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Audit of the Architect of the Capitol's Senate Furniture Program

OIG-AUD-2025-03

July 18, 2025



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Results in Brief

Audit of the AOC's Senate Furniture Program

JULY 18, 2025



OBJECTIVE

The Architect of the Capitol's (AOC) Senate Furniture Program was included in the AOC Office of Inspector General's (OIG) audit and evaluation work plan as a follow-up to prior OIG investigations. The audit objective was to assess the efficiency and effectiveness of the AOC's Senate Furniture Program (Program). Specifically, we evaluated the AOC's policies, procedures, and processes for acquiring, safeguarding, transferring, and disposing of Senate furniture to determine if the Program is operating efficiently and effectively.

FINDINGS

Overall, we determined that the AOC's Senate Furniture Program needs significant improvements. The Program's policies, procedures and processes for acquiring, safeguarding, transferring, and disposing of furniture are inefficient and ineffective. Specifically, we identified deficiencies and improvements needed for the Program's policies and procedures, asset management system, and asset lifecycle processes.

The Program's policies and procedures did not fully align with federal guidance and regulations or comply with government internal control standards. The effects of these missing requirements resulted in deficiencies within the Program's asset tracking and reporting system (asset management system), and acquiring, safeguarding, transferring, and disposing of Senate furniture (asset lifecycle processes).

Findings (cont'd)

The Program's asset management system had limited asset management and reporting functionalities, and inaccurate data. As a result, we found the total costs reported in WebTMA for active assets acquired in the last 10 years were approximately \$5 million over the asset costs reported in the Financial Management System for the same period. While accepting the unreliability of the WebTMA Active Assets Report, we used it to select our sample. The sample universe included total assets of 29,603, totaling approximately \$22.6 million, from October 1, 2014, to September 30, 2024.

We statistically selected a sample of 138 items, totaling approximately \$75,000 to conduct a "book to floor" test for the existence of inventory and completeness of records. We found that the location for 71 of the 138 assets (51 percent) was inaccurately listed in the Active Assets report, preventing the physical inspection of these items. Additionally, no documentation was available that accurately supported the asset's lifecycle for the sampled items.

Furthermore, we conducted "floor to book" sampling by judgmentally selecting 24 assets from various locations to confirm that Senate furniture inventory was properly recorded in the WebTMA system. We found within the 24 selected assets that nine assets from various locations were not found in the Active Assets Report; 17 assets' details were not accurately recorded in the Active Asset Report; and as noted above, no documentation was available

Findings (cont'd)

that accurately supported the assets' lifecycle for the sampled items.

With a 90 percent confidence level, we statistically project that the sample asset population of 29,603 contains erroneous information for a minimum of 13,159 to 17,302 assets, or approximately 51 percent of the population plus or minus 7 percent. We were unable to conclude on cost projections due to the Program's inability to provide accurate cost information, as well as sufficient documentary evidence for the sampled assets. Consequently, we are also questioning inventory costs totaling approximately \$22.6 million for the ten-year sample period.

Lastly, we conducted site visits to storage rooms and warehouses to gain an understanding of program operations and observe conditions. Overall, the storerooms and warehouses were secure, clean, well lit, and organized. However, we identified the following concerns: (1) a portion of leased space is unsuitable for storing furniture due to ceiling corrosion and falling debris; (2) surplus/obsolete items; (3) illegible and inconsistent asset labeling; and (4) deficient asset safeguarding practices.

RECOMMENDATIONS

We made five recommendations to address the identified areas of improvement. Specifically, we recommend that the Senate Furniture Program:

1. Revise and implement policies, procedures and automated and/or manual processes to align with applicable federal guidance and regulations; comply with GAO's government internal control standards; enhance asset management and operational efficiency; improve data accuracy and reporting capabilities; and ensure the consistent application of asset management practices.
2. Maintain documentation that supports the lifecycle of its assets.
3. Conduct a complete ("book to floor and floor to book") 100 percent physical inventory and correct the inventory records as appropriate, to include a review of reported costs.
4. Establish and implement asset management training on how to properly acquire, safeguard, transfer, label and dispose of assets; store assets and maintain inventory levels; record an asset and create/use reports; and apply cost-effective and economical asset management techniques.
5. Reassess the amount and condition of leased storage space needed to support current program operations and reduce waste.

MANAGEMENT COMMENTS

The AOC provided comments on June 20, 2025, see [Appendix C](#). In its management comments, the AOC concurred with the OIG's four recommendations and partially concurred with one recommendation.

Please see the Recommendations Table on the following page.

RECOMMENDATIONS TABLE

Management	Recommendations Open Unresolved	Recommendations Open Resolved	Recommendations Closed
Executive Director of Facilities Operations, Senate Office Buildings	None	1, 2 3, 4 and 5	None

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


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



Inspector General

DATE: July 18, 2025

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

FROM: Luiz A. Santos, CFE, PMP
Inspector General 

SUBJECT: Audit of the AOC's Senate Furniture Program (OIG-AUD-2025-03)

The Architect of the Capitol (AOC) Office of Inspector General (OIG) is transmitting the final report on the performance audit of the AOC's Senate Furniture Program (OIG-AUD-2025-03). The OIG performed the audit in accordance with Generally Accepted Government Auditing Standards.

Our report concluded that the Senate Furniture Program's policies, procedures and processes for acquiring, safeguarding, transferring, and disposing of furniture are inefficient and ineffective. Consequently, this has resulted in overstated inventory costs, inaccurate records, insufficient support documentation, inability to locate assets, inefficient use of space, ineffective purchasing practices, and deficient safeguarding measures. This report contains one finding and five recommendations to improve the efficiency and effectiveness of the Senate Furniture Program.

In response to our official draft report ([Appendix C](#)), you concurred with our finding and recommendations. We feel the proposed corrective actions address our recommendations. The next step in the audit resolution process is for AOC management to issue a Notice of Final Action that outlines the actions taken to implement the agreed upon recommendations. This notice is due one year from the date of report finalization, July 18, 2026.

We appreciate the courtesies extended to the staff during the audit. Please direct questions to Nikki Robinson, Senior Auditor, at 202.437.5324 or Nikki.Robinson@aoc.gov.

Distribution List:

- Patrick Briggs, Chief of Staff
- Danna Planas Ocasio, Deputy Chief of Staff
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INTRODUCTION

Objective

This report presents the audit results of the AOC's Senate Furniture Program. The audit objective was to assess the efficiency and effectiveness of the AOC's Senate Furniture Program. Specifically, we evaluated the AOC's policies, procedures, and processes for acquiring, safeguarding, transferring, and disposing of Senate furniture to determine if the program is operating efficiently and effectively.

To accomplish the audit objective, we 1) reviewed AOC's policies and procedures for acquiring, safeguarding, transferring, and disposing of Senate furniture; 2) interviewed AOC staff to understand their roles and responsibilities pertaining to the management of Senate furniture as well as practices and key controls relevant to acquiring, safeguarding, transferring, and disposing of Senate furniture; 3) identified and reviewed the AOC's internal controls to assess the controls and completeness of the Senate furniture inventory; 4) conducted a gap analysis to assess whether internal controls aligned with federal standards and best practices; 5) conducted site visits to storage and warehouse facilities to observe conditions and operations; and 6) performed internal control and detailed testing to determine whether Senate furniture was properly acquired, safeguarded, transferred, and/or disposed (as applicable).

We conducted this audit in Washington, D.C., from June 2024 through February 2025, in accordance with the Generally Accepted Government Auditing Standards (GAGAS) (per the 2018 revision of the Government Accountability Office's (GAO) Government Auditing Standards). These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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

Background

The AOC's Senate Office Buildings jurisdiction is divided into four divisions: Client Services Division, Facility Operations Division, Facility Support Division, and Tenant Services Division. The Senate Furniture Program is located within the Tenant Services Division. Management explained their mission is to provide high quality furniture and exceptional customer service to their clients.

The Program is the only furniture operation within the AOC and is responsible for providing furniture and furnishings to the Senate Community with limited support provided to the

Fairchild Building, Library of Congress, Thurgood Marshall Building and AOC's Front Office. The Senate Community is made up of the Senate Office Buildings (Russell, Dirksen and Hart), Postal Square, 888 First Street, Daniel Webster Page Residence and Senate Childcare Center. See Table 1 for the Program's annual spending for fiscal years (FYs) 2021 to 2024.

The Program contains three sections with various staff listed in Figure 1.

Table 1: Senate Furniture Program's Annual Spending

<i>Furniture-FR03 Account</i>	<i>Annual Spending</i>
FY 2021	1,024,823.10
FY 2022	1,003,298.34
FY 2023	1,091,442.09
FY 2024	1,203,763.88

Figure 1: Senate Furniture Program's Staff Roles and Responsibilities

Office Personnel Section

Supervisory Property Manager: oversees all Program staff. Responsible for furniture orders, disposals, transfers. Approves purchases, issues property passes and serves as COR for contracts.

Assistant Supply Management Officer: responsible for administrative duties. Conducts purchasing research, initiates requisitions, creates disposal packages, files disposal letters and updates disposals in WebTMA.

Inventory Management Specialist: manages work orders, performs inventory checks, updates and reconciles WebTMA. Conducts purchasing research, schedules deliveries and office space set-up, completes Senate moves tasks.

Inventory Management Technician: performs same duties as Inventory Management Specialist, with the exception of tasks related to Senate moves.

Materials Handler Section

Materials Handler Supervisor: oversees section staff. Assigns work orders and confirms completion, schedules furniture deliveries and and pick-ups, coordinates furniture refinishing.

Assistant Materials Handler Supervisor: oversees section staff assigned to their building . Assigns work orders within their assigned building, leads staff in Senate moves, assists Supervisor with section functions.

Materials Hanlder/Motor Vehicle Operator: deliver and set up furniture in various office spaces.

Warehouse Section

Materials Handler Leader: ships items to the AOC campus. Receives new furniture items and inspects them for damage, assigns barcodes, stores items within warehouse.

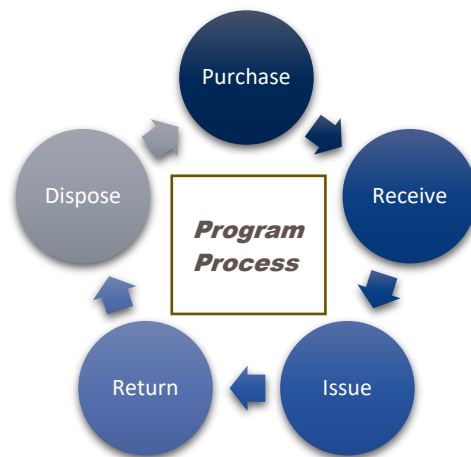
Materials Hanlder/Motor Vehicle Operator: deliver and set up furniture in various office spaces.

The Program defines furniture as desks, chairs, credenzas, bookcases, partitions, mirrors, small conference tables, lamps, sofas, step stools, modular furniture, filing or storage cabinets, as well as historic, custom and specialized furniture. Furniture is currently housed in one onsite storage room and three offsite storage locations. Offsite storage locations include an AOC owned warehouse at Blue Plains (~20,000 square feet), a leased warehouse in Landover (~40,000 square feet), and leased storage rooms at Government Publishing Office (GPO) (~10,500 square feet).


Senate Furniture Process

As illustrated below (see Figure 2), the Program's process flow for furniture consists of purchasing, receiving, issuing, returning and disposing of furniture. Within the processes, the Program also applies safeguarding measures and completes inventories of furniture in its custody. We discuss these processes within the following areas: Acquisition (purchase and receipt of assets), Transfer (issue and return of assets), Disposal, Safeguarding Furniture and Furniture Inventory.

Figure 2: Senate Furniture Program's Process Flow Chart



Acquisition

 Acquiring furniture involves purchasing and receiving furniture. The process of purchasing furniture starts with a request to replenish stock sent by the Materials Handler Lead via email or to purchase special furniture for Senators. The Supervisory Property Manager and/or Assistant Supply Management Officer assigns an Inventory Management Specialist to research vendors and provide up to three vendor quotes for orders over \$10,000. The research and quotes are provided to the Supervisory Property Manager for review.

The Supervisory Property Manager reviews the information to include applicable sole source¹ justification provided for costs over \$10,000 in accordance with AOC policy and initiates the online requisition process. Once the requisition form is filled out, the Supervisory Property Manager and

¹ AOC Order 34-1 Contracting Manual defines sole source as a contract for the purchase of supplies or services that is entered into or proposed to be entered into by the AOC after soliciting and negotiating with only one source.

Assistant Superintendent approves. Acquisitions are sent to the Supply Management Officer in the Inventory Management Division (IMD) for processing.

IMD is responsible for verifying approvals, checking the accuracy of the accounting information, ensuring funding is available, creating purchase orders for amounts up to \$25,000 in the Financial Management System (FMS), and referring amounts over \$25,000 to the Contract Specialist assigned to handle purchases for the Program in the Supplies, Services and Material Management Division. The Accounting Office completes purchases in FMS and provides a copy of the final purchase order, contract and/or receiving report to IMD. IMD notifies the Supervisory Property Manager and Materials Handler Lead that the acquisition is complete via email.



Once the purchase process is complete, the vendor will deliver furniture to the Senate Office Buildings or warehouse designated for new furniture. The Materials Handlers and/or Materials Handler Leader will inspect the items for damage, review the receiving report, and prepare the item(s) for storing. Item(s) are stored at the warehouse with the shipping log and asset tag. Wood furniture costing \$1,500 or more also receives a metal bar code, according to the Program's standard operating procedures. The signed receiving report containing asset tag and/or bar code numbers is then sent to the Assistant Supply Management Officer for signature and forwarded to IMD for filing. All acquisition documents (i.e., requisition forms, purchase orders, contracts, modifications, receiving reports, and shipping log) are retained by IMD.

Transfer



Transferring furniture involves issuing furniture to the client or returning furniture to stock for future use. The Program uses WebTMA, a work order system, to record and track furniture as its system of record. An issuance is initiated by a client within the Senate through a work order, while an Outside Jurisdictions Memorandum Request for Furniture Form is required for non-Senate clients. Requests are sent to the Supervisory Property Manager directly or through the Service Center and assigned to an Inventory Management Specialist according to the client's location. The work order is then forwarded to the Materials Handler Supervisor who confirms the information with the client, requests the item(s) from the warehouse and assigns Materials Handlers to complete the work. The Materials Handler Leader checks the availability and schedules delivery for the item(s) in stock; items not in stock must be ordered through the acquisition process. Then the Warehouse staff prepares the item(s) for delivery. Once delivered, the Materials Handlers receive and set the item(s) up for the client as well as note the asset tag and/or bar code numbers on the work order. All completed work orders are given to the Materials Handler Supervisor who scans and emails them to the Inventory Management Specialist. The Inventory Management Specialist is responsible for updating the information in WebTMA.



The Return to Stock process is similar to the issuance process; it also starts with a work order or Outside Jurisdictions Memorandum Request for Furniture Form that is sent to the Supervisory Property Manager and assigned to an Inventory Management Specialist for processing. Then the Materials Handler Supervisor confirms the information and schedules and assigns Materials Handlers to pick up the item(s). Once retrieved, the Materials Handler inspects the item(s) for damage. Item(s) with:

- Minimal damages are returned to stock
- Repairable damages are repaired or sent for refinishing before being returned to stock
- Severe damages are disposed of

The Inventory Management Specialist is notified when the item(s) is returned to stock via work order or email and updates the new location in WebTMA.

Disposal



Once furniture is declared severely damaged, the Warehouse staff records the asset tag and/or bar code numbers and takes pictures of the item(s). The Materials Handler Leader notifies the Assistant Supply Management Officer via email. Once notification is received, the Assistant Supply Management Officer creates a disposal letter for the item(s) to obtain authorization from the Assistant Superintendent. The Assistant Superintendent authorizes the disposal and returns the letter to the Assistant Supply Management Officer. The Assistant Supply Management Officer files the letter notifying the Inventory Management Specialist to update WebTMA and the Materials Handler Leader to dispose of the item(s). If feasible, Warehouse staff may remove serviceable parts such as handles, knobs, grommets, etc., to assist with other repairs.

Additionally, the Program may facilitate the sale and donation of furniture in some instances. Only Senators are authorized to buy wood furniture. Senate and AOC staff are not currently authorized to purchase other items such as task chairs, metal file cabinets, lamps, etc. All buyers must obtain a materials pass from the Program prior to removing the item(s) from AOC property and are responsible for loading and transporting the item(s). Furniture donation must be approved by the Senate Office Buildings' Executive Director of Facilities Operations and requires the issuance of a materials pass prior to removal of the donated item(s).

Safeguarding Furniture

Program storerooms and warehouses contain new and excess furniture. Security measures used to safeguard furniture depend on the availability of storage space and location. Furniture stored in storerooms and warehouses have security gates, available police presence, alarms, locks and/or cameras. Access to these locations is limited to Program staff. However, items are often stored in hallways of the Senate Office Buildings to accommodate events and scheduled maintenance, or due to low storage space in some instances. Program staff safeguard the item(s) if possible, using yellow tape and signage, but mostly by positioning the furniture so that the item(s) are not easily accessible to Senate staff or the public.

Furniture Inventory

The Program completes several furniture inventories, requiring staff to manually record barcodes, descriptions, and locations on custom inventory sheets. Following the completion of inventory, Program staff reconcile inventory sheets with WebTMA data. The Program inventories 100 percent

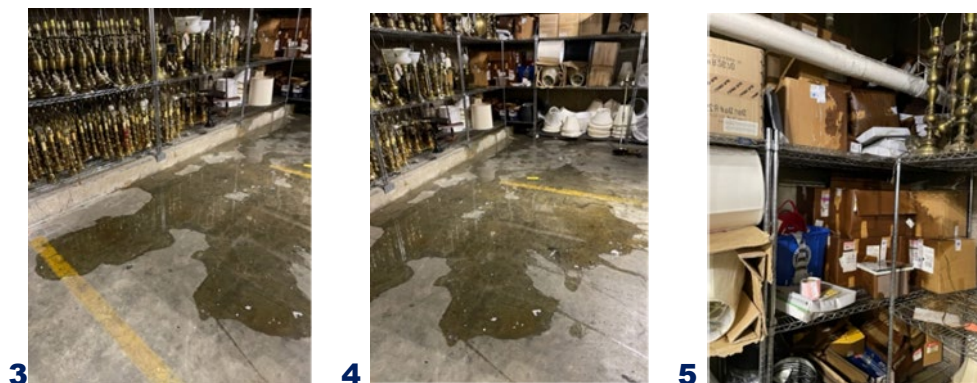
of offices that participate in Senate Office Moves² in odd years and 10 percent of all spaces in even years based on the prior move cycle. Non-expendable property (items over \$1,500) is inventoried annually, typically beginning around June of each year. Historic furniture is inventoried annually, with the Committee on Rules and Administration receiving a complete Historic Inventory Listing in January and July of each year. Furniture not located during inventories is placed in a “Hold” status in WebTMA until the item is located or disposal is verified.

Review of Internal Controls

We reviewed the AOC’s policies and procedures, gained an understanding of the asset’s lifecycle (acquisition to disposal), and verified the Program’s compliance with and implementation of established internal controls to assess the efficiency and effectiveness of the Program. Specifically, we performed a gap analysis on the Program’s policies and procedures and conducted staff interviews to further our understanding of the inventory process.

We also judgmentally selected one asset from the inventory report to review the support documentation and determine whether internal controls were operating as intended. We selected an asset and requested documentation supporting its lifecycle. Program staff were unable to locate the assets or provide supporting documentation. Program staff explained there was a handwritten inventory sheet from 2012 that noted the location of the item; however, the item was not at the location. When specifically asked about the item, Program staff confirmed that no supporting documentation for the selected item was available for review. This led to the selection of a subsequent item. The second item was located but no documentation was provided to support its lifecycle. Program staff explained support for the second item was lost when the storage room flooded. We requested a detailed report of the flooding incident; however, Program staff could only provide photos of the flooded area, (see Figure 3-5).

Figure 3-5: 2023 Flood Damage in Russell Underground Garage Storage Room



After two unsuccessful attempts to obtain supporting documentation and locate one asset, we took an alternative approach allowing Program staff to select the next asset. For the selected asset, Program staff provided the supporting documentation and walked us through the asset’s lifecycle.

² [Senate Office Moves](#) occur cyclically following election years and require the AOC to partner with the Senate Committee on Rules and Administration and the Senate Sergeant at Arms to renovate office suites for senators and committees of each new Congress.

Additional documentation from several other assets was also provided to ensure we received sample copies of all the documentation used by the Program. Based on our review, we found:

- The cost varied on work order requests in WebTMA and acquisition forms in FMS.
- Some forms did not contain required signatures.
- Asset details fluctuated when creating and updating records.
- No electronic records were maintained by process owners.
- Storage for safeguarding physical records was inadequate.

We were unable to independently verify compliance and proper implementation of the Program's internal controls. However, the documents and walkthrough were used as a guide for our detailed testing of the Program's inventory.

Criteria

To assess the efficiency and effectiveness of the Senate Furniture Program, we relied on AOC policies in addition to federal standards and best practices.

The AOC manages the Program by using the following guidance:

- **Order 34-45 Personal Property Manual (Manual), dated October 15, 2020**

The Manual outlines the framework for an established personal property management program to account for and maintain its personal property. This manual guides AOC property management personnel through the personal property management lifecycle, describing the roles and responsibilities for each step of the process while complying with all applicable AOC-issued orders.

- **Standard Operating Procedures (SOP) 35-31-05-01 - AOC Senate Furniture Operations, dated November 29, 2012**

The SOP establishes guidelines for the Furniture Program for the Office of the Senate Superintendent. It is applicable to all work performed by both AOC staff and Furniture Moving contractors in areas under jurisdiction of the Senate Superintendent.

We relied on federal standards to ensure the internal control system was operating, as intended:

- **The Government Accountability Office, Standards for Internal Control in the Federal Government (Greenbook) states:**

Principle 10 – Design Control Activities – 10.01 states, “Management should design control activities to achieve objectives and respond to risks.”

Principle 11 – Design Activities for the Information System – 11.01 states, “Management should design the entity’s information system and related control activities to achieve objectives and respond to risks.”

Principle 12 – Implement Control Activities – 12.01 states, “Management should implement control activities through policies.”

Principle 13 – Use Quality Information – 13.01 states, “Management should use quality information to achieve the entity’s objectives.”

The AOC is not required by statute to follow this federal guidance; however, we relied on the following guidance as a best practice:

- **Federal Personal Property Management Act of 2018**

Aims to improve the management of federal government personal property by requiring agencies to regularly inventory and assess their capitalized and accountable assets, preventing waste and ensuring efficient use of government property by identifying and disposing of excess items that are no longer needed.

- **Interagency Committee for Property Management (ICPM) Asset Management Review Guide**

Assist federal agencies in assessing the performance of the management of federally owned assets in a structured and consistent manner to identify opportunities for improvement; determine compliance with federal regulations and policies; provide an alternative to federal regulations and policies through the use of Voluntary Consensus Standards when no federal regulations or policies exist; and assure that adequate management controls are in place as required by Federal Managers' Financial Integrity Act.

AUDIT RESULTS

Overall, we determined that the Senate Furniture Program's policies, procedures and processes for acquiring, safeguarding, transferring, and disposing of furniture are inefficient and ineffective. Specifically, we determined that the Program's:

- (1) Policies and procedures did not fully align with federal guidance and regulations or comply with government internal control standards.
- (2) Asset management system had limited asset management and reporting functionalities and inaccurate data.
- (3) Asset lifecycle processes did not fully comply with the Program's policies and procedures and required internal control standards.

The Program's inefficient and ineffective guidance and processes resulted in overstated inventory costs, inaccurate records, insufficient support documentation, inability to locate assets, inefficient use of space, ineffective purchasing practices, and deficient safeguarding measures.

We made five recommendations to improve the efficiency and effectiveness of the AOC's Senate Furniture Program.

FINDING

Senate Furniture Program Needs Significant Improvements

Overall, we determined that the AOC's Senate Furniture Program needs significant improvements. The Program's policies, procedures and processes for acquiring, safeguarding, transferring, and disposing of furniture are inefficient and ineffective. Specifically, we identified deficiencies and improvements needed for the Program's policies and procedures, asset management system, and asset lifecycle processes.

Policies and Procedures

The Program's policies and procedures did not fully align with federal guidance and regulations or comply with government internal control standards.

Overall, AOC Order 34-45 Personal Property Manual and Standard Operating Procedures 35-31-05-01 – AOC Senate Furniture Operations complied with the Federal Personal Property Management Act of 2018 requirements; however, there were instances where the existing guidance was missing key procedures discussed in the ICPM Asset Management Review Guide and required by GAO Standards for Internal Control in the Federal Government. Specifically, the Program's policies and procedures did not fully address proper staffing levels, training, roles and responsibilities, use of Property Officers, asset monitoring, record maintenance, information management, recording of assets, and minimized costs and labor, which are designed to manage personal property in a structured and consistent manner.

We found some of the effects of these missing requirements resulted in deficiencies found with the Program's asset tracking and reporting system (*asset management system*), WebTMA, and acquiring, safeguarding, transferring, and disposing of Senate furniture (*asset lifecycle processes*) discussed below.

Asset Management System

The Program's asset management system had limited asset management and reporting functionalities, and inaccurate data.

The Program's current asset management system for Senate furniture is WebTMA, which is the agency's maintenance work order system. According to the Program staff, the system does not integrate with FMS or track asset history. Program staff stated the system is not user-friendly, which causes inconsistent data input into the system. In addition, the Program's policies and procedures do not provide guidance on how to properly create or update records in the WebTMA system to

ensure information is appropriate, current, complete, accurate, accessible, and provided on a timely basis.

The limited functionalities of the asset management system and inconsistent data inputs that resulted in missing information and errors prohibited the Program staff from generating a complete and accurate asset inventory report. We were unable to reconcile the population of assets within WebTMA and cost data within FMS. We found the WebTMA report's total costs for active assets acquired in the last 10 years were approximately \$5 million over the assets reported in FMS for the same period.

While accepting the unreliability of the WebTMA asset management reporting (specifically the Active Asset Report), we used this report to select our sample. The sample universe included total assets of 29,603, totaling approximately \$22.6 million, from October 1, 2014 to September 30, 2024.

Asset Lifecycle Processes

The Senate furniture Program's processes to acquire, transfer, dispose and safeguard (also referred to as "asset lifecycle") did not fully comply with the Program's policies and procedures.

Specifically, we selected sample assets to verify compliance with policies and procedures, review and validate records, and conduct a physical inspection to assess internal controls. The Program staff were unable to locate and provide sufficient documentation to support the asset lifecycle for a significant amount of our sample. We initially selected one asset and requested documentation supporting its lifecycle. Program staff were unable to locate the asset or provide supporting documentation. After our second selection, with the same outcome as the initial, we requested documentation for any transaction. We were unable to independently verify compliance and proper implementation of the Program's policies, procedures and controls. However, the documents and walkthrough were used as a guide for our detailed sample testing of the Program's inventory.

We statistically selected a sample of 138 items, totaling \$75,345.67, from the Active Assets Report. Our test for existence of inventory and completeness of records included verifying the information provided from the WebTMA system and obtaining supporting documentation that accurately reflects the asset's lifecycle.

Based on our testing, the location for 71 of the 138 assets (51 percent) was inaccurately listed in the report, which prevented the physical inspection of these items. Subsequently, three items were found at alternate locations based on Program staff's recollection. We also noted that three assets' tag numbers were inaccurately recorded in WebTMA. Management explained that asset tag numbers were incorrectly recorded during furniture issuance, movement, and/or inventory checks because the numbers are manually recorded and hard to read. For example, the asset tag number S546262 was recorded as S456262 in WebTMA with two digits transposed. In addition, no documentation was available that accurately supported the asset lifecycle for the sampled items. Program staff explained that accurate information was not readily available or maintained by process owners.

Furthermore, we conducted “floor to book” sampling by judgmentally selecting 24 assets from various locations to confirm that Senate furniture inventory was properly recorded in the WebTMA system. Based on our testing, we found within the 24 selected assets:

- 9 assets, at various locations, were not found in the Active Assets Report.
- 17 assets’ details were not accurately recorded, such as the asset’s tag number, description and location in the Active Asset Report.
- 24 assets’ documentation was not available to accurately verify the acquisition, cost, issuance, transfer, and disposal of assets.

With a 90 percent confidence level, we can statistically project that the sample asset population of 29,603 contains erroneous information for a minimum of 13,159 to 17,302 assets, which is approximately 51 percent of the population plus or minus 7 percent. We were unable to conclude on cost projections due to the Program’s inability to provide accurate cost information, as well as sufficient documentary evidence for sampled assets. Therefore, we are questioning the sample universe inventory balance of \$22,594,367.36.

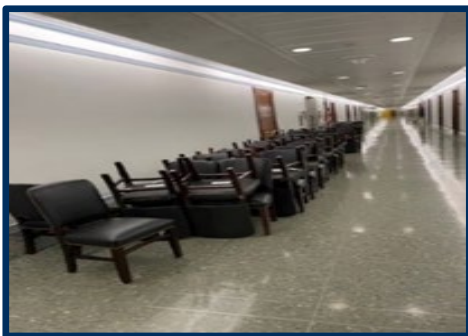
Lastly, we conducted site visits to storage rooms and warehouses to gain an understanding of program operations and observe conditions. Overall, the storerooms and warehouses were secure, clean, well lit, and organized; however, we identified the following concerns:

- Poor conditions limit usable storage space. A portion of the leased GPO basement area assigned to the program is unsuitable for storing furniture due to ceiling corrosion and falling debris, see Figure 6.
- Surplus/obsolete items. The Blue Plains warehouse contained several dozen new microwaves that program staff noted may become obsolete prior to issuance due to bulk purchasing practices for certain items.

Figure 6: Poor Conditions



Figure 7: Deficient Asset Safeguarding



- Illegible and inconsistent asset labeling. Asset tags were observed to be missing, peeling, difficult to read, and inconsistently placed. We also observed significant physical efforts of Program staff when trying to move furniture, which raises concerns for staff’s physical safety.
- Deficient asset safeguarding practices. Return to Stock procedures were not followed by clients and staff did not consistently apply safeguarding measures, resulting in unattended furniture in hallways, see Figure 7.

Conclusion

Operational inefficiency and ineffectiveness can lead to asset mismanagement and increase the agency's vulnerability to waste, loss or theft. Without adequately designed and implemented policies and procedures, the Program is at greater risk of improper personal property management and accountability. Unreliable and inaccessible data supporting the assets' lifecycle also prevents the Program from making sound operational decisions and properly determining inventory values. These factors have led to overstated inventory costs, inaccurate records and the inability to locate and safeguard furniture, provide supporting documentation for assets, and prevent theft of furniture such as the items identified in a prior AOC OIG investigation³ and noted in the AOC OIG's Statement of Management Opportunities and Performance Challenges for FY 2024. As a result, we statistically projected that a minimum of 13,159 to 17,302 assets contain inaccurate information.

Consequently, we are also questioning inventory costs⁴ totaling approximately \$22.6 million for the ten-year sample period, due to inadequate supporting cost documentation.

³ AOC OIG Investigation # 11-18-1.

⁴ As defined in Section 5 (f)(1) of the IG Act, the term "questioned cost" means a cost that is questioned because (A) of an alleged violation of a provision of a law, regulation, contract or other agreement or document governing the expenditure of funds; (B) the cost is not supported by adequate documentation or (C) the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Recommendations

Recommendation 1

We recommend that the Senate Furniture Program revise and implement policies, procedures and automated and/or manual processes to:

- Align with applicable federal guidance and regulations
- Comply with Government Accountability Office's government internal control standards
- Enhance asset management and operational efficiency
- Improve data accuracy and reporting capabilities
- Ensure the consistent application of asset management practices

Recommendation 1 – AOC Comment

AOC Concurs. The AOC will evaluate applicable federal guidance and regulations and where necessary develop standard operating procedures and processes to enhance asset management, improve operational efficiency and data accuracy.

Recommendation 1 – OIG Comment

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

Recommendation 2

We recommend that the Senate Furniture Program maintain documentation that supports the lifecycle of its assets.

Recommendation 2 – AOC Comment

AOC Concurs. The AOC will evaluate for purchase and implementation, software that can consolidate furniture, financial, and assignment information. Software is needed to track and manage the furniture inventory from the establishment of unit costs based on purchase data, through assignments of furniture to offices through its life, and ultimately disposal.

Recommendation 2 – OIG Comment

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

Recommendation 3

We recommend that the Senate Furniture Program conduct a complete (“book to floor and floor to book”) 100 percent physical inventory and correct the inventory records as appropriate, to include a review of reported cost.

Recommendation 3 – AOC Comment

AOC Partially Concurs. The AOC will complete an inventory of all accountable furniture items at or above the accountability threshold of \$1,500. AOC will develop a process to assign unit costs to all future furniture purchases over the accountability threshold. The costs of all furniture items at or above the accountability threshold that are purchased after the development and implementation of the new processes will be tracked. AOC will not be able to financially reconcile the entirety of the Senate Office Buildings' furniture inventory which goes back over 115 years.

Recommendation 3 – OIG Comment

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

Recommendation 4

We recommend that the Senate Furniture Program establish and implement asset management training on how to properly:

- Acquire, safeguard, transfer, label and dispose of assets
- Store assets and maintain inventory levels
- Record an asset and create/use reports
- Apply cost-effective and economical asset management techniques

Recommendation 4 – AOC Comment

AOC Concurs. The AOC will develop and implement training to address asset management roles and responsibilities.

Recommendation 4 – OIG Comment

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

Recommendation 5

We recommend that the Senate Furniture Program reassess the amount and condition of leased storage space needed to support current program operations and reduce waste.

Recommendation 5 – AOC Comment

AOC Concur. The AOC will assess the full Senate Office Buildings' Furniture Program to include inventory management software, storage racking systems, equipment, warehouse space, and staffing.

Recommendation 5 – OIG Comment

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



Erica Boyden
Assistant Inspector General for
Audits July 18, 2025

APPENDIX A

Scope and Methodology

The scope of this performance audit was to review the AOC's Senate Furniture Program. We conducted this performance audit in Washington, D.C. from June 2024 through February 2025, in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our objective, we 1) reviewed AOC's policies and procedures for acquiring, safeguarding, transferring, and disposing of Senate furniture; 2) interviewed AOC staff to understand their roles and responsibilities pertaining to the management of Senate furniture as well as practices and key controls relevant to acquiring, safeguarding, transferring, and disposing of Senate furniture; 3) identified and reviewed the AOC's record keeping system to assess the controls and completeness of the Senate furniture inventory; 4) conducted a gap analysis to assess whether internal controls aligned with federal standards and best practices; 5) visited storage and warehouse sites to observe conditions and operations; and 6) performed internal control and detailed testing by using non-statistical and statistical sampling to determine whether Senate furniture was properly acquired, safeguarded, transferred, and/or disposed (as applicable).

Non-statistical Sampling

For internal control testing, we judgmentally selected one asset from the inventory report to review the support documentation and to determine whether internal controls were operating as intended. However, the Program staff were unable to locate the asset or provide supporting documentation. We judgmentally selected a subsequent item, which was located but no documentation was provided to support its lifecycle. After two unsuccessful attempts to obtain supporting documentation and locate one asset, we took an alternative approach allowing Program staff to select the next asset. We were unable to independently verify compliance and proper implementation of the Program's internal controls. However, the documents and walkthrough were used as a guide for our detailed testing of the Program's inventory.

For a portion of our detailed testing, we conducted "floor to book" sampling by judgmentally selecting 24 assets from various locations to confirm that Senate furniture inventory was properly recorded in the WebTMA system. We found that nine assets were not found in the reporting system, 17 assets' details were not accurately recorded, and all 24 assets' documentation was not available for review.

Statistical Sampling

To determine our testing population for the Senate Furniture Program, we obtained a listing of Active Assets from WebTMA to use as the sample universe. We compared the Active Assets Report to the furniture Program's expense data, obtained from the financial management system's General Ledger (GL) Detail Report, to ensure we had a complete population. We were unable to reconcile the reports due to the volume of inaccurate and inconsistent data from WebTMA. As an alternative, we decided to compare data for a 10-year period.

The sample universe included total assets of 29,603, totaling approximately \$22,594,367.36, from October 1, 2014 to September 30, 2024. Based on comparisons between the Active Assets and the GL Detail reports, we were able to determine total costs reported on the Active Assets Report were overstated by \$5 million. While accepting the unreliability of the WebTMA asset management reporting (specifically the Active Asset Report), we used this report to statistically forecast and calculate the sample. We used the statistical random sampling method, which resulted in a sample size of 138 sample items utilizing a 90 percent confidence level and 7 percent margin of error.

We used this statistical sample to verify inventory existence and completeness of records. Specifically, we attempted to validate the information provided from the WebTMA system and obtain documentation to support the lifecycle for the sampled assets. Based on our findings, we were able to project with 90 percent certainty the number of errors contained within the sample universe, with a margin of error plus or minus 7 percent. We project approximately 51 percent of the population contains erroneous information, or a minimum of 13,159 to 17,302 assets. Due to the Program's inability to provide accurate cost information or support documentation for sampled assets, we could not project on cost. As a result, we are questioning the sample universe inventory balance of \$22,594,367.36.

Use of Computer-Processed Data

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

Review of Prior OIG Coverage

AOC OIG

Report No. 11-18-I, "AOC OIG Report of Investigation," October 27, 2011

The AOC OIG issued a report of investigation to the AOC, which substantiated allegations that an AOC employee stole Senate Furniture and sold it to a local furniture warehouse for cash while performing his truck driving duties. Although there were additional investigations into the allegations of reselling Senate Furniture online, the AOC OIG did not obtain sufficient evidence to substantiate those claims.

Report No. MA (I)-12-01, “AOC OIG Final Management Advisory Report,” December 22, 2011

The AOC OIG issued a Final Management Advisory (MA) Report, which included the AOC response to nine recommendations that addressed three internal control weaknesses identified during AOC OIG Investigation # 11-18-1. The three primary control deficiencies are summarized as follows: (1) gap and inconsistent definitions in AOC-wide policy concerning the accountability of government property, to include furniture; (2) Senate Office Building lacked jurisdiction policy on furnishings inventory management; and (3) lack of controls on furniture in transit, weak process to determine if furniture is salvageable versus unsalvageable, and excess property turn-in procedures needed improvement.

The AOC agreed to eight of the nine recommendations. A Notice of Final Action, in response to MA (I)-12-01, was issued on December 19, 2012, closing eight recommendations.

APPENDIX B

Notification Letter



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

United States Government
MEMORANDUM

DATE: June 07, 2024

TO: Joseph R. DiPietro, P.E.
Acting Architect of the Capitol

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

SUBJECT: Announcement Memorandum for the Audit of the Architect of the Capitol's
(AOC's) Senate Furniture Program (2024-AUD-003-A)

This memorandum serves as notification that the Office of Inspector General (OIG) plans to initiate an audit of the AOC Senate Office Buildings' Furniture Program ("Senate Furniture Program"). The objective of this audit is to assess the efficiency and effectiveness of AOC's Senate Furniture Program. Specifically, we will evaluate the AOC's policies, procedures, and processes for acquiring, safeguarding, transferring, and disposing of Senate furniture to determine if the program is operating efficiently and effectively.

We will contact your office to set up an audit entrance conference in the next few weeks. If you have any questions, please contact Nikki Robinson, Senior Auditor at 202.437.5324 or Nikki.Robinson@aoc.gov.

Distribution List:

Patrick Briggs, Chief of Staff
Michelle Chin, Acting Deputy Chief of Operations
Stephanie Jones, Supervisory Engineer, Superintendent Senate Office Buildings
Angela Freeman, General Counsel
Sherri Jordan, Chief Financial Officer
Hajira Shariff, Liaison to the OIG
Curtis McNeil, Risk Management Officer

APPENDIX C


Management Comments



Architect of the Capitol
U.S. Capitol, Room SB-16
Washington, DC 20515
202.224.1795
www.aoc.gov

DATE: June 20, 2025

TO: Dr. Michael J Rich, CIG, PMP, CFE, SHRM-SCP
Deputy Inspector General Performing the Duties of the Inspector General

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

SUBJECT: Audit of the AOC's Senate Furniture Program (2024-AUD-003-A)

Thank you for the opportunity to review and comment on the Office of Inspector General's (OIG) official draft of the subject report. The Architect of the Capitol (AOC) provides the following response:

Recommendation #1

We recommend that the Senate Furniture Program revise and implement policies, procedures and automated and/or manual processes to:

- Align with applicable federal guidance and regulations
- Comply with Government Accountability Office's government internal control standards
- Enhance asset management and operational efficiency
- Improve data accuracy and reporting capabilities
- Ensure the consistent application of asset management practices

AOC Response

We concur. AOC will evaluate applicable federal guidance and regulations and where necessary develop standard operating procedures and processes to enhance asset management, improve operational efficiency and data accuracy. Next status update: June 2026

Recommendation #2

We recommend that the Senate Furniture Program maintain documentation that supports the lifecycle of its assets.

AOC Response

We concur. AOC will evaluate for purchase and implementation, software that can consolidate furniture, financial, and assignment information. Software is needed to track and manage the furniture inventory from the establishment of unit costs based on purchase data, through

assignments of furniture to offices through its life, and ultimately disposal. Next status update: June 2026

Recommendation #3

We recommend that the Senate Furniture Program conduct a complete ("book to floor and floor to book") 100 percent physical inventory and correct the inventory records as appropriate, to include a review of reported cost.

AOC Response

We partially concur. AOC will complete an inventory of all accountable furniture items at or above the accountability threshold of \$1,500. AOC will develop a process to assign unit costs to all future furniture purchases over the accountability threshold. The costs of all furniture items at or above the accountability threshold that are purchased after the development and implementation of the new processes will be tracked. AOC will not be able to financially reconcile the entirety of the Senate Office Buildings' furniture inventory which goes back over 115 years. Next status update: June 2026

Recommendation #4

We recommend that the Senate Furniture Program establish and implement asset management training on how to properly:

- Acquire, safeguard, transfer, label and dispose of assets
- Store assets and maintain inventory levels
- Record an asset and create/use reports
- Apply cost-effective and economical asset management techniques

AOC Response

We concur. AOC will develop and implement training to address asset management roles and responsibilities. Next status update: June 2026

Recommendation #5

We recommend that the Senate Office Buildings' Furniture Program reassess the amount and condition of leased storage space needed to support current program operations and reduce waste.

AOC Response

We concur. AOC will assess the full Senate Office Buildings' furniture program to include inventory management software, storage racking systems, equipment, warehouse space, and staffing. Next status update: June 2026

Doc. No. 250604-08-01

ACRONYMS AND ABBREVIATIONS

AOC	Architect of the Capitol
FMS	Financial Management System
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GL	General Ledger
GPO	General Publishing Office
ICPM	Interagency Committee for Property Management
IMD	Inventory Management Division
MA	Management Advisory
OIG	Office of the Inspector General
SOP	Standard Operating Procedures
SSMMD	Supplies, Services and Material Management Division