



GSA Office of Inspector General



Fiscal Year 2020

Audit Plan

FOREWORD

This audit plan is the culmination of our planning efforts for Fiscal Year 2020. 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 2020 Audit Plan is to demonstrate how our office can help GSA management improve their programs and operations and best protect American 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. Within this plan, we have included time for our office to provide audit support to contracting officials in carrying out their procurement and administration responsibilities. Finally, we have also allotted time for our continued support of 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 2020 Audit Plan.



R. Nicholas Goco
Assistant Inspector General for Auditing

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FISCAL YEAR 2020 AUDIT PLAN

The *Fiscal Year 2020 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 lease administration, information technology security controls for building automation systems in GSA facilities, and performance measures for procurement under GSA's Multiple Award Schedules Program. 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 additional audits 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 PBS's Construction Contracts Using the Construction Manager as Constructor Project Delivery Method

Audit Type: Program Effectiveness
Completion Date: September 2020
Focus: This audit will focus on PBS's procurement of Construction Manager as Constructor contracts by assessing whether PBS followed its internal policy and the Federal Acquisition Regulation to award design phase services and exercise construction phase options.

Audit of PBS's Procedures for Asset Disposal

Audit Type: Program Effectiveness
Completion Date: September 2020
Focus: This audit will determine whether PBS's procedures allow for real property asset disposals that are timely, efficient, and cost-effective as required by federal regulations.

Audit of Uncollected Rent from Customer Tenant Agencies

Audit Type: Program Effectiveness
Completion Date: September 2020
Focus: This audit will identify the financial impact and root cause(s) for uncollected rent from customer tenant agencies for occupying property owned or leased by GSA.

Audit of PBS's Federal Aggregated Solar Procurement Pilot Contracts

Audit Type: Program Effectiveness

Completion Date: September 2020

Focus: This audit will determine whether PBS awarded the Federal Aggregated Solar Procurement Pilot contracts in accordance with federal regulations and guidance. We will assess the appropriateness of PBS's methodology to measure and verify energy savings and the effectiveness of its program oversight.

Audit of PBS's Special Programs Division Reimbursable Work Authorizations

Audit Type: Internal Control/Compliance

Completion Date: September 2020

Focus: This audit will determine if PBS's Special Programs Division has effective controls over the acceptance and administration of reimbursable work authorizations.

Audit of PBS's Lease Administration

Audit Type: Program Effectiveness

Completion Date: March 2021

Focus: This audit will determine if PBS effectively administers its lease portfolio and ensures that lessors comply with contract terms and conditions. Specifically, this audit will determine if PBS identifies deficiencies timely, demands corrective action, and effectively uses the cure process when appropriate.

Audit of PBS's Use of Value Engineering Incentive Payments

Audit Type: Economy and Efficiency
Completion Date: September 2020
Focus: This audit will determine if PBS is adhering to federal regulations when paying out incentives for construction cost savings resulting from value engineering in its capital construction projects.

Limited Scope Audits of PBS Basic Repairs and Alterations Projects

Audit Type: Economy and Efficiency
Completion Date: September 2020
Focus: These audits will focus on whether PBS planned, awarded, administered, and closed out the basic repairs and alterations contracts in accordance with the Federal Acquisition Regulation and the General Services Administration Acquisition Manual.

FEDERAL ACQUISITION SERVICE

Audit of FAS's Office of Enterprise Strategy Management's Support of Category Management

Audit Type: Program Effectiveness

Completion Date: March 2021

Focus: This audit will assess if FAS's Office of Enterprise Strategy Management is fulfilling its responsibilities for the government-wide adoption of category management and operating in an efficient and effective manner.

Audit of FAS's Use of the Price Point Plus Portal for Pricing Evaluations

Audit Type: Program Effectiveness

Completion Date: March 2021

Focus: This audit will determine if FAS is effectively and appropriately using the Price Point Plus Portal (4P tool), on transactional data reporting (TDR) and non-TDR contracts, to establish appropriate pricing objectives. Additionally, this audit will determine if the 4P tool is generating data that is comparable to other methods of price analysis, such as commercial market research and field pricing assistance that leverages the buying power of the federal government.

Audit of FAS Performance Measures for Procurement Under the Multiple Award Schedules Program

Audit Type: Economy and Efficiency
Completion Date: March 2021
Focus: This audit will determine whether FAS's performance measures for its Multiple Award Schedules Program (Schedules Program) contracting officers stress the importance of contract quality, including pricing.

Audit of FAS's Software License Management Service

Audit Type: Economy and Efficiency
Completion Date: September 2020
Focus: This audit will assess if the Software License Management Service initiative is a cost-effective service offering for FAS.

OFFICE OF THE CHIEF FINANCIAL OFFICER

Audit of GSA's Fiscal Year 2019 Improper Payments Performance

Audit Type: Regulatory

Completion Date: September 2020

Focus: This audit will determine if GSA complied 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.

Oversight of the Fiscal Year 2020 Financial Statements Audit Contract

Audit Type: Regulatory

Completion Date: March 2021

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

Oversight of the Fiscal Year 2020 Federal Information Security Modernization Act Evaluation

Audit Type: Regulatory

Completion Date: March 2021

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 2020 FISMA evaluation performed by an IPA. Through our oversight, we will monitor and ensure that 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 ADMINISTRATIVE SERVICES

Audit of GSA's Travel Card Program

Audit Type: Regulatory

Completion Date: March 2020

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 2019 are properly and fully supported, reported, and approved.

GSA Office of Inspector General's Fiscal Year 2019 Risk Assessment of GSA's Charge Card Program

Audit Type: Regulatory

Completion Date: September 2020

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 GSA's progress on implementing previous charge card audit recommendations to the Director, Office of Management and Budget.

MULTIPLE SERVICES

Audit of Security Cameras at GSA Controlled Federal Buildings in the Great Lakes Region

Audit Type: Program Effectiveness
Completion Date: September 2020
Focus: This audit will determine whether video camera surveillance systems over GSA controlled buildings in the Great Lakes Region are operating effectively.

Audit of GSA Contract Administration by Contract Type

Audit Type: Program Effectiveness
Completion Date: September 2021
Focus: This audit will analyze GSA's contract administration across the Agency and by contract type. The audit will highlight differences between services and contract type, and identify weaknesses in contract administration, as well as best practices.

Audit of Information Technology Security Controls for Building Automation Systems in GSA Facilities

Audit Type: Program Effectiveness
Completion Date: September 2020
Focus: This audit will assess whether cyber risks to building control systems, such as those that monitor and control access, elevators, utilities, heating, and ventilation, for GSA-managed facilities, have been addressed in a manner consistent with requirements set forth in FISMA and GSA policy.

CONTRACT AUDIT SUPPORT

In Fiscal Year 2020, 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 FAS officials, we identified approximately 34 potential preaward audits of Multiple Award Schedule contracts. This plan also allows for flexibility to perform other types of contract audits, as needed, at the discretion of each audit office based on materiality of the contract and availability of resources. These include audits of construction claims and cost accounting standards, cost or pricing audits, and postaward audits.

Furthermore, we have allotted 5,500 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. Over the past several fiscal years, we have aided the Department of Justice in the successful resolution of these cases, resulting in settlements in excess of \$213 million.

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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Central Office	Carolyn Presley-Doss Deputy Assistant Inspector General for Audit Policy and Oversight (JA) 1800 F Street, NW, Room 5037 Washington, DC 20405	(202) 273-7323

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Central Office	Christopher L. Leishear Associate Deputy Assistant Inspector General for Auditing Center for Contract Audits (JA-A) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7383
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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	Michelle L. Westrup Regional Inspector General for Auditing Heartland Region Audit Office (JA-6) 2300 Main Street, Room 3NW-417 Kansas City, MO 64108	(816) 926-8605
7	Charles E. Harris Regional Inspector General for Auditing Greater Southwest Region Audit Office (JA-7) 819 Taylor Street, Room 10A34 Fort Worth, TX 76102	(817) 978-4850
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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