



GSA Office of Inspector General



Fiscal Year 2022

# Audit Plan

# FOREWORD

*This audit plan is the culmination of our planning efforts for Fiscal Year 2022. We developed the audits identified in this document after considering GSA's strategic goals and performance measures, legal and regulatory requirements, and issues raised by GSA management, as well as our own assessment of challenges and risks facing GSA. Our goal in developing the Fiscal Year 2022 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 2022 Audit Plan.*



R. Nicholas Goco  
Assistant Inspector General for Auditing

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# FISCAL YEAR 2022 AUDIT PLAN

The *Fiscal Year 2022 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 purchases through commercial eCommerce platforms, leasing services, and robotic automation security. 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 GSA's Purchases Through the eCommerce Platforms

Audit Type: Program Effectiveness

Focus: The audit will identify risks with purchasing through the commercial eCommerce platforms and determine if GSA purchases are in compliance with ordering guidance, purchase card policies, and other applicable guidance.

## Audit of the Federal Acquisition Service's Task Order Competition Participation Provisions

Audit Type: Program Effectiveness

Focus: This audit will determine to what extent the Federal Acquisition Service (FAS) establishes and enforces task order competition participation provisions in its government-wide acquisition contracts and government-wide indefinite-delivery, indefinite-quantity contracts. In addition, the audit will assess if certain provisions result in increased competition at the task order level.

## Audit of the Federal Acquisition Service's Use of the Federal Acquisition Certification in Contracting Program

Audit Type: Program Effectiveness

Focus: This audit will assess whether FAS personnel with Federal Acquisition Certification in Contracting (FAC-C) have the training and skills necessary to ensure mission needs are filled and expected outcomes are achieved as established by the FAC-C requirements. The audit will also determine if FAS personnel who hold an FAC-C Core-Plus Specialization in Digital Services meet additional certification requirements.

# **PUBLIC BUILDINGS SERVICE**

## **Audit of the Public Buildings Service Lease Periodic Services Requirements**

**Audit Type:** Program Effectiveness

**Focus:** This audit will assess whether the Public Buildings Service (PBS) is receiving the leasing services that are included in its rent payments and how the receipt of these services are verified and documented.

## **Audit of the Public Buildings Service’s Use of Contracting Officer’s Representatives**

**Audit Type:** Program Effectiveness

**Focus:** This audit will assess whether PBS is using contracting officer’s representatives in accordance with applicable laws, regulations, and policies. It will also determine if PBS is providing effective management oversight and training of its contracting officer’s representative workforce.

## **Audit of Drinking Water Safety at Federal Buildings**

**Audit Type:** Program Effectiveness

**Focus:** This audit will determine what actions PBS is taking to ensure that drinking water in federal buildings is safe. It will also determine what actions GSA is taking to ensure that water in federal buildings is safe for employees returning to the office environment after the COVID-19 pandemic.

## **Audit of the Public Buildings Service's Safety Evaluations of Space for Law Enforcement Agencies**

Audit Type: Program Effectiveness

Focus: This audit will determine how PBS assesses safety for space occupied by law enforcement agencies. Specifically, the audit will evaluate how PBS addresses: (1) weapons storage, (2) procedures for admitting detainees into the building, (3) storage of explosives/ammunition, (4) requirements for seized illegal/illicit substances, and (5) storage of hazardous materials/chemicals.

## **Limited Scope Audit of the Public Buildings Service's Lease Procurement and Award Process**

Audit Type: Program Effectiveness

Focus: This audit will assess whether PBS is following sound lease procurement and award practices.

## **Audit of the Public Buildings Service's Sustainability Practices**

Audit Type: Economy and Efficiency

Focus: This audit will evaluate PBS's implementation and oversight of sustainability initiatives to determine if these initiatives result in cost savings and comply with federal regulations and PBS policy.

## **Audit of the Public Buildings Service's Transition to Electronic Contract Files**

Audit Type: System

Focus: This audit will determine whether PBS's official electronic contract files contain the required documentation and are in a usable format and structure.

# OFFICE OF THE CHIEF FINANCIAL OFFICER

## Audit of GSA's Fiscal Year 2021 Improper Payments Performance

Audit Type: Regulatory

Focus: This audit will determine if GSA complied with the Improper Payments Acts regarding the reporting of improper payments.<sup>1</sup>

## Oversight of the Fiscal Year 2022 Financial Statements Audit

Audit Type: Regulatory

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2022 financial statements audit. It will ensure that the independent public accountant is qualified and performs the audit in accordance with generally accepted government auditing standards; Office of Management and Budget's Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*; and the U.S. Government Accountability Office/President's Council on Integrity and Efficiency *Financial Audit Manual*.

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<sup>1</sup> The Improper Payments Information Act of 2002, the Improper Payments Elimination and Recovery Act of 2010, the Improper Payments Elimination and Recovery Improvement Act of 2012, and the Payment Integrity Information Act of 2019 are collectively referred to as the Improper Payments Acts.

# OFFICE OF GSA IT

## Audit of Technical Security Controls for Securing Mobile Devices on the GSA Network

Audit Type: System

Focus: This audit will determine if controls are in place to effectively manage the security of both government-furnished equipment and bring your own device mobile devices used on GSA networks. Specifically, this audit will: (1) assess the security controls in place to protect the confidentiality, integrity, and availability of both mobile device data and network resources; and (2) determine whether controls in place meet the standards set by the Federal Information Security Modernization Act of 2014 and GSA IT policy.

## Oversight of the Fiscal Year 2022 Federal Information Security Modernization Act Audit

Audit Type: Regulatory

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2022 Federal Information Security Modernization Act audit. The project will ensure that the independent public accountant is qualified and performs the audit in accordance with generally accepted government auditing standards and applicable Federal Information Security Modernization Act, Office of Management and Budget, and Department of Homeland Security requirements.

# OFFICE OF ADMINISTRATIVE SERVICES

## GSA Office of Inspector General's Fiscal Year 2021 Risk Assessment of GSA's Charge Card Program

Audit Type: Regulatory

Focus: This assignment 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 in implementing audit recommendations to the Director, Office of Management and Budget.

# MULTIPLE SERVICES

## Audit of GSA's Transactional Data Reporting Evaluations

**Audit Type:** Program Effectiveness

**Focus:** This audit will focus on FAS's Transactional Data Reporting (TDR) evaluations, including evaluation methodology, scoring, and results. This audit will review GSA's evaluations of TDR performance for Fiscal Years 2019 and 2020 and determine the accuracy, reliability, and usability of the TDR data used to complete performance metric evaluations.

## Audit of Robotic Process Automation Security

**Audit Type:** Internal Control/Compliance

**Focus:** This audit will determine whether Robotic Process Automation (RPA) clients are in compliance with GSA IT's *IT Security Procedural Guide: Robotic Process Automation (RPA) Security CIO-IT Security-19-97* and other related information security policies, procedures, standards, and guidance.

## Audit of GSA's Roles and Responsibilities under the Geospatial Data Act of 2018

**Audit Type:** Regulatory

**Focus:** The audit will determine if GSA complies with the requirements set forth in the Geospatial Data Act of 2018.

## CONTRACT AUDIT SUPPORT

In Fiscal Year 2022, 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 \$133 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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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
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