



UNITED STATES CAPITOL POLICE
OFFICE OF INSPECTOR GENERAL
SEMIANNUAL REPORT
TO CONGRESS

October 1, 2013 — March 31, 2014



United States Capitol Police



History

Created by Congress in 1828 following the assault on a son of John Quincy Adams in the Capitol Rotunda, the original duty of the United States Capitol Police (USCP) was to provide security for the United States Capitol Building. Its mission has expanded to provide the congressional community and its visitors with a variety of police services. Those services are provided through a variety of specialty support units, network of foot and vehicular patrols, fixed posts, full-time Containment and Emergency Response Team, K-9 Unit, Patrol/Mobile Response Division, and full-time Hazardous Devices and Hazardous Materials Sections. The Agency had 1,775 sworn and 370 civilian employees as of March 24, 2014.

Mission

Today's USCP officer has the primary responsibility of protecting life and property; preventing, detecting, and investigating criminal acts; and enforcing traffic regulations throughout a large complex of congressional buildings, parks, and thoroughfares. With the signing of Public Law 112-74, USCP was given jurisdiction over the Capitol Reflecting Pool and Union Square—adding to its concurrent jurisdiction with other police agencies, including the United States Park Police and Metropolitan (D.C.) Police, of an area approximately 200 blocks around the Capitol Complex. USCP is also charged with the protection of Members of Congress, officers of Congress, and their families throughout the entire United States, its territories and possessions, and the District of Columbia.

Office of Inspector General



History

With Public Law 109-55 (August 2, 2005), Congress directed that the Capitol Police Board appoint an Inspector General (IG) for the Department. The IG was to be appointed without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations.

On July 12, 2006, the Chairman of the Capitol Police Board swore in the first IG for the Department at the Headquarters for the United States Capitol Police—the Eney, Chestnut, Gibson Memorial Building in Washington, D.C. On August 11, 2013, Fay F. Ropella began her tenure as the second IG for the Department.

Mission

The IG is responsible for conducting and supervising audits and investigations relating to the programs and operations of the Department. The Office of Inspector General (OIG) examines, evaluates and, where necessary, critiques programs and operations, recommending ways to carry out departmental responsibilities in the most effective, efficient, and economical manner possible. OIG also audits, investigates, and oversees matters related to the Department's programs and operations, consistent with applicable laws, regulations, and policies.



Message from the Inspector General



I am pleased to present this Semiannual Report to Congress as Inspector General of the United States Capitol Police (USCP or Department). This report describes the work of USCP Office of Inspector General (OIG) for the period from October 1, 2013, through March 31, 2014. As an initial matter, I would like to take this opportunity to thank the USCP Board, the Chief of Police, and Congress for their confidence and support.

The audits and investigations described in this report illustrate the commitment of the USCP OIG to promoting the efficiency and effectiveness of USCP, as well as the impact OIG has had on USCP programs and operations.

During this period, Audits issued three reports: *Audit of the United States Capitol Police's Fiscal Year 2013 Financial Statements* (Report Number 2014-OIG-01); *Management Letter Related to the Audit of the United States Capitol Police's Fiscal Year 2013 Financial Statements* (Report Number 2014-OIG-02); and *Performance Audit of United States Capitol Police Controls Over Ammunition* (Report Number 2014-OIG-03). At the end of the reporting period, Audits had an on-going performance audit of USCP's Hazardous Material Response Team and an external peer review of the Appalachian Regional Commission OIG Audits.

Investigations continued to receive and evaluate Hotline complaints and conduct outreach with USCP personnel including recruit officer classes. OIG received 13 complaints, initiated 2 investigations, and closed 2 cases.

During this reporting period, the Department continued to make significant progress in

closing open recommendations older than 6 months. USCP has made significant progress in implementing open recommendations. During this reporting period, the Department fully implemented 18 recommendations, of which OIG closed.

I want to express my appreciation for the dedication and achievements of OIG staff during this period. Additionally, I commend USCP, the Board, and members of the oversight community for their professionalism and devotion to the USCP mission. We thank the officers whose service and sacrifice inspire our goal to achieve excellence through unity.

In closing, we look forward to the continued support of Congress, the Board, the Chief of Police, and the Department as we strive to use our oversight functions to promote accountability, integrity, and efficiency; improve USCP programs and operations; and ensure the most efficient use of taxpayer dollars.

Fay F. Ropella, CPA, CFE
Inspector General

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EXECUTIVE SUMMARY

This Semiannual Report is issued pursuant to the provisions of Section 5 of the Inspector General (IG) Act of 1978, as amended, and summarizes the activities of the United States Capitol Police (USCP or Department) Office of Inspector General (OIG) for the period October 1, 2013, through March 31, 2014. During this reporting period, OIG continued to direct its available resources toward those areas of greatest risk for the Department. We completed work intended to promote the economy, efficiency, effectiveness, and integrity of the Department's programs and operations. The work of each of the OIG components is summarized below.

OIG Audits completed three projects during this reporting period: *Audit of USCP Fiscal Year (FY) 2013 Financial Statements* (Report Number OIG-2014-01); *Management Letter Related to the Audit of the Fiscal Year 2013 Financial Statements* (Report Number OIG-2014-02), and *Performance Audit of USCP Controls Over Ammunition* (Report Number OIG-2014-03). At the end of the reporting period, Audits had two on-going projects: performance audit of USCP Hazardous Materials Response Team (HMRT) and an external peer review of Appalachian Regional Commission (ARC) OIG, Audits.

OIG Investigations received and evaluated 13 complaints during this reporting period, of which 11 were Hotline complaints and 2 were from other sources. In addition, OIG initiated two investigations and closed two cases. See Appendix 1 for investigative projects OIG closed during this reporting period.

Throughout this reporting period, OIG continued work with stakeholders to maintain and foster open and effective relationships. As an example of our continued work with stakeholders, OIG continued its active engagement with the Chief of Police (Chief), Capitol Police Board (Board), and Congress through meetings, briefings, and dialogue with members and staff of the Department's authorizing and appropriation committees and subcommittees on a range of issues relating to the work of OIG and USCP. OIG continued its outreach activities providing briefings to new employees and recruit officer classes preparing for departure to the Federal Law Enforcement Training Center in Glynco, Georgia.

OIG also continues to be a contributing participant in the activities of the Council of Inspectors General on Integrity and Efficiency (CIGIE), which was statutorily established to enhance efforts to promote integrity and efficiency and to detect and prevent fraud, waste, and abuse in Federal programs.

Furthermore, the IG continued participating in legislative branch OIG activities such as regular meetings with other Inspectors General.

LEGISLATION MONITORED

Legislation Monitored

OIG reviewed and monitored the following legislation:

P.L. 113-76 – *Consolidated Appropriations Act, 2014, as part of Title VII of the Financial Services and General Government Appropriations Act, 2014 (Division E)*

H.R. 313 – *The Government Spending Accountability Act of 2013*

H.R. 1858 – *The Congress Leads by Example Act of 2013*

S. 549 – *The Public Online Information Act of 2013*

S. 639 – *The Geolocational Privacy and Surveillance Act*

S. 808 – *A bill to establish an Office of Inspector General of the Senate*

S. 994 – *The Digital Accountability and Transparency Act of 2013*



AGENT OF POSITIVE CHANGE

As part of the overall mission and responsibilities of OIG, we continue to assist the Department in developing a strong, sound organization by employing best practices. While working alongside the Department during this reporting period, OIG was able to effect immediate and positive change.

Significant Progress Made in Resolution of Open Recommendations

Since its inception in July 2006, OIG has made numerous recommendations for improving financial management and enhancing internal controls. During this reporting period, the Department continued its significant progress in ensuring that recommendations are implemented. As a result of those efforts, OIG closed 18 open recommendations. Specifically, OIG closed:

- Two recommendations from *Specialty Assignment and Proficiency Pay Programs* (Report Number OIG-2008-06)
- One recommendation from *Review of USCP Off-site Deployments* (Report Number OIG-2009-06)
- Two recommendations from *Building Access Card Process* (Report Number OIG-2013-03)
- Four recommendations from *Performance Audit of USCP Canine Program* (Report Number OIG-2013-04)
- Three recommendations from *Performance Audit of USCP Library of Congress Division Special Events Unit Reimbursement Process* (Report Number OIG-2013-06)
- One recommendation from *Evaluation of USCP Dignitary Protection Division* (Report Number 2013-07)
- Five recommendations from the audit of the FY 2013 Financial Statements (Report Number OIG-2014-01).

The Department continues work in fully implementing other recommendations, and OIG is hopeful that it can close additional recommendations soon.

OIG Hotline

As part of its duties and responsibilities, OIG maintains a toll-free Hotline that provides employees and private citizens an opportunity to relay information regarding fraud, waste, and abuse.

PROACTIVE EFFORTS

OIG Annual Performance Plan

To ensure our stakeholders with sufficient opportunity to participate in development of our *Annual Performance Plan for FY 2014*, we sought input from the Department, the Board, and our congressional oversight committees. We met with Department and Board officials as well as congressional staff to discuss potential projects for our FY 2014 plan. Our Annual Performance Plan is OIG's "roadmap" for audits, inspections, and proactive investigations, which it plans to conduct each fiscal year to evaluate the Department's programs and operations. OIG issued its FY 2014 plan in October 2013.

Major Management Challenges

For FY 2014, OIG identified protection and security, information, human capital, financial and acquisition management, and resolution of audit recommendations as major management challenges for the Department.

Outreach Activities

As part of our continuing efforts for promoting accountability through better awareness of OIG's role, mission, and services, OIG made presentations to Department managers and employees, legislative branch officials, and committee staff members.

OIG also continues its proactive initiative to strengthen accountability by providing fraud prevention and awareness training to Department personnel.



The Assistant Inspector General for Investigations conducts outreach with recruit officers.

AUDITS

Audit of USCP's FY 2013 Financial Statements (OIG-2014-01)

OIG contracted with CliftonLarsonAllen LLP (CLA), an independent certified public accounting firm, to audit the Department's financial statements for the fiscal year ended September 30, 2013. Our primary objective of the audit was to express an opinion on whether the financial statements were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, the independent auditor expressed an opinion on the effectiveness of the USCP's internal control over financial reporting based on the *Standards for Internal Control in the Federal Government* issued by the Comptroller General for the United States and conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States. CLA also evaluated and reported on compliance with laws and regulations related to the financial statements.

In the *Independent Auditor's Report*, CLA rendered an unmodified opinion that the Department's financial statements present fairly, in all material respects, the financial position of the Department as of September 30, 2013, and 2012, and its net costs, changes in net position, and budgetary resources for the years ended in conformity with accounting principles generally accepted in the United States.

In the *Independent Auditor's Report on Internal Control over Financial Reporting*, CLA rendered an adverse opinion with one material weakness concerning payroll control and three significant deficiencies regarding internal controls over (1) construction-in-progress (CIP) accounting and reporting; (2) disbursements; and (3) application of accounts payable accrual methodology.

In the *Independent Auditor's Report on Compliance with Laws, Regulations, and Other Matters*, CLA identified no instances of noncompliance with selected provisions of laws and regulations tested.

The Department agreed to implement all recommendations.

AUDITS

Management Letter Related to the Audit of USCP's FY 2013 Financial Statements (OIG-2014-02)

The management letter, prepared by CLA, an independent external auditor, discusses a number of internal control deficiencies identified during the audit of the FY 2013 financial statements. Those control deficiencies, if addressed, should enhance the efficiency and effectiveness of internal controls.

In the view of CLA, the deficiencies, although of concern, did not rise to the level necessary to be included in the report on the financial statement audit. In its response, the Department indicated that it concurred with the findings and recommendations. The financial statement auditors will evaluate compliance during future audits of USCP's financial statements.

The Department agreed to implement all recommendations.

Performance Audit of USCP Controls over Ammunition (OIG-2014-03)

At the request of the Chief, OIG conducted a performance audit of USCP controls over ammunition. The objectives of the audit were to determine: (1) the effectiveness of USCP's internal controls over ammunition and ensure accountability of those sensitive items; (2) whether USCP complied with applicable policies and procedures, laws, and regulations; and (3) whether USCP inventory records reconciled to actual ammunition on hand and official inventory records. Our scope included controls, processes, and operations in place from October 1, 2011, through September 30, 2013.

Our audit revealed that the Department did not establish effective internal controls and processes that would ensure accountability of ammunition. The Department also had not updated since 2008 its Standard Operating Procedure (SOP) used for accountability of ammunition. Although the Department has a draft SOP, that SOP is vague and does not provide specific detail about the proper accounting for ammunition. Likewise, once the Training Services Bureau, Physical Skills Division (PSD) issued ammunition, USCP Divisions did not have a mechanism such as written SOPs or internal control manuals as guidance for accountability. Furthermore, the Memorandum of Understanding with the Department of Homeland Security for the use of the Federal Law Enforcement Training

AUDITS

USCP Controls over Ammunition (Continued)

Center, Cheltenham, Maryland facilities and its annual reimbursable agreement were out-of-date.

In addition to accountability issues, duties related to the ordering, receiving, inventorying, controlling, and accounting for ammunition lacked segregation. Both misappropriation of inventory and errors, either intentional or unintentional, may go undetected when duties involving custody of inventory and access to inventory records are not appropriately segregated. Moreover, improving physical security over ammunition such as changing codes to combination locks, user names, and passwords would ensure that sensitive items are safeguarded against fraud, waste, misuse, and mismanagement.

The Department did not always comply with USCP Directive [REDACTED] (October 19, 2012) or SOP [REDACTED] (June 30, 2008), or industry best practices. For example, the Department did not (1) always notify Property and Asset Management Division (PAMD) of delivery of ammunition as required, (2) always file [REDACTED] reports for lost/stolen/transferred/destroyed ammunition, or (3) conduct semi-annual or annual inventories as guidance requires.

[REDACTED]

Best practices include developing SOPs, maintaining a perpetual (running) inventory of ammunition, and determining ammunition needs based on approved lesson training plans and/or operations. PSD and other divisions did not track, inventory, or account for training ammunition. As a result, ammunition became stockpiled. For example, one division had more than 3,280 rounds of M-4 ammunition on hand since 2007, which was not accounted for in Department inventory records or in a July 2013 inventory. We estimated that another unit had ammunition valued at about \$23,000 stored in its armory that was not recorded in official control or inventory records.

AUDITS

USCP Controls over Ammunition (Continued)

As a result, the Department did not have a complete or accurate inventory of ammunition because PSD and PAMD did not maintain a perpetual inventory of daily ammunition transactions. Consequently, OIG was unable to reconcile ammunition control records to on-hand amounts. Our on-site, 100-percent physical count (wall-to-wall inventory) of ammunition at the division level revealed differences in M-4 and shotgun rounds. Of the six sites reviewed, three showed more M-4 ammunition on hand than the records indicated. Differences for the M-4 ammunition ranged from as few as 112 to as many as 3,140 rounds. If ammunition records are not kept up-to-date and reconciled to actual on-hand amounts and control records, the Department may not be using its ammunition in the most efficient and effective manner and—more importantly—may not be detecting missing ammunition. In fact, during our audit scope, one division also reported missing ammunition several times.

Opportunities may exist for the Department to use its resources in a more efficient and effective manner. For example, the Department does not benefit from recycling spent shell casings generated at the firing range. In addition, the Department maintains ammunition that is not in a usable condition because there is no process for the destruction of confiscated and/or damaged ammunition.

To develop more efficient and effective controls over the accountability of ammunition to detect and prevent fraud, waste, abuse, and mismanagement, we made 10 recommendations, which the Department agreed to implement.



ON-GOING AUDITS

Performance Audit USCP Hazardous Materials Response Team (HMRT)



HMRT at work.

Materials Response Team Procurement Process. Our scope included FY 2011 through FY 2013.

In response to several allegations, OIG initiated a performance audit, in accordance with *Government Auditing Standards* (2011 Revision), issued by the Comptroller General of the United States, of HMRT. Our objectives were to determine if HMRT (1) established adequate internal controls and processes for ensuring the integrity of its program and efficient and effective program operations, and (2) complied with applicable laws, regulations, and guidance pertaining to management and operation of its program. Additionally, we followed up on the status of previous recommendations made by OIG in Report Number: OIG-2010-02, *Review of Hazardous*

USCP OIG Peer Review of Appalachian Regional Commission

Generally accepted government auditing standards (GAGAS) require audit organizations that perform audits or attestation engagements in accordance with GAGAS must have an appropriate quality control system and undergo external peer reviews at least once every 3 years. The Audit Committee for CIGIE administers the external peer review program under GAGAS for Federal Offices of Inspectors General. The program is designed to provide reasonable assurance that OIGs carry out work in accordance with established policies and procedures, including GAGAS, applicable Office of Management and Budget and Government Accountability Office guidance, and statutory provisions applicable to OIG.

The CIGIE Audit Committee assigned USCP OIG to conduct a peer review of the Appalachian Regional Commission (ARC). In March 2014, USCP OIG began preparing for its peer review of ARC.

INVESTIGATIONS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

APPENDIX 1 - REPORTS ISSUED

OIG-2014-01

**Audit of United States Capitol Police Fiscal
Year 2013 Financial Statements**

OIG-2014-02

**Management Letter Related to the Fiscal Year
2013 Financial Statements**

OIG-2014-03

**United States Capitol Police Controls Over
Ammunition**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

APPENDIX 2 - RESOLUTION OF REPORT RECOMMENDATIONS

Timely resolution of outstanding recommendations continues to be a priority for both OIG and the Department. As of March 31, 2014, OIG made a total of 244 recommendations to the Department. Of those 244 recommendations, the Department implemented 194 (closed), with 50 still open and requiring additional corrective actions before closing. The following table lists recommendations older than 6 months.

<i>Appendix 2 – Resolution of Report Recommendations</i>			
<i>Report Number</i>	<i>Report Title</i>	<i>Recommendation Number</i>	<i>Recommendation</i>
2009-01 2011-01 2012-02 2013-01	<i>FY 2008 FS FYs</i> <i>2010/2009 FS FY</i> <i>2011 FS</i> <i>FY 2012 FS</i>	Repeat Finding 1.2 1.1 1.1 1.1	Payroll Processing – We recommended USCP consistently implement T&A [time and attendance] certification policies and procedures and that timekeepers review all certification reports to ensure that employees and supervisors sign and date reports. (1) USCP management needs to enforce the revised policies and procedures in Special Directive [REDACTED]; (2) because the condition has been in existence for many years, we also recommended that the supervisor/timekeeper procedures for monitoring of T&A include identifying habitual failures in submitting certification reports so that corrective actions can be targeted to those employees, and (3) we recommended that USCP evaluate the feasibility of using [REDACTED], a T&A system, to automate the T&A certification process.
2009-01 2011-01 2012-02 2013-01	<i>FY 2008 FS FYs</i> <i>2010/2009 FS FY</i> <i>2011 FS</i> <i>FY 2012 FS</i>	Repeat Finding 1.3 1.2 1.2 1.2	Payroll Processing – We recommended USCP consistently implement T&A certification policies and procedures and that timekeepers review all certification reports to ensure that employees and supervisors sign and date reports. (1) USCP management needs to enforce the revised policies and procedures in Special Directive [REDACTED]; (2) because the condition has been in existence for many years, we also recommended that the supervisor/timekeeper procedures for monitoring of T&A include identifying habitual failures in submitting certification reports so that corrective actions can be targeted to those employees, and (3) we recommended that USCP evaluate the feasibility of using [REDACTED], a T&A system, to automate the T&A certification process.
2009-01 2011-01 2012-02 2013-01	<i>FY 2008 FS FYs</i> <i>2010/2009 FS FY</i> <i>2011 FS</i> <i>FY 2012 FS</i>	Repeat Finding 1.6 1.4 1.3 1.3	Payroll Processing – As in the prior year's recommendation, USCP should perform monthly reconciliation between the National Finance Center (NFC) and [REDACTED] to ensure leave balance information is correctly reported in both systems. We also recommended that the Office of Human Resources (OHR) implement corrective actions in a timely manner.
2009-01 2011-01 2012-02 2013-01	<i>FY 2008 FS FYs</i> <i>2010/2009 FS FY</i> <i>2011 FS</i> <i>FY 2012 FS</i>	Repeat Finding 1.9 1.6 1.4 1.4	Payroll Processing – We recommended that USCP ensure that its employees comply with USCP Special Directive [REDACTED] addressing responsibility to record daily worked hours using [REDACTED] time clocks. We also recommended that USCP enhance its procedures for monitoring employees who show a pattern of not clocking in or out and verify if hours entered in [REDACTED] are actual hours the employees worked.
2011-01 2012-02 2013-01	<i>FY 2010/2009 FS</i> <i>FY 2011 FS</i> <i>FY 2012 FS</i>	Repeat Finding 10 1.5 1.5	Payroll Processing – As in the prior year's recommendation, we recommended that USCP monitor timekeeper distribution and collection of certification reports to complete T&A review procedures at the end of each pay period. We also recommended that USCP emphasize deadlines or include a deadline for T&A staff to complete the T&A confirmation of certification report.

Appendix 2 – Resolution of Report Recommendations			
Report Number	Report Title	Recommendation Number	Recommendation
2011-01 2012-02 2013-01	FY 2010/2009 FS FY 2011 FS FY 2012 FS	Repeat Finding 12 1.6 1.6	Payroll Processing – We recommended that USCP document the audits or tests performed and the supervisory review of the test results to include the name of the sample tested (if less than 100 percent) in test workpapers. We also recommended that USCP develop a test worksheet that will include the test attributes (criteria), result, and corrective actions, if applicable.
2009-01 2011-01 2012-02 2013-01 2014-01	FY 2008 FS FYs 2010/2009 FS FY 2011 FS FY 2012 FS FY 2013 FS	Repeat Finding 2.2H 22 2.1 2.1 1.1	Financial Management – We recommended that USCP develop a formal monthly reporting process from the program offices overseeing construction-in-progress to the Office of Financial Management (OFM) and provide signed confirmation that the financial reports from the partner agencies have been reviewed and accepted.
2012-02 2013-01 2014-01	FY 2011 FS FY 2012 FS FY 2013 FS	Repeat Finding 4.1 4.1 4.1	Financial Management – We recommended OFM review the nature of the accrued liabilities to determine proper classification as to an asset or an expense. Also, we recommended that OFM perform periodic comparison of actual to estimated accrued liability to ensure its accrual methodology procedures result in a reasonable estimate of goods and services received but not paid.
2008-06	Review of Specialty Assignment and Proficiency Pay Programs	5	Specialty Pay – We recommended that USCP finalize its draft firearms and field officer training directives and enforce the consistent use of a standard USCP form, Form [REDACTED].
2008-08	Review of Compliance with USCP Hiring Standards and with Directive [REDACTED]	1	Triple III – We recommended that USCP, in coordination with the Board, update its hiring standards and establish a comprehensive hiring directive outlining the Department's vision and goals to create a talented and committed workforce, to support an effective organizational culture, and enhance the overall performance of the USCP workforce.
2009-06	Audit of USCP Off-site Deployments	2	Off-site Deployments – We recommended that USCP immediately document its decision-making process as it relates to off-campus activities.
2009-06	Audit of USCP Off-site Deployments	3	Off-site Deployments – We recommended that USCP implement procedures to capture and document estimated and actual costs in all off-campus activities.
2009-06	Audit of USCP Off-site Deployments	4	Off-site Deployments – We recommended that USCP develop written measures and standards for off-campus activities.
2012-01	Audit of USCP Enterprise Architecture	1	Enterprise Architecture – We recommended that the USCP Office of Information Systems (OIS) immediately update its strategic plan to define objectives and goals that align with the short- and long-term goals and objectives of the Department. The plan also should incorporate goals on optimizing enterprise-wide information systems performance and accountability.
2012-01	Audit of USCP Enterprise Architecture	2	Enterprise Architecture – We recommended that OIS immediately update its strategic plan to define objectives and goals that align with the short- and long-term goals and objectives of USCP.
2012-01	Audit of USCP Enterprise Architecture	3	Enterprise Architecture – We recommended that USCP management evaluate the distinct organizations with significant information technology investments and operations. As part of this evaluation, all individuals within the organization, either within OIS or other bureaus and offices that have any information technology support responsibilities, should be identified. Once identified, an analysis should be performed to determine how those individuals can be aligned within OIS. If re-alignment is not feasible, information technology responsibilities of the individuals should be transitioned to appropriate individuals within OIS.
2012-01	Audit of USCP Enterprise Architecture	4	Enterprise Architecture – We recommended that USCP immediately complete a full inventory of systems in use by the Department to identify its "as is" configuration. Once developed and validated, OIS should develop the Department's "to be" configuration and its transition plan to achieve this configuration.

Appendix 2 – Resolution of Report Recommendations			
Report Number	Report Title	Recommendation Number	Recommendation
2012-01	Audit of USCP Enterprise Architecture	5	Enterprise Architecture – We recommended that USCP Enterprise Architecture Review Board's decisions and recommendations be incorporated into the decision-making process that aligns its information technology investments with the budgeting and procurement processes (Force Development Process).
2012-4	AUP Time and Attendance [REDACTED] System	1	Time and Attendance – We recommended that USCP immediately enforce its time and attendance policies and procedures to ensure consistency throughout the Department. In addition, the Department should include in performance standards, milestones, and evaluations criteria that will hold supervisors and employees accountable for a lack of compliance as it relates to time and attendance (T&A). The Department may also want to consider other disciplinary actions for noncompliance with T&A policies and procedures.
2012-4	AUP Time and Attendance [REDACTED] System	2	Time and Attendance – We recommended that USCP consider centralizing monitoring of hardship cases through OHR for better monitoring, communication, and oversight.
2012-4	AUP Time and Attendance [REDACTED] System	3	Time and Attendance – We recommended that USCP consider evaluating the utility of all T&A-related reports; revising/adding data elements of those reports, such as summary and individual totals; and standardizing report distribution to appropriate management and timekeeper.
2012-4	AUP Time and Attendance [REDACTED] System	4	Time and Attendance – We recommended that USCP consider discontinuing T&A reports offering little value to supervisors and timekeepers and create and adequately distribute meaningful reports. A report requested by numerous timekeepers was one that identified the dates and times during which a [REDACTED] clock unit was not operational.
2012-4	AUP Time and Attendance [REDACTED] System	6	Time and Attendance – We recommended that USCP continue its efforts to automate fully its labor management system, [REDACTED]. In addition, we recommended that USCP consider integrating the Scheduler, Shift Trading functionalities, Leave Approval Interface, Virtual Time Clock, Electronic Timesheet Certifications, and others that would make its labor management system more efficient and effective. Such integration of functions would allow the Department to understand fully costs associated with performing a duty, such as staffing a door or entrance/exit point.
2012-4	AUP Time and Attendance [REDACTED] System	7	Time and Attendance – We recommended that USCP develop a policy that specifically addresses swiping requirements for monitoring as well as a policy that prescribes consequences for failing to comply with swiping. In addition, the Department should evaluate the need for exempt employees to swipe in lieu of alternate means of recording T&A within necessary internal controls.
2012-4	AUP Time and Attendance [REDACTED] System	9	Time and Attendance – We recommended that USCP evaluate the feasibility of pooling timekeeper resources to level imbalanced workloads after the Department has established T&A procedures. Additionally, USCP should revise position descriptions and incorporate timekeeper duties to reflect the amount of time spent on T&A activities.
2013-01 2014-01	FY 2013 FS FY 2014 FS	Repeat Finding 2.2 2.2	CIP Accounting and Reporting – We recommended that USCP establish policies and procedures requiring that program offices certify to OFM monthly assets that have been deployed and placed in service during the period. OFM should develop a standard form to use for such reporting and train program personnel on completing the form and the documentation necessary to support the activities.
2013-04	Performance Audit of USCP Canine Program	4	Canine Program – USCP should consider periodic recertification or even re-competition against Scientific Working Group on Dog and Orthogonal Detector Guidelines best

Appendix 2 – Resolution of Report Recommendations			
Report Number	Report Title	Recommendation Number	Recommendation
			practices before issuing an existing handler another canine. In addition, open competition or a rotational policy for the Canine Program could enhance team performance and overall security for the Capitol Complex; thereby, ensuring the integrity, efficiency, and effectiveness of the Program. In addition, the Department should align the Canine Technician announcement narrative with the announcement heading and include any changes to the Canine Program.
2013-04	Performance Audit of USCP Canine Program	5	Canine Program – We recommended USCP establish performance criteria for evaluating its Canine Program's effectiveness.
2013-04	Performance Audit of USCP Canine Program	7	Canine Program – We recommended USCP Canine Unit immediately establish written policies and procedures for the donated Canine Program and evaluate the cost-effectiveness of accepting privately donated canines for its canine training program.
2013-04	Performance Audit of USCP Canine Program	9	Canine Program – We recommended USCP finalize its draft Standard Operating Procedure No. [REDACTED], thereby using its scarce resources in a more efficient and effective manner.
2013-04	Performance Audit of USCP Canine Program	10	Canine Program – We recommended USCP establish a code in its T&A system to capture overtime for Canine Unit technicians worked in a non-Canine Unit capacity while earning technician pay. The Department also should seek a legal opinion as to whether Canine Unit technicians should be paid at the higher rate while working overtime in a non-Canine Unit capacity. Additionally, the Department should consider reducing or restricting overtime for Canine Unit technicians in a non-Canine Unit capacity, which could result in a potential cost savings.
2013-06	Performance Audit of USCP Library of Congress (LOC) Division Special Events Unit Reimbursement Process	1	LOC Special Events – We recommended USCP develop and document repeatable business processes that include best practices and written internal control policies and procedures addressing Library of Congress (LOC) Division special events reimbursement process as well as accounts receivable and collections, and clearly document and communicate those controls to all personnel.
2013-06	Performance Audit of USCP LOC Division Special Events Unit Reimbursement Process	5	LOC Special Events – We recommended USCP, notwithstanding any other provision of law, seek legislation that would allow the Department to collect reimbursements for law enforcement support provided to non-congressionally sponsored special events held at locations other than LOC.
2013-07	Evaluation of USCP Dignitary Protection Division	1	DPD – We recommended USCP update its SOP and internal controls to provide reasonable assurance that Dignitary Protection Division (DPD) operations are effective and efficient with reliable reporting, and compliance with applicable guidance are achieved.
2013-07	Evaluation of USCP Dignitary Protection Division	3	DPD – We recommended USCP consider realignment of sworn officers conducting DPD administrative functions with civilians, which could result in a more efficient use of resources and result in approximately \$42,000 in annual saving.
2013-07	Evaluation of USCP Dignitary Protection Division	4	DPD – USCP should consider (1) increasing the frequency per year in which DPD-required training is offered, increasing the number of officers available with DPD, thus potentially reducing overtime costs, and (2) periodic refresher training for DPD agents in the spirit of maintaining the highest caliber agent and enhancing team performance and overall security for the Capitol Complex and the protectees; thereby ensuring the integrity, efficiency, and effectiveness of the DPD Program.

APPENDIX 3 – Peer Review Reporting

Implementing Section 989C of the Dodd-Frank Wall Street Reform and Consumer Protection Act Inspector General Peer Review Activity October 1, 2013 – March 31, 2014

Last Peer Review Conducted of USCP OIG Audit Organization

As part of the 3-year cycle of independent peer reviews, the last peer review report¹ covering USCP OIG Audit Organization was issued January 27, 2011, by the Office of Inspector General, National Endowment for the Humanities (NEH). USCP OIG received a peer review rating of pass for the year ended September 30, 2010. Furthermore, the NEH OIG had no comments or recommendations in its System Review Report of USCP OIG.

USCP OIG's next peer review of its Audit organization is scheduled for April 2014.

Last Peer Review Conducted by USCP OIG Audit Organization

USCP OIG began an external peer review of the Appalachian Regional Commission (ARC) during this reporting period. We expect to issue the report in May 2014.

USCP OIG issued its last Reviewing Inspector General Report on March 12, 2010, to the Federal Maritime Commission Office of Inspector General.

¹ The CIGIE Audit Committee administers the external peer review program under generally accepted government auditing standards (GAGAS) for Federal Offices of Inspectors General. GAGAS requires audit organizations that perform audits or attestation engagements in accordance with GAGAS to have an appropriate system of quality control and to undergo external peer reviews at least once every 3 years. GAGAS prescribes: (1) the elements of scope of the peer review, including performing a risk assessment to help determine the number and types of engagements to select; (2) the requirements for reporting on the results of the peer review; (3) the qualifications of review staff; and (4) the distribution of peer review reports. GAGAS also prescribes requirements for granting extensions of deadlines for submitting peer review reports.

Table 1

Reports Issued with Questioned Costs² **October 1, 2013, through March 31, 2014**

Category	(Dollars in Thousands)		
	No. of Reports	Questioned Costs	Unsupported Costs
For which no management decision has been made by the commencement of the reporting period	3	\$2,314	\$1,305
Which were issued during the reporting period	0	\$0	\$0
Subtotal	3	\$2,314	\$1,305
For which a management decision was made during the reporting period			
• dollar value of disallowed costs	0	\$0	\$0
• dollar value of cost not disallowed	0	\$0	\$0
For which no management decision has been made by the end of the reporting period	3	\$2,314	\$1,305
Reports for which no management decision was made within 6 months of issuance	3	\$2,314	\$1,305

² A "questioned cost" denotes that one or more of the following three situations exist: (1) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, other agreement, or document governing the expenditure of funds; (2) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (3) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Table 2

Reports Issued with Recommendations that Funds Be Put to Better Use³ **October 1, 2013, through March 31, 2014**

Category	Number of Reports	Dollar Value (in thousands)
For which no management decision has been made by the commencement of the reporting period	1	\$42
Which were issued during the reporting period	0	\$0
Subtotal	1	\$42
For which management decision was made during the reporting period	0	\$0
• dollar value of recommendations that were agreed to by management ○ based on proposed management action ○ based on proposed legislative action	0	\$0
• dollar value of recommendations that were not agreed to by management	0	\$0
For which no management decision has been made by the end of the reporting period	1	\$42
Reports for which no management decision was made within 6 months of issuance	1	\$42

³ A recommendation that funds be put to better use is a recommendation by OIG that funds could be used more efficiently if Department management took actions to implement and complete the recommendations, including: reductions in outlays, deobligation of funds from programs or operations; withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; costs not incurred by implementing recommended improvements related to the operations of the Department, a contractor, or a grantee; avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or any other savings which are specifically identified.

Table 3

Investigations Statistics October 1, 2013, through March 31, 2014

Recoveries	\$0
Fines and Restitutions	\$0
Investigative Cases Opened	2
Investigative Cases Closed	2
Internal Control Reviews	0
Arrests	0
Indictments	0
Convictions	0
Personnel Actions	0
Total Complaints Received	13
Hotline Complaints Received	11
Complaints from Other Sources	2
Complaints Referred (to Department or other agencies)	9
Inspector General Subpoenas	0

IG Act REPORTING REQUIREMENTS

Section	Requirement	Page
Section 4(a)(2)	Review of Legislation	3
Section 5(a)(2)	Significant Problems, Abuses, and Deficiencies	6-11
Section 5(a)(3)	Recommendations with Respect to Significant Problems, Abuses, and Deficiencies	6-11
Section 5(a)(4)	Recommendations Included in Previous Reports on Which Corrective Action Has Not Been Completed	13-16
Section 5(a)(5)	Matters Referred to Prosecuting Authorities	None
Section 5 (a)(6)	Summary of Instances Where Information Was Refused	None
Section 5(a)(7)	Reports Issued During the Reporting Period	12
Section 5(a)(8)	Summary of Significant Reports	6-11
Section 5(a)(9)	Questioned and Unsupported Costs (Table 1)	18
Section 5(a)(10)	Recommendations that Funds be put to Better Use (Table 2)	19
Section 5(a)(11)	Summary of Reports Issued before the start of the Reporting Period for which no Management Decision has been made	18
Section 5(a)(12)	Significant Revised Management Decisions	N/A
Section 5(a)(13)	Management Decisions with which the Inspector General is in Disagreement	None
Section 5(a)(14-16)	Specifically excluded by Public Law 109-55	N/A
Section 989C of the Dodd-Frank Wall Street Reform and Consumer Protection Act	Peer Review Reporting Requirements	17

Working Relationship Principles for Agencies and Offices of Inspectors General

The *Inspector General Act* establishes for most agencies an OIG and sets out its mission, responsibilities, and authority. The unique nature of the IG function can present a number of challenges for establishing and maintaining effective working relationships. To work most effectively together, the agency and its OIG need to clearly define what each considers a productive relationship and then consciously manage toward that goal in an atmosphere of mutual respect.

By providing objective information for promoting Government management, decision-making, and accountability, OIG contributes to the agency's success. OIG is an agent of positive change, focusing on eliminating waste, fraud, and abuse, and on identifying problems and recommendations for corrective actions by agency leadership. OIG provides the agency, Board, and Congress with objective assessments of opportunities to be more successful. OIG, although not under the direct supervision of the Chief, must keep the Board and Congress fully and currently informed of significant OIG activities. Given the complexity of management and policy issues, OIG and the agency may sometimes disagree on the extent of a problem and the need for and scope of corrective action. However, such disagreements should not cause the relationship between OIG and the agency to become unproductive. The following working relationship principles provide some guidance for agencies and OIGs. **To work together most effectively, OIG and the agency should strive to:**

Foster open communications at all levels.

The agency will promptly respond to OIG requests for information to facilitate OIG activities and acknowledge challenges that OIG can help address. Surprises are to be avoided. With very limited exceptions, primarily related to investigations, OIG should keep the agency advised of its work and its findings on a timely basis, and strive to provide information helpful to the agency at the earliest possible stage.

Interact with professionalism and mutual respect.

Each party should always act in good faith and presume the same from the other. Both parties share, as a common goal, the successful accomplishment of the agency's mission.

Recognize and respect the mission and priorities of the agency and OIG. The agency should recognize OIG's independent role in carrying out its mission within the agency, while recognizing the responsibility of OIG to report both to Congress and to the agency head. OIG should work to carry out its functions with a minimum of disruption to the primary work of the agency. The agency should allow OIG timely access to agency records and other materials.

Be thorough, objective, and fair. OIG must perform its work thoroughly, objectively, and with consideration to the agency's point of view. When responding, the agency will objectively consider differing opinions and means of improving operations. Both sides will recognize successes in addressing management challenges.

Be engaged. OIG and agency management will work cooperatively in identifying the most important areas for OIG work, as well as the best means of addressing the results of that work, while maintaining OIG's statutory independence of operation. In addition, agencies need to recognize that OIG also will need to carry out work that is congressionally requested, mandated by law, or self-initiated.

Be knowledgeable. OIG will continually strive to keep abreast of agency programs and operations, and agency management will be kept informed of OIG activities and concerns being raised in the course of OIG work. Agencies will keep OIG up to date on current matters and events.

Provide feedback. The agency and OIG should implement mechanisms, both formal and informal, that will ensure prompt and regular feedback.

CONTACTING THE OFFICE OF INSPECTOR GENERAL

Success of the OIG mission to prevent fraud, waste, abuse, or mismanagement depends on the cooperation of employees and the public. There are several ways to report questionable activity.

Call us at 202-593-3868 or toll-free at 866-906-2446. A confidential or anonymous message can be left 24 hours a day/7 days a week.



Toll-Free
1-866-906-2446

Write or visit us – we are located at:



*United States Capitol Police
Attn: Office of Inspector General, Investigations
119 D Street, NE
Washington, DC 20510*

You can also contact us by email at: OIG@USCP.GOV

When making a report, convey as much information as possible such as: Who? What? Where? When? Why? Complaints may be made anonymously or you may request confidentiality.

Additional Information and Copies:

To obtain additional copies of this report, call OIG at 202-593-4201.

