

WORK PLAN

FISCAL YEARS 2021-2023



ARCHITECT OF THE CAPITOL

OFFICE OF INSPECTOR GENERAL

Message from the Inspector General



I am pleased to present the Office of Inspector General (OIG) three-year work plan for Fiscal Years (FYs) 2021–2023. This publication describes the audits, inspections, evaluations and follow-up activities planned in support of the OIG’s vision and mission. These activities will advance our oversight agenda for the Architect of the Capitol (AOC).

The AOC OIG is dedicated to delivering timely, impactful and high-quality work products that promote accountability, efficiency and effectiveness; working with stakeholders to hold accountable those who engage in fraud, waste and abuse; communicating effectively to support informed decision-making and effect positive change; and increasing collaboration to increase the benefits of the OIG’s work.

The AOC OIG’s goal is to ensure that our work strengthens accountability and integrity and promotes positive change within the AOC.

The AOC OIG uses several criteria to identify the activities to focus on each year, including:

- AOC OIG goals and objectives;
- Management Opportunities and Performance Challenges facing the AOC as identified each fiscal year by the AOC OIG;
- Stakeholder priorities that promote efficiency and effectiveness in the execution of AOC programs and operations;
- Results from organizational risk assessments;
- Congressional mandates; and
- Availability of resources and expertise.

This work plan will evolve, as necessary, to ensure that the OIG oversight operations remain relevant, timely and responsive to the priorities of the AOC and Congress.

We look forward to continuing to work with the AOC and the Congress in meeting our goals and fulfilling our mission.

A handwritten signature in black ink, appearing to read "C. Failla". The signature is written in a cursive, flowing style.

Chris P. Failla
Inspector General



OUR VISION

The OIG is a high-performing team, promoting positive change and striving for continuous improvement in AOC programs and operations. We foster an environment that inspires AOC workforce trust and confidence in our work.

OUR MISSION

The OIG promotes efficiency and effectiveness, and economy to deter and prevent fraud, waste, abuse and mismanagement in AOC programs and operations. We do this through value-added, transparent, impactful, and independent audits, inspections and evaluations, and investigations. We strive to positively affect the AOC and benefit the taxpayer while keeping the AOC and Congress fully informed.

OUR VALUES

Teamwork

We work and communicate with each other cooperatively and respectfully to achieve the greater goals of the AOC.

Integrity

We demonstrate our honesty, sincerity and dependability to earn the trust of those we serve.

Professionalism

We adhere to the highest standards of quality and competency for the work we do.

Pride

We derive great satisfaction from the work we do and in the honor of serving Congress, the Supreme Court, and the American people every day.

Safety

We exercise responsibility for ourselves and those around us to promote the safety, security and well-being of our team and our customers.

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Oversight Responsibilities and Organization

Permanent authority for the care and maintenance of the United States Capitol by the AOC derives from Section 1811 of Title 2 of the United States Code. The AOC is responsible for the maintenance, operation, development and preservation of more than 18.4 million square feet of buildings and more than 570 acres of grounds. This includes the U.S. Capitol, House and Senate office buildings, the U.S. Capitol Visitor Center, the Library of Congress, the Supreme Court of the United States, the U.S. Botanic Garden, the Capitol Power Plant and other facilities. The AOC also provides professional expertise with regard to the preservation of architectural and artistic elements entrusted to its care and provides recommendations concerning design, construction, and maintenance of the facilities and grounds. The AOC is also responsible for the upkeep and improvement of the U.S. Capitol Grounds and the support of the quadrennial inaugural ceremonies and other ceremonies held on the Capitol campus.

The AOC OIG's mandate is broad and comprehensive, involving oversight of the full scope of AOC programs and operations, including more than 2,200 employees and funded via annual appropriations of approximately \$733.7 million.

The AOC Inspector General (IG) Act of 2007, 2 U.S.C. § 1808, establishes the OIG as an independent, objective office within the AOC and applies certain sections of the IG Act of 1978, as amended, that detail the IG's duties and authorities and establishes employee protections from retaliation for contacting the OIG or participating in OIG activities. The IG reports to and is under the general supervision of the Architect of the Capitol. The OIG's duties are to:

- (1) Conduct, supervise and coordinate audits and investigations relating to AOC programs and operations.
- (2) Review existing and proposed legislation and regulations that impact AOC programs and operations and comment in the Semiannual Report regarding the impact on the economy and efficiency or the prevention and detection of fraud and abuse of such legislation and regulations.
- (3) Recommend policies for AOC activities to promote economy and efficiency or prevent and detect fraud and abuse in its programs and operations.
- (4) Provide a means of keeping the AOC and Congress fully and currently informed about problems and deficiencies relating to the administration of AOC programs and operations and the need for and progress of corrective action. This is generally done by issuing a Semiannual Report to the Architect of the Capitol and Congress.

OIG Work Planning Process

The AOC OIG assesses relative risks in the programs for which it has oversight authority and does so to identify areas most in need of attention and, accordingly, to set priorities for the sequence and proportion of resources to be allocated. This work plan identifies the projects, priorities and initiatives that will support the AOC OIG's ability to achieve its goals and objectives through fiscal year 2023 by:

- Providing independent products and services that promote integrity and positive change;
- Engaging stakeholders to conduct effective oversight and addressing AOC priorities and challenges; and
- Strengthening the AOC OIG's workforce and internal operations.

Work planning is a dynamic process, and adjustments are made throughout the year to meet priorities, stakeholder expectations and to anticipate and respond to emerging issues with the resources available. The projects and plans presented in this work plan are contingent upon availability of funds, budget decisions, and priorities and are, therefore, subject to revision.

Compliance Process

Implementing recommendations issued by the AOC OIG to correct problems and vulnerabilities identified in the course of an audit, inspection, evaluation or other review is one of the most important effects of the AOC OIG's oversight activities. After a final report is issued, each entity assigned with corrective action must respond in writing to the formal recommendations in the published report. When AOC management agrees to implement a recommendation, it is considered resolved. A recommendation is closed once the AOC OIG determines that the recommended action has been completed. Benefits of implemented recommendations include improved physical and information security, stronger management and internal controls and accountability, more efficient programs and operations, and monetary benefits from questioned costs and funds that can be put to better use. The AOC OIG also carries out follow-up reviews, which generally are conducted 6 to 36 months following the completion of an audit, inspection, or evaluation. The follow-up process reviews the implementation of recommendations in the original report to determine whether all necessary corrective actions were implemented, as reported.

Recommendations that have not been implemented are reissued in the follow-up report, along with recommendations on additional problems and vulnerabilities identified in the course of the follow-up.

Audits Division

The Audits Division (AUD) is responsible for conducting audits and program and performance assessments of the management and financial operations of the AOC, including their financial statements, construction projects and operations, information security, internal operations, external activities funded by the AOC and etc. Many of the projects that AUD performs each year focus on high-risk management challenges within the AOC to include construction management. Because of limited resources, AUD generally focuses its work on high-cost programs, key management challenges and vital operations that will provide AOC managers with information that can assist them in identifying additional risk areas and making sound operational decisions. In addition to performing discretionary work, AUD uses a significant amount of its resources to fulfill mandatory requirements, such as the annual financial statement and construction audits, or to respond to congressional and AOC requests.

| FY21 Audits Division | | | |
|---|---|-------------------------|----------------------|
| Title | Objective | AOC Jurisdiction | Risk Category |
| AUD Contracted Audits | | | |
| <i>FY21 Financial Statement Audit</i> | Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2021. We will serve as the Contracting Officer's Representative (COR) on this contract. | CFO | Internal Control |
| <i>Pre-award and Award Phase of Construction Contracts</i> | Our objective is to assess the AOC compliance with federal laws, regulations, and AOC Policies and Procedures for the Pre-award and Award Phase of Construction Contracts. We will serve as the COR on this contract. | CAO/PPM | Program & Project |
| <i>CHOB_r Project Request for Equitable Adjustments</i> | Our objective is to review the Contractor's cost support data and determine whether the claimed costs are allowable and attributable to an AOC request. We will serve as the COR on this contract. | PPM/HOB | Program & Project |
| <i>CHOB_r Project Materials Substitutions</i> | Our objective is to determine if the materials used for the Cannon House Office Building Renewal (CHOB _r) project complied with contract requirements. We will serve as the COR on this contract. | PPM/HOB | Program & Project |
| AUD Peer Reviews | | | |
| <i>External Peer Review of AOC OIG Audit Division</i> | The Federal Maritime Commission OIG will review the system of quality control for our audit organization. | OIG | Internal Control |

| | | | |
|--|--|---------|-------------------|
| <i>External Peer Review</i> | The AOC OIG will review the system of quality control for audit organization of Government Accountability Office OIG. | CIGIE | Internal Control |
| Research and Analysis Projects | | | |
| <i>Facilities Maintenance/Deferred Maintenance</i> | Our objective is to determine whether AOC strategies for performing preventive maintenance and managing the deferred maintenance backlog are effective. | AOC | Program & Project |
| <i>AOC Contract Close-Outs</i> | Our objective is to assess the AOC compliance with federal laws, regulations, and AOC policies and procedures for contract closeouts. | CAO | Internal Control |
| <i>Labor Hours Charged to AOC Work Orders</i> | Our objective is to verify the proper recording of labor hours charged to AOC work orders for all jurisdictions. | Various | Program & Project |
| <i>Perimeter Security Infrastructure for Construction Projects</i> | Our objective is to assess the AOC Office of Security Programs compliance with AOC policies and procedures for Perimeter Security Infrastructure for Construction Projects. | OSP | Program & Project |
| <u>FY22 Audits Division</u> | | | |
| AUD Contracted Audits | | | |
| <i>FY22 Financial Statement Audit</i> | Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2022. We will serve as the COR on this contract. | CFO | Internal Control |
| <i>Construction Project's Materials</i> | Our objective is to determine if the materials used for the construction project complied with contract requirements. We will serve as the COR on this contract. | PPM | Program & Project |
| <i>CHOB_r Project Contract Labor</i> | Our objective is to determine if the labor used on the construction project complied with contract requirements. We will serve as the COR on this contract. | AOC | Program & Project |
| <i>CHOB_r Project</i> | Objective to be determined for one CHOB _r project audits. We will serve as the COR on this contract. | PPM/HOB | Program & Project |
| AUD Audits and Reviews | | | |
| <i>TBD</i> | Audits and Reviews identified through the Research and Analysis Projects include: <ul style="list-style-type: none"> - Facilities (Deferred) Maintenance - Contract Closeouts - Labor Hours Charged - Perimeter Security Infrastructure for Construction Projects | AOC | Multiple |

| Research and Analysis Projects | | | |
|--|--|---------|-------------------|
| <i>TBD</i> | Research and Analysis Projects for 3 to 4 programs or program components to identify potential weakness or risk of weakness within AOC's programs or program components | Various | Multiple |
| <u>FY23 Audits Division</u> | | | |
| AUD Contracted Audits | | | |
| <i>FY23 Financial Statement Audit</i> | Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2023. We will serve as the COR on this contract. | CFO | Internal Control |
| <i>Laborers Used on the Construction Project</i> | Our objective is to determine if the labor used on the construction project complied with contract requirements. We will serve as the COR on this contract. | PPM | Program & Project |
| <i>CHOBr Project</i> | Objective to be determined for two CHOBr project audits. We will serve as the COR on this contract. | PPM/HOB | Program & Project |
| AUD Audits and Reviews | | | |
| <i>TBD</i> | Audits and Reviews identified through the Research and Analysis Projects include: <ul style="list-style-type: none"> - Facilities (Deferred) Maintenance - Contract Closeouts - Labor Hours Charged - Perimeter Security Infrastructure for Construction Projects | AOC | Multiple |
| Research and Analysis Projects | | | |
| <i>TBD</i> | Research and Analysis Projects for 3 to 4 programs or program components to identify potential weakness or risk of weakness within AOC's programs or program components | Various | Multiple |

Inspections and Evaluations Division

The Inspections and Evaluations Division (I&E) conducts independent and objective analyses of AOC programs and operations. These management and programmatic evaluations are intended to provide insight into issues of concern to the AOC, Congress and the American public. I&E blends multidisciplinary analytic skills to:

- Analyze patterns, policies and practices that contribute to waste and abuse of tax dollars and other funds and resources under the control of the AOC;
- Develop reports with a focus on thematic and systemic issues;
- Proactively examine resource management and management controls; and
- Conduct special reviews.

| FY21 Inspections & Evaluations Division | | | |
|--|---|--------------------------------|-----------------------------|
| <u>Title</u> | <u>Objective</u> | <u>AOC Jurisdiction</u> | <u>Risk Category</u> |
| <i>Evaluation of the AOC's Vehicle Inventory Program</i> | To determine if adequate mechanisms and controls are in place to account for the AOC's vehicle fleet, -Determine usage rate of vehicles. | CAO | Program & Project |
| <i>External Peer Review of AOC OIG I&E Function</i> | The Equal Employment Opportunity Commission OIG will review our I&E program to determine if our internal policies and procedures align with Blue Book standards and if our final report products complied with the covered Blue Book standards and associated internal policies and procedures. | OIG | Internal Control |
| <i>Evaluation on AOC's Employee Settlement Process</i> | To review the AOC's procedures for determining AOC settlement amounts paid out to separating employees versus litigation, and determine if amounts are reasonable in comparison to inherent risk posed to the agency | AOC | Legal & Compliance |
| FY22 Inspections & Evaluations Division | | | |
| <i>Evaluation of AOC's Appropriations Process</i> | To determine how AOC jurisdictions receive operating funds and identify the impact of the current process. | Congress | Legal & Compliance |
| <i>Evaluation of AOC's Travel Program</i> | To review the AOC's travel policy and functionality of SATO travel system, and determine if reasonable changes can be made to the program that promote cost savings | CAO | Program & Project |

| | | | |
|--|--|-------|-----------------------|
| <i>Evaluation of AOC's Security Badging Process</i> | To assess the badging process for AOC employees and contractors and determine if vulnerabilities exist within the program. | CAO | Program & Project |
| <u>FY23 Inspections & Evaluations Division</u> | | | |
| <i>External Peer Review</i> | The AOC OIG will review the Consumer Product Safety Commission's I&E program to determine if their internal policies and procedures align with Blue Book standards and if their final report products complied with the covered Blue Book standards and associated internal policies and procedures. | CIGIE | Legal & Compliance |
| <i>Evaluation of the AOC's Dispute Resolution Program</i> | To examine the AOC's investigative process for dispute resolution and determine if the program uses investigative standards. | AOC | Legal & Compliance |
| <i>Evaluation of the AOC's Workforce Planning Efforts</i> | To determine the extent to which the AOC HCMD are effectively implementing AOC workforce planning activities in accordance with AOC policies and procedures. | AOC | Strategic |
| <i>Evaluation of AOC's WebTA System</i> | To assess the AOC's process for recording time and attendance of its employees, and determine if the web-application is appropriate for employees on shift work. | AOC | Human Capital |
| <i>OIG Challenges Encountered since the IG Act of 2016</i> | To identify common issues/ challenges currently experienced by the OIG community concerning access to information since the Inspector General Empowerment Act of 2016. | CIGIE | Stakeholder Oversight |

Follow-up Division

The Follow-up Division (FLD) conducts independent and objective analyses of AOC remedies to previous AOC OIG recommendations to assess their completeness, efficiency, effectiveness and applicability. These follow-up assessments are intended to provide insight into if and how well the AOC’s remedies to previous recommendations address the condition of the original issue in question. These follow-up assessments can also act as a tool to further assist AOC OIG competencies, standards and capabilities as a continuous learning organization.

| <u>FY21 Follow-up Division</u> | | | |
|---------------------------------------|---|--------------------------------|-----------------------------|
| <u>Title</u> | <u>Objective</u> | <u>AOC Jurisdiction</u> | <u>Risk Category</u> |
| <i>FECA Follow-Up</i> | To determine if the AOC has adequately addressed OIG recommendations and investigative notifications regarding the Federal Employee Compensation Act (FECA) accountability and program effectiveness. | CAO | Legal & Compliance |
| <u>FY22 Follow-up Division</u> | | | |
| <i>Sexual Harassment Follow-up</i> | To determine if the AOC has adequately addressed OIG recommendations and investigative notifications regarding sexual harassment. | AOC | Human Capital |
| <u>FY23 Follow-up Division</u> | | | |
| <i>Cyber Network Security</i> | To determine if the AOC has adequately addressed OIG recommendations regarding cyber network security. | AOC | Cybersecurity |

Investigations Division

The Investigations Division (INV) conducts investigations of criminal, civil and administrative violations related to programs and operations of the AOC. Investigations conducted by AOC OIG special agents are usually initiated as a result of allegations received from the following: AOC OIG Hotline, AUD, I&E or FLD referrals, AOC management or employees, other OIGs, other Federal law enforcement agencies, Congress or the public. Criminal and civil investigations are referred to the Department of Justice for prosecution. In addition, investigations may be referred to the AOC, Office of Congressional Workplace Rights or other agencies for administrative or other appropriate action.

FYs 21-23 Investigations Division Areas of Emphasis and Preventative Actions

INV's top priorities for FY 2021 through FY 2023 continue to be protecting the integrity of AOC programs and operations through investigations, including procurement fraud, corruption, or other criminal or serious noncriminal employee misconduct, as well as enhancing investigative capabilities in order to identify and deter criminal activity and misconduct.

To increase OIG's oversight ability, the AOC OIG's data analyst will continue to assist the AOC OIG by assuming a pro-active and risk-based approach, supporting efforts to identify potential vulnerabilities, as well as ongoing investigations. This capability allows the AOC OIG to more effectively conduct strategic planning and identify work plan priorities.

The Inspector General is charged with fraud prevention and detection. To meet this objective, INV works with other AOC OIG divisions to identify and refer systemic weaknesses and vulnerabilities to fraud, waste and abuse in AOC systems and programs and recommend corrective actions to help AOC managers address these shortcomings. INV also actively participates in OIG outreach programs by providing fraud awareness briefings to educate AOC employee groups and training classes on potential indicators of fraud.

OIG Hotline

INV also maintains the AOC OIG Hotline, a confidential channel for complaints concerning violations of law or regulation, fraud waste and abuse. Complaints to the AOC OIG Hotline have generated numerous successful investigations resulting in criminal, civil and administrative actions. In FY 2020 the hotline processed nearly 36 complaints. Allegations may be reported to the hotline by contacting <https://www.aoc.gov/office-of-inspector-general/hotline-confidential-report> or by calling 1.877.489.8583.

Appendix A: Abbreviations and Definitions

| Abbreviation | Definition |
|--------------|--|
| AOC | Architect of the Capitol |
| AUD | Audits Division |
| CAO | Chief Administrative Officer |
| CFO | Chief Financial Officer |
| CHOBr | Cannon House Office Building Renewal Project |
| CIGIE | Council of Inspectors General for Integrity and Efficiency |
| COR | Contracting Officer's Representative |
| FECA | Federal Employee Compensation Act |
| FLD | Follow-up Division |
| FY | Fiscal Year |
| HCMD | Human Capital Management Division |
| HOB | House Office Buildings |
| I&E | Inspections and Evaluations |
| IG | Inspector General |
| INV | Investigations Division |
| OIG | Office of Inspector General |
| OSP | Office of Special Projects |
| PPM | Planning and Program Management |
| TBD | To Be Determined |



**HELP FIGHT
FRAUD. WASTE. ABUSE.**

Fraud, Waste and Abuse:
Don't Accept It – Do Something About It!

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Confidential E-mail: hotline@aoc-oig.org
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