



GSA Office of Inspector General



Fiscal Year 2023

# Audit Plan

# FOREWORD

*This audit plan is the culmination of our planning efforts for Fiscal Year 2023. 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 2023 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 2023 Audit Plan.*



R. Nicholas Goco  
Assistant Inspector General for Auditing

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# FISCAL YEAR 2023 AUDIT PLAN

The *Fiscal Year 2023 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 including work performed through small business platforms, work funded through the Infrastructure Investment and Jobs Act, and technical security controls of GSA's Login.gov and ePayroll system. 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 8(a) STARS III Government-wide Acquisition Contract

**Audit Type:** Program Effectiveness

**Focus:** This audit will focus on whether a majority of the work being performed under GSA's 8(a) STARS III government-wide acquisition contract is from small, disadvantaged businesses in the Small Business Administration's 8(a) development program. Also, this audit will focus on the competency of personnel used by STARS III contractors.

## Audit of Classified Procurements Awarded through the Federal Acquisition Service's Assisted Acquisition Services

**Audit Type:** Program Effectiveness

**Focus:** This audit will focus on classified task orders, or task orders that require heightened clearance levels, awarded by the Federal Acquisition Service's (FAS's) Assisted Acquisition Services. This audit will assess if the contracting staff and those providing oversight possess adequate clearance levels to award and administer the task orders, as well as if the contract documents and related information are adequately stored, preserved, marked, and protected.

## Audit of FAS's Transportation Audit Division

**Audit Type:** Program Effectiveness

**Focus:** This audit will assess FAS's Transportation Audits Division to determine if GSA is complying with authorizing legislation regarding the return of funds in excess of costs to run the program. This audit will also assess if prior audit recommendations, especially those related to staffing and systems, were addressed to improve effectiveness of program operations.

## Audit of GSA Advantage!

Audit Type: Program Effectiveness

Focus: This audit will focus on whether pricing and product information in GSA Advantage! is accurate and reliable. The audit will also focus on what controls FAS has in place to ensure that contract details, including pricing, are accurately represented in GSA Advantage!.

# **PUBLIC BUILDINGS SERVICE**

## **Oversight of GSA’s Construction and Repair and Alteration Projects Funded through the Infrastructure Investment and Jobs Act**

**Audit Type:** Various

**Focus:** Various monitoring efforts and audits will assess whether construction and repair and alteration projects funded through the Infrastructure Investment and Jobs Act are awarded effectively, use competition to the maximum extent possible, avoid delays and cost overruns, and achieve program goals.

## **Audit of Physical Security Access to GSA-Managed Federal Buildings and Leased Space**

**Audit Type:** Program Effectiveness

**Focus:** This audit will assess physical security effectiveness to prevent unauthorized access to GSA-managed federal buildings and leased space.

## **Audit of the Public Buildings Service’s Award and Administration of the Lease at the Bureau of Land Management Field Office in Baker City, Oregon**

**Audit Type:** Program Effectiveness

**Focus:** This audit will evaluate the Public Buildings Service’s (PBS’s) actions to award, administer, and execute the lease at the Bureau of Land Management Field Office in Baker City, Oregon.

## **Audit of PBS's Use of the SBA's 8(a) Business Development Program**

Audit Type: Internal Control/Compliance

Focus: This audit will focus on determining whether PBS is ensuring that contractors under the 8(a) Business Development program are complying with federal regulations which limit the amount that can be subcontracted for contract performance.

## **Audit of Operations and Maintenance Contractors' Compliance with their GSA Contracts**

Audit Type: Internal Control/Compliance

Focus: This audit will focus on whether operations and maintenance contractors are complying with the terms and conditions of their GSA contracts.



# OFFICE OF THE CHIEF FINANCIAL OFFICER

## Audit of GSA's Compliance with the Payment Integrity Information Act

Audit Type: Regulatory

Focus: This audit will determine if GSA complied with the Payment Integrity Information Act of 2019 regarding the reporting of improper payments.

## Oversight of the Fiscal Year 2023 Financial Statements Audit

Audit Type: Regulatory

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2023 financial statements audit. The assignment 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. 21-04, *Audit Requirements for Federal Financial Statements*; and the U.S. Government Accountability Office/President's Council on Integrity and Efficiency *Financial Audit Manual*.

# OFFICE OF GSA IT

## Technical Audit of the Security Controls for GSA's Login.gov

Audit Type: System

Focus: This audit will determine whether GSA's Login.gov has effective technical security controls in place to protect the confidentiality, integrity, and availability of system resources; and technical security controls meet standards, guidelines, and recommendations as defined by GSA IT security policy and the Federal Information Security Modernization Act of 2014.

## Technical Audit of the Security Controls for GSA's ePayroll System

Audit Type: System

Focus: This audit will determine whether GSA's ePayroll system has effective technical security controls in place to protect the confidentiality, integrity, and availability of system resources; and technical security controls meet standards, guidelines, and recommendations as defined by GSA IT security policy and the Federal Information Security Modernization Act of 2014.

## Audit of GSA's Management of Data.gov

Audit Type: Internal Control/Compliance

Focus: This audit will focus on GSA's role in ensuring datasets on Data.gov are publicly available for users to easily find, download, and use. The audit will determine whether GSA has adequate controls and procedures in place to ensure datasets are publicly available on Data.gov. Additionally, the audit will determine whether GSA has processes and procedures in place to effectively and efficiently remediate accessibility issues for its customer agencies.

## Oversight of the Fiscal Year 2023 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 2023 Federal Information Security Modernization Act audit. The assignment 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 of 2014, Office of Management and Budget, and U.S. Department of Homeland Security requirements.

# OFFICE OF ADMINISTRATIVE SERVICES

## GSA Office of Inspector General's Fiscal Year 2022 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 previous audit recommendations to the Director, Office of Management and Budget.

# OFFICE OF GOVERNMENT-WIDE POLICY

## Audit of the Office of Government-wide Policy's Procurement Management Review Division

Audit Type: Program Effectiveness

Focus: This audit will assess whether the processes and procedures of the GSA Office of Government-wide Policy's Procurement Management Review (PMR) Division are effective to ensure recommendations are addressed and corrective actions are taken by GSA. The audit will also assess if the PMR Division is accepting corrective action plans that respond to the review findings and recommendations and ensuring the submitted supporting documentation addresses the action steps.

# MULTIPLE SERVICES

## Audit of Professional Services Contracts in the Rocky Mountain Region

Audit Type: Program Effectiveness

Focus: This audit will focus on whether GSA is properly managing its professional services contracts in the Rocky Mountain Region to ensure that contractors are not performing inherently governmental functions and are free from conflicts of interest.

## CONTRACT AUDIT SUPPORT

In Fiscal Year 2023, 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 23 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 2,250 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 \$88 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
Central Office	Barbara E. Bouldin Deputy Assistant Inspector General for Acquisition Audits (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 273-7371
Central Office	Brian J. Gibson Deputy Assistant Inspector General for Real Property Audits (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 273-7278
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



<b>REGION</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>
Central Office	Byron G. Bustos Associate Deputy Assistant Inspector General for Auditing Real Property Audit Office (JA-R) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7241
Central Office	Sonya D. Panzo Associate Deputy Assistant Inspector General for Auditing Information Technology and Finance Audit Office (JA-T) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7333
Central Office	Carolyn Presley-Doss Deputy Assistant Inspector General for Auditing Information Technology and Finance Audit Office (JA-T) 1800 F Street, NW, Room 5037 Washington, DC 20405	(202) 273-7323
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	(212) 264-0672
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

<b>REGION</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>
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	Michael C. Lamonica Regional Inspector General for Auditing Great Lakes Region Audit Office (JA-5) 230 South Dearborn Street, Room 408 Chicago, IL 60604	(312) 353-8481
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) 1301 Clay Street, Room 1170-N Oakland, CA 94612	(510) 285-1090



**Office of Inspector General**  
**U.S. General Services Administration**  
**Office of Audits**  
**1800 F Street, NW**  
**Washington, DC 20405**  
**<https://www.gsaig.gov>**