



**Office of Inspector General  
Committee for Purchase from People  
Who Are Blind or Severely Disabled  
(U.S. AbilityOne Commission OIG)**

355 E Street, SW (OIG Suite 335)  
Washington, DC 20024-3243

May 4, 2022

FOR: Kimberly M. Zeich  
Executive Director (Acting)  
U.S. AbilityOne Commission

FROM: Rosario A. Torres, CIA, CGAP   
Assistant Inspector General for Audit  
U.S. AbilityOne Commission OIG

SUBJECT: Quarterly Audit Recommendation Status Report (2<sup>nd</sup> Quarter, FY2022)

We are pleased to provide the Office of Inspector General (OIG) Quarterly Audit Recommendation Status Report. As of March 31, 2022, there are 71 open recommendations, 7 of which were reported as implemented by management but remain open per third-party (CLA/other Independent Public Accounting firm (IPA)/OIG) determination; and none of the remaining 64 were considered “Overdue.” Effective this reporting period, in order to improve accountability for as well as timeliness of audit recommendation corrective actions, we have realigned 21 open audit recommendations, that were previously being tracked and managed by the Program Management Office (PMO), to other Commission offices that are responsible for the audit subject areas and, as such, are better positioned to ensure implementation of the corresponding audit recommendations. Specifically:

- 2 recommendations have been realigned under the Oversight and Compliance Directorate (OCD),
- 17 recommendations have been realigned under the Director of the Business Operations (BOP), and
- 2 Recommendations have been realigned under the Office of the Chief Information Officer (CIO).

The OIG Office of Audit will follow-up with these aforementioned offices along with the Office of the Chief Financial Officer (CFO), the Office of Contracting and Policy (OCP), and the Director of the Program Management Office (PMO) in order to see that adequate and timely corrective actions are taken and that intended results are realized.

If you have any questions pertaining to the status report, please contact Betty Durosier at (202) 309-6268 or [bdurosier@oig.abilityone.gov](mailto:bdurosier@oig.abilityone.gov).

Enclosure: Quarterly Audit Recommendation Status Report

cc: Kelvin R. Wood  
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April 29, 2022

Rosario Torres  
Office of Inspector General  
U.S. AbilityOne Commission  
355 E. Street, SW  
Washington, DC 20024

Dear Mr. Torres:

Enclosed is the Quarterly Audit Recommendation Status Report for the U.S. AbilityOne Commission (Commission) as of March 31, 2022. CliftonLarsonAllen LLP (CLA) prepared this report based on the listing and analysis of the status of open recommendations included in our December 31, 2021 quarterly report to the Office of Inspector General (OIG) for the Commission and updated for activity from that date to March 31, 2022. A summary of the source of the open recommendations as of March 31, 2022, and the responsible Audit Follow-Up Official (AFO) at the Commission is presented below in *Figure 1*.

**Figure 1: Summary of Open Audit Recommendations**

Source	Number of Open Recommendations	Audit Follow-Up Official <sup>1</sup>
Audited Financial Statements	34	CFO
Digital Accountability and Transparency Act of 2014 (DATA Act)	6	OCP
Federal Information Security Modernization Act (FISMA) Evaluations	3	CIO
Performance Audits	17	BOP
Performance Audits	2	CIO
Performance Audits	2	OCD
Performance Audits	7	PMO
<b>Total</b>	<b>71</b>	

Source: CLA analysis of status of open audit recommendations

<sup>1</sup> Legend for Audit Follow-Up Official is as follows:

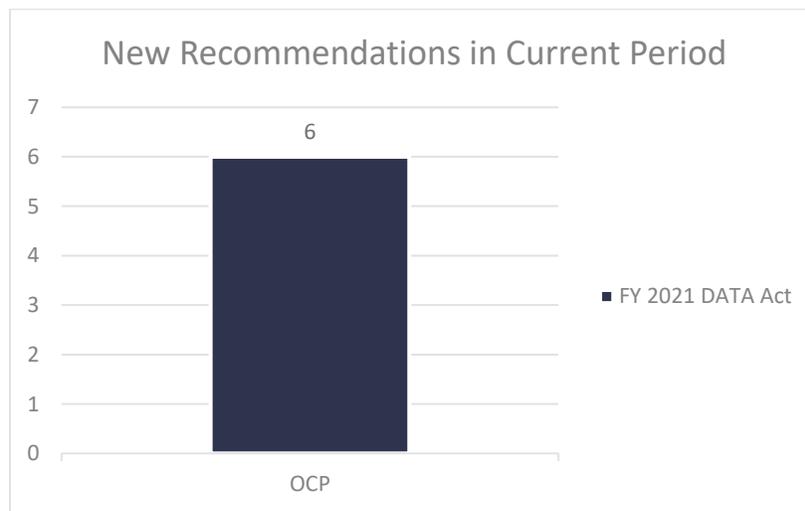
BOP – Director of Business Operations	OCD – Oversight and Compliance Directorate
CFO – Office of the Chief Financial Officer	OCP – Office of Contracting and Policy
CIO – Office of the Chief Information Officer	PMO – Director of the Program Management Office

As of March 31, 2022, there are 71 open recommendations (see *Table 1* in the enclosed report), 7 of which were reported as implemented by management but remain open per third-party (CLA/other Independent Public Accounting firm (IPA)/OIG) determination; and none of the remaining 64 were considered “Overdue.”<sup>2</sup>

As of December 31, 2021, the date of CLA’s third Quarterly Audit Recommendation Status Report for the Commission, there were 67 open recommendations reported. Since December 31, 2021, 6 new recommendations<sup>3</sup> were added, and 2 recommendations were closed (see *Table 2* in the enclosed report). In addition, the responsible AFO for 21 performance audit recommendations previously assigned to the Director of the PMO by the Commission was updated to three other AFOs as identified in *Figure 1* above.

A summary of new recommendations by the responsible AFO is presented in *Figure 2* below.

**Figure 2: Summary of New Recommendations**



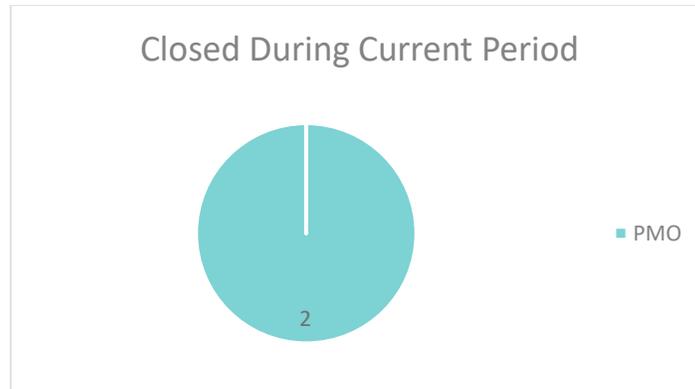
Source: CLA analysis of new audit recommendations

<sup>2</sup> An open recommendation is considered “overdue” if OIG has not received documentation that supports managements assertion of implementation prior to the recommendation’s target implementation date.

<sup>3</sup> New recommendations exclude those that were a repeat finding from the prior year(s). A notation is included in *Table 1* of the enclosed report to identify repeat findings. There were no repeat findings during the current reporting period.

A summary of closed recommendations by the responsible AFO is presented in *Figure 3* below.

**Figure 3: Summary of Closed Recommendations**



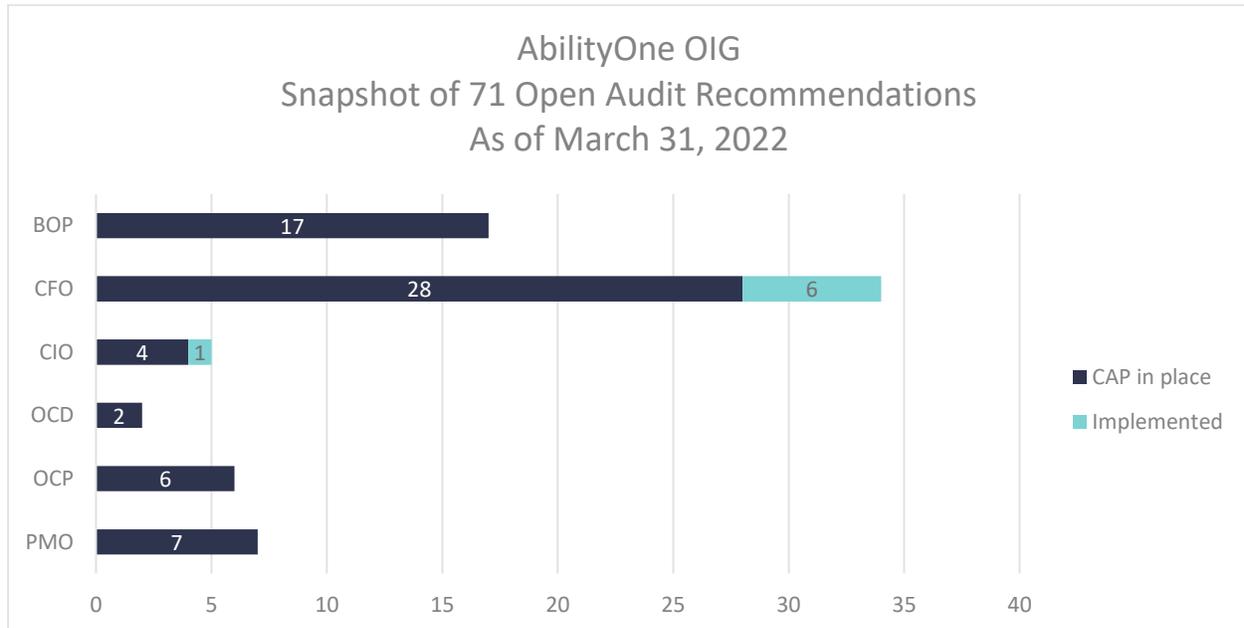
*Source: CLA analysis of closed audit recommendations*

We understand that the OIG considers a recommendation “Open” or “Closed” based on actions that the Commission’s management takes or plans to take in response to the recommendation. OIG considers a recommendation “Closed” when:

- 1) the responsible AFO completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications; and
- 2) OIG or the delegated IPA reviews the evidence provided and determines that no additional action is required. With respect to the performance audit recommendations, the OIG has engaged CLA to review the supporting documentation provided to determine if recommendations can be closed, and to notify the OIG if a follow-up audit to determine effectiveness is required prior to closure. For the financial statement audit, FISMA, and DATA Act recommendations, the respective IPA will manage the status of the recommendations and determine closure during the annual audit process. CLA is only required to obtain the status directly from the IPAs or the OIG and update the attached report accordingly.

Further details on the actions taken by the responsible AFO regarding the open audit recommendations are presented in *Figure 4* below.

**Figure 4: Status of Management’s Actions Taken for Open Audit Recommendations**



Source: CLA analysis of status of open audit recommendations

- 1) The responsible AFOs submitted corrective action plans (CAPs) for 64<sup>4</sup> recommendations. As of March 31, 2022, implementation of none of these 64 CAPs is considered “Overdue.”
- 2) The Director of the CFO and CIO reported seven recommendations as “Implemented.” As discussed above, these recommendations remain open until CLA, or other responsible IPA obtains and reviews supporting documentation submitted to support their assertion.

Please contact me with any questions on the information provided.

Sincerely,

**CliftonLarsonAllen LLP**

Kimberly Penn, CPA

Principal

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Enclosure

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<sup>4</sup> During this reporting period, the target completion date was extended past March 31, 2022 for a total of 19 recommendations. A breakdown by AFO is as follows: 9 for the Director of BOP, 4 for the CIO, and 6 for the Director of the PMO.

**AbilityOne Office of Inspector General (OIG)  
Quarterly Audit Recommendation Status Report  
As of March 31, 2022**

**Table 1: Open as of March 31, 2022**

Seq. No.	Report Short Name	Recommendation Number	Recommendation	Target Completion Date (Per Agency)	Current Status	Responsible Office <sup>1</sup>	Recommendation Progress (Per Agency)
1	FY 2020 Financial Statement Audit	CFO-2020-01	Continue to gain knowledge of OMB Circular A-136 and other authoritative guidance relating to financial reporting requirements to better oversee the performance of its shared service provider and to ensure that its reporting requirements are being fulfilled, including those relating to the submission of interim financial statements and footnotes and the proper recording and reporting of loss contingencies <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	8/31/2022	Open	CFO	Implemented
2	FY 2020 Financial Statement Audit	CFO-2020-02	Advise the service provider that outdated/superseded guidance was used in the preparation of its financial statements and footnotes so that this issue can be addressed by the service provider in the future <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	8/31/2022	Open	CFO	Implemented
3	FY 2020 Financial Statement Audit	CFO-2020-03	Request that the service provider enhance its current review procedures to identify errors and omissions in the required financial statements and footnotes and to ensure that all required presentation and disclosure	8/31/2022	Open	CFO	Implemented

<sup>1</sup> Legend for Responsible Office is as follows:

BOP – Director of Business Operations	OCD – Oversight and Compliance Directorate
CFO – Office of the Chief Financial Officer	OCP – Office of Contracting and Policy
CIO – Office of the Chief Information Officer	PMO – Director of the Program Management Office

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Seq. No.	Report Short Name	Recommendation Number	Recommendation	Target Completion Date (Per Agency)	Current Status	Responsible Office <sup>1</sup>	Recommendation Progress (Per Agency)
			requirements have been met <i>(Repeat finding from 2019 Financial Statement Audit)</i> .				
4	FY 2020 Financial Statement Audit	CFO-2020-04	In accordance with generally accepted accounting principles (GAAP), ask the Commission's General Counsel to identify loss contingencies relating to legal matters that should be recorded in the agency's general ledger and/or disclosed in the notes to the financial statements and instruct the service provider to record these entries and/or disclose these amounts, as appropriate <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	8/31/2022	Open	CFO	Implemented
5	FY2020 Financial Statement Audit	CFO-2020-06	Continue to implement management's corrective action plan, including the filling of vacant positions.	8/31/2022	Open	CFO	Implemented
6	FY2020 Financial Statement Audit	CFO-2020-12	The Commission should continue to implement the actions identified in its corrective action plan relating to employee payroll and benefits, dated September 30, 2020.	8/31/2022	Open	CFO	Corrective Action Plan (CAP) in place
7	FY2020 Financial Statement Audit	CFO-2020-19	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should work with the service provider to identify, at least quarterly, upward adjustments that have been offset by downward adjustments in the general ledger so that manual adjustments can be recorded to properly state the ending balances of both accounts.	9/30/2022	Open	CFO	CAP in place

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8	FY2020 Financial Statement Audit	CFO-2020-20	Commission management should work with its service provider to design and implement policies and procedures which enhance the internal review process for upward and downward adjustment transactions and includes a reconciliation of the UDO balances with the supporting documentation to ensure that transactions have been recorded correctly.	9/30/2022	Open	CFO	CAP in place
9	FY2020 Financial Statement Audit	CFO-2020-21	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should independently verify the amounts recorded for reimbursable activity by its shared service provider or participate in the calculation of the recorded amounts.	6/30/2022	Open	CFO	CAP in place
10	FY2020 Financial Statement Audit	CFO-2020-22	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should develop a procedure to identify accrued liabilities for reimbursable expenses which should also be recorded as accrued accounts receivable.	6/30/2022	Open	CFO	CAP in place
11	FY2020 Financial Statement Audit	CFO-2020-23	Commission management should develop written policies and procedures for the financial reporting process, including procedures to identify and perform (or assist its service provider in preparing) year-end entries to the general ledger that are required by generally accepted accounting principles.	6/30/2022	Open	CFO	CAP in place

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<b>Seq. No.</b>	<b>Report Short Name</b>	<b>Recommendation Number</b>	<b>Recommendation</b>	<b>Target Completion Date (Per Agency)</b>	<b>Current Status</b>	<b>Responsible Office<sup>1</sup></b>	<b>Recommendation Progress (Per Agency)</b>
12	FY2021 Financial Statement Audit	CFO-2021-01	Develop a procedure to identify and track all on-top adjustments, worksheet adjustments, and other corrections for prior year transactions that were processed during the prior fiscal year, evaluate their effects on current year balances and record them timely (during the first quarter of the fiscal year) in the general ledger.	7/31/2022	Open	CFO	CAP in place
13	FY2021 Financial Statement Audit	CFO-2021-02	Review the posting logic that was applied within Pegasys for each correcting entry and record reclassification journal entries in the general ledger using the appropriate general ledger accounts for the correction of errors, in accordance with generally accepted accounting principles.	7/31/2022	Open	CFO	CAP in place
14	FY2021 Financial Statement Audit	CFO-2021-03	Develop a procedure to validate the agency's beginning balances that are rolled forward from the prior year to ensure that valid balances are not eliminated either before or during the closing process.	7/31/2022	Open	CFO	CAP in place
15	FY2021 Financial Statement Audit	CFO-2021-04	Verify that current Treasury and OMB financial reporting requirements and other authoritative guidance is obtained and followed during the preparation and review of the financial statements and footnotes, including all mandatory and presumptively mandatory provisions, as defined in those sources.	7/31/2022	Open	CFO	CAP in place
16	FY2021 Financial Statement Audit	CFO-2021-05	Reconcile the trial balance to subsidiary or supplementary sources, such as the capitalized	7/31/2022	Open	CFO	CAP in place

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			expenditure and accrued expense worksheets to the general ledger to validate the balances reported in the trial balance.				
17	FY2021 Financial Statement Audit	CFO-2021-06	Increase the precision of existing checklists and variance analysis tools so that changes from known and expected results can be detected and corrected.	7/31/2022	Open	CFO	CAP in place
18	FY2021 Financial Statement Audit	CFO-2021-07	Request and obtain the legal representation letter from the Office of the General Counsel (OGC) or consult with the OGC prior to the close of the reporting period so that any required entries can be recorded, and the Commitment and Contingencies footnote can be prepared and reviewed timely.	7/31/2022	Open	CFO	CAP in place
19	FY2021 Financial Statement Audit	CFO-2021-08	Verify that the information included in the Commitment and Contingencies footnote is clear, concise, accurate, complete, and properly classified according to generally accepted accounting principles and federal reporting requirements and that all contingencies reported in the footnote exist as of the reporting date.	7/31/2022	Open	CFO	CAP in place
20	FY2021 Financial Statement Audit	CFO-2021-09	The Commission should correct and then regularly update a detailed listing of the assets that are reported in the agency's trial balance and financial statements to enable the agency to verify the capitalized property balances reported in the agency's financial statements are correct and are reported in accordance with generally accepted accounting principles.	7/31/2022	Open	CFO	CAP in place

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21	FY2021 Financial Statement Audit	CFO-2021-10	The Commission should regularly assess all capitalized property for assets that are no longer in service or to which the agency no longer has legal rights and ensure that these items are removed timely and proactively by Commission management.	7/31/2022	Open	CFO	CAP in place
22	FY2021 Financial Statement Audit	CFO-2021-11	The Commission should accumulate all expenditures for the leasehold improvements for its new lease, report them as construction in progress, and adjust the balance at the end of each reporting period to reflect the work completed until the project is completed.	7/31/2022	Open	CFO	CAP in place
23	FY2021 Financial Statement Audit	CFO-2021-12	The Commission should ensure that the date of service is entered into the Pegasys property module so that depreciation is properly calculated and recorded for all capitalized assets.	7/31/2022	Open	CFO	CAP in place
24	FY2021 Financial Statement Audit	CFO-2021-13	The Commission should update its financial reporting policies and procedures to include the recording of new capitalized purchases, disposals of capitalized property, and depreciation/amortization in accordance with generally accepted accounting principles.	7/31/2022	Open	CFO	CAP in place
25	FY2021 Financial Statement Audit	CFO-2021-14 CFO-2019-01	Commission management should develop a procedure to review disbursements made early in the subsequent reporting period to identify items which should be included in its year-end accounts payable or develop an alternative procedure which appropriately estimates	6/30/2022	Open	CFO	CAP in place

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			the amount of these liabilities at year-end <i>(Repeat finding from 2019 Financial Statement Audit)</i> .				
26	FY2021 Financial Statement Audit	CFO-2021-15 CFO-2019-02	Commission management should independently verify the amounts recorded for accrued liabilities by its shared service provider or participate in the calculation of the recorded amounts <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	6/30/2022	Open	CFO	CAP in place
27	FY2021 Financial Statement Audit	CFO-2021-16 CFO-2020-08	Commission management should develop written policies and procedures for the financial reporting process, including procedures to identify and perform (or assist its service provider in preparing) year-end entries to the general ledger that are required by generally accepted accounting principles <i>(Repeat finding from 2019 and 2020 Financial Statement Audits)</i> .	6/30/2022	Open	CFO	Implemented
28	FY2021 Financial Statement Audit	CFO-2021-17 CFO-2019-03	Commission management should develop written policies and procedures which define the roles and responsibilities of the service provider and Commission staff in performing financial reporting functions <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	6/30/2022	Open	CFO	CAP in place
29	FY2021 Financial Statement Audit	CFO-2021-18 CFO-2020-09	The Chief Financial Officer or other personnel knowledgeable in accounting and finance should independently verify the amounts recorded for accrued liabilities and examine the entries that the service provider has recorded in its general ledger to ensure it agrees with the information the Commission has	6/30/2022	Open	CFO	CAP in place

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			provided <i>(Repeat finding from 2020 Financial Statement Audit)</i> .				
30	FY2021 Financial Statement Audit	CFO-2021-19	Commission management should enhance its existing policies and procedures to require a more thorough review of its year-end accounting entries to ensure that all required information pertaining to accrued liabilities has been received from all sources and has been recorded in the general ledger in accordance with generally accepted accounting principles.	7/31/2022	Open	CFO	CAP in place
31	FY2021 Financial Statement Audit	CFO-2021-20 CFO-2020-10	The Commission should perform routine reviews of employee benefit elections and Official Personnel Files (OPFs) to ensure they are complete and accurate and address this issue with its shared service provider to ensure that OPM guidance is appropriately followed with respect to the Commission's personnel records <i>(Repeat finding from 2019 and 2020 Financial Statement Audits)</i> .	10/31/2022	Open	CFO	CAP in place
32	FY2021 Financial Statement Audit	CFO-2021-21 CFO-2020-11	The Commission should obtain replacement copies of missing records that have been identified and either provide these documents to the service provider so that the information can be maintained in the e-OPF or consider developing and implementing its own repository of documentation to ease the retrieval and response process <i>(Repeat finding from 2020 Financial Statement Audit)</i> .	8/31/2022	Open	CFO	CAP in place

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33	FY2021 Financial Statement Audit	CFO-2021-22	At the end of each pay period or at least monthly, the Commission should review reports of employee benefits election changes made through the employee self-service portal and retain the documentation for all changes in the employees' e-OPF.	7/31/2022	Open	CFO	CAP in place
34	FY2021 Financial Statement Audit	CFO-2021-23 CFO-2020-17	Fulfill the requirements of 31 USC §1517(b) by reporting the FY 2019 and FY 2020 violations to the President, Congress, and the Comptroller General of the United States ( <i>Repeat finding from 2020 Financial Statement Audit</i> ).	9/30/2022	Open	CFO	CAP in place
35	FY2020 FISMA	CIO-2020-01	The Commission should follow their vulnerability remediation policies.	5/31/2022	Open	CIO	CAP in place
36	FY2021 FISMA	CIO-2021-01 CIO-2020-02	Scanning should be run on a monthly basis, however if there are medium, high and/or critical vulnerabilities, then they should be remediated, and the scan should be repeated and run again ( <i>Repeat finding from 2020 FISMA Audit</i> ).	5/31/2022	Open	CIO	CAP in place
37	FY2021 FISMA	CIO-2021-02	Update the configuration settings on the servers to be in compliance with Commission IT Policy and ensure only essential capabilities are being provided.	3/31/2022	Open	CIO	Implemented
38	Program Fee	PMO-2020-01	We recommend the Commission require the Commission Staff to develop and implement effective policy and procedures on the Program Fee Ceiling criteria and methodology for determining the fee ceiling	4/30/2022	Open	PMO	CAP in place

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			on the CNAs including aligning legacy and draft policy with the criteria in the Cooperative Agreements.				
39	Program Fee	PMO-2020-02	The Commission should follow GAO 14-704G, Standards for Internal Control in the Federal Government, Principles 10-15. The principles will assist the Commission to develop, design, and implement timely guidance that is supported by quality information.	6/30/2022	Open	PMO	CAP in place
40	Program Fee	PMO-2020-04	In order to support and inform decision-making processes and ensure effective and greater communication and reporting on the analysis being completed, the Commission should review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods.	6/30/2022	Open	PMO	CAP in place
41	Cooperative Agreement Audit	PMO-2020-05	We recommend the Commission implement better practices for the QASP process that includes additions to the QASP plan or a separate procedure that outlines how the QASP and KPI measurements are developed and the basis for measurements.	6/30/2022	Open	PMO	CAP in place
42	Cooperative Agreement Audit	OCD-2020-07	We recommend the Commission to ensure the Commission's Agreements are harmonized with compliance enforcement protocol to ensure they are capable of meeting the regulatory requirements of the Agreements by the Commission and CNAs.	12/31/2022	Open	OCD	CAP in place

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43	Cooperative Agreement Audit	PMO-2020-08	We recommend the Commission review and assess the requirements of the deliverables listed in Section G, attachment 1 of the Agreements, to determine if there are opportunities to reduce the volume and enhance the preparation effectiveness.	6/30/2022	Open	PMO	CAP in place
44	Cooperative Agreement Audit	PMO-2020-09	We recommend the Commission to review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods to support an informed decision-making process.	6/30/2022	Open	PMO	CAP in place
45	Cooperative Agreement Audit	PMO-2020-10	We recommend the Commission to ensure that responses to follow up questions from CNAs have been addressed and included in the reports prior to sending the Fee and Expenditure Reports to Congress.	6/30/2022	Open	PMO	CAP in place
46	Cooperative Agreement Audit	OCD-2020-11	We recommend the Commission to ensure the CNAs have access to clear and complete guidance to follow when responding to Commission requests, enforcing the Commission's regulatory requirements, and meeting the requirements of the Agreements.	12/31/2022	Open	OCD	CAP in place
47	Audit of Project Assignment and Allocation of Orders	BOP-2021-02	Update policy 51.301 to include clarifying the meaning of equitable and transparent distributions, consistent with Standards for Internal Controls in the Federal Government and prior GAO recommendations.	6/30/2022	Open	BOP	CAP in place
48	Audit of Project Assignment and	BOP-2021-03	Review and address the outstanding issues identified during the Commission's 2017 review to ensure NIB's	6/30/2022	Open	BOP	CAP in place

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	Allocation of Orders		project assignment policy aligns with Commission policy 51.301.				
49	Audit of Project Assignment and Allocation of Orders	BOP-2021-04	Ensure that NIB completes its order allocation policy and provide sufficient guidance to NIB to ensure that this policy aligns with Commission policy 51.301.	6/30/2022	Open	BOP	CAP in place
50	Audit of Project Assignment and Allocation of Orders	BOP-2021-05	Require the CNAs to include specific criteria for considering the size of NPAs in their recommendation decisions. As part of this, develop metrics for assessing the CNAs on the equitable distribution of projects and monitor progress on an annual basis, consistent with the Standards for Internal Controls in the Federal Government.	12/31/2022	Open	BOP	CAP in place
51	Audit of Project Assignment and Allocation of Orders	BOP-2021-06	Conduct a study to determine whether a different mix of different sized NPAs could help increase the number of people employed through the program and their total work hours.	12/31/2022	Open	BOP	CAP in place
52	Audit of Project Assignment and Allocation of Orders	BOP-2021-07	Identify metrics for assessing transparency and monitor progress on annual basis, consistent with the Standards for Internal Controls in the Federal Government.	12/31/2022	Open	BOP	CAP in place
53	Audit of Procurement List Additions Process	BOP-2021-08	Develop a systematic approach to reviewing and updating policies and procedures every five years as needed in accordance with policy 51.101 including documentation of the review performed, whether	12/31/2022	Open	BOP	CAP in place

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Quarterly Audit Recommendation Status Report  
As of March 31, 2022**

Seq. No.	Report Short Name	Recommendation Number	Recommendation	Target Completion Date (Per Agency)	Current Status	Responsible Office <sup>1</sup>	Recommendation Progress (Per Agency)
			updates are needed, and the prioritization of identified updates.				
54	Audit of Procurement List Additions Process	BOP-2021-09	Update D&F policy 51.207 to improve transparency by clearly stating its use, purpose, and implementation including how D&F authority delegated to designated Commission staff is required to be approved by Commission members, documented, and periodically updated.	12/31/2022	Open	BOP	CAP in place
55	Audit of Procurement List Additions Process	BOP-2021-10	Review and evaluate the D&F thresholds, and the eight (8) other criteria for assessing whether using D&F approval authority is appropriate, in determining whether the risk tolerance for the volume of D&F approvals is at an acceptable level.	12/31/2022	Open	BOP	CAP in place
56	Audit of Procurement List Additions Process	BOP-2021-11	Monitor the annual use of D&F authority to include restarting the regular reporting to Commission members about the use of this authority.	12/31/2022	Open	BOP	CAP in place
57	Audit of Procurement List Additions Process	BOP-2021-12	Develop comprehensive written documentation of the procedures performed by Commission staff for reviewing and evaluating PL additions including the approval process under D&F authority.	12/31/2022	Open	BOP	CAP in place
58	Audit of Procurement List Additions Process	CIO-2021-13	Complete in a timely manner the implementation to update the middleware software to facilitate the upgrades of the outdated vendor software and implement system patches or security updates as warranted.	12/31/2022	Open	CIO	CAP in place

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59	Audit of Procurement List Additions Process	CIO-2021-14	Update the Commission's contingency plan to include an offsite or alternative recovery location for PLIMS in the event of a natural disaster or catastrophic incident.	12/31/2022	Open	CIO	CAP in place
60	Audit of Procurement List Additions Process	BOP-2021-15	Review existing enhancements to PLIMS and determine any other enhancements needed to improve the PL additions process. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	12/31/2022	Open	BOP	CAP in place
61	Audit of Procurement List Additions Process	BOP-2021-16	Review the process for extracting and tabulating data to assess the CNAs' performance including new PLIMS data fields and standard reports. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	12/31/2022	Open	BOP	CAP in place
62	Audit of Procurement List Additions Process	BOP-2021-17	Evaluate the security and functionality of PLIMS after enhancements are completed and determine whether the upgraded version of PLIMS addresses the Commission's needs or should be replaced.	12/31/2022	Open	BOP	CAP in place
63	Audit of Procurement List Additions Process	BOP-2021-18	Establish and document a process to ensure final PLIMS data files and other calculations supporting the metrics in assessing and reporting the CNAs' performance on PL additions and other PL transactions are maintained in a centralized location; and all assumptions, adjustments,	12/31/2022	Open	BOP	CAP in place

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			and decisions made to adjust CNA final metric ratings based on the calculated results are documented.				
64	Audit of Procurement List Additions Process	BOP-2021-19	Establish and document a process to evaluate the PLIMS information for new metrics prior to including the new metrics in the CNAs' QASPs.	7/31/2022	Open	BOP	CAP in place
65	Audit of Procurement List Additions Process	BOP-2021-20	Identify metrics for assessing the efficiency and effectiveness of the PL additions process and monitor progress on an annual basis. This should include tracking approval rates for PL additions separately as well as end-to-end cycle times for completing a PL addition for products and services under full Commission voting process and D&F authority.	9/30/2022	Open	BOP	CAP in place
66	FY 2021 DATA Act	OCP-2022-01	Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission.	6/1/2022	Open	OCP	CAP in place
67	FY 2021 DATA Act	OCP-2022-02	Design and implement policies and procedures that require the agency to complete the CAR in FPDS within three (3) business days after an award is issued.	5/1/2022	Open	OCP	CAP in place
68	FY 2021 DATA Act	OCP-2022-03	Design and implement policies and procedures that require the agency to ensure its monthly submissions to the Broker are completed before the required deadlines established by Treasury.	6/30/2022	Open	OCP	CAP in place

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69	FY 2021 DATA Act	OCP-2022-04	<p>RMA recommends that the Commission work with USDA to establish roles and responsibilities regarding its DATA Act reconciliation process. Additionally, it should update their policies and procedures to include a requirement for reconciliations of Broker errors/warnings to be documented. To increase the likelihood of errors/warnings from existing in the agency's file submissions, the Commission should also design, implement, and document the following review processes:</p> <ul style="list-style-type: none"> <li>• Review all DATA Act file submissions to verify that data reported matches their authoritative source;</li> <li>• Review DATA Act files A through F to provide reasonable assurance that their alignment is valid and reliable; and</li> <li>• Review object class data to ensure they are reporting object class codes in accordance with OMB guidance.</li> </ul>	5/1/2022	Open	OCP	CAP in place
70	FY 2021 DATA Act	OCP-2022-05	<p>Work with USDA to revise its quarterly DATA Act reporting assurance statement template to include requirements of OMB M-18-16. In order to comply with OMB M-18-16, we recommend the Commission develop a DQP that covers significant milestones and major decisions pertaining to:</p>	8/1/2022	Open	OCP	CAP in place

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			<ul style="list-style-type: none"> <li>• Organizational structure and key processes governing internal controls for spending reporting;</li> <li>• Testing plan and identification of high-risk reported data; and</li> <li>• Actions taken to manage identified risks.</li> </ul> <p>To assist in the development of a DQP that complies with OMB M-18-16, we recommend that the Commission refer to the Data Quality Playbook (dated November 30, 2018) formulated by the Leveraging Data as a Strategic Asset Working Group. This document contains DQP outlines with processes and methodologies.</p>				
71	FY 2021 DATA Act	OCP-2022-06	Work with USDA to update its IAA, SOW, and develop a DQP to discretely outline the roles and responsibilities associated with the DATA Act of each agency. These roles and responsibilities should establish the responsible personnel for DATA Act file preparation, submission, reconciliation, and certification processes.	10/1/2022	Open	OCP	CAP in place

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**Table 2: Closed During Current Period (January 1, 2022 to March 31, 2022)**

<b>No.</b>	<b>Report Short Name</b>	<b>Recommendation Number</b>	<b>Recommendation</b>	<b>Close Date</b>	<b>Current Status</b>	<b>Responsible Office<sup>2</sup></b>
1	Program Fee	PMO-2020-03	In order to effectively manage the Program fee, the Commission should complete a workforce analysis to determine Commission staffing requirements based on major mission activities and cross-cutting priority goals.	3/31/2022	Closed	PMO
2	Cooperative Agreement Audit	PMO-2020-06	We recommend the Commission to complete a work force analysis to determine staffing requirements based on major mission activities.	3/31/2022	Closed	PMO

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<sup>2</sup> Legend for Responsible Office is as follows:  
PMO – Director of the Program Management Office