



GSA Office of Inspector General



Fiscal Year 2017

Audit Plan

FOREWORD

This audit plan is the culmination of the Office of Audits' planning efforts for fiscal year (FY) 2017. We developed the audits identified in this document after giving full consideration to strategic Agency goals and performance measures, legal and regulatory requirements, issues raised by Agency management and the Office of Management and Budget, as well as our own assessment of challenges and risks facing the Agency. Our goal in developing the FY 2017 Audit Plan is to demonstrate how our office can help management improve its programs and operations and best protect taxpayer interests.

The audits identified in this plan represent our highest priorities. Collectively, these audits will assess many GSA programs, systems, operations, and internal controls; respond to requests from GSA management; and address issues mandated by law or regulation. This plan also provides time for the Office of Audits to support contracting officials in carrying out their procurement and administration responsibilities. Finally, this plan allots time to continue our support for the Department of Justice's resolution of False Claims Act cases.

I want to thank GSA management for their assistance. We carefully considered their comments, suggestions, and requests during our preparation of the FY 2017 Audit Plan.



R. Nicholas Goco
Assistant Inspector General for Auditing

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FY 2017 AUDIT PLAN

The FY 2017 Audit Plan represents the Office of Audits' forecast for allocating available resources during the fiscal year.

The plan anticipates a resource mix using 55 percent of available direct staff for internal audits and 45 percent for contract audits. This mix reflects our emphasis on audits of GSA's major programs, systems, internal controls, and compliance/regulations. The plan includes audits of GSA's transactional data reporting pilot, GSA's management of vacant leased space, and GSA's greening initiatives. In addition, we will continue to provide contract audit services to assist GSA contracting officials in carrying out their procurement responsibilities.

We anticipate that GSA managers and other government entities will request that special audits be performed over the coming year. We will strive to respond to these requests as resources permit.

INTERNAL AUDITS

Information on our planned internal audits is presented by service and staff office on the following pages.

PUBLIC BUILDINGS SERVICE

Audit of Solar Installations at Federal Facilities

Audit Type: Program Effectiveness
Completion Date: September 2017
Focus: This audit will determine whether recent solar installations at federal facilities are functioning as intended and generating the kilowatts expected.

Audit of PBS's Procedures for Administration of Vacant Space in Leased Buildings

Audit Type: Program Effectiveness
Completion Date: March 2018
Focus: This audit will determine if PBS has procedures to prevent and address lease space vacancies. Specifically, this audit will focus on the amount of vacant leased space in PBS's inventory and what procedures are in place to minimize loss to the taxpayers when agencies vacate leased facilities.

Audit of PBS Energy Savings Performance Contracts (Phase II)

Audit Type: Program Effectiveness
Completion Date: March 2018
Focus: This audit will evaluate if PBS is administering its Energy Savings Performance Contracts in accordance with current policies and regulations. Further, the audit will determine the methodology and procedures for calculating the energy cost savings and examine the difference between the actual energy cost savings and the estimated contract payback. This audit will follow the completion of our audit of Phase I, which examined the process to award of the Energy Savings Performance Contracts.

Audit of GSA's Leasing Support Services Contract

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will determine if GSA's Leasing Support Services contract is functioning effectively and efficiently. Specifically, it will assess how GSA is evaluating the market rates achieved by the brokers, how these rates compare to leases handled in-house, and how the Best Value Commission is being administered.

Audit of PBS's Contracts using the Construction Manager as Constructor Project Delivery Method

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will focus on PBS's procurement of Construction Manager as Constructor (CMc) contracts by assessing whether PBS followed its 2011 CMc policy and the Federal Acquisition Regulation to award design phase services and exercise construction phase options. The audit will also assess whether PBS duplicates services provided by the CMc and other project consultants.

Audit of PBS Practices for Acquiring and Reviewing Independent Government Estimates for Building Construction Projects

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will determine if PBS ensures compliance with government estimating practices and standards when obtaining independent government estimates for construction projects.

Audit of GSA's Protection of Daycare Centers

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will focus on whether GSA has adequate controls to protect its daycare centers from violence and/or fire safety concerns.

Audit of Building-Specific Environmental Issues at 4300 Goodfellow in St. Louis, Missouri

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will focus on environmental issues at the federal complex located at 4300 Goodfellow in St. Louis, Missouri. The audit will determine whether PBS adequately tested for and responded to hazardous waste contamination issues at the federal complex. Additionally, the audit will focus on PBS studies and determine what, if any, action PBS has taken in response to the studies that revealed potential hazardous waste problems. Finally, the audit will also assess the cost of the studies.

Examination of Leases with Excessive Loss or Profitability

Audit Type: Economy and Efficiency

Completion Date: March 2018

Focus: This audit will focus on leases where the amount PBS receives in rent from tenant agencies is either significantly less or more than needed to cover the cost of the lease. We will examine these outlier leases to determine the reason for the discrepancy between the rental rate and the cost. Additionally, we will also examine the policies PBS has in place to cost leases and determine whether improvements can be made to prevent future outlier leases.

Audit of PBS's Service Delivery Centers

Audit Type: Economy and Efficiency

Completion Date: March 2018

Focus: This audit will examine the economy and efficiency of PBS's Service Delivery Centers through reviews of their procurements. The audit will evaluate if the Centers appropriately followed all current policies, rules, and regulations for ordering and accepting goods and services. The audit will also evaluate the adequacy of the Centers' internal controls relative to procurement and contract administration.

FEDERAL ACQUISITION SERVICE

Audit of FAS's Schedule Pricing Tools

Audit Type: Program Effectiveness

Completion Date: September 2017

Focus: This audit will determine if FAS is effectively using its schedule pricing tools and if the tools are generating data that is comparable to other methods of price analysis such as commercial market research and field pricing assistance.

Audit of the Effectiveness of the Transactional Data Reporting Pilot Program

Audit Type: Program Effectiveness

Completion Date: September 2017

Focus: This audit will evaluate the outcomes related to FAS's Transactional Data Reporting pilot program. The audit team will assess the pilot program to determine if it has been successful in assisting category managers and acquisition personnel in making smarter, lower-cost buying strategies. The audit team will also evaluate the accuracy and reliability of the transactional data provided by contractors.

Audit of FAS's Fee Structure

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will assess whether: the rates charged by FAS are reasonable and appropriate to cover the expenses of administering its programs; and uncommitted Acquisition Services Fund balances are transferred, as required by law, to the general fund of the Department of the Treasury as miscellaneous receipts.

Audit of GSA's FASTlane Program

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: This audit will focus on GSA's new streamlined process in awarding IT Schedule 70 contracts via the FASTlane program. This audit will review the award process, compliance with applicable federal regulations and guidelines, and determine if the reduction in award time has led to a reduction in contract quality.

Audit of FAS's Office of Assisted Acquisition Services' Client Support Centers

Audit Type: Internal Control

Completion Date: September 2017

Focus: This audit will focus on whether FAS Client Support Centers have established internal controls to administer procurements in accordance with federal regulations, GSA internal policies, and customer agency requirements. This audit will examine a cross-section of the contract types awarded by the Client Support Centers including Multiple Award Schedule, Governmentwide Acquisition Contracts, and single awards to ensure compliance with the regulations and policies unique to each contract type.

OFFICE OF THE CHIEF FINANCIAL OFFICER

Audit of GSA's FY 2016 Improper Payments Performance

Audit Type: Program Effectiveness

Completion Date: September 2017

Focus: This audit will determine if GSA is in compliance with the Improper Payments Information Act of 2002 as amended by the Improper Payments Elimination and Recovery Act of 2010 and the Improper Payments Elimination and Recovery Improvement Act of 2012 regarding the reporting of improper payments.

Audit of GSA's Data Submitted in Response to the DATA Act

Audit Type: Program Effectiveness

Completion Date: March 2018

Focus: The DATA Act requires agency Inspectors General to review statistical samples of the data submitted by the agency under the DATA Act and report on the completeness, timeliness, quality, and accuracy of the data sampled, as well as the use of the data standards by the agency.

Oversight of the FY 2017 Financial Statement Audit Contract

Audit Type: Compliance/Regulatory

Completion Date: March 2017

Focus: This effort includes oversight of the GSA Financial Statements Audit work performed by an Independent Public Accountant (IPA) as required by the Chief Financial Officers Act of 1990. This Act requires the Inspector General, or an IPA, to audit the agency's financial statements. OMB requires Inspectors General to: ensure that the audit and audit reports are completed timely and in accordance with its issued requirements, provide technical advice and liaison to the IPA, and document oversight activities. In addition, we will ensure that the IPA performs the financial statements audit in accordance with generally accepted government auditing standards and the Government Accountability Office/President's Council on Integrity and Efficiency Financial Audit Manual.

OFFICE OF GSA IT

Audit of the Implementation of the Transactional Data Reporting System

Audit Type: Systems Audit

Completion Date: September 2017

Focus: This audit will assess the Agency's implementation of the Transactional Data Reporting system. The audit will assess the security of the system against federal standards from the National Institute of Standards and Technology to identify vulnerabilities that could compromise the confidentiality, integrity, and availability of the system and contractor data.

Limited Scope Audit of Cybersecurity Controls for Building Control Systems in GSA Facilities

Audit Type: Internal Control

Completion Date: March 2018

Focus: This limited scope audit will assess the cyber security controls implemented in building control systems, such as those that monitor and control access, elevators, utilities, heating, and ventilation, for GSA managed facilities. The audit will determine whether cyber risks to these systems are being addressed and are consistent with requirements listed in the Federal Information Security Modernization Act of 2014 and its guidelines.

Audit of GSA's Data Center Optimization Efforts

Audit Type: Compliance/Regulatory

Completion Date: March 2017

Focus: This audit will determine whether GSA is meeting requirements established by OMB's Data Center Optimization Initiative. Specifically, the audit will determine whether GSA's data center inventory is current and complete, ensure that data centers are appropriately classified as tiered or non-tiered, independently assess data centers' Power Usage Effectiveness metric, and seek to provide assurance regarding other data center metrics reported by GSA.

Oversight of the FY 2017 Federal Information Security Modernization Act Evaluation

Audit Type: Compliance/Regulatory

Completion Date: March 2017

Focus: This evaluation is required by the Federal Information Security Modernization Act of 2014 (FISMA). The focus of this evaluation is to provide oversight and monitoring of the FY 2017 FISMA evaluation. We will monitor and ensure the IPA is qualified and performs the evaluation in accordance with applicable FISMA guidance. The IPA will evaluate GSA's information security program and policies and procedures. The IPA will be responsible for three work products: (1) a report that we will post on our public website, (2) a detailed internal report for Agency management, and (3) responses to the IG FISMA reporting metrics.

TECHNOLOGY TRANSFORMATION SERVICE

Audit of the Federal Risk and Authorization Management Program Management Office Accreditation Process

Audit Type: Program Effectiveness

Completion Date: September 2017

Focus: This audit will assess the criteria and processes used to accredit Third-Party Assessment Organizations (3PAOs) under the Federal Risk and Authorization Management Program (FedRAMP). The accreditation of 3PAOs is critical as they are the independent assessment organizations that decide the overall risk of a cloud environment for a security authorization decision. The audit will assess the 3PAO's compliance with FedRAMP accreditation standards against industry security accreditation standards to identify redundancies and possible inefficiencies.

OFFICE OF ADMINISTRATIVE SERVICES

Audit of GSA's Charge Card Program

Audit Type: Program Effectiveness

Completion Date: September 2017

Focus: This audit will determine whether GSA's charge card program has the controls in place to ensure purchase and travel cardholders are able to comply with GSA's purchase and travel card policies; and whether GSA purchase and travel card transactions processed in FY 2016 are properly and fully supported, reported, and approved.

GSA Office of Inspector General's FY 2016 Risk Assessment of GSA's Charge Card Program

Audit Type: Compliance/Regulatory

Completion Date: September 2017

Focus: This audit will identify and analyze risks of illegal, improper, or erroneous purchases as they relate to GSA's purchase cards, combined integrated card programs, and travel cards. Additionally, 120 days after the end of the fiscal year, we will report to the Director of OMB on GSA's progress on implementing our audit recommendations.¹

¹ The report on prior audit recommendations is due no later than January 31.

MULTIPLE SERVICES

Audit of GSA's Total Workplace Furniture and Information Technology Program

Audit Type: Program Effectiveness
Completion Date: March 2018
Focus: This audit will evaluate how GSA leases furniture and information technology to customer agencies in its efforts to promote space consolidation and a mobile workforce.

Audit of the Office of the Integrated Award Environment's System Development, Project Management, and Risk Mitigation of the System for Award Management

Audit Type: Program Effectiveness
Completion Date: September 2017
Focus: This audit will focus on the Office of the Integrated Award Environment's project management practices and risk mitigation strategies as they relate to the System for Award Management (SAM). This audit will determine whether SAM development efforts are on schedule. If the project will not meet its intended deadline, the audit will determine if GSA has a plan of action to address the schedule delays and minimize their impact and ensure the project remains viable.

CONTRACT AUDIT SUPPORT

In FY 2017, we will continue our contract audit coverage through preaward audits and contractor performance assessments. The goals of these efforts are to ensure that contracts are reasonably priced for customers and adhere to the contracting requirements set forth in the Federal Acquisition Regulation. We work closely with FAS to develop the preaward and contractor performance assessment programs that strengthen governmentwide contracts and provide value for taxpayers.

The FY 2017 Audit Plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with FAS officials, we identified approximately 35 potential preaward audits of Multiple Award Schedule contracts. The plan also allows for performing other types of contract audits, as needed, at the discretion of each audit office based on materiality and availability of resources. This includes performing audits of construction claims and cost accounting standards, cost or pricing audits, and postaward audits.

Furthermore, we have allotted 3,000 hours as part of our continuing effort to assist the Department of Justice in the resolution and settlement of False Claims Act cases. These cases require a labor intensive, long-term commitment, spanning multiple years. Based on our recent efforts, we have aided the Department of Justice in a successful resolution of these cases, which have resulted in settlements in excess of \$280 million over the past 3 fiscal years.

OFFICE OF AUDITS' CONTACT POINTS

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