

ARCHITECT OF THE CAPITOL
OFFICE OF INSPECTOR GENERAL

OVERSIGHT PLAN FOR FISCAL YEAR 2026



ARCHITECT
OF THE CAPITOL



REPORT

FRAUD WASTE ABUSE

The Office of Inspector General (OIG) maintains the Architect of the Capitol (AOC) OIG Hotline as a confidential channel for receiving allegations of fraud, waste, abuse, and other violations of law or policy related to AOC programs and operations. Information received through the hotline is evaluated and, when appropriate, referred for investigation or other oversight action.

Individuals may submit allegations to OIG through the following methods:



Phone: 202.593.1948



Confidential Toll-Free Hotline: 877.489.8583



Fax: 202.593.0055



Email: Hotline@aoc-oig.org



Web: <https://aocoig.oversight.gov/form/oig-hotline-confidential-report>



Mail: Architect of the Capitol Office of Inspector General
499 South Capitol Street, SW, Suite 518, Washington, D.C. 20515



LinkedIn: Visit <https://www.linkedin.com/company/aocoig> for the latest updates

Message From the Inspector General



Luiz A. Santos, CFE, PMP
Inspector General

I am pleased to present the Office of Inspector General's (OIG's) Oversight Plan for Fiscal Year 2026. This plan outlines the audits, inspections, evaluations, and follow-up activities we expect to undertake to provide independent, risk-based oversight of the Architect of the Capitol (AOC).

Our work promotes accountability, efficiency, and effectiveness; helps prevent and detect fraud, waste, and abuse; and supports informed decision-making to strengthen stewardship of public resources.

We developed this annual plan using a structured, risk-informed process. In selecting and prioritizing oversight work, we considered statutory and regulatory requirements; the AOC's Top Management Opportunities and Performance Challenges; AOC management priorities; results of enterprise and program-level risk assessments; prior oversight results and open recommendations; stakeholder input, including from Congress and AOC leadership; and indicators of emerging risk, such as internal control concerns and significant operational or organizational changes. We also considered available resources, staff expertise, and opportunities to coordinate with other oversight bodies to avoid duplication and maximize impact.

Oversight planning is inherently dynamic. While this plan reflects our best assessment of oversight priorities at the start of the fiscal year, we may adjust projects in response to emerging risks, incidents, congressional or AOC requests, or changes in resource availability to ensure our work remains timely, relevant, and responsive.

We remain committed to providing objective, independent information and recommendations that support the AOC's ability to serve, preserve, and inspire on behalf of Congress, the Supreme Court, and the American public. I look forward to continued constructive engagement with AOC leadership and Congress regarding the oversight priorities and risks outlined in this Oversight Plan.

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Inspector General Act

The Architect of the Capitol Inspector General Act of 2007, Title 2 United States Code §1808, established the Office of Inspector General as an independent, objective office within the Architect of the Capitol (AOC). It applies certain sections of the Inspector General Act of 1978 that detail the Inspector General's duties and authorities and establish important protections for AOC employees and responsibilities for the AOC.



Highlights



About the Architect of the Capitol



AOC Overview

Permanent authority for the care and maintenance of the U.S. Capitol is vested in the Architect of the Capitol (AOC) under Title 2 § 1811 of the United States Code (U.S.C.). The AOC is responsible for the maintenance, operation, development, and preservation of more than 18.5 million square feet of facilities, approximately 570 acres of grounds, and thousands of works of art. These responsibilities encompass 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 across the Capitol campus.

In addition to facilities operations and preservation, the AOC provides professional expertise related to architectural and artistic stewardship and makes recommendations regarding the design, construction, maintenance, and preservation of facilities and grounds. The AOC is also responsible for the upkeep and improvement of the U.S. Capitol Grounds and for supporting inaugural ceremonies and other significant events held on the Capitol campus.

Approximately 2,500 AOC employees support the legislative and judicial branches by providing facilities, infrastructure, and services necessary to conduct official business. The AOC's annual budget exceeds \$900 million.

OIG Overview

The AOC Inspector General (IG) Act of 2007, Title 2 U.S.C. § 1808, established the Office of Inspector General (OIG) as an independent, objective oversight office within the AOC. The IG Act applies key provisions of the IG Act of 1978, as amended, including authorities related to access to records and information, independence in carrying out oversight work, and protections for employees who contact the OIG or participate in OIG activities.

In carrying out its mission, OIG conducts audits, evaluations, and related oversight activities independently and in accordance with applicable professional standards. OIG determines the scope, timing, and methods of its work free from interference and communicates the results of its work directly to AOC leadership and Congress, as appropriate, to promote transparency, accountability, and effective corrective action.

Consistent with its statutory authorities, OIG's duties include the following:

- Conduct, supervise, and coordinate audits and investigations relating to AOC programs and operations.
- Review existing and proposed legislation and regulations affecting AOC programs and operations and, in its Semiannual Reports (SARs), note their impact on economy and efficiency or on the prevention and detection of fraud, waste, and abuse.
- Recommend policies and practices to promote economy and efficiency and prevent and detect fraud, waste, and abuse in AOC programs and operations.
- Provide a means of keeping the AOC and Congress fully and currently informed of problems and deficiencies relating to the administration of AOC programs and operations and the need for and progress of corrective actions, generally through the issuance of SARs.
- The AOC OIG's oversight mandate is broad and comprehensive, encompassing the full scope of AOC programs, operations, and activities.

ESTABLISHED IN *2007*
AS AN INDEPENDENT
AND OBJECTIVE OFFICE



MISSION

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

VISION

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



OIG Oversight Process

Oversight Planning

OIG uses a structured, risk-informed oversight planning process to identify priority areas and allocate resources across audits, inspections, evaluations, and follow-up activities. This process is designed to ensure that oversight work focuses on areas of greatest risk, significance, and potential impact, while remaining responsive to emerging issues and statutory requirements.

In developing this Oversight Plan, OIG considered multiple inputs, including statutory and regulatory mandates; the AOC's Top Management Opportunities and Performance Challenges; AOC management priorities; prior oversight results and open recommendations; stakeholder input from Congress and AOC leadership; and indicators of emerging risk, such as internal control concerns, significant organizational changes, and operational developments. Professional judgment, staff expertise, and available resources were also considered in determining the scope, timing, and sequencing of oversight work.

As part of its triennial strategic planning process, OIG engaged an independent third party, Kearney & Company, P.C., to conduct an organizational risk assessment. This assessment reviewed AOC jurisdictions and Capitol Construction and Operations offices and divisions to identify and rank significant risk areas and assess their overall impact on the AOC's enterprise-wide risk profile. The most recent completed assessment was conducted in fiscal year (FY) 2023 and provides contextual insight into risk themes that continue to inform oversight planning.

An updated organizational risk assessment conducted by Kearney & Company, P.C. for FY 2026 is currently underway. The results of this independent assessment may inform adjustments to oversight priorities during the fiscal year, consistent with OIG's dynamic, risk-based planning approach.

Table 1 summarizes key enterprise-wide risk observations identified in the FY 2023 organizational risk assessment. These observations are presented for context and do not represent a comprehensive or current risk ranking for FY 2026. For a complete definition of each risk domain, refer to appendix A.

Corrective Action and Compliance

Corrective action on recommendations issued by OIG is a critical component of effective oversight. Following the issuance of a final audit, inspection, or evaluation report, responsible AOC entities are required to provide written responses describing planned or completed actions to address OIG recommendations. These responses are reviewed by OIG to assess the adequacy of proposed corrective actions.

A recommendation is considered resolved when OIG and AOC management agree on the corrective action to be taken. A recommendation is closed when OIG

determines that the agreed-upon action has been fully implemented and that the underlying condition or root cause has been adequately addressed, based on sufficient and reliable documentation provided by the AOC.

OIG independently monitors the status of open recommendations and maintains responsibility for determining when corrective actions are resolved and closed. Effective implementation of recommendations strengthens governance, internal controls, accountability, and operational effectiveness, and may result in both financial and non-financial benefits.

Table 1. Summary of AOC-Wide FY 2023 Risk Assessment Observations in Brief

Risk Domain	AOC-Wide Risk Observations
Internal control risk	<ul style="list-style-type: none"> The AOC's leadership turnover impacts the resiliency of the agency's policies, procedures, and processes, as well as the effectiveness of its succession plan. The AOC's financial leadership turnover impacts the agency's financial reporting and financial management procedures and protocols. Documented policies, procedures, and processes do not reflect realigned roles, responsibilities, and protocols under the AOC's reorganization. Splitting contracting offices under the AOC's reorganization has resulted in increased operational, communication, and potential compliance challenges.
Stakeholder/ oversight risk	<ul style="list-style-type: none"> Oversight stakeholders and jurisdictions continue to experience communication and expectation challenges. There is a lack of sufficient resources and personnel to effectively respond to oversight stakeholder expectations.
Strategic risk	<ul style="list-style-type: none"> There is financial planning uncertainty due to possible budget constraints, impacting the AOC's mission service-level capabilities. There is a lack of realized benefits and efficiencies by stakeholders and management personnel due to the AOC's reorganization.
Cybersecurity and critical infrastructure risk	<ul style="list-style-type: none"> Physical security awareness is not ingrained in the AOC's organizational culture and processes. There is inconsistent physical security awareness and sharing of threat assessment information across the AOC's office and jurisdiction leadership. The AOC lacks centralized emergency management and does not require participation by all offices and jurisdictions.
Human capital risk	<ul style="list-style-type: none"> Attraction and retention of the AOC's skilled trade workforce is impacted due to a highly competitive environment with commercial organizations and other Government agencies. The AOC's workplace reputation and culture negatively impact employee recruitment and retention. The AOC lacks sufficient resources and personnel to support recruitment and meet current human resource demands from within the AOC. The AOC experiences employee recruitment and retention constraints due to its current wage/grade system, its time-to-hire process that is longer than the market norm, and its newly issued AOC Return to Office policy. 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 the Chief Engineer (OCE) and jurisdiction personnel report resource constraints. Keeping up with the project workload is a challenge, as it impacts client satisfaction and the AOC's reputation and trust.
Legal/compliance risk	<ul style="list-style-type: none"> The AOC has received inconsistent third-party provider compliance audit/reviews. The AOC lacks consistent compliance with its established document control process.



*FY 2026 Oversight
Priorities by Division*



Audits Division

The Audits Division (AUD) conducts audits, program assessments, and performance reviews of the AOC's management and financial operations. This work includes audits of financial statements, construction projects and operations, information security, internal business processes, and selected externally funded activities administered by the AOC.

AUD's work is risk-based and focuses on high-cost programs, significant management challenges, and critical operations with the greatest potential impact on mission delivery, internal controls, and stewardship of public resources. Given limited resources, the division prioritizes work in areas such as construction management, acquisition and procurement, and financial management, where oversight can provide actionable information to support sound decision-making.

In addition to discretionary oversight projects, AUD devotes a significant portion of its resources fulfilling the annual financial statement audit and required construction-related audits, as well as responding to congressional and AOC leadership requests.

Table 2 highlights OIG's AUD priorities in FY 2026.



Table 2. FY 2026 AUD Oversight Priorities

Title	Objective	Jurisdiction	Risk Domain(s)
Audit of Unauthorized Commitments	Assess the efficiency and effectiveness of the AOC's management of unauthorized commitments.	Office of the Chief Administrative Officer (OCAO), OCE, Office of the Chief Financial Officer (OCFO), and Office of the Chief Security Officer	Internal control and program/project
Evaluation of Cannon House Office Building Renewal Project Safety	Evaluate the safety of the Cannon House Office Building Renewal Project.	OCE	Internal control and program/project
Audit of the Architect of the Capitol's Acquisition and Procurement Process for Construction Projects	Assess the efficiency and effectiveness of the AOC's acquisition and procurement process for construction contracts.	OCE	Internal control and program/project
Fiscal Year 2026 Financial Statement Audit	Opine on the AOC's financial statements as of and for the fiscal year ending September 30, 2026.	OCFO	Internal control
Audit of Federal Employees' Health Benefits Eligibility	Assess controls over Federal Employees' health benefits eligibility.	OCAO	Internal control and program/project
Audit of the Architect of the Capitol's Construction Contracts	Determine whether selected construction contracts ^a complied with AOC guidance and contract requirements and were completed within established timelines and budgets.	OCE	Internal control and program/project
Research Project ^b	Conduct research to gather information on emerging or potential risk areas and determine whether further evaluation or in-depth review is warranted.	AOC	Various

^a Contracts to be determined.

^b Title and subject matter to be determined.

Inspections and Evaluations Division

OIG's Inspections and Evaluations Division (I&E) conducts independent, objective assessments of the AOC's programs and operations. These reviews focus on management practices, program performance, and systemic issues affecting efficiency, effectiveness, and accountability. I&E work is intended to inform AOC leadership, Congress, and the public on issues of significance and emerging risk.

I&E employs multidisciplinary analytical approaches to identify cross-cutting issues, examine resource management and internal controls, and assess whether programs and initiatives are achieving intended outcomes. In addition to planned evaluations, the division conducts special reviews and targeted research to inform future oversight work and support risk-based planning.

Table 3 highlights OIG's I&E priorities in FY 2026.



Table 3. FY 2026 I&E Oversight Priorities

Title	Objective	Jurisdiction	Risk Domain(s)
Evaluation of the Architect of the Capitol's Deferred Maintenance Management and Capitol Renewal Program	Assess the effectiveness of the AOC's strategy, planning, prioritization, and resource allocation for addressing deferred maintenance and Capitol renewal across Capitol complex facilities, including risks to asset performance, safety, operational continuity, and long-term cost efficiency.	OCE	Strategic and program/project
Evaluation of the Architect of the Capitol's Reorganization and Transformation	Assess the effectiveness and efficiency of the AOC's reorganization initiatives in relation to established transformation milestones, planning activities, and strategic objectives.	AOC	Strategic
Evaluation of the Architect of the Capitol's Implementation of Information Security Modernization Fiscal Year 2026	Assess the extent to which the AOC developed and implemented effective information security programs and practices when compared against Federal Information Security Modernization Act standards, including the extent to which the AOC has implemented processes for incident detection, analysis, and handling.	AOC	Cybersecurity and critical infrastructure
Research Project ^a	Conduct research to gather information on emerging or potential risk areas and determine whether further evaluation or in-depth review is warranted.	AOC	Various
External Peer Review of the Government Publishing Office's Office of Inspector General	Review the Government Publishing Office (GPO) OIG's quality control system.	GPO OIG	Legal and compliance

^a Title and subject matter to be determined.

Follow-Up Division

OIG's Follow-Up Division (FLD) conducts independent reviews to assess the status and effectiveness of corrective actions taken by the AOC in response to prior OIG audits, inspections, and evaluations. These reviews focus on determining whether agreed-upon corrective actions have been implemented as intended and whether they adequately address the conditions identified in prior oversight work.

FLD's work supports OIG's responsibility to monitor the disposition of recommendations and to assess the extent to which corrective actions strengthen internal controls, improve program performance, and reduce identified risks. The results of follow-up work provide insight into the impact of OIG oversight and inform future oversight planning and priority setting.

Table 4 highlights OIG's FLD priorities in FY 2026.



Table 4. FY 2026 FLD Oversight Priorities

Title	Objective	Jurisdiction	Risk Domain(s)
Follow-Up Evaluation of Information Technology Division Contract Services Blanket Purchase Agreement	Determine whether the AOC has implemented corrective actions addressing recommendations from the 2019 OIG audit of Information Technology Division (ITD) Contracting Services (Report No. OIG-AUD-2019-03) and whether those actions have been applied to current ITD blanket purchase agreements.	OCAO	Internal control and legal compliance
Follow-Up Evaluation of the Architect of the Capitol's Stockpile of Personal Protective Equipment	Assess whether corrective actions have improved the effectiveness of the AOC's management of its personal protective equipment stockpile.	OCAO	Internal control and program/project
Research Project: Federal Employees' Compensation Act	Conduct research to gather information on risks and controls related to Federal Employees' Compensation Act processes and determine whether further evaluation or review is warranted.	OCAO	Internal control and legal compliance

Investigations Division

The Investigations Division (INV) conducts investigations of alleged criminal, civil, and administrative violations related to AOC programs and operations. Investigative matters are typically initiated based on information received through the AOC OIG Hotline, referrals from AOC management or employees, other OIGs, federal law enforcement agencies, Congress, or members of the public.

When appropriate, criminal and civil matters are referred to the Department of Justice or other prosecutorial authorities. Administrative matters may be referred to the AOC, the Office of Congressional Workplace Rights, or other appropriate entities for action. Investigations are conducted independently and in accordance with applicable laws, regulations, and professional standards.

In addition to reactive casework, INV employs a proactive, risk-informed investigative approach to identify potential vulnerabilities to fraud, waste, and abuse within AOC programs and operations. Investigative insights, trends, and systemic issues identified through this work inform broader oversight planning and may result in referrals for audit, evaluation, or management review.

Consistent with its statutory responsibilities for fraud prevention and detection, OIG also conducts fraud awareness and outreach activities. These efforts are designed to help AOC employees understand their role in preventing and reporting fraud, waste, and abuse, and to reinforce the importance of internal controls and ethical conduct.

OIG maintains an annual fraud awareness training requirement for all AOC employees through AOC Learn. This training includes information on identifying and reporting fraud, waste, and abuse and highlights common risk areas such as contract fraud, workers' compensation fraud, and time and attendance fraud.





Appendices

Appendix A



Risk Domain Definitions

Risk Domain	Definition
Strategic	Risk that the AOC and/or a jurisdiction will 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 that a potential outcome 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 that the AOC's workforce will not achieve strategic business goals and objectives and will 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 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	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 and critical infrastructure	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 and compliance	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.

Appendix B



List of Acronyms Used

Term	Definition
AOC	Architect of the Capitol
AUD	Audits Division
FLD	Follow-Up Division
FY	fiscal year
GPO	Government Publishing Office
I&E	Inspections and Evaluations
IG	Inspector General
INV	Investigations Division
ITD	Information Technology Division
OCAO	Office of the Chief Administrative Officer
OCE	Office of the Chief Engineer
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
SAR	Semiannual Report
U.S.C.	United States Code

