



GSA Office of Inspector General



Fiscal Year 2019

Audit Plan

FOREWORD

This audit plan is the culmination of our planning efforts for Fiscal Year 2019. We developed the audits identified in this document after considering GSA's strategic goals and performance measures, legal and regulatory requirements, issues raised by GSA management and the Office of Management and Budget, as well as our own assessment of challenges and risks facing GSA. Our goal in developing the Fiscal Year 2019 Audit Plan is to demonstrate how our office can help GSA management improve their 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 our office 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 Fiscal Year 2019 Audit Plan.



R. Nicholas Goco
Assistant Inspector General for Auditing

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FISCAL YEAR 2019 AUDIT PLAN

The *Fiscal Year 2019 Audit Plan* represents our forecast for allocating available resources during the fiscal year.

This 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 regulations. This plan includes audits of GSA's security clearance process, transactional data reporting, workers' compensation program, lease holdovers and extensions, and migration to HR Links. 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 GSA's Security Clearance Process for its Building Service Contractors

Audit Type: Program Effectiveness

Completion Date: March 2019

Focus: This audit will determine if GSA adequately monitors the security clearance process for building service contractors. Specifically, this audit will determine if GSA's Public Buildings Service (PBS) has established policies and procedures requiring its service contractors to be reinvestigated and if current PBS procedures are effective to ensure service contractors maintain a satisfactory background history.

Audit of PBS's Planning and Execution for Small and Limited Scope BA54 Projects

Audit Type: Program Effectiveness

Completion Date: September 2019

Focus: This audit will determine whether PBS effectively uses its limited repairs and alterations funds (BA54) through identifying the most dire needs and highest priority projects for reinvestment.

Audit of Lease Holdovers and Extensions

Audit Type: Program Effectiveness

Completion Date: September 2019

Focus: This audit will determine if PBS is effectively managing its leases to reduce holdovers and extensions. Additionally, this audit will determine what controls are in place to ensure GSA begins procurements with enough time before the current leases expire to achieve full competition and lower rates and to encourage customer agencies to enter into longer leases.

Audit of Competition in National Capital Region PBS Contracts

Audit Type: Program Effectiveness

Completion Date: September 2019

Focus: This audit will determine if PBS National Capital Region (NCR) management has promoted competition to the maximum extent possible. Specifically, the audit will determine if PBS NCR has developed sufficient controls to increase its competition rate, reduce one-bid proposals, and ensure sole-source justification is approved at the appropriate level when competition is not achieved. Further, the audit will determine whether PBS NCR management practices achieve competition through the use of existing contract vehicles to improve the efficiency and effectiveness of its acquisitions.

FEDERAL ACQUISITION SERVICE

Audit of the Implementation of Transactional Data Reporting for Schedule Contracts

Audit Type: Program Effectiveness
Completion Date: March 2020
Focus: This audit will focus on the implementation of transactional data reporting (TDR) for schedule contracts and assess the status of the TDR pilot program.

Audit of the Federal Strategic Sourcing Initiative for Office Supplies Third Generation Pricing

Audit Type: Program Effectiveness
Completion Date: March 2020
Focus: This audit will assess how GSA's Federal Strategic Sourcing Initiative for Office Supplies Third Generation determined contract pricing to be fair and reasonable and compare the pricing to other contract vehicles.

OFFICE OF THE CHIEF FINANCIAL OFFICER

Audit of GSA's Fiscal Year 2018 Improper Payments Performance

Audit Type: Regulatory

Completion Date: September 2019

Focus: This audit will determine if GSA complies 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.

Fiscal Year 2019 Audit of GSA's Data Submitted in Response to the Digital Accountability and Transparency Act (DATA Act)

Audit Type: Regulatory

Completion Date: September 2019

Focus: This audit will determine whether the data submitted by GSA under the DATA Act is complete, timely, and accurate, and update Congress on GSA's compliance with the DATA Act standards for reporting federal spending.

Oversight of the Fiscal Year 2019 Financial Statement Audit Contract

Audit Type: Regulatory

Completion Date: March 2020

Focus: This assignment 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. In addition, this effort will ensure that the IPA performs the financial statements audit in accordance with generally accepted government auditing standards and the Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency Financial Audit Manual.

OFFICE OF GSA IT

Limited Scope Technical Audit of the HR Links System

Audit Type:	System
Completion Date:	September 2019
Focus:	This audit will determine whether the HR Links system has technical controls in place to manage risks associated with GSA's implementation of the system. Specifically, this audit will determine whether HR Links has fulfilled control requirements for federal systems, including those established by the Federal Information System Controls Audit Manual, Joint Financial Management Improvement Program, and the National Institute of Standards and Technology.

Oversight of the Fiscal Year 2019 Federal Information Security Modernization Act Evaluation

Audit Type:	Regulatory
Completion Date:	March 2020
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 Fiscal Year 2019 FISMA evaluation performed by an IPA. Through our oversight, 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 related policies and procedures.

OFFICE OF GOVERNMENT-WIDE POLICY

Audit of GSA's Use of the Federal Acquisition Institute Training Application System (FAITAS)

Audit Type: System

Completion Date: March 2019

Focus: This audit will determine if roles and responsibilities are established between GSA and the Department of the Army for the management of FAITAS. Specifically, the audit will assess the exchange of funds for the operation and maintenance of FAITAS and evaluate the overall availability of FAITAS to the civilian acquisition workforce.

OFFICE OF ADMINISTRATIVE SERVICES

Audit of GSA's Travel Card Program

Audit Type: Regulatory

Completion Date: September 2019

Focus: This audit will determine whether GSA's travel card program has the controls in place to ensure travel cardholders comply with GSA's travel card policies; and whether GSA travel card transactions processed in Fiscal Year 2018 are properly and fully supported, reported, and approved.

GSA Office of Inspector General's Fiscal Year 2018 Risk Assessment of GSA's Charge Card Program

Audit Type: Regulatory

Completion Date: September 2019

Focus: This assessment will identify and analyze risks of illegal, improper, or erroneous purchases as they relate to GSA's purchase cards, combined integrated card programs, or travel cards. Additionally, we will report to the Director, Office of Management and Budget Director on GSA's progress of implementing previous audit recommendations.¹

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

MULTIPLE SERVICES

Audit of Small Business Assessment Initiative

Audit Type: TBD

Completion Date: September 2019

Focus: This audit will examine prime contract awards GSA made to companies certifying themselves as small business concerns to determine whether the contractors legitimately meet the specified requirements of the Small Business Act (15 USC § 631).

Audit of GSA's Workers' Compensation Program

Audit Type: Program Effectiveness

Completion Date: March 2020

Focus: This audit will determine whether GSA is effectively managing its workers' compensation program to reduce the Agency's costs and ensure that injured employees return to work timely. Specifically, this audit will determine whether GSA initiated, monitored, and documented workers' compensation claims in a timely, accurate, adequate manner.

Audit of GSA's Contract Administration

Audit Type: Economy and Efficiency

Completion Date: September 2019

Focus: This audit will determine if GSA service and staff offices reviewed invoices and ensured the goods or services were received prior to payment. Additionally, the audit will determine if GSA is taking advantage of prompt payment discounts, when available, and not paying unnecessary late fees.

Audit of GSA's Controls over the Maintenance of Access Cards for Contract Employees

Audit Type: Internal Control

Completion Date: March 2020

Focus: This audit will determine whether GSA has sufficient controls over the issuance and disposal of building access cards and Homeland Security Presidential Directive 12 Personal Identity Verification cards for contract employees.

Audit of the Migration of Legacy GSA Human Resource Systems to HR Links

Audit Type: Internal Control

Completion Date: September 2019

Focus: This audit will determine whether GSA had appropriate controls in place to manage risks associated with migrating its legacy human resource systems to a new shared service provider. Specifically, this audit will determine whether GSA sufficiently planned for the migration, assessed risks, and performed user testing on HR Links prior to making the system required for use by end users.

CONTRACT AUDIT SUPPORT

In Fiscal Year 2019, we will continue our contract audit coverage through preaward and postaward audits. The goals of these audits are to ensure that contracts are reasonably priced for customers and adhere to the contracting requirements set forth in the Federal Acquisition Regulation.

This audit plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with Federal Acquisition Service officials, we identified approximately 36 potential preaward audits of Multiple Award Schedule contracts. This plan also allows for performing other types of contract audits, as needed, at the discretion of each audit office based on materiality of the contract 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 1,800 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 \$177 million over the past several fiscal years.

OFFICE OF AUDITS

CONTACT POINTS

REGION	ADDRESS	TELEPHONE
Central Office	R. Nicholas Goco Assistant Inspector General for Auditing (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 501-2322
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4	Nicholas V. Painter Regional Inspector General for Auditing Southeast Sunbelt Region Audit Office (JA-4) 401 West Peachtree Street, SW, Room 1701 Atlanta, GA 30303	(404) 331-5520
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6, 8	John F. Walsh Regional Inspector General for Auditing Heartland Region Audit Office (JA-6) 2300 Main Street, Room 3NW-417 Kansas City, MO 64108	(816) 926-8615
7	Paula N. Denman Regional Inspector General for Auditing Greater Southwest Region Audit Office (JA-7) 819 Taylor Street, Room 10A34 Fort Worth, TX 76102	(817) 978-4817
9, 10	Hilda M. Garcia Regional Inspector General for Auditing Pacific Rim Region Audit Office (JA-9) 450 Golden Gate Avenue, Room 7-5262 San Francisco, CA 94102	(415) 522-2740



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