

Work Plan

FISCAL YEAR 2024



ARCHITECT OF THE CAPITOL
OFFICE OF INSPECTOR GENERAL

Message from the Inspector General



I am pleased to present the Office of Inspector General (OIG) annual work plan for Fiscal Year (FY) 2024. 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, independent, 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
- Stakeholder priorities promoting efficiency and effectiveness in the execution of AOC programs and operations
- Results from organizational risk assessments
- Congressional mandates
- 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 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 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 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.

Empowerment

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 2,400 employees, and funded via annual appropriations of approximately \$1.13 billion.

The AOC Inspector General (IG) Act of 2007, 2 U.S.C. § 1808, established 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. The OIG uses a strategic planning process that carefully considers current and emerging agency programs, operations, risks and management challenges. As part of its triennial strategic planning process, the OIG engaged an independent third-party to conduct an organizational risk assessment, as well as review and evaluate all AOC jurisdictions and Capitol Construction and Operations (CCO) offices/divisions, each with its own specific program responsibilities, to identify and rank any significant risk areas and their overall effect on the risk profile for the AOC (Table 1).

Table 1: Summary of AOC-wide Risk Assessment Observations in Brief

Risk Domain	AOC-Wide Risk Observations
Internal Control Risk	<ul style="list-style-type: none"> • Leadership turnover and its impact upon the resiliency of the AOC’s policies, procedures, and processes, as well as the effectiveness of the AOC succession plan. • Financial leadership turnover and its impact upon the AOC financial reporting and financial management procedures and protocols. • Documented policies, procedures, and processes not reflecting realigned roles, responsibilities and protocols under AOC reorganization. • Split of contracting offices under AOC reorganization has resulted in increased operational, communication and potential compliance challenges.
Stakeholder/Oversight Risk	<ul style="list-style-type: none"> • Communication and expectation challenges continue to be experienced between oversight stakeholders and jurisdictions. • Lack of sufficient resources and personnel to effectively respond to oversight stakeholder expectations.
Strategic Risk	<ul style="list-style-type: none"> • Financial planning uncertainty, due to possible budget constraints, and its impact on AOC mission service-level capability. • Lack of realized benefits and efficiencies by stakeholders and management personnel from AOC reorganization.
Cybersecurity and Critical Infrastructure Risk	<ul style="list-style-type: none"> • Physical security awareness is not engrained in AOC’s organizational culture and processes. • Inconsistent physical security awareness and sharing of threat assessment information across the AOC office and jurisdiction leadership. • Lack of centralized emergency management and required participation by all offices and jurisdictions.
Human Capital Risk	<ul style="list-style-type: none"> • Attraction and retention of AOC’s skilled trade workforce in a highly competitive environment with commercial organizations and other Government agencies. • AOC’s workplace reputation and culture negatively impact employee recruitment and retention for the organization. AOC was ranked 14th among 27 mid-size agencies in the recent 2022 Federal Employee Viewpoint Survey (FEVS) • Lack of sufficient resources and personnel to support recruitment and meet current Human Resource demands from within AOC. • Employee recruitment and retention constraints by the AOC’s current wage/grade system, a time-to-hire process that is longer than the market norm, and the newly

Risk Domain	AOC-Wide Risk Observations
	<p>issued AOC Return to Office policy. AOC was ranked 21st out of 24 mid-size Government agencies on the Pay survey question in the 2022 FEVS.</p> <ul style="list-style-type: none"> • The AOC University does not include training for all office/jurisdiction skillsets despite the university receiving general favorable feedback from the offices and jurisdictions. • Despite a strong U.S. Capitol Police presence, certain jurisdiction employees work under heightened security concerns from possible external threats (e.g., unattended packages) due to the respective jurisdiction’s mission to engage with the public. These workplace safety concerns have resulted in an adverse impact on some staff when an incident has occurred and possible increased risk of AOC’s Employee Assistance Program not effectively meeting the needs of the staff.
Program/Project Risk	<ul style="list-style-type: none"> • The current design and construction resource capacity is not serving the AOC in an appropriate manner to ensure sustainable success. The Office of Chief Engineer (OCE) and jurisdiction personnel resource constraints keeping up with the project workload is a challenge, as it impacts client satisfaction and AOC reputation and trust.
Legal/Compliance Risk	<ul style="list-style-type: none"> • Inconsistent third-party provider compliance audit/reviews. • Inconsistent compliance with the established document control process.

Risk Assessment Objectives and Approach

The overall objective of the consulting engagement was to plan and conduct an independent organizational risk assessment to identify and assess the nature of AOC’s programs and operations, along with their performance measures and anticipated outcomes, scope and dollar magnitude, staffing and budgetary trends, perceived vulnerabilities and inherent risks. As part of the assessment, Kearney defined risks as events or occurrences that would prevent the AOC from meeting its operational, financial, legal, and compliance objectives. We evaluated the risks based on potential impact, probability, and velocity of occurrence to provide a consistent framework to compare results entity-wide and across jurisdictions.

The risk assessment conducted by Kearney, as well as the risk assessment model, included the following areas within the AOC:

- Risk areas broken out by jurisdiction
- Risk areas common across all jurisdictions
- Risk factors and ranking scheme with a description on how to apply the risk factor
- Overall risk for the AOC as a whole

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 2024 by:

- Providing independent products and services that promote integrity and positive change
- Engaging stakeholders to conduct effective oversight and addressing AOC priorities and challenges
- 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 based on AOC-supplied documentation that the root cause or condition has been corrected to meet the criteria. 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 for six to 36 months following the completion of an audit, inspection or evaluation or other OIG review with noted recommendations. 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.

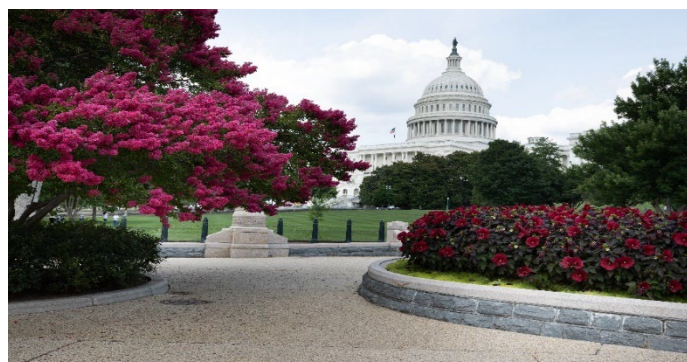


Audits Division

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.

FY24 Audits Division			
Title	Objective	AOC Jurisdiction	Risk Category
Audits, Assessments and Reviews			
<i>Audit of FY23 Financial Statements</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 the Architect of the Capitol Construction Division</i>	Our objective is to determine whether Construction Division projects address stakeholder needs and are completed in a timely and cost-effective manner.	OCE	Internal Control/Program & Project
<i>Evaluation of the Cannon House Office Building Renewal (CHOBr) Project Materials</i>	Our objective is to determine if the materials used for Phase 4 of the CHOBr project comply with contract requirements and to assess the quality of the work performed.	OCE/House Office Buildings	Internal Control/Program & Project
<i>Audit of FY24 Financial Statements</i>	Our objective is to assess AOC Financial Statements as of and for the year ending September 30, 2024.	OCFO	Internal Control
<i>Audit of Architect of the Capitol Construction Contracts (Specific audit TBD)</i>	Our overall objective is to determine whether the AOC's construction contract projects complied with AOC guidance and contract requirements and completed within established timelines and budget.	OCE	Internal Control/Program & Project

FY24 Audits Division			
Title	Objective	AOC Jurisdiction	Risk Category
Audits, Assessments and Reviews			
<i>Review of the Architect of the Capitol Multimillion-Dollar Construction Project Change Orders (Semiannual review)</i>	Our objective is to determine whether the change orders for multimillion-dollar construction projects were reasonable, authorized, supported and complied with contract requirement.	OCE	Internal Control/Program & Project
<i>Research Project of Architect of the Capitol Deferred Maintenance Program</i>	Our objective is to gather information on AOC’s strategies for managing deferred maintenance and capital renewal.	OCFO	Internal Control/Program & Project
<i>Research Project of Architect of the Capitol 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.	OCFO/ Senate Office Buildings	Internal Control/Program & Project
<i>Research Projects (TBD)</i>	Our overall objective is to gather information for future projects and to determine whether a topic warrants an audit or further review of a particular area.	AOC	Various
Peer Reviews			
<i>Receive External Audit Peer Review from AmeriCorps OIG</i>	The AmeriCorps OIG will review the Audit system of quality control for the AOC OIG.	OIG	Legal & Compliance
<i>Conduct External Audit Peer Review of Peace Corps OIG</i>	The AOC OIG will review the Audit system of quality control for the Peace Corps OIG.	CIGIE	Legal & Compliance



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 contributing to waste and abuse of funds and resources under AOC control
- Develop reports with a focus on thematic and systemic issues
- Proactively examine resource management and management controls
- Conduct special reviews

FY24 Inspections & Evaluations Division			
Title	Objective	AOC Jurisdiction	Risk Category
<i>Evaluation of AOC Contracting Officer (CO) and Contracting Officer Representative (COR)</i>	Our objective is to determine if COs and CORs are performing their duties in accordance with AOC policies, procedures, contractual requirements, and applicable federal laws and regulations, while assessing any limitations that might hinder opportunities for efficiency in CO and COR work processes.	AOC	Internal Control, Program & Project and Legal & Compliance
<i>Evaluation of AOC's Human Capital Management</i>	Our objective is to assess the efficiency, effectiveness and internal controls of the AOC Human Capital Management Program activities and operations in accordance with AOC policies, procedures, transformation milestones, human capital strategy and applicable federal laws and regulations.	AOC	Stakeholder & Oversight, Strategic, and Human Capital
<i>Evaluation of AOC's Implementation of the Federal Information Security Management Act (FISMA) of 2014, Fiscal Year 2024</i>	Our objective is to conduct an independent evaluation of the AOC's information security program and practices utilizing selected FISMA metrics for FY's 2023 and 2024.	AOC	Cybersecurity and Critical Infrastructure

FY24 Inspections & Evaluations Division			
Title	Objective	AOC Jurisdiction	Risk Category
<i>Evaluation of AOC's Supply Chain Risk Management Program</i>	Our objective is to determine the extent to which the AOC implemented an organizational supply chain risk management program that identifies, assesses, mitigates and responds to supply chain risk throughout the agency. We will also determine if vulnerabilities exist for fraud, waste and abuse.	AOC	Internal Control/Program & Project
<i>Research Project of Architect of the Capitol Transportation Benefits Program</i>	Our objective is to assess the AOC Transportation Benefit Program operations and activities and determine the extent to which adequate internal controls are in place and if vulnerabilities exist for fraud, waste and abuse.	AOC/OCAO	Internal Control/Program & Project
<i>Research Project on the Duplication of AOC Workforce Activities and Services</i>	Our objective is to determine the extent to which significant duplication of workforce activities and services performed at the AOC exist and assess policies or procedures that may hinder opportunities for more efficient work processes. We will also determine if vulnerabilities exist for fraud, waste and abuse.	AOC	Strategic/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, the 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.

FY24 Follow-Up Division			
Title	Objective	AOC Jurisdiction	Risk Category
<i>Follow-up Evaluation of the Architect of the Capitol Data Center</i>	To determine whether the AOC has effectively implemented corrective actions to address the findings and recommendations in the September 2019 OIG report, Audit of the Architect of the Capitol Data Center (OIG-AUD-2019-04).	OCAO	Internal Control/ Cybersecurity and Critical Infrastructure
<i>Follow-up Evaluation of the Architect of the Capitol’s Compliance with the Government Purchase Card Program</i>	To determine whether the AOC implemented corrective actions to address the findings and recommendations in the August 2019 OIG report, Evaluation of the Architect of the Capitol’s Compliance with the Government Purchase Card Program (2018-0002-IE-P).	OCAO	Internal Control
<i>Research Projects (TBD)</i>	Our overall objective is to gather information for future projects and to determine whether a topic warrants follow-up of a particular area.	AOC	Various



Investigations Division

The Investigations Division (INV) conducts investigations of criminal, civil and administrative violations related to AOC programs and operations. Investigations are typically informed by: AOC OIG Hotline, internal 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 or other entity for prosecution. INV may also refer cases to the AOC, Office of Congressional Workplace Rights or other agencies for action deemed appropriate.

To enhance the OIG's oversight capability, the AOC OIG will continue a proactive and risk-based approach to identify potential vulnerabilities. This capability allows the AOC OIG to conduct strategic planning and identify work plan priorities more effectively.

Fraud Awareness

Fraud is any intentional deception designed to deprive the AOC unlawfully of something of value or to secure from the AOC a benefit, privilege, allowance, or consideration to which he/she is not entitled. Such practices include, but are not limited to, the offer, payment, or acceptance of bribes or gratuities; making false statements; submitting false claims; using false weights or measures; evading or corrupting inspectors or other officials; deceit either by suppressing the truth or misrepresenting material facts; altering or substituting materials; falsifying records and books of accounts; arranging for secret profits, kickbacks, or commissions; and conspiring to use any of these devices. The term also includes conflict of interest cases, criminal irregularities and the unauthorized disclosure of official information relating to procurement and disposal matters.

By statute, the OIG is charged with fraud prevention and detection. To meet this mandate, INV works with other divisions to identify and refer systemic weaknesses and vulnerabilities to fraud, waste and abuse in AOC programs and operations, and recommend corrective actions to AOC managers. INV participates in OIG outreach programs by overseeing the fraud awareness training program to educate AOC employees and training classes on potential indicators of fraud.

The AOC OIG maintains an annual training requirement via AOC Learn for all AOC employees on:

- How to identify fraud, waste and abuse
- Role in preventing and reporting fraud, waste and abuse
- Examples of common fraud types like:
 - Contract fraud
 - Workers' compensation fraud
 - Time and attendance fraud

Fraud Triangle

The fraud triangle is a framework used to explain the reason behind an individual's decision to commit fraud. The fraud triangle consists of three components: Pressure, Opportunity and Rationalization.

- **Pressure:** financial or non-financial issues that may provide incentive to commit fraud such as high medical bills, past-due accounts, addiction to alcohol or gambling, unrealistic work expectations
- **Opportunity:** ability to commit fraud such as access to assets and/or information
- **Rationalization:** employee's self-justification that their fraudulent actions are reasonable or permissible

The fraud triangle framework can also be used to support a risk-based approach to the AOC OIG planning. For example, pressure can be expressed in terms of internal control risk or stakeholder and oversight risk, whereby an employee could feel burdened or pressured to achieve a certain goal or task to a certain standard. Opportunity can be expressed in terms of the effects of risk such as program and project risk or human capital risk that creates gaps between what should be and what is, whereby an employee could take advantage of certain loopholes. Rationalization is the justification an employee gives themselves to follow through with any fraudulent act. The AOC OIG uses this framework and others for project planning. It is imperative that employees understand risk and fraud in their daily work to effectively report to the AOC OIG when conditions are not typical.



AOC OIG Hotline

INV maintains the AOC OIG Hotline, a confidential channel for complaints concerning violations of law or policy, 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.

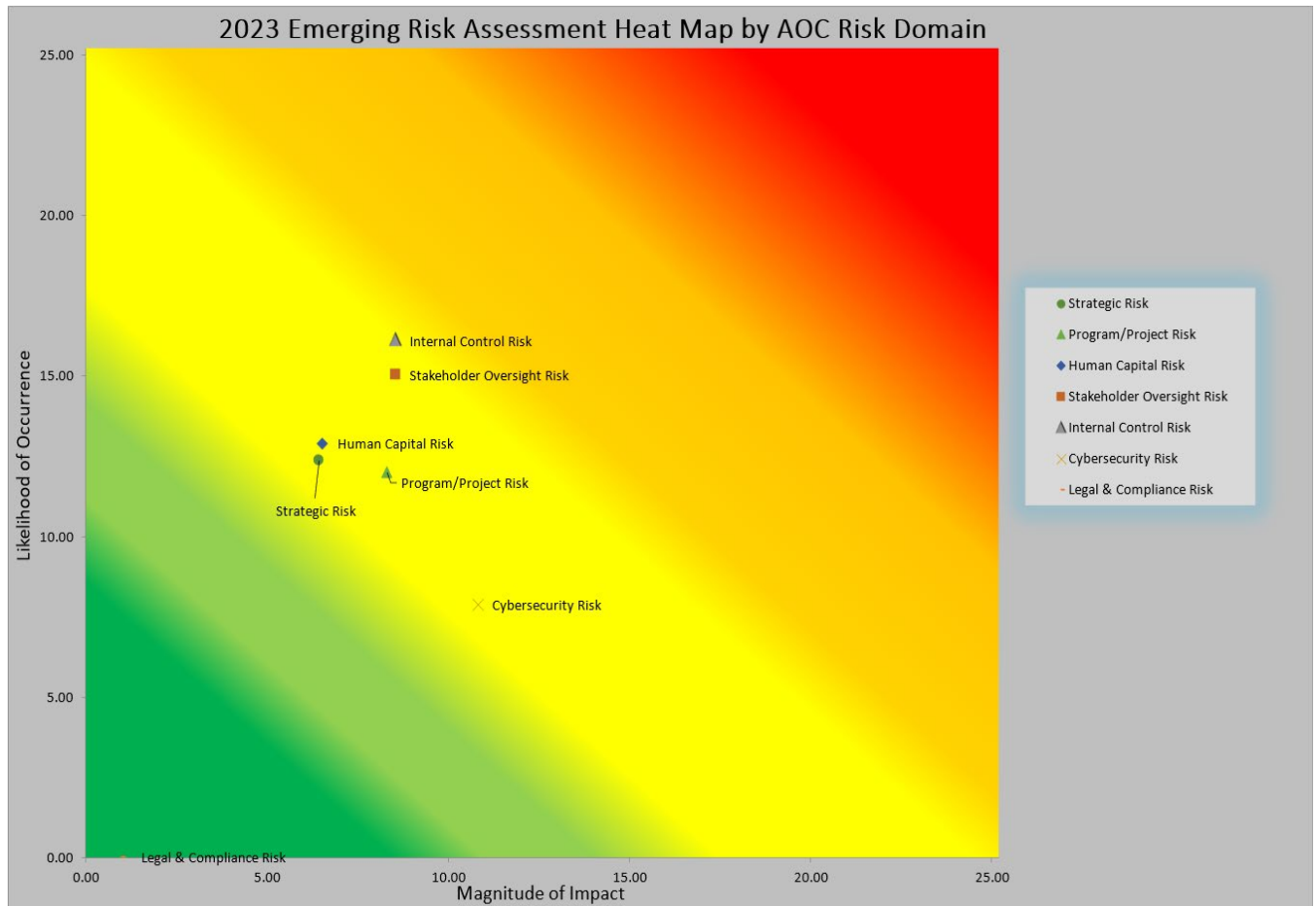


Appendix A: Abbreviations

Abbreviation	Definition
AOC	Architect of the Capitol
AUD	Audits Division
CHOBBr	Cannon House Office Building Renewal Project
CCO	Capitol Construction and Operations
CIGIE	Council of Inspectors General for Integrity and Efficiency
CO	Contracting Officer
COR	Contracting Officer Representative
FEVS	Federal Employee Viewpoint Survey
FISMA	Federal Information Security Management Act
FLD	Follow-Up Division
FY	Fiscal Year
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
OIG	Office of Inspector General
TBD	To Be Determined



Appendix B: Heatmap by AOC Risk Domain



Example of Risk Rating Scale:

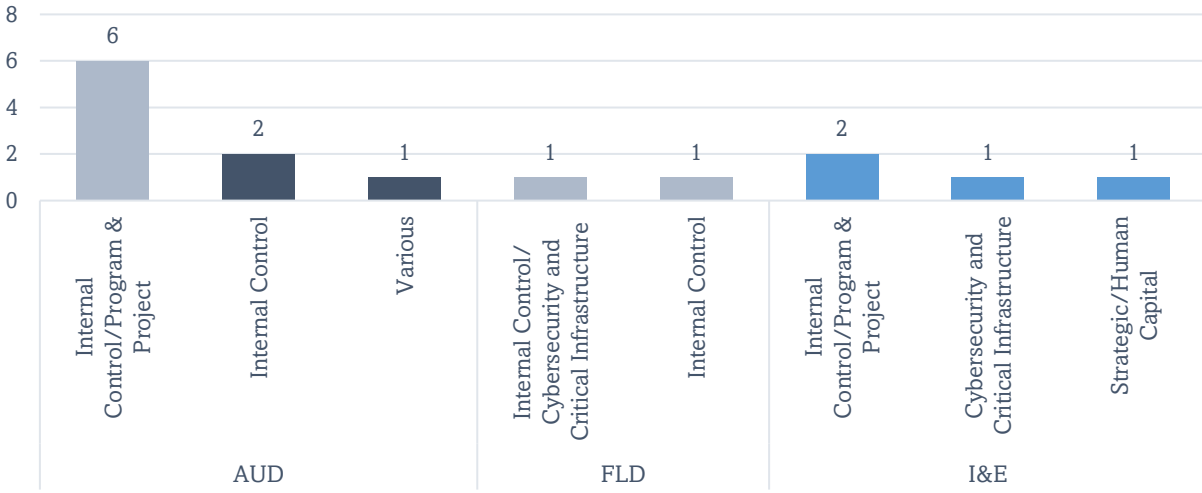
Magnitude of Impact

1 – Incidental	2 – Minor	3 – Moderate	4 – Major	5 – Extreme
<ul style="list-style-type: none"> Results in no expected damage to the agency/jurisdiction/office. 	<ul style="list-style-type: none"> Results in minor damage to the agency/jurisdiction/office. 	<ul style="list-style-type: none"> Results in noticeable but not significant damage to the agency/jurisdiction/office. 	<ul style="list-style-type: none"> Results in significant damage to the agency/jurisdiction/office. 	<ul style="list-style-type: none"> Results in major damage to the agency/jurisdiction/office.

Likelihood of Occurrence

1 – Rare/Remote	2 – Unlikely	3 – Possible	4 – Likely	5 – Frequent
<ul style="list-style-type: none"> Will most likely not occur (<10% chance of occurrence). 	<ul style="list-style-type: none"> Will likely not occur (10% to 40% chance of occurrence). 	<ul style="list-style-type: none"> Moderate chance to occur (40% to 70% chance of occurrence). 	<ul style="list-style-type: none"> Will likely occur (70% to 90% chance of occurrence). 	<ul style="list-style-type: none"> Highly likely to occur (>90% chance of occurrence).

Count of Projects by IG Division and Risk Domain





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