



Office of Inspector General
U.S. General Services Administration

FISCAL YEAR 2026 AUDIT PLAN



FOREWORD

This audit plan is the culmination of our planning efforts for Fiscal Year 2026. 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 2026 Audit Plan is to ensure we provide the audit oversight necessary to prevent and detect waste, fraud, and abuse in GSA programs and operations and make them more economical, efficient, and effective.

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 fulfill legislatively mandated audit requirements. 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 U.S. Department of Justice's resolution of False Claims Act cases.

While the audit plan helps guide our independent oversight of GSA's operations and programs, our work is not static, and our audits may be modified as new challenges and risks emerge throughout the year.

R. Nicholas Goco
Assistant Inspector General for Auditing

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FISCAL YEAR 2026 AUDIT PLAN

The *Fiscal Year 2026 Audit Plan* represents our forecast for allocating available resources during the fiscal year.

This plan anticipates a resource mix using 60 percent of available direct staff for performance audits and 40 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 for managing procurements. It also includes audits of GSA's building maintenance, workplace safety, and cyberthreats. 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.

PERFORMANCE AUDITS

Information on our planned performance audits is presented by service and staff office on the following pages.

FEDERAL ACQUISITION SERVICE

Audit of FAS's Actions to Address Duplicative, Underutilized, and Noncompliant Schedules Contracts

Audit Type: Economy and Efficiency Audit

Focus: This audit will assess FAS's actions to eliminate duplicative, underutilized, and noncompliant schedule contracts and determine how much cost savings was achieved.

Audit of the Technology Transformation Services' Interagency Agreement Close Outs for 18F Projects

Audit Type: Program Effectiveness Audit

Focus: This audit will assess if TTS's interagency agreement close outs for 18F projects are in compliance with regulations, guidance, and agreements.

Audit of FAS's Contract Fee Collection Process for Non-Schedule Contracts

Audit Type: Program Effectiveness Audit

Focus: This audit will assess whether FAS's processes and procedures ensure its contract access fees for non-schedule contracts are accurate and remitted in accordance with contract requirements.

Audit of GSA's Oversight of MAS Services Contractors' Reported Transactional Data Reporting Sales Data

Audit Type: Internal Control/Compliance Audit

Focus: This audit will focus on GSA's oversight of MAS services contractor's reported TDR sales data. Specifically, the audit will focus on what procedures GSA has in place to ensure that contractors' submitted services TDR data contains information that matches contractors' respective MAS price lists and allows contracting personnel to make meaningful price evaluations. In addition, we will focus on the controls GSA has in place to correct inaccurate and unusable reported services TDR data.

Audit of Contract Award and Administration within FAS's Office of Centralized Acquisition Services

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether FAS's Office of Centralized Acquisition Services awards and administers contracts in accordance with the Federal Acquisition Regulation and the General Services Administration Acquisition Regulation.

Audit of GSA's OneGov Strategy for IT Software

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on whether GSA has established measurable targets that allow it to determine if it is meeting OneGov's strategic goals and accurately calculates reported savings estimates.

PUBLIC BUILDINGS SERVICE

Audit of PBS's Fire Protection Program

Audit Type: Program Effectiveness Audit

Focus: This audit will determine if PBS is providing a safe workplace by adequately addressing identified fire protection issues.

Data Accuracy of the National Computer Maintenance Management System

Audit Type: Internal Control/Compliance Audit

Focus: This audit will determine if the data gathered and input into the National Computer Maintenance Management System is current, accurate, and complete.

Audit of PBS's Oversight of Agency Operations and Maintenance Delegations of Authority

Audit Type: Program Effectiveness Audit

Focus: This audit will assess PBS's oversight of GSA buildings that operate under an operations and maintenance delegation of authority agreement.

Audit of PBS's Award and Administration of the Design-Build Bridging Contract for the New Federal Courthouse in Fort Lauderdale, Florida

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether PBS Region 4 awarded and administered the construction contract for the new federal courthouse in Fort Lauderdale, Florida, in accordance with the Federal Acquisition Regulation, General Services Administration Acquisition Manual, and other applicable policies.

Audit of Cyberthreats to Photovoltaic Installations at GSA-Owned and Leased Buildings

Audit Type: Internal Control/Compliance Audit

Focus: This audit will determine if GSA was exposed to potential cybersecurity vulnerabilities arising from photovoltaic equipment installed in GSA-owned and leased buildings.

Audit of PBS's Facility Operations Management for a GSA-Owned Building

Audit Type: Internal Control/Compliance Audit

Focus: This audit will assess the overall operations and property conditions of a selected GSA-owned building. The audit will assess whether PBS complied with applicable laws, regulations, and PBS policies governing environmental safety, fire protection, and property conditions at the building.

Audit of a PBS Project Funded by the Infrastructure Investment and Jobs Act

Audit Type:	Program Effectiveness Audit
Focus:	This audit will focus on PBS's award and administration of a project funded by the Infrastructure Investment and Jobs Act to determine whether PBS complied with the Federal Acquisition Regulation, General Services Administration Acquisition Manual, and other applicable policies.

Audit of GSA's Fiscal Year 2025 Lease Terminations

Audit Type:	Internal Control/Compliance Audit
Focus:	This audit will determine whether PBS's lease terminations during Fiscal Year 2025 were cost-effective, appropriately supported the tenant agencies' needs, and complied with applicable laws, regulations, and PBS leasing policies and guidance.

Audit of PBS's Planned Disposal of the Anthony J. Celebrezze Federal Building in Cleveland, Ohio

Audit Type: Program Effectiveness Audit

Focus: This audit will assess PBS's plans for the accelerated disposition of the Anthony J. Celebrezze Federal Building in Cleveland, Ohio. We will determine whether PBS's decision to dispose of the building represents a cost-effective solution that will result in taxpayer savings and whether PBS's disposal actions comply with applicable laws, regulations, and PBS policies and guidance.

OFFICE OF THE CHIEF FINANCIAL OFFICER

Audit of GSA's Fiscal Year 2025 Compliance with the Payment Integrity Information Act of 2019

Audit Type: Regulatory Audit

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 2026 Financial Statements Audit

Audit Type: Program Monitoring

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2026 Financial Statements Audit. We 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. 24-02, *Audit Requirements for Federal Financial Statements* (or its future iterations); and the U.S. Government Accountability Office and the Council of the Inspectors General on Integrity and Efficiency's *Financial Audit Manual*.

OFFICE OF GSA IT

Audit of GSA's Compliance with the Geospatial Data Act of 2018

Audit Type: Regulatory Audit

Focus: This audit will determine if GSA complied with the requirements set forth in the Geospatial Data Act of 2018.

Oversight of the Fiscal Year 2026 Federal Information Security Modernization Act Audit

Audit Type: Program Monitoring

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2026 Federal Information Security Modernization Act audit. The independent public accountant will assess the effectiveness of GSA's information security program and practices. We 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 2025 Risk Assessment of GSA's Purchase Card Program

Audit Type: Regulatory Assignment

Focus: This assignment will identify and analyze risks of illegal, improper, or erroneous purchases as they relate to GSA's purchase 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 Return-to-Office

Audit Type: Internal Control/Compliance Audit

Focus: This audit will assess whether GSA employees have returned to their official duty stations full-time in accordance with the Presidential Action, *Return to In-Person Work*; GSA Order ADM 6040.1A, *Telework Policy*; and GSA's *Return to Office* timeline. We will also examine GSA employees' use of different types of telework to ensure it is being requested, approved, and recorded in compliance with the GSA Order and internal GSA policies and guidance.

Audit of PBS's Lease Funds from Operation Performance

Audit Type: Economy and Efficiency Audit

Focus: PBS works in collaboration with the GSA Office of the Chief Financial Officer to track and manage lease funds from operation performance. This audit will determine whether PBS leases meet the goals of the PBS pricing policy, and the reasons for any excessive variances in lease funds from operation.

Oversight of the Revolutionary Federal Acquisition Regulation Overhaul

Audit Type: Program Monitoring

Focus: This assignment will assess GSA's actions in overhauling the Federal Acquisition Regulation. Specifically, we will assess GSA's implementation of Federal Acquisition Regulation deviations to ensure critical regulations are not altered or removed without appropriate public comment and consideration.

CONTRACT AUDIT SUPPORT

In Fiscal Year 2026, 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 15 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 the 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 will continue our efforts to assist the U.S. 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 of more than \$119 million.

OFFICE OF AUDITS

CONTACT POINTS

REGION	CONTACT	TELEPHONE
Central Office	R. Nicholas Goco Assistant Inspector General for Auditing (JA) 1800 F Street NW, Room 5229 Washington, DC 20405	(202) 501-2322
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Central Office	Lisa L. Blanchard Director Audit Planning, Policy, and Operations Staff (JAO) 1800 F Street NW, Room 5238 Washington, DC 20405	(202) 501-4865

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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	Grace D. McIver Regional Inspector General for Auditing Greater Southwest Region Audit Office (JA-7) 819 Taylor Street, Room 10A34 Fort Worth, TX 76102	(817) 978-7318

REGION	CONTACT	TELEPHONE
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