



GSA Office of Inspector General



Fiscal Year 2021

# Audit Plan

# FOREWORD

*This audit plan is the culmination of our planning efforts for Fiscal Year 2021. 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 2021 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. This plan also provides time for our office to provide audit support to contracting officials in carrying out their procurement and administration responsibilities. Finally, this plan allots 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 2021 Audit Plan.*



R. Nicholas Goco  
Assistant Inspector General for Auditing

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# FISCAL YEAR 2021 AUDIT PLAN

The *Fiscal Year 2021 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 programs, policies, and procedures on fire protection and life safety, firearms identification and tracking, and disaster response, as well as GSA's compliance with Section 889 of the National Defense Authorization Act and the Digital Accountability and Transparency Act. 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.

# FEDERAL ACQUISITION SERVICE

## Audit of the Federal Acquisition Service's Compliance with Section 889 of the National Defense Authorization Act

Audit Type: Internal Control/Compliance

Completion Date: March 2021

Focus: This audit will determine whether FAS is complying with Federal Acquisition Regulation 52.204-24, *Representation Regarding Certain Telecommunications and Video Surveillance Services or Equipment*, and Federal Acquisition Regulation 52.204-25, *Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services of Equipment*, in ensuring prohibited items are not on any Multiple Award Schedule contracts.

## Audit of Governmentwide Acquisition Contract Task Order Competition

Audit Type: Program Effectiveness

Completion Date: September 2021

Focus: This audit will determine to what extent competition occurred for task orders issued under FAS's governmentwide acquisition contracts.

## Audit of the Federal Acquisition Service's Consolidated Schedule

Audit Type: Program Effectiveness

Completion Date: September 2021

Focus: This audit will focus on whether FAS contracting officers' price evaluation and negotiation of Consolidated Schedule contracts and options comply with federal regulations and GSA internal policies.

## **Audit of the Federal Acquisition Service's Controls Over Robotic Process Automation Bots**

**Audit Type:** Internal Control/Compliance

**Completion Date:** September 2021

**Focus:** This audit will determine whether FAS has effective controls and policies to ensure that Robotic Process Automation bots perform effectively. Additionally, the audit will examine whether FAS Robotic Process Automation initiatives freed up employees to contribute to higher-value assignments.

## **Audit of the Federal Acquisition Service's Approved Investment Projects**

**Audit Type:** Program Effectiveness

**Completion Date:** March 2022

**Focus:** This audit will focus on the approved investment projects as part of FAS's annual cost and capital plan. We will assess FAS's justifications to approve funding and the current status of these investment projects to establish if FAS is properly committing retained earnings.

## **Audit of the GSA National Firearms Program**

**Audit Type:** Program Effectiveness

**Completion Date:** September 2021

**Focus:** This audit will focus on whether GSA properly identifies and tracks excess firearms donated from federal agencies using the GSA National Firearms Program.

# PUBLIC BUILDINGS SERVICE

## Audit of GSA's Fire Protection and Life Safety Program

Audit Type: Program Effectiveness  
Completion Date: September 2021  
Focus: This audit will focus on whether GSA is properly performing fire protection and life safety assessments on GSA-controlled buildings and if it is implementing corrective actions as required.

## Audit of the Public Buildings Service's Disaster Response Policies and Procedures

Audit Type: Program Effectiveness  
Completion Date: September 2021  
Focus: This audit will focus on whether PBS has formal policies and procedures in place to effectively respond to disasters.

## Audit of the Public Buildings Service's Acquisition Training

Audit Type: Internal Control/Compliance  
Completion Date: September 2021  
Focus: This audit will focus on whether current PBS and Federal Acquisition Certification in Contracting training fulfills the needs of PBS contracting officers.

## **Audit of the Public Buildings Service Southeast Sunbelt Region's Practices for the Operation and Maintenance of Chillers**

**Audit Type:** Program Effectiveness

**Completion Date:** March 2022

**Focus:** The audit will assess the PBS Southeast Sunbelt Region's policies, procedures, and practices for chiller operation and maintenance and evaluate whether those policies and procedures are effective and being followed.

## **Limited Scope Audit of Calexico West Land Port of Entry**

**Audit Type:** Program Effectiveness

**Completion Date:** March 2022

**Focus:** This audit will determine if PBS's award and administration of construction contracts related to the expansion and modernization of the Calexico West Land Port of Entry were completed in accordance with the Federal Acquisition Regulation, the GSA Acquisition Manual, and PBS's pricing policy.

# OFFICE OF THE CHIEF FINANCIAL OFFICER

## **Audit of the Completeness, Accuracy, Timeliness, and Quality of GSA's 2021 Digital Accountability and Transparency Act Submission**

**Audit Type:** Regulatory

**Completion Date:** March 2022

**Focus:** This audit will determine if GSA is in compliance with the Digital Accountability and Transparency Act (DATA Act), which requires agency Inspectors General to review statistical samples of the data submitted by the agency under the DATA Act; report on the completeness, accuracy, timeliness, and quality of the data sampled; and review the use of the data standards by the Agency.

## **Audit of GSA's Fiscal Year 2020 Improper Payments Performance**

**Audit Type:** Regulatory

**Completion Date:** September 2021

**Focus:** This audit will determine if GSA reported improper payments 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.

## Oversight of the Fiscal Year 2021 Financial Statements Audit

Audit Type: Regulatory

Completion Date: March 2022

Focus: The focus of this assignment is to provide oversight of the work of the independent public accountant (IPA) performing the Fiscal Year 2021 financial statements audit. We will ensure that the IPA is qualified and performs the audit in accordance with the Office of Management and Budget's (OMB's) Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*; generally accepted government auditing standards; and the U.S. Government Accountability Office/President's Council on Integrity and Efficiency Financial Audit Manual.

# OFFICE OF GSA IT

## Oversight of the Fiscal Year 2021 Federal Information Security Modernization Act Evaluation

Audit Type: Regulatory

Completion Date: March 2022

Focus: The focus of this assignment is to provide oversight of the work of the IPA performing the Fiscal Year 2021 Federal Information Security Modernization Act (FISMA) evaluation. The IPA will evaluate the effectiveness of GSA's information security program and practices. We will ensure that the IPA is qualified and performs the evaluation in accordance with generally accepted government auditing standards and applicable FISMA, OMB, and Department of Homeland Security requirements.

# OFFICE OF ADMINISTRATIVE SERVICES

## Fiscal Year 2020 Risk Assessment of GSA's Charge Card Program

Audit Type: Regulatory

Completion Date: September 2021

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 OMB Director on GSA's progress in implementing audit recommendations.

# OFFICE OF SMALL AND DISADVANTAGED BUSINESS UTILIZATION

## Audit of GSA's Small and Socioeconomic Small Business Set-Aside Awards

Audit Type: Program Effectiveness

Completion Date: September 2021

Focus: This audit will determine if GSA's Office of Small and Disadvantaged Business Utilization has an effective process in place to ensure set-aside awards are made only to eligible small and socioeconomic small businesses.

# MULTIPLE SERVICES

## Audit of Controls Over Background Checks and Personal Identity Verification Card Usage

Audit Type: Internal Controls/Compliance/Program Effectiveness

Completion Date: March 2022

Focus: This audit will focus on whether GSA is complying with federal laws, regulations, and guidance for Personal Identity Verification cards, especially with regard to whether background checks are being performed before cards are issued and cardholders are granted access to federal facilities.

## CONTRACT AUDIT SUPPORT

In Fiscal Year 2021, 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 32 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 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. Over the past 5 fiscal years, we have aided the Department of Justice in the successful resolution of these cases, resulting in settlements in excess of \$241 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
Central Office	Lisa L. Blanchard Director Audit Planning, Policy, and Operations Staff (JAO) 1800 F Street, NW, Room 5312 Washington, DC 20405	(202) 501-4865
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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
Central Office	Vacant Associate Deputy Assistant Inspector General for Auditing Real Property and Finance Audit Office (JA-R) 1800 F Street, NW, Room 5215 Washington, DC 20405	N/A
Central Office	Sonya D. Panzo Associate Deputy Assistant Inspector General for Auditing Acquisition and Information Technology Audit Office (JA-T) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7333
1, 2	Arthur F. Maisano Regional Inspector General for Auditing Northeast and Caribbean Region Audit Office (JA-2) 26 Federal Plaza, Room 3006 New York, NY 10278	(202) 264-0672

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3	Thomas P. Tripple Regional Inspector General for Auditing Mid-Atlantic Region Audit Office (JA-3) 100 South Independence Mall West, Room 439 Philadelphia, PA 19106	(215) 446-4835
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
5	Adam R. Gooch Regional Inspector General for Auditing Great Lakes Region Audit Office (JA-5) 230 South Dearborn Street, Room 408 Chicago, IL 60604	(312) 353-0500
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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