



Semiannual Report to Congress

October 1, 2025— March 31, 2026



U.S. AbilityOne Commission
OFFICE OF INSPECTOR GENERAL

Message from the Acting Inspector General

I am pleased to present this Semiannual Report to Congress, covering the oversight activities of the Office of Inspector General (OIG) for the U.S. AbilityOne Commission (Commission) from October 1, 2025, through March 31, 2026. This report fulfills our statutory responsibility to keep Congress informed of the significant oversight activities conducted by the OIG related to the Commission and the AbilityOne Program.



During this six-month reporting period, the OIG continued to focus on enhancing the efficiency, effectiveness, and integrity of the Commission and the AbilityOne Program. The OIG issued one audit report and one evaluation report, resulting in a total of four recommendations. The audit report included one recommendation aimed at strengthening the Commission's financial reporting oversight, while the evaluation report included three recommendations designed to improve the Commission's cybersecurity governance. At the close of the reporting period, 24 OIG recommendations remained outstanding. The OIG will continue to work collaboratively with the Commission to ensure the timely resolution and closure of these recommendations.

In addition, the OIG's Investigations Unit issued an administrative report to assist another agency in its review of a personnel action. Also, the Investigations Unit opened two investigations and closed nine allegations.

I want to thank the entire AbilityOne OIG team for their dedication and hard work. Without these individuals, the achievements noted in this Semiannual Report to Congress would not be possible. I thank the Commission Chairperson and the whole Commission and its Staff for their support of OIG oversight. I look forward to continuing to work with the OIG team, the AbilityOne Commission, the U.S. Congress, the AbilityOne stakeholders, and the inspector general community to continue to promote integrity and increase efficiency and effectiveness.

Sincerely,

Carla Smith

Carla Smith

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Frequently Used Abbreviations

- Assistant Inspector General for Investigations (AIGI)
- Assistant Inspector General for Audit and Evaluation (AIGA/E)
- Office of Audit and Evaluation (OAE)
- Central Nonprofit Agency (CNA)
- Council of the Inspectors General for Integrity and Efficiency (CIGIE)
- Department of Defense (DoD)
- Department of Homeland Security (DHS)
- Department of Justice (DOJ)
- Department of Labor (DOL)
- Department of Veterans Affairs (VA)
- Enterprise-wide Risk Management (ERM)
- Federal Information Security Modernization Act (FISMA)
- Fiscal Year (FY)
- General Services Administration (GSA)
- Government Accountability Office (GAO)
- Generally Accepted Government Auditing Standards (GAGAS)
- Independent Public Accounting (IPA)
- Inspector General (IG)
- Inspector General Act of 1978, as amended (IG Act)
- Information Technology (IT)
- Javits-Wagner-O'Day (JWOD)
- Memorandum of Understanding (MOU)
- National Industries for the Blind (NIB)
- Nonprofit Agency (NPA)
- Office of Inspector General (OIG)
- Office of Investigation (OI)
- Office of Management and Budget (OMB)
- Pandemic Response Accountability Committee (PRAC)
- Performance and Accountability Report (PAR)
- Procurement List (PL)
- Semiannual Report to Congress (SAR)
- Top Management and Performance Challenges Report (TMPC)
- U.S. AbilityOne Commission (Committee for Purchase from People Who Are Blind or Severely Disabled, Commission, or Agency)

Introduction

The Committee for Purchase From People Who Are Blind or Severely Disabled, operating as the U.S. AbilityOne Commission (Commission or Agency), is responsible for administering the AbilityOne Program pursuant to the Javits-Wagner-O'Day (JWOD) Act (41 U.S.C. §§ 8501– 8506). The Commission is an independent Federal agency composed, by statute, of 15 presidential appointees: 11 represent Federal agencies, and four serve as private citizens who are knowledgeable about employment barriers facing people who are blind or have significant disabilities. The AbilityOne Program facilitates the use of government procurement to provide employment in the United States for people who are blind or have significant disabilities. As of March 2026, the Commission has approximately 23 full-time employees who administer and oversee the AbilityOne Program, which includes over \$4.7 billion in products and services provided to the Federal government annually.

The Commission designates Central Nonprofit Agencies (CNAs) to facilitate the employment of people who are blind or have significant disabilities through Nonprofit Agency (NPA) employers. The Commission administers the AbilityOne Program with the assistance of two CNAs, National Industries for the Blind (NIB) and SourceAmerica.¹

On December 18, 2015, the Consolidated Appropriations Act of 2016² amended the Inspector General Act of 1978 (IG Act),³ creating the Inspector General (IG) for the U.S. AbilityOne Commission. The Office of Inspector General (OIG) is responsible for conducting audits, investigations, and preventing fraud, waste, abuse, and mismanagement in the Commission's programs and operations, and recommending policies and procedures to promote economy, efficiency, and effectiveness. The OIG staff currently consists of eight staff members: the Inspector General (Acting), Counsel to the Inspector General, Attorney, Assistant Inspector General for Audits and evaluations, Deputy Inspector General for Audits, Auditor, Evaluator, and an Investigative Attorney.⁴

¹ 41 C.F.R. Part 51-3.

² Pub. L. No. 114-113

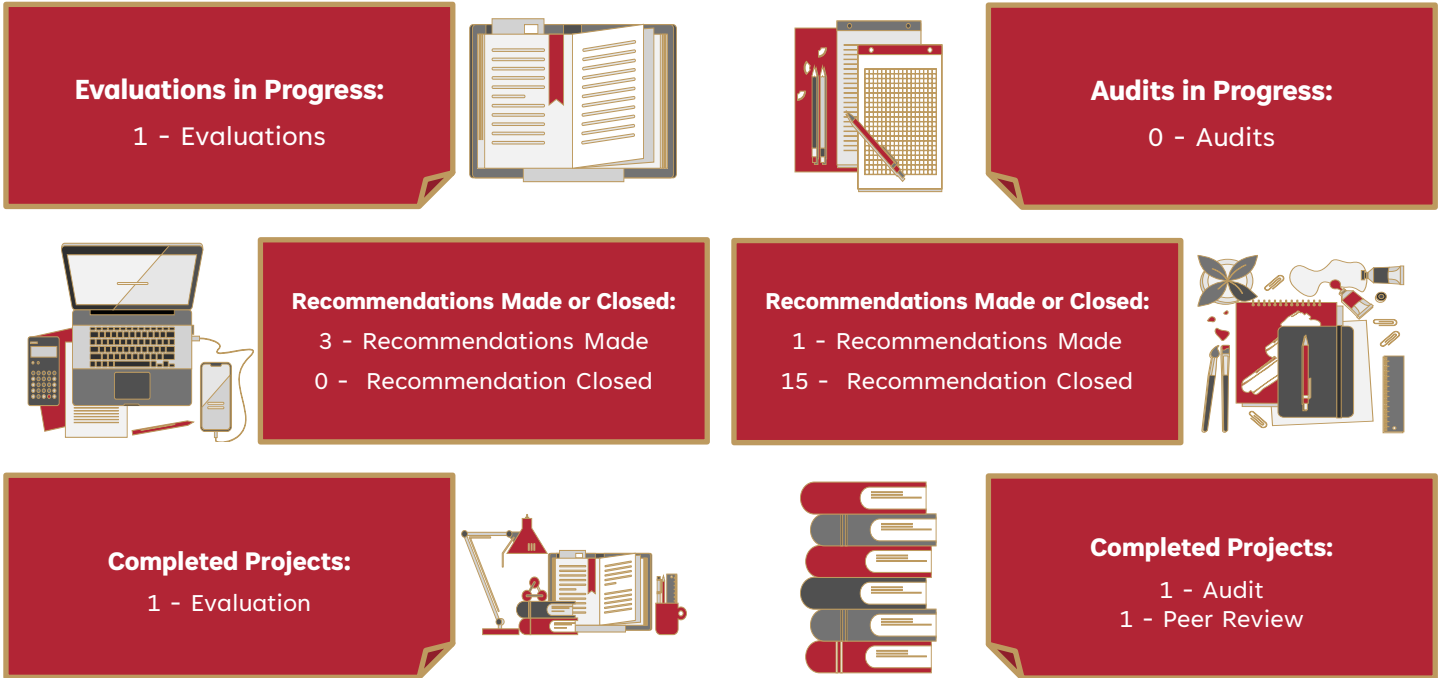
³ 5 U.S.C. §§ 401-24.

⁴ The Counsel to the IG has been the Acting Inspector General as of May 5, 2025.

Highlights

The following statistics summarize OIG’s audits, evaluations, investigations, and findings and recommendations that are covered in this report.

OFFICE OF AUDIT AND EVALUATION (OAE)



OFFICE OF INVESTIGATIONS (OI)



Top Management and Performance Challenges

We issued our most recent TMPC⁵ report for inclusion in the Commission's FY2025 Performance Accountability Report. Under the Reports Consolidation Act of 2000 (PL 106-531), the OIG reports on the most significant management and performance challenges facing the Commission. Our report reflected on and sought to assist in the challenging environment facing the Commission and its Program.

In the FY 2025 TMPC Report, we identified the top management and performance challenges facing the U.S. AbilityOne Commission as:

1. Enhancing Information Technology
 - a. Data Collection Analysis
 - b. Information System Upgrades
2. Modernizing the Program
 - a. Strategic Plan Implementation
 - b. Need for Robust Compliance Program
 - c. Enhance ERM Framework
3. Strengthening Human Capital – Prioritize Hiring for Key Vacancies

The OIG provided a draft of the TMPC report to the Commission management. The Commission's comments on its progress in each challenge area have been considered and/or incorporated into the final version.

OIG Annual Oversight Plan

The OIG's 2026 Oversight Plan⁶ was published in January 2026. The oversight plan is intended to serve as a roadmap for independent and objective oversight of the Commission's programs and operations by all the offices of the OIG. AbilityOne OIG oversight reviews are conceived and designed to have an impact and be useful to the government agency and program we oversee. Throughout the oversight cycles, the OIG will continue to focus on priority risk areas in the program and operations of the AbilityOne Commission.

⁵ [Top Management and Performance Challenges for FY2026](#)

⁶ [CY 2026 Oversight Plan.pdf](#)

Overview of Activities with the Inspector General Community

LEGISLATION AND REGULATIONS

Pursuant to IG Act Section 4(a)(2), during this period, the Acting IG reviewed legislation and/or regulations both individually and in coordination with CIGIE's Legislation Committee, where the AbilityOne Acting Inspector General serves as a member, along with a member of the OIG's Office of Counsel.

INSPECTOR GENERAL AND FEDERAL COMMUNITY ENGAGEMENT

The OIG continued to actively participate in community-wide activities, particularly those involving CIGIE, the independent entity within the Executive Branch composed of the federal and statutory inspectors general, per the IG Act.⁷ We coordinated with and assisted various OIGs during the period on activities that included investigations, planning, and audit support.

In addition, the OIG leadership participated in several CIGIE activities and committees. The Acting IG regularly attended the monthly standing meetings of the IGs, as CIGIE Members. The Acting IG is a member of CIGIE Committees, such as the CIGIE Legislative Committee, Investigation Committee, and the CIGIE Professional Development Committee. The AIGA/E is a member of the Audit Committee, Inspection and Evaluations Committee, and participates in several CIGIE workgroups. The OIG Counsel is a member of the Council of Counsels to the Inspectors General.

⁷ Inspector General Act of 1978, Pub. L. No. 95-452, 92 Stat. 1109 (1978) (codified as amended at 5 U.S.C. §§ 401-24).

OIG Outreach

In the reporting period, the Acting Inspector General met on a regular basis with the Commission Chairperson, Vice Chairperson, and the Commission Members, as well as with Commission senior leadership and staff. Outside of the Commission itself, as a part of a continuous effort to deepen its understanding of the AbilityOne Program that it oversees, our OIG keeps an open channel of communication with Congressional Stakeholders, and with the CNAs and the NPAs.

Briefings	Conferences	Outreach
<ul style="list-style-type: none">• Congressional Stakeholders Meetings• Meetings with Commission Members	<ul style="list-style-type: none">• AbilityOne Commission Public Meetings• NIB and SourceAmerica Annual Conferences	<ul style="list-style-type: none">• Program Stakeholders and the Public• OIG alerts• Training• Strategic Plan

OIG SPEAKING ENGAGEMENTS

The OIG regularly delivers presentations providing the AbilityOne community and other stakeholders with an overview of oversight work, including the functions of an OIG, audit results, and projections for the future.

OIG ALERT

The OIG uses OIG Alerts to inform U.S. AbilityOne Program stakeholders of significant matters that may pose a serious threat to safety, property, continuity of operations, public funding, or risks of fraud or abuse. These alerts typically are triggered by findings from OIG audits, evaluations, and investigative work, and may also include recommendations to address the identified concerns. During this reporting period the OIG did not issue any alerts.

STRATEGIC PLAN

Our [Strategic Plan](#) for FY 2026–FY 2031⁸ provides an overview of our organizational goals and objectives for the next five years. We anticipate that the first three years of our five-year Strategic Plan will include modernization and implementation of new standards. The goal for the remaining two years is growth in the OIG products and a visible presence in the AbilityOne and OIG community.

⁸ [OIG 2026-2031 Strategic Plan](#)

Office of Audit and Evaluation

Through its Office of Audit and Evaluation, the IG provides audit oversight to a Commission responsible for administering the AbilityOne Program, which encompasses more than \$4 billion in annual procurement spending by the federal government. The Office of Audit and Evaluation is an operational component of the OIG, whose role is to provide oversight as required by the IG Act of 1978, as amended. The OIG is responsible for detecting and investigating fraud, waste, and abuse within the U.S. AbilityOne Commission and its Programs. During this semiannual reporting period, the Office of Audit engaged IPA firms to help fulfill the IG mission, and provided oversight as required by the IG Act of 1978, as amended. By the end of the reporting period, the Office of Audit and Evaluation reported one (1) completed audit, one (1) completed evaluation, one (1) evaluation in progress, and has 24 open recommendations. All completed audits and evaluations can be found on the [OIG website](#) and [Oversight.gov](#).

Completed Audits

The OIG audit completed during the semiannual reporting period was:

1. *Fiscal Year 2025 Commission Financial Statement Audit*

The OIG contracted with HRK, an IPA firm, to conduct the FY2025 AbilityOne Commission Financial Statement Audit. The objective of the audit is to express an opinion on whether the Commission's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles. The audit found that the Commission's financial statements were fairly presented in all material respects. However, there was one material weakness with one recommendation to strengthen financial reporting oversight.⁹

Completed Evaluations

The evaluation completed during this semi-annual reporting period was:

1. *Evaluation of the Commission's Information Security Program*

The OIG contracted with Harper, Rains, Knight and Company (HRK), an IPA firm, to conduct a review of the Commission's information security program pursuant to FISMA. The overall objective was to determine the effectiveness of the Commission's information security program and practices. The evaluation determined that the Commission's information security program and practices were effective and that maturity levels were consistently implemented. However, there was one finding with three recommendations to further strengthen cybersecurity governance and controls.¹⁰

Evaluation In-Progress

The evaluation in progress during this semi-annual reporting period was:

1. *Risk Assessment of Commission's Government Charge Card Program*

The objective of the risk assessment is to analyze and identify the risks of illegal, improper, or erroneous purchases and payments within the Commission's charge card programs to determine

⁹ [Audit of the AbilityOne Commission's Financial Statements for Fiscal Year 2025](#)

¹⁰ [Audit of the U.S. AbilityOne Commission's Information Security Program for Fiscal Year 2024](#)

whether an audit is warranted or make recommendations and identify areas of risk that the Commission could improve to strengthen its charge card programs.

OPEN AUDIT AND EVALUATION RECOMMENDATIONS

The Office of Audit and Evaluation monitors the Commission’s progress in taking corrective action on recommendations in our reports. The OIG considers a recommendation “Open” or “Closed” based on actions that management takes or plans to take in response to the recommendation. The OIG considers a recommendation “Closed” when (1) the responsible Audit Follow-Up Official completes actions necessary to implement the recommendation and provides the OIG with evidence of the final completed actions or other justifications, and (2) the OIG reviews the evidence provided and determines that no additional action is required. As of March 31, 2026, the closing of the reporting period, there are 24 open recommendations (See Appendix IV). A listing of these open recommendations can also be found [online](#).¹¹

OTHER MATTERS – OFFICE OF AUDIT AND EVALUATION PEER REVIEW

Auditing organizations that conduct engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS engagements) are required to establish and maintain a system of quality control and obtain an external peer review at least once every three years. The Council of the Inspectors General on Integrity and Efficiency (CIGIE) manages, oversees, and provides its OIG members with standards and policy guidance on the implementation of generally accepted government auditing standards (GAGAS) requirements for the peer review process. The CIGIE peer review program provides OIGs and their stakeholders with an assessment of (1) the system of quality control over the audit organization and its compliance with the established system of quality control, referred to as an External Peer Review; or (2) established audit policies and procedures, if applicable, to determine whether they are current and consistent with applicable professional standards, referred to as a Modified Peer Review.

The audit side of OAE was last peer reviewed in FY 2025 by the National Endowment for the Humanities OIG. The results stated that the OIG’s established policies and procedures for the audit function, as of 9/30/24, were current and consistent with applicable professional standards with a pass. The evaluation side of OAE has yet to be peer reviewed since it was newly established in FY 2024; however, they are scheduled to be peer reviewed in FY 2029.

Peer Review Conducted by AbilityOne OIG

During the reporting period the OIG completed an External Peer Review, dated March 26, 2026, of the U.S. Capitol Police OIG, for the period ending September 30, 2025.

¹¹ <https://www.oversight.gov/reports/recommendations>

Office of Investigation

Through its Office of Investigation (OI), the IG provides investigative oversight to a Commission responsible for administering the more than \$4.7 billion AbilityOne Program. OI is an operational component of the OIG, whose function is to provide oversight as required by the IG Act of 1978, as amended. The OIG is responsible for detecting and investigating fraud, waste, and abuse within the U.S. AbilityOne Commission and its Programs. The OIG's investigations may be criminal, civil, administrative, or of a contractual nature.

The OIG's investigative oversight spans much of the federal government, and AbilityOne OIG does not have law enforcement authority. Therefore, the OIG's investigations are often conducted along with partners from the OIGs at the federal agencies that hold the AbilityOne contracts at issue or with the Department of Justice and or state law enforcement for criminal and civil prosecution.

The OI Office has been actively collaborating with multiple federal law enforcement agencies to identify and address areas of investigative interest, with a recent focus on developments involving fraud against the Commission. By coordinating with our counterparts across various agencies, we aim to leverage a comprehensive view of potential risks, share critical information, and optimize investigative resources.

During this reporting period, October 1, 2025 – March 31, 2026, the Office of Investigation continued to develop its resources to investigate a broad spectrum of allegations. Allegations can be regarding:

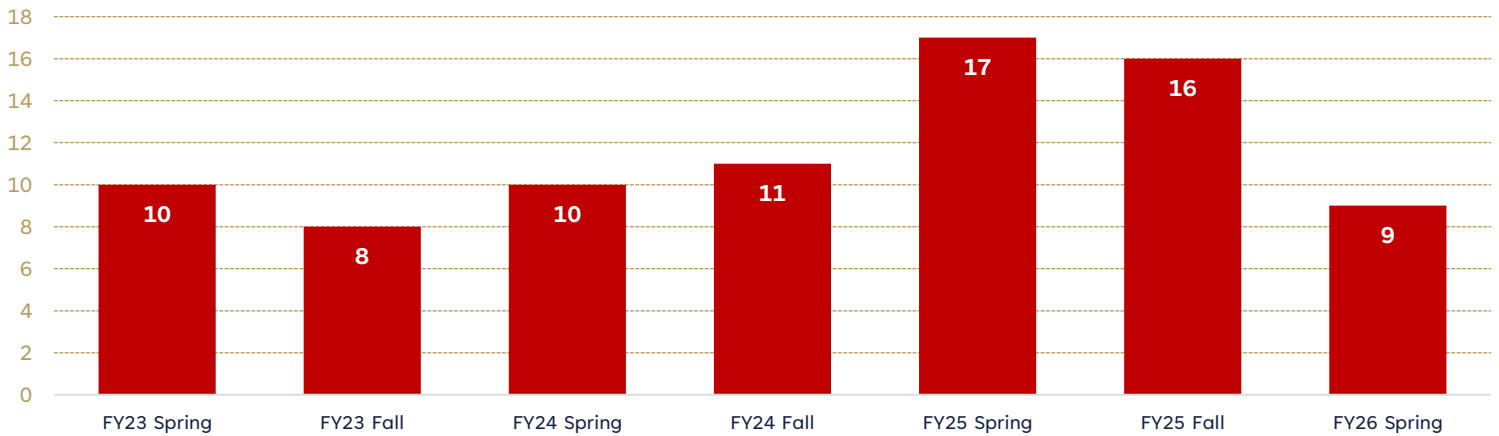
- violation of law, rule, or regulation
- gross mismanagement or waste of funds
- program or contract fraud
- false claims
- ethical violations or misconduct
- corruption
- substantial and specific threats or danger to health and safety
- retaliation against whistleblowers related to the AbilityOne Program

The Office of Investigation continues to execute on the OIG's open investigation portfolio in furtherance of the IG mission of promoting economies and efficiencies, and preventing fraud, waste, and abuse in the Commission and the AbilityOne Program. All OIG Investigative summaries can be found on the [OIG website](#) and [Oversight.gov](#).

HOTLINE

OIG manages the hotline, which features a contact email, a 24/7 live call center, and a fillable web form by which the public may reach the OIG to report allegations of fraud, waste, or abuse. During this reporting period, OIG received 3,979 contacts through the hotline, reflecting the public’s commitment to identifying and reporting potential fraud, waste, and abuse in federal programs. Each hotline contact was carefully reviewed, assessed, and triaged to determine its suitability for further investigative action or referral to relevant offices. Our team works diligently to ensure that every report is treated with the utmost seriousness, providing timely and effective responses to concerns raised. This feedback serves as a cornerstone of our oversight efforts, allowing us to detect emerging trends, allocate resources effectively, and reinforce accountability across all areas of federal responsibility. Out of the 3,979 contacts received through the OIG hotlines, nine (9) allegations were processed by the OIG. The graph below shows the total number of hotline allegations matters closed in each reporting period. The second graph outlines the

Allegations Received per Reporting Period



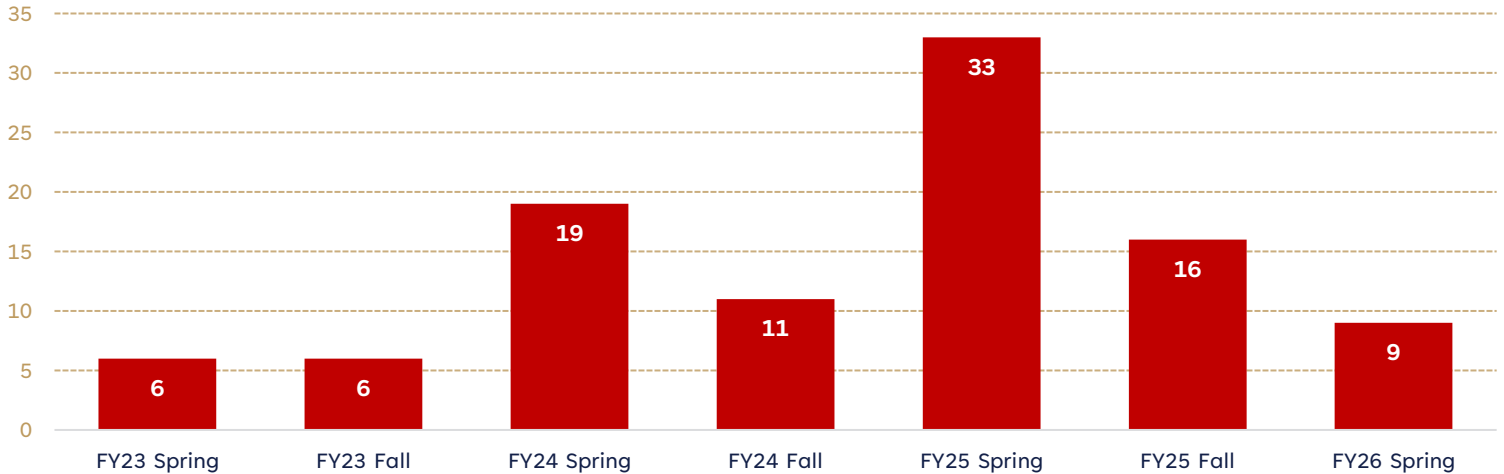
outcome of hotline allegations received during this reporting period.

Outcomes of Allegations Received this Reporting Period	
Opened for investigation	2
OIG referral to the Commission	0
OIG referral to an external agency	0
OIG referral to OIG audit/special review	1
Assisted complainant	2
Closed with no action	4
Total Allegations Closed	9

ALLEGATIONS CLOSED

This reporting period, the OIG closed nine (9) allegations.

Allegations Closed per Reporting Period



SUMMARY OF INVESTIGATIVE REPORTS AND ACTIONS

Outcomes of Investigations

Investigation reports issued	1
Persons referred to DOJ for criminal prosecution	0
Persons referred to state or local authorities for criminal prosecution	0
Indictments and criminal information resulting from prior referrals to prosecuting authorities	0
Investigations closed	1

The Trafficking Victims Prevention and Protection Reauthorization Act of 2022 requires the OIG to report annually on suspected violations relating to trafficking in persons; investigations resulting from those suspected violations; the status and outcomes of those investigations; and related recommendations to improve Agency programs and operations. The OIG has no responsive information for this reporting period.

Completed Investigations

The investigations completed during this semi-annual reporting period were:

1. Investigation of Potential Ethics Violation

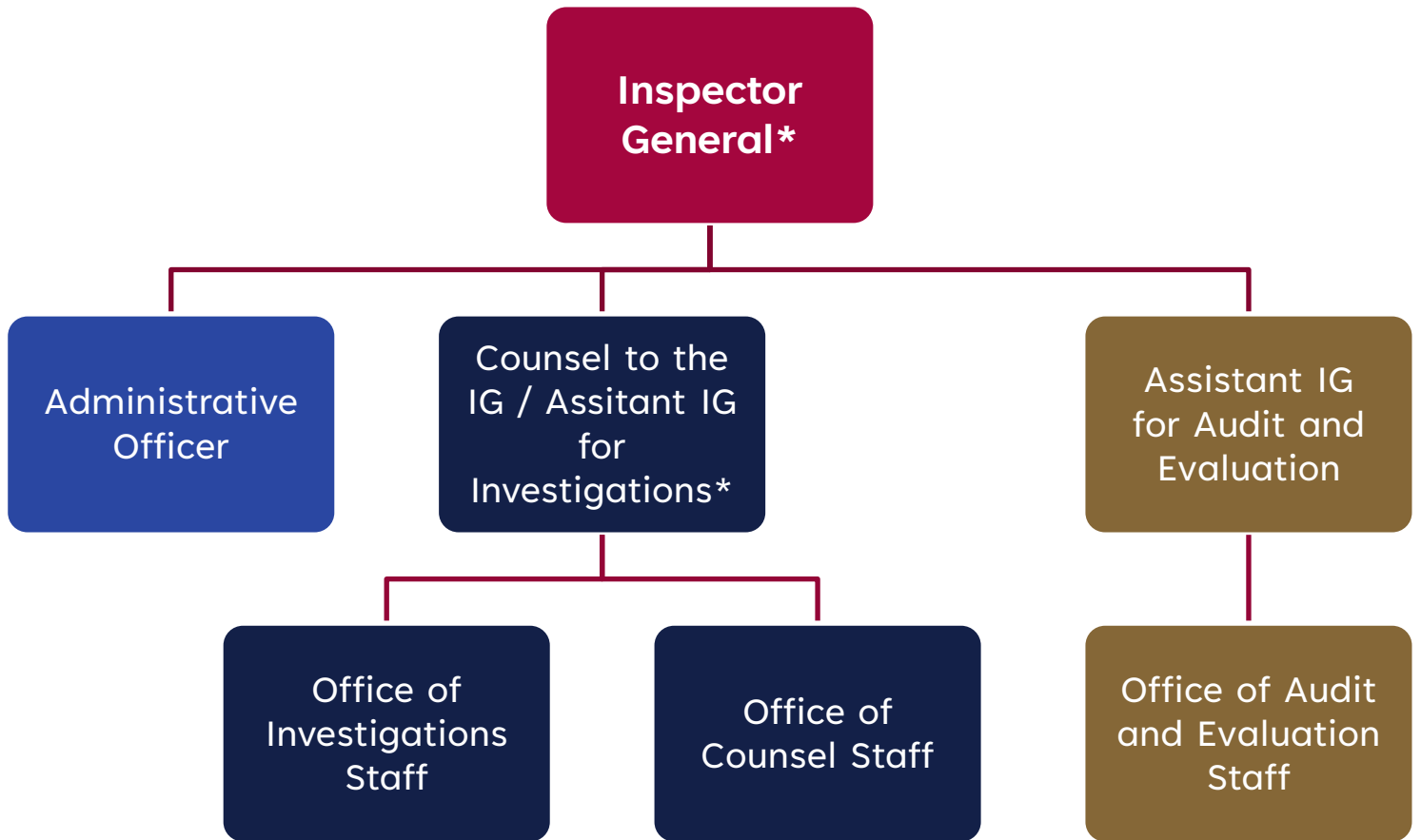
At the request of CIGIE, OIG conducted an investigation regarding potential ethics violations relating to hiring actions and associated communications of another federal agency. OIG reviewed relevant documentation and conducted interviews to assess the allegations. The investigation found insufficient evidence to substantiate that any individuals engaged in misconduct or violated

applicable laws, regulations, or ethics standards. Although certain actions were noted as inappropriate in tone, they did not result in improper influence or prohibited activity. The matter was closed as unsubstantiated.

OTHER MATTERS – OFFICE OF INVESTIGATION PEER REVIEW

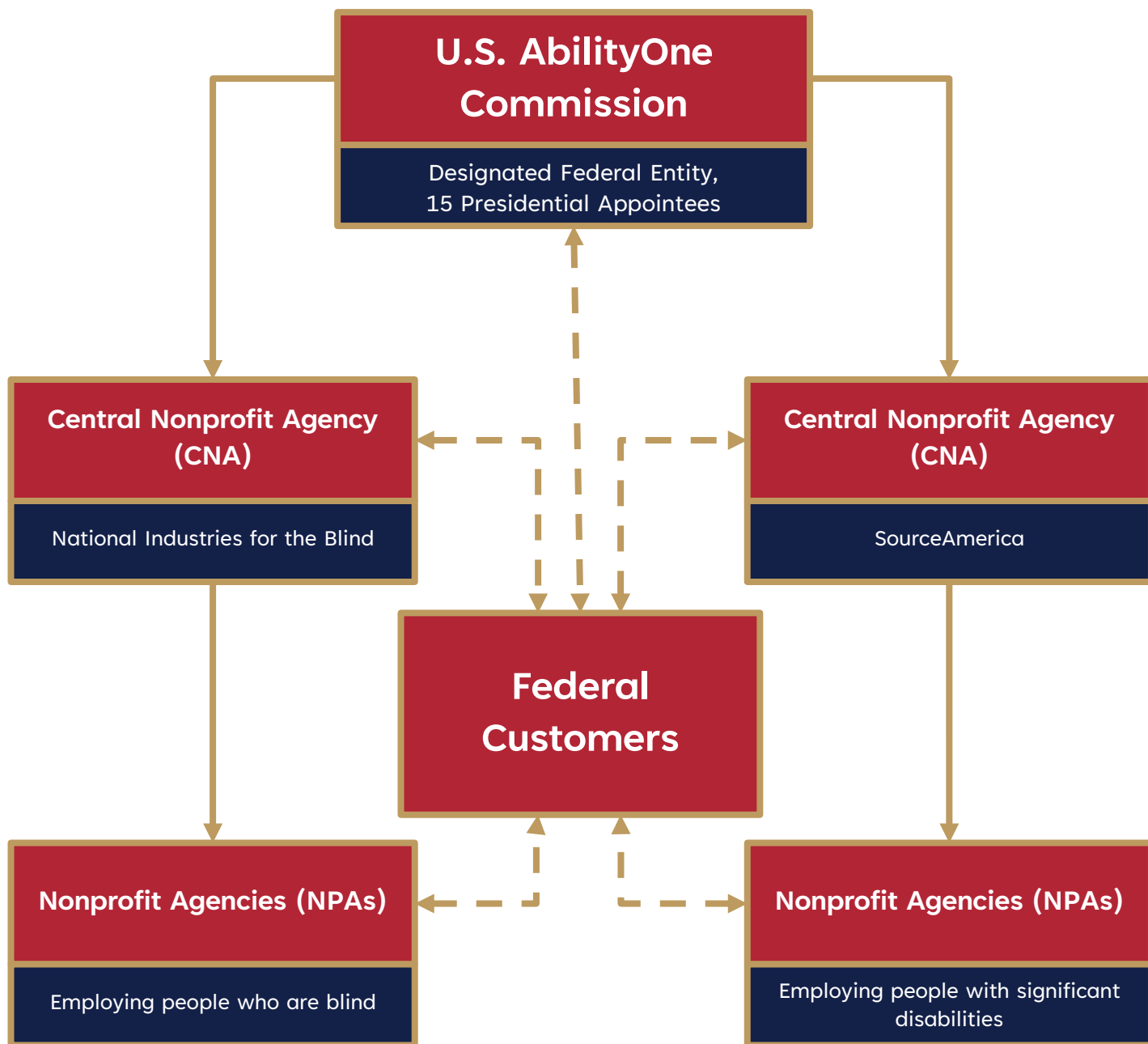
The Office of Investigations will now voluntarily participate in the CIGIE Quality Assurance Review to ensure that its investigations adhere to all professional standards established by CIGIE and Attorney General guidelines. The Federal Communications Commission OIG is scheduled to conduct the peer review in FY 2029. The reviewing OIG will render an opinion on the adequacy of our internal safeguards, management procedures, and quality controls in connection with compliance with the IG Act, CIGIE Quality Standards for Investigations, Executive Orders, and any other applicable requirements.

Appendix I: OIG Organizational Chart



*The Inspector General position is currently vacant. The Counsel to the IG/AIGI is the acting IG as of May 5, 2025

Appendix II: AbilityOne Commission Organization and Program Chart



Appendix III: Commission Member Composition

- The Commission, whose composition is defined by statute and appointed by the President, consists of 15 members.¹²
- Eleven members represent government agencies. The agencies designate the length of their service.
- Four members are private citizens knowledgeable about the employment problems of people who are blind or have significant disabilities, including those employed by nonprofit agencies affiliated with the AbilityOne Program. They serve for five-year terms and may be reappointed.

Committee Member	Agency	Position
Christina Brandt¹³ Chairperson	Private Citizen	N/A
Virna L. Winters¹⁴ Vice Chairperson	Department of Commerce	Associate Director for Acquisition Policy, Office of Acquisition Management
Jeffery Mittman	Private Citizen	N/A
Jeffrey A. Koses	General Services Administration	Senior Procurement Executive
Jennifer Sheehy	Department of Labor	Deputy Assistant Secretary, Office of Disability Employment Policy
Matthew R. Beebe	Department of Defense	Director of Acquisition
Tara M. Jamison	Department of Justice	Deputy Senior Procurement Executive and Director of the Office of Acquisition Management
Vacant	Department Air Force	
Vacant	Department of Veterans Affairs	
Vacant	Department of the Army	
Vacant	Department of Education	
Vacant	Department of Agriculture	
Vacant	Department of the Navy	
Vacant	Private Citizen	N/A
Vacant	Private Citizen	N/A

¹² 41 U.S.C. § 8502(b)

¹³ Elected March 12, 2026.

¹⁴ Ibid.

Appendix IV: Audit Recommendations Status Report – (as of March 31, 2026)

The Office of Audit and Evaluation also monitors the Commission’s progress in taking corrective actions on recommendations in our audit reports. The OIG considers a recommendation “Open” or “Closed” based on actions that management takes or plans to take in response to the recommendation. OIG considers a recommendation “Closed” when (1) the responsible Audit Follow-Up Official (AFO) completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications, and (2) OIG reviews the evidence provided and determines that no additional action is required.

The OIG considers a recommendation implemented or completed when the OIG receives notification from the auditee that the recommendation has been addressed and supporting documentation is provided for further OIG review and determination.

**TABLE 1 – NEW AUDIT AND EVALUATION REPORTS AND RECOMMENDATIONS
ISSUED DURING THE REPORTING PERIOD
OCTOBER 1, 2025, THROUGH MARCH 31, 2026**

Report Name	Recommendation	Aggregate Value of Potential Cost Savings
Audit of the U.S. AbilityOne Commission’s Financial Statements FY2025	<p>The Commission should determine the risks associated with non-standard adjustments in its financial reporting process and develop and document appropriate controls to review and validate those non-standard transaction outputs on the aging reports created by their service provider. At a minimum, the Commission should:</p> <ul style="list-style-type: none"> • Establish a dollar value threshold to review all balances without identifying contract and vendor fields, recorded on the monthly aging reports provided to the Office of the Chief Financial Officer and the OIG and • Review and verify all material non-standard adjustment transactions (JVs, SVs, RVs, and BB transactions) recorded without identifying contract and vendor fields on a periodic basis and prior to yearend close. In addition, the Commission should document these controls in order to maintain continuity of procedures each year. <p>The Commission should instruct its shared service provider to record on-top adjustments to reduce the \$599,191 and \$298,812 balances from SGL 4801.11. The Commission and its shared service provider should fully research the cause of the \$599,191 and \$298,812 SVs to determine if correcting entries are required in FY 2026.</p>	\$0
FY2025 Federal Information Security Modernization Act (FISMA) Evaluation	<p>The Commission is conducting an enterprise-wide review of installed applications on all issued laptops, desktops, and endpoints using CrowdStrike EDR visibility and currently available Microsoft endpoint inventory capabilities. Any</p>	\$0

Report Name	Recommendation	Aggregate Value of Potential Cost Savings
	unauthorized software identified will be removed, documented, and addressed in accordance with the Commission's incident response and configuration management procedures.	
FY2025 Federal Information Security Modernization Act (FISMA) Evaluation	The Commission is reviewing user and device configurations as part of the ongoing migration from hybrid Active Directory to Microsoft Entra ID to ensure users and devices are properly configured in accordance with approved access, identity, and device management requirements. Any misconfigurations identified will be corrected to support least-privilege access and prevent unauthorized software installation.	\$0
FY2025 Federal Information Security Modernization Act (FISMA) Evaluation	The Commission is reviewing and updating Microsoft Intune configuration and compliance policies to replace legacy GPO-based controls and strengthen enforcement mechanisms that prevent the installation and execution of unauthorized software. In parallel, the Commission is evaluating Microsoft Defender for Endpoint to enhance endpoint security monitoring and control capabilities.	\$0
Total New Recommendations	4	\$0

**TABLE 2 – RECOMMENDATIONS CLOSED DURING THE REPORTING PERIOD
OCTOBER 1, 2025, THROUGH MARCH 31, 2026**

Report Name	Number of Recommendations Closed	Aggregate Value of Potential Cost Savings
Audit of the U.S. AbilityOne Commission's Financial Statements FY2022	1	\$0
Audit of the U.S. AbilityOne Commission's Enterprise Risk Management Program	2	\$0
Audit of Third-Party Service Provider Agreements	5	\$0
FY2022 Federal Information Security Modernization Act (FISMA) Audit	5	\$0
FY2023 FISMA Audit	2	\$0
Total Closed Recommendations	15	\$0

TABLE 3 – UNIMPLEMENTED RECOMMENDATIONS ISSUED BEFORE THE REPORTING PERIOD AND NOT CLOSED AS OF MARCH 31, 2026.

Report Name	Number of Open Recommendations	Aggregate Value of Potential Cost Savings
Audit of the U.S. AbilityOne Program Cooperative Agreements	1	\$0
Audit of the Procurement List Addition Process	1	\$0
Audit of the U.S. AbilityOne Commission's Compliance Program	6	\$0
Audit of the U.S. Ability One Commission's Data Reliability, Availability, and Accessibility	2	\$0

Report Name	Number of Open Recommendations	Aggregate Value of Potential Cost Savings
Audit of the U.S. AbilityOne Commission's Quality of Products in Support of Meeting Government Requirements	3	\$0
Audit of the U.S. AbilityOne Commission's Enterprise Risk Management Program	4	\$0
The AbilityOne Commission's Strategic Plan Could Benefit from Enhancements	3	\$0
Audit of the U.S. AbilityOne Commission's Financial Statements FY2025	1	\$0
FY2025 Federal Information Security Modernization Act (FISMA) Evaluation	3	\$0
Total Open Recommendations	24	\$0

Appendix V: Reporting Requirements under the Inspector General Act of 1978

IG Act Reference	OIG Reporting Requirements	Page Number
404(a)(2)	Review of legislation and regulations	6
405(b)(1)	Description of significant problems, abuses, and deficiencies disclosed during the reporting period	N/A
405(b)(2)	Description of recommendations for corrective action concerning significant problems, abuses, and deficiencies disclosed during the reporting period	Table 1
405(b)(3)	Significant recommendations from prior reporting periods where corrective action has not been completed	Table 3
405(b)(4)	Summary of referrals to prosecutive authorities and the resulting prosecutions and convictions	N/A
405(b)(5) / 406(c)(2)	Summary of each report to the Agency regarding information or assistance unreasonably refused or not provided during the reporting period.	N/A
405(b)(6)	Listing of each audit, inspection, and evaluation report issued during the reporting period including questioned costs, as applicable	8-9
405(b)(7)	Summary of significant reports	8-9
405(b)(8)	Statistical tables containing the total questioned costs for reports: <ul style="list-style-type: none"> A. For which no management decision was made before the reporting period, B. Which were issued during the reporting period, C. For which management decision was made during the reporting period, and D. For which no management decision was made by the end of the reporting period 	N/A
405(b)(9)	Statistical tables containing the total funds to be put to better use for reports: <ul style="list-style-type: none"> A. For which no management decision was made before the reporting period, B. Which were issued during the reporting period, C. For which management decision was made during the reporting period, and D. For which no management decision was made by the end of the reporting period 	N/A
405(b)(10)	Summary of each audit, inspection, and evaluation report issued before the reporting period for which: <ul style="list-style-type: none"> A. no management decision has been made, B. no comment was returned within 60 days of report issuance, C. there are outstanding unimplemented recommendations, including potential cost savings. 	A. N/A B. N/A C. Table 3
405(b)(11)	Explanations for any significantly revised management decisions during the reporting period	N/A
405(b)(12)	Significant management decision disagreement	N/A
405(b)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	N/A
405(b)(14)	Information regarding peer reviews involving the OIG during the reporting period or the date of the last peer review	9
405(b)(15)	List of any outstanding recommendations from any peer review conducted by another OIG	N/A
405(b)(16)	List of peer reviews conducted by the IG of another OIG during the reporting period	9
405(b)(17)	Statistical tables pertaining to OIG investigations	11-12
405(b)(18)	Description of the metrics for OIG investigative table	11-12
405(b)(19)	Reports involving senior Government employees where allegations were substantiated, including the facts and circumstances of the investigation and status and disposition of the matter	N/A
405(b)(20)	Instances of whistleblower retaliation	N/A

405(b)(21)	Attempted agency interference with OIG Independence, including: A. Budget constraints designed to limit the capabilities of the OIG and B. Incidents where the agency has resisted, objected, or significantly delayed access to information	N/A
405(b)(22)	Inspections, evaluations, audits, and investigations of senior Government employees not disclosed to the public	N/A



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