 5 shows the results of our comparison of teleworker timesheets versus badging data for our sample.

Table 5 - Comparison of Timesheet & Badging Data for Teleworkers Who Recorded In-Office Days

| | Number of Employees | Percent of Total |
|--|------------------------|---------------------|
| Teleworkers reporting in-office days of the total 37 judgmental sampled teleworkers | 31 | 100.0% |
| Employees whose badging data has AT LEAST THE MINIMUM number of days as timesheet in-office days | 13 | 41.9% |
| Employees whose badging data DOES NOT HAVE AT LEAST THE MINIMUM number of days as timesheet in-office days | 18 | 58.1% |

Source: OIG analysis of our judgmental sample of timesheet data and badging data

Section 13.05 of the Green Book states, "Quality information meets the identified information requirements when relevant data from reliable sources are used. Quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis." The scope of this evaluation did not include determining the cause(s) of inaccurate timesheet data. In our professional judgement, inaccurate timesheets could stem from one or a combination of causes, including:

⁵ These inconsistencies consisted of both underreported and overreported in-office days on employee timesheets.

- Failure to follow prescribed procedures (internal control deficiency),
- Weak or missing management controls (internal control deficiency),
- Negligence or carelessness on the part of the employee and supervisor (internal control deficiency), and/or
- Intentional fraud or abuse.

We concluded that any oversight of the telework program using only employee timesheet data with the inaccuracies we identified could prove ineffective in ensuring compliance with telework requirements.

Recommendation 1

We recommend that if OPM retains or reinstates its telework and remote work programs, OPM HR should develop written procedures detailing their internal controls to ensure compliance with telework and remote work program requirements. The procedures should include the following:

- A specified frequency for OPM HR's review of agreements,
- A set timeframe for program offices to address any discrepancies, and
- The incorporation of other data in combination with self-reported data as part of the methodology for performing compliance reviews.

Management Comments

OPM management concurred with the finding. They provided evidence demonstrating implementation of corrective actions to address our finding and recommendation. Specifically, management provided their formal desktop guide that serves as a reference for staff. In addition, management described efforts underway to develop a dashboard of telework and remote work data incorporating self-reported and additional data sources. For the full management response, see Appendix B.

OIG Comments

The actions taken by management satisfy the intent of the recommendation. We consider the recommendation closed.

A. SCOPE AND METHODOLOGY

We conducted this evaluation in accordance with the *Quality Standards for Inspection and Evaluation*, December 2020, approved by the Council of the Inspectors General on Integrity and Efficiency.

The objective of this evaluation was to assess whether OPM effectively oversees its telework and remote work programs.

We conducted our fieldwork from November 2024 through January 2025 at OPM headquarters located at the Theodore Roosevelt Federal Building in Washington, D.C. Our evaluation included information and statistics from FY 2024. Other periods were used as deemed necessary to satisfy the evaluation objective.

As part of the planning phase of this evaluation, we met with key OPM HR officials responsible for OPM telework and remote work programs to gain an understanding of its current state, policies and procedures, activities and operations, and systems used. We also walked through the process of applying for telework or remote work. We interviewed OPM HR officials and telework coordinators to understand their oversight responsibilities, processes, and procedures. We gathered information to understand employee usage, operations and oversight, the universe of staff involved, and systems used in the OPM telework and remote work programs. We also reviewed laws and regulations relevant to telework and remote work. In addition, we examined prior reports, studies, and other documentation received to identify leads and areas of concern.

To answer our objective, we performed the following procedures during the fieldwork phase:

- Analyzed and compared OPM telework and remote work policies to federal governmentwide policies governing the two programs.
- Selected a judgmental sample of OPM employees with telework agreements during the pay period of September 8–21, 2024, based on a report from OPM HR officials. To accomplish this, we:
 - Requested and received a listing of all OPM employees as of September 2024.
 - Identified all employees designated as teleworkers on routine telework with an approved agreement in place working in the DC headquarters building.
 - Randomly selected two teleworkers (as applicable) from each of OPM's 20 program offices.

- Our judgmental sample consisted of 37 of 1,484 teleworkers representing 20 program offices. We analyzed this sample to verify:
 - o Approval status of the agreements, and
 - o Badging swipe data is consistent with:
 - (1) in-office days reported in HRLinks and
 - (2) OPM's telework policy for two in-office days per week.
- Selected all OPM employees from OPM HR discrepancy reports created and disseminated to two program offices in May 2024 to verify the telework agreement discrepancies were resolved by September 2024.
- Selected a judgmental sample of 39 of 1,315 OPM employees designated as remote workers across 20 program offices during the pay period of September 8–21, 2024, based on a report from OPM HR officials. For our sample, we analyzed OPM HR data to verify that approved remote agreements were on file.

In addition, we interviewed 17 of the 18 OPM program office telework coordinators to obtain insight into their program office's administration and oversight of telework and remote work programs. We used the results of this survey and our testing to develop the conclusions and recommendations for the finding in this report.

We determined the data we used to support the findings, conclusions, and recommendations was reliable. The evidence obtained provides a reasonable basis for our findings and conclusions based upon our objective.

B. MANAGEMENT COMMENTS



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT Washington, DC 20415

April 25, 2025

MEMORANDUM FOR: William Scott, Jr.

Chief Office of Evaluations, Office of Inspector General

FROM: Carmen Garcia

Chief Human Capital Officer, Office of the Chief Human

Capital Officer

SUBJECT: Evaluation of OPM's Oversight of Its Telework and Remote

Work Programs, NFR #1

Thank you for providing OPM the opportunity to respond to the Office of the Inspector General (OIG) draft report, OPM Records Support Compliance with OPM Telework and Remote Work Requirements with Needs for Additional Internal Controls, NFR #1.

Responses to your recommendations including planned corrective actions, as appropriate, are provided below.

Recommendation #1: Recommend that OPM HR develop written procedures detailing their oversight controls for performing their review of the telework and remote work program. The procedures should include the following:

- · A specified frequency for OPM HR's review, and
- A set timeframe for program offices to address any discrepancies
- Incorporate other data in combination with self-reported data as part of the methodology for performing their review.

Management Response: We concur with the recommendation. As part of our commitment to continuous improvement, we are implementing the following measures:

- We have established a specified frequency for the Office of the Chief Human Capital Officer's quality control review of the telework and remote work programs. Reviews will now occur quarterly.
- We have defined a set timeframe for program offices to address any identified discrepancies.

3. We are in the process of developing a comprehensive telework and remote work dashboard. This tool will incorporate both self-reported and additional data to ensure a thorough review. It will include details such as telework and remote work agreement data, the date of approval to confirm it is within the past year, and timesheet data to verify full compliance.



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