

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".

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: RISE

Respect

We treat one another with civility and kindness, so that we honor the value and dignity of all people.

Integrity

We demonstrate honesty, ethics and reliability, so that we earn trust and do what is right.

Safety

We are governed by the foundation of safety always, so that we can feel safe, make safe and be safe.

Empower

We are one team seeking better ways to do our work, so that we all contribute to the success of the AOC.

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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 regarding 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 during 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 six 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 during 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 and external activities funded by the AOC. 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.

<u>FY21 Audits Division</u>			
<u>Title</u>	<u>Objective</u>	<u>AOC Jurisdiction</u>	<u>Risk Category</u>
AUD Contracted Audits and Reviews			
<i>Audit of FY21 Financial Statement Audit</i>	Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2021.	OCFO	Internal Control
<i>Audit of Effects of COVID-19 and the Events of January 6 on the CHOBr Project</i>	Our objective is to determine the effects of the COVID-19 and January 6 events on the Cannon House Office Building Renewal (CHOBr) Project.	AOC	Program & Project
<i>Audit of CHOBr Project Materials</i>	Our objective is to determine if the materials used for the CHOBr project complied with contract requirements.	OCE/HOB	Internal Control/Program & Project
<i>Audit of AOC Contract Provisions for Multi-Million Dollar Construction Projects</i>	Our objective is to assess AOC's contract provisions for multi-million-dollar construction projects to determine compliance and alignment with federal laws, regulations, AOC policies and procedures, industry standards and consistency across jurisdictions.	OCE	Internal Control
<i>Semiannual CHOBr Assessment</i>	Our objective is to provide semi-annual reports on the updates to the CHOBr.	OCE/HOB	Program & Project

AUD Peer Reviews			
<i>External Peer Review of AOC OIG Audit Division</i>	The Federal Maritime Commission OIG will review the Audit system of quality control for the AOC OIG.	OIG	Legal & Compliance
<i>External Peer Review</i>	The AOC OIG will review the Audit system of quality control for the Government Accountability Office OIG.	CIGIE	Legal & Compliance
AUD Audit and Reviews			
<i>Audit of AOC's Unliquidated Obligations</i>	Our objective is to determine whether the Unliquidated Obligations (ULOs) were valid and supported by sufficient and appropriate documentary evidence.	OCFO	Internal Controls
<i>Management Advisory Letter on Cost and Pricing Certification Noncompliance</i>	Our objective is to inform management of an internal control deficiency found during the audit of the Russell Senate Office Building Exterior Repair and Restoration Seq. II, (Phase 2 and 4) Contract Modifications	OCE	Program & Project
<i>Independent Assessment of AOC's Role in Securing the Capitol Grounds During Large Public Gatherings</i>	Our objective is to gain an understanding of the AOC's role and responsibilities in the preparation and execution of operations to secure the Capitol campus, its structures, assets and artifacts during large public gatherings	OCSO	Program & Project
<i>Independent Assessment of CHOBr Unallowable Costs</i>	Our objective is to identify unallowable costs reimbursed to Contractors on the CHOBr Project.	OCE/HOB	Program & Project

FY22 Audits Division			
AUD Contracted Audits and Reviews			
<i>Audit of FY22 Financial Statement Audit</i>	Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2022.	OCFO	Internal Control
<i>Audit of AOC's Internal Control Plan for Payment Accuracy</i>	Our objective is to assess the AOC's internal control and risk assessment program's internal control plan in place to monitor payment accuracy.	OCFO	Internal Control
<i>Audit of CHOBrc Caucus Room and VA Hearing Room</i>	Our objective is to determine if the CHOBrc Project's Caucus Room and VA Hearing Room were constructed and commissioned in accordance with the design, contract documents, and contract terms and conditions within the approved budget.	OCE/HOB	Program & Project
<i>Audit of CHOBrc Punch List and Warranty Work</i>	Our objective is to assess contract compliance and resources used to complete the CHOBrc punch list and warranty work for Phase 2 and/or 3.	OCE/HOB	Program & Project
<i>Research Project on Potential Audits/ Reviews of the AOC's Construction Projects</i>	Our objective is to identify potential audits/reviews of the AOC's Construction Projects	OCE/Various	Program & Project
<i>Review of Construction Change Orders</i>	Our objective is to determine whether potential change orders for multimillion-dollar construction projects are reasonable, authorized, supported and comply with contract requirements.	OCE/Various	Program & Project
<i>Semiannual CHOBrc Assessment</i>	Our objective is to provide semi-annual reports on the updates to the CHOBrc project	OCE/HOB	Program & Project
AUD Research and Analysis Projects			
<i>AOC Coronavirus Emergency Supplemental Spending</i>	Our objective is to determine if the AOC expended emergency supplemental funds in accordance with applicable regulations March 2020 to June 2022.	AOC	Program & Project
<i>Senate Furniture</i>	Our objective is to determine whether AOC implemented policies, procedures, and processes for acquiring, safeguarding, transferring and disposing of Senate furniture to identify or prevent fraud, waste and mismanagement.	SOB	Program & Project

FY23 Audits Division			
AUD Contracted Audits and Reviews			
<i>Audit of FY23 Financial Statement Audit</i>	Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2023.	OCFO	Internal Control
<i>Audit of CHOB Laborers Used on the Construction Project</i>	Our objective is to determine if the labor used on the construction project complied with contract requirements.	OCE/Various	Program & Project
<i>Audit of CHOB Project Construction Manager as Agent (CMA)- Construction Manager as Constructor (CMc) Relationship</i>	Our objective is to determine if the CMA is meeting contractual oversight requirements.	OCE/HOB	Program & Project
<i>Review Construction Change Orders</i>	Our objective is to determine whether the potential change orders for multi-million-dollar construction projects are reasonable, authorized, supported and comply with contract requirements.	OCE/Various	Program & Project
AUD Audits and Reviews			
<i>TBD</i>			
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>Construction Project Materials</i>	Our objective is to determine if the materials used for the project complied with contract requirements.	OCE/Various	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.	OCAO	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

Inspections and Evaluations Division

The Inspections and Evaluations Division (I&E) conducts independent and objective assessments 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.

<u>FY21 Inspections & Evaluations Division</u>			
<u>Title</u>	<u>Objective</u>	<u>AOC Jurisdiction</u>	<u>Risk Category</u>
<i>AOC's Vehicle Inventory Program</i>	Our objective is to determine if adequate mechanisms and controls were in place to account for the AOC's vehicle fleet, including agency cost and usage rate.	OCAO	Program & Project
<i>AOC's Tree Maintenance Program</i>	Our objective is to determine if the Office of Congressional Workplace Rights-directed improvements to AOC processes for tree inspection and safety-related issues were appropriately implemented and maintained, and if they effectively addressed safety hazards from trees located on the U.S. Capitol campus.	CGA	Internal Control
<i>AOC's Emergency Preparedness Posture</i>	Our objective is to determine the effectiveness of the AOC's emergency incident drills, exercises and training in accordance with the Base Emergency Action Response Plan.	OCSO	Stakeholder
<u>I&E Peer Reviews</u>			
<i>External Peer Review</i>	The AOC OIG I&E system of quality control and compliance with the CIGIE quality standards will be reviewed by the Equal Employment Opportunity Commission OIG.	CIGIE	Legal & Compliance



FY22 Inspections & Evaluations Division			
<i>Information Technology Division Inventory Accountability and Controls</i>	Our objective is to determine if adequate mechanisms and controls are in place to account for agency issued electronic devices (laptops, iPads, cell phones etc.), the extent to which vulnerabilities exist due to lost, stolen or misplaced electronic devices and if adequate procedures are in place to report, track and replace missing property.	OCAO	Cybersecurity
<i>CHOBr Construction Inspection Approval Process</i>	Our objective is to evaluate the pass and fail rate of associated construction inspections for the CHOBr, and examine the impact of associated costs, quality of work and time delays attributed to rework.	OCE	Internal Control
<i>Evaluation of AOC's Security Badging Process</i>	Our objective is to assess the security badging process for the AOC employees and contractors to determine if vulnerabilities exist within the program.	OCSO	Program & Project



FY23 Inspections & Evaluations Division			
<i>Federal Information Security Modernization Act</i>	Our objective is to determine whether the AOC developed and implemented effective information security programs and practices in accordance with the Federal Information Security Modernization Act of 2014.	OCAO	Cybersecurity
<i>AOC Safety Inspection Program</i>	Our objective is to assess the compliance and internal controls of the AOC Safety Inspection Program in accordance with AOC policies, procedures, and applicable federal laws and regulations. This review will also include physical inspections of select in-scope buildings/offices or meeting spaces.	OSCC	Program & Project
I&E Peer Reviews			
<i>External Peer Review</i>	The AOC OIG will review the I&E system of quality control and compliance with the CIGIE quality standards for the Consumer Product Safety Commission OIG.	CIGIE	Legal & Compliance
Research and Analysis Projects			
<i>Evaluation of the AOC's Dispute Resolution Program</i>	Our objective is to examine the AOC's investigative process for dispute resolution and determine if the program uses investigative standards.	OCAO	Legal & Compliance
<i>Evaluation of the AOC's Workforce Planning Efforts</i>	Our objective is to determine the extent to which the AOC Human Capital Management Division (HCMD) are effectively implementing AOC workforce planning activities in accordance with AOC policies and procedures.	OCAO	Strategic
<i>Evaluation of AOC's WebTA System</i>	Our objective is 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.	OCAO	Human Capital

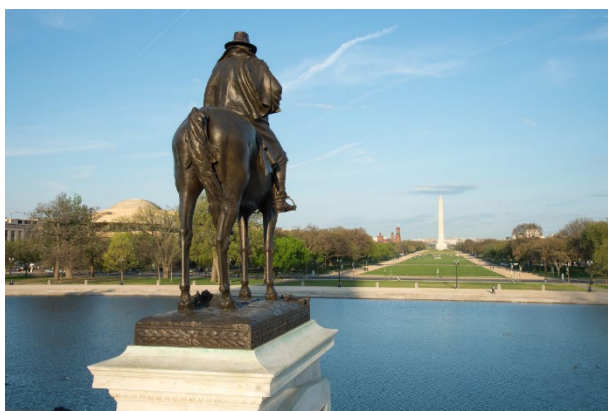


Follow-up Division

The Follow-Up Division (FLD) conducts independent, and objective follow-up evaluations of corrective actions and recommendations implemented by AOC management from previous AOC OIG audits, evaluations and investigations. These evaluations assess whether the AOC's corrective actions are complete, efficient, effective and address the original condition. Follow-up and monitoring implementation is a shared responsibility between OIG and AOC management. Therefore, results aim to provide insight on the impact of OIG's work and AOC's efforts to improve AOC operations. These evaluations further assist AOC OIG competencies, standards, and capabilities as a continuous learning organization. The FLD is a new division within the OIG with work beginning in FY22.

<u>FY22 Follow-Up Division</u>			
<u>Title</u>	<u>Objective</u>	<u>AOC Jurisdiction</u>	<u>Risk Category</u>
<i>Sexual Harassment Follow-up</i>	Our objective is to determine whether AOC implemented corrective actions to address issues identified in the 2019 OIG report, Congressional Request for OIG Review of the Architect of the Capitol's Response to Sexual Harassment	OCAO	Human Capital

<u>FY23 Follow-Up Division</u>			
<i>Inventory Accountability and Controls</i>	Our objective is to determine whether AOC implemented corrective actions to address recommendations in the 2019 OIG report, Evaluation of the Architect of the Capitol's Inventory Accountability and Controls.	OCAO	Internal Control
<i>Government Purchase Card Program</i>	Our objective is to determine whether AOC implemented corrective actions to address recommendations in the 2019 OIG report, Evaluation of the Architect of the Capitol's Compliance with the Government Purchase Card Program.	OCAO	Internal Control



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 because 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, OCWR or other agencies for administrative or other appropriate action.

INV continues to protect 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 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 conduct strategic planning and identify work plan priorities more effectively.

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 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 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 successful investigations resulting in criminal, civil and administrative actions. The AOC OIG hotline is accessed at <https://aocoig.oversight.gov/hotline> or (877) 489-8583.

Appendix A: Abbreviations and Risk Definitions

Abbreviation	Definition
AOC	Architect of the Capitol
AUD	Audits Division
CGA	Capitol Grounds and Arboretum
CHOBBr	Cannon House Office Building Renewal Project
CIGIE	Council of Inspectors General for Integrity and Efficiency
CMa	Construction Manager as Agent
CMc	Construction Manager as Constructor
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
OCAO	Office of Chief Administrative Officer
OCE	Office of Chief Engineer
OCFO	Office of Chief Financial Officer
OCSO	Office of Chief Security Officer
OCWR	Office of Congressional Workplace Rights
OIG	Office of Inspector General
OSCC	Office of Safety and Code Compliance
SOB	Senate Office Buildings
TBD	To Be Determined



Term	Definition
Strategic Risk	Risk that the AOC and/or a jurisdiction would not meet its mission objectives from the pursuit of an unsuccessful business plan. Strategic risk can result from making poor business decisions, substandard execution of decisions, inadequate resource allocation or a failure to respond well to changes in the business environment.
Program/Project Risk	Risk that a potential outcome that causes an AOC and/or jurisdiction program to fail to meet a goal. Program/project risk is related to individual project risks with a focus on risks that have cross-project impact. For example, integration risks between projects are commonly tracked at the program management level.
Human Capital Risk	Risk that the AOC's workforce will not achieve strategic business goals and objectives and result in a negative impact to the AOC. Human capital risk can result from ineffective workforce planning, ineffective recruitment, employee turnover, absenteeism, workplace performance issues, accident/injury, legal/compliance issues, fraud, lack of professional competence and/or gaps in leadership.
Stakeholder Oversight Risk	Risk that may arise due to actions taken by Congress or other key policy makers that could potentially impact business operations, the achievement of the AOC's strategic and tactical objectives, or existing statutory and regulatory authorities. Examples include debt ceiling impasses, Government closures, etc.
Internal Control Risk	The risk of direct or indirect loss arising from inadequate or failed internal processes, people and systems or external events. It can cause financial loss, reputational loss, loss of competitive position or regulatory sanctions.
Cybersecurity Risk	Risk that could expose the AOC to exploitation of vulnerabilities to compromise the confidentiality, integrity or availability of the information being processed, stored or transmitted by its information systems.
Legal/Compliance Risk	Risk of failing to comply with applicable laws and regulations and the risk of failing to detect and report activities that are not compliant with statutory, regulatory or organizational requirements. Compliance risk can be caused by a lack of awareness or ignorance of the pertinence of applicable statutes and regulations to operations and practices.
Fraud Risk	Risk of any intentional illegal act characterized by deceit, concealment, or violation of trust to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage. These acts are not dependent upon the threat of violence or physical force but contain the fraud triangle attributes of rationalization, opportunity, and pressure. Fraud risk can come from sources both internal and external to the organization.

Confidential Hotline Phone: (877) 489-8583

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

Web: <https://aocoig.oversight.gov/>

Twitter: <https://twitter.com/AOCOIG>



HELP FIGHT

FRAUD. WASTE. ABUSE.

Don't Accept It – Do Something About It