

This is the accessible text file for Library of Congress Office of the Inspector General report number 2022-SP-102, COVID-19 Cost Evaluation released on November 21, 2022.
FOR PUBLIC RELEASE

Date November 21, 2022
To Dr. Carla Hayden
Librarian of Congress
From Kimberly Byrd
Inspector General
Subject Final Evaluation ◆ COVID-19 Cost Evaluation, Report No. 2022-SP-102

This transmits our final report for the Office of the Inspector General's evaluation of the Library of Congress (Library) COVID-19 costs. The executive summary begins on page i and the full text of the report begins on page 1.

We did not make any recommendations in this report. As such, we will not require a corrective action plan. The final report will be made publicly available.

We appreciate the cooperation and courtesies extended by the Financial Services Directorate.

cc J. Mark Sweeney, Principal Deputy Librarian of Congress
Edward Jablonski, Chief Operating Officer
Mary Klutts, Chief Financial Officer
Michael Van Deusen, Comptroller
Elizabeth Pugh, General Counsel

Summary

Our objective was to evaluate the Library's processes to identify and verify COVID-19 pay and non-pay expense data reported by service units in order to ensure that payments of such expenses were properly supported and allowable. Pay expenses refer to leave expenses associated with COVID-19 and non-pay expenses refer to product or service expenses related to COVID-19. The data were reported to the Financial Services Directorate (FSD) from March 2020 through September 2021 in response to ad hoc data calls.

What the Evaluation Found

Based on our review of separate, non-statistical samples of 50 pay and 50 non-pay COVID-19 expenses, we concluded that the Library's COVID-19 expenses were properly supported and allowable because they responded to the COVID-19 pandemic. In addition, FSD and other Library service units were able to provide us with adequate and timely supporting documentation regarding these costs.

Recommendations

According to the Library, it stopped tracking COVID-19 expenses as of FY 2022 since these costs had become normal operating expenses, such as costs associated with telework and enhanced sanitation services. Based on the results of our work, we are not making any recommendations.

Management Comments

We provided a draft to Library management for comment. As shown in Appendix B, the Library's response stated that the Library is pleased to receive the report on COVID-19 costs finding no discrepancies in the library's financial data and verifying that COVID-19 pandemic pay and non-pay expenses were properly supported and allowable.

The Library Appropriately Identified and Documented COVID-19 Costs

We examined the Library of Congress' (Library) processes to identify and verify COVID-19 pay and non-pay expense data reported by service units from March 2020 through September 2021 in order to ensure that payments of such expenses were properly supported and allowable. Pay expenses are leave-related expenses and non-pay expenses are procurements for products or services (e.g., extra cleaning supplies or additional bandwidth for increased teleworking). The data were reported to the Financial Services Directorate (FSD) in response to ad hoc data calls. We concluded, based on our review of separate, non-statistical samples of 50 pay and 50 non-pay COVID-19 expenses, that the Library's COVID-19 expenses were properly supported and allowable because they responded to the COVID-19 pandemic. In addition, FSD and other Library service units were able to provide us with adequate and

timely supporting documentation regarding these costs.

According to the Library's Office of the General Counsel, there were no express authorities directing the Library to track COVID-19 or related costs. FSD compiled service unit COVID-19 expenses and reported them to Congressional appropriations committees based on ad hoc requests from congressional staff. FSD told us this has occurred previously during other extraordinary events, such as when expense data was requested in the aftermath of the events of September 11, 2001.

According to the Library, it stopped tracking COVID-19 expenses as of FY 2022 since these costs had become normal operating expenses, such as costs associated with telework and enhanced sanitation services. The pay and non-pay cost data FSD provided to us, and reported to Congress, is presented in the aggregate in Table 1 below.

Total Library of Congress Fiscal Year 2021 COVID-19 Costs By Service Unit

Service Unit	Pay	Non-Pay	TOTAL
Service Unit, Office of the Librarian	Pay, \$741,492	Non-Pay, \$503,645	TOTAL, \$1,245,137
Service Unit, Office of the Chief Information Officer	Pay, \$672,478	Non-Pay, \$6,479,179	TOTAL, \$7,151,657
Service Unit, Library Collections and Services Group	Pay, \$4,070,204	Non-Pay, \$340,281	TOTAL, \$4,410,485
Service Unit, Office of the Chief Operating Officer	Pay, \$1,087,642	Non-Pay, \$895,867	TOTAL, \$1,983,509
Service Unit, Office of the Inspector General	Pay, \$30,537	Non-Pay, \$0	TOTAL, \$30,537
Service Unit, United States Copyright Office	Pay, \$1,137,440	Non-Pay, \$56,832	TOTAL, \$1,194,272
Service Unit, Congressional Research Services	Pay, \$1,396,445	Non-Pay, \$94,059	TOTAL, \$1,490,504
Service Unit, National Library Services for the Blind and Print Disabled	Pay, \$107,148	Non-Pay, \$9,312	TOTAL, \$116,460
Grand Total	Pay, \$9,243,386	Non-Pay, \$8,379,175	TOTAL, \$17,622,561

Table 1: Total Library of Congress Fiscal Year 2021 COVID-19 Costs By Service Unit (Table provided by FSD)

Source: OIG summary of FY 2021 COVID-19 cost data provided by FSD.

We analyzed the pay expenses against the Library's applicable policies to ensure COVID-19 related leave was taken in the allotted time and within the appropriate threshold per Library special announcements (SA) released during the pandemic. Based on our work, we did not identify any discrepancies.

When examining non-pay expenses, we noted that the Office of the Chief Information Officer (OCIO) reported both pre-pandemic and expected future expenses. For example, OCIO included a \$190,080 purchase of computer monitors made prior to the pandemic that were deployed to teleworkers during the pandemic and \$3,804,691 in expected future expenses for Microsoft Office software licenses. According to FSD, Congressional staff initially asked for estimates of expenses, not just actual expenses, to better estimate possible supplemental funding. Consequently, we concluded that including these different kinds of expenses was reasonable.

Recommendations

Based on the results of our work, we are not making any recommendations.

Appendix A: Objectives, Scope, and Methodology

The evaluation's specific objective was to evaluate the Library's processes to identify and verify reported data from service units in order to ensure payments were properly supported and allowable.

We conducted our evaluation from January 2022 to October 2022. Our evaluation included document analysis, interviews, and data analysis. As criteria, OIG reviewed Library Special Announcements on COVID-19 and Library of Congress Directive 6-320.2 Payment Procedures. We also examined documentation in the Library's Legislative Branch Financial Management System to confirm that the Library had proper documentation in accordance with its procurement policies and procedures.

We received a COVID-19 cost report from FSD that covered March 2020 through September 2021 and identified 85 non-pay and 15,928 pay expense transactions in FY 2021. We judgmentally selected 50 pay and 50 non-pay FY 2021 transactions for testing in order to assess the completeness and accuracy of COVID-19 expense transactions. Our evaluation was conducted remotely and in the Library's Madison

Building in Washington, D.C.

We conducted this evaluation in accordance with the Quality Standards for Inspection and Evaluation (December 2020), issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and with Library of Congress Regulation 1-140, Inspector General. CIGIE's standards require that we obtain sufficient, competent, and relevant evidence to provide a reasonable basis for our findings, conclusions, and recommendations. We believe that the evidence obtained provides such a reasonable basis.

Appendix B: Management Response

Library of Congress
Office of the Librarian
Memorandum

Date: November 1, 2022

To: Kim Byrd, Inspector General

From: J. Mark Sweeney, Principal Deputy Librarian of Congress

Subject: Management Responses to OIG report 2022-SP-102, COVID-19 Cost Evaluation

The Library of Congress is pleased to receive the report on COVID-19 costs finding no discrepancies in the Library's financial data and verifying that COVID-19 pandemic pay and non-pay expenses were properly supported and allowable. The Financial Services Directorate (FSD) mission is to provide operational oversight of the Library's financial management resources and services. We appreciate FSD's efforts to track such costs and, as highlighted by the Office of the Inspector General, to ensure documentation in the Legislative Branch Financial Management System confirmed the Library's compliance with procurement policies and procedures.

cc: Edward Jablonski, Chief Operating Officer
Mary Klutts, Chief Financial Officer
Michael van Deusen, Comptroller
Elizabeth Pugh, General Counsel