Office of Inspector General

U.S. General Services Administration

FISCAL YEAR 2027
AUDIT PLAN

FOREWORD

This audit plan is the culmination of our planning efforts for Fiscal Year 2027. 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 2027 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.

ROLANDO GOCO

Digitally signed by ROLANDO GOCO
Date: 2026.09.15 10:32:05 -04'00'

R. Nicholas Goco
Assistant Inspector General for Auditing

TABLE OF CONTENTS

FISCAL YEAR 2027 AUDIT PLAN

The *Fiscal Year 2027 Audit Plan* represents our forecast for allocating available resources during the fiscal year.

This plan includes audits of GSA programs, policies, and procedures for managing procurements. It also includes audits of GSA's building maintenance and management, and workplace safety. In addition, we will continue to provide contract audit services to assist GSA contracting officials in carrying out their procurement responsibilities. Finally, we will monitor important agency programs and initiatives through other oversight activities.

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

Our mission is to prevent and detect waste, fraud, and abuse in GSA by conducting audits to protect the integrity of GSA programs and operations and make them more economical, efficient, and effective. To meet our mission, we conduct performance audits to assess the effectiveness, internal controls, and compliance of GSA programs and operations at both the local and national level. Information on our planned performance audits is presented by service and staff office on the following pages.

In addition to our planned performance audits, we strive to maintain resources available to complete unplanned performance audits requested from external sources including GSA, other Inspectors General, and hotline complaints. Over the past 5 fiscal years, 325 hotline complaints have been referred to the Office of Audits, resulting in 20 audit reports and alert memos. In addition, 6 of the audits in this year's plan originated from hotline complaints.

FEDERAL ACQUISITION SERVICE

Audit of FAS Governmentwide Acquisition Contract Price Analysis

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on whether the FAS's price analysis under GSA governmentwide acquisition contracts complies with the Federal Acquisition Regulation (FAR), which requires purchases of products and services at fair and reasonable prices.

Audit of FAS's Pricing 2.0 Tool

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether: (1) FAS has sufficient and appropriate policy, guidance, and internal controls related to the use of the Pricing 2.0 tool; (2) FAS contracting officers are using the Pricing 2.0 tool in accordance with federal regulations and existing policy and guidance; and (3) the Pricing 2.0 tool provides sufficient and accurate data for price analysis.

Audit of FAS's Supply Chain Risk Management Program

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether FAS's Office of Acquisitions Solutions Development is effectively implementing supply chain risk management practices into its contracts and operations.

Audit of FAS’s Contract File Management

Audit Type:	Internal Control/Compliance Audit
Focus:	This audit will determine if FAS’s contract files are sufficient to provide a complete background as a basis for informed decisions, to support actions taken, and to provide information for reviews and investigations in accordance with FAR 4.8, *Government Contract Files*.

Audit of Contract Award and Administration within FAS’s Office of Shared Services Delivery

Audit Type:	Program Effectiveness Audit
Focus:	This audit will determine whether FAS’s Office of Shared Services Delivery, Office of Contracting Operations, awards and administers contracts in accordance with the FAR and the General Services Administration Acquisition Regulation.

Audit of GSA’s Federal Risk and Authorization Management Program’s Authorization of a Government-Specific Cloud Service Offering

Audit Type:	Program Effectiveness Audit
Focus:	This audit will assess whether FedRAMP followed its own policies and procedures when it discontinued authorization of a commercial cloud service offering and instead authorized a government-specific cloud service offering. In addition, this audit will focus on whether FedRAMP’s decision to discontinue authorization of the commercial cloud service offering financially harmed the government.

Audit of GSA's Small Business Innovation and Research Program

Audit Type:	Program Effectiveness Audit
Focus:	This audit will focus on whether GSA is awarding and administering Small Business Innovation and Research Program contracts in accordance with regulation and policy and if controls exist to ensure proper fiscal management of customer agency funds.

Audit of FAS's Use of Contractors as Contract Specialists

Audit Type:	Program Effectiveness Audit
Focus:	This audit will focus on whether, when FAS uses contractors to fulfill contract specialist positions, those contracted contract specialists are subject to the same training and oversight as FAS-employed contract specialists. In addition, this audit will also focus on the controls FAS has in place to ensure contracted contract specialists do not have conflicts of interest and are not awarding contracts to contractors and partner companies to which they are employed.

PUBLIC BUILDINGS SERVICE

Audit of GSA's Use of Photographic and Video Drone Technology

Audit Type:	Program Effectiveness Audit
Focus:	This audit will determine whether GSA is: (1) using photographic and video drone technology from prohibited sources, and (2) complying with federal security regulations obtaining to the retention, storage, and destruction of data obtained using such drone technology.

Audit of PBS's Management and Oversight of the Central Heating Plant

Audit Type:	Program Effectiveness Audit
Focus:	This audit will focus on GSA's management and oversight of PBS's Central Heating Plant in Washington, D.C. The audit team will assess: (1) PBS's progress in meeting its objectives to divest the Central Heating Plant, and (2) whether PBS is maintaining adequate levels of service as it moves toward divestiture.

Audit of PBS's Management of Polychlorinated Biphenyls

Audit Type:	Program Effectiveness Audit
Focus:	This audit will determine whether PBS appropriately manages and disposes of polychlorinated biphenyls in federal buildings in accordance with regulations, policies, and procedures.

Audit of PBS's Oversight of Tenant Improvements in GSA-Controlled Leased Space

Audit Type: Program Effectiveness Audit

Focus: This audit will determine if PBS has controls in place to properly award and effectively manage tenant improvements in leased space according to regulations, policies, and guidelines. The audit will also assess how PBS: (1) maintains tenant improvements over the lifetime of the lease agreement and (2) determines if controls are in place to properly monitor additions made to leased spaces.

Audit of Asset Business Plans System Data Accuracy

Audit Type: Internal Control/Compliance Audit

Focus: This audit will determine if the data housed in the Asset Business Plans System, a central repository about each of PBS's owned and leased assets, is current, complete, and accurate. The audit will also assess whether the data in the system can be used to support the effective management of PBS's real property assets.

Audit of PBS's Rental Billing Rates for Federal Tenants in GSA-owned Properties

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on how PBS determines that its rent billing rates for tenant agencies in GSA-owned space are in line with the evolving commercial market.

Audit of PBS's Overtime Utilities

Audit Type: Economy and Efficiency Audit

Focus: This audit will focus on whether PBS accurately prepares overtime utility estimates and recovers utility costs from its tenants in accordance with its policies and procedures.

Audit of PBS's Award and Administration of an Individual Lease

Audit Type: Program Effectiveness Audit

Focus: This audit will evaluate whether PBS is following sound lease procurement, award, and administration practices on a single, selected lease.

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

Audit Type: Program Effectiveness Audit

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

OFFICE OF THE
CHIEF FINANCIAL OFFICER

Audit of GSA's Fiscal Year 2026 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.

Oversight of the Fiscal Year 2027 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 2027 Financial Statements Audit. We will ensure that the independent public accountant is qualified and performs the audit in accordance with Office of Management and Budget 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 Approval and Authorization Process for USAi

Audit Type: Internal Control/Compliance Audit

Focus: This audit will use a risk-based approach to determine whether GSA issued the Authorization to Operate for USAi in accordance with: (1) the Agency's Standard Assessment and Authorization process as defined in CIO-IT Security-06-30, *Managing Enterprise Cybersecurity Risk*; and (2) the Agency's approval process as described in CIO 2185.1C, *Accelerating Responsible Use of Artificial Intelligence at GSA*.

Oversight of the Fiscal Year 2027 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 2027 Federal Information Security Modernization Act audit. The independent public accountant will evaluate 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

Audit of GSA's Purchase Card Use

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether GSA purchase card transactions processed in Fiscal Year 2026 complied with GSA purchase card policies.

GSA Office of Inspector General's Fiscal Year 2026 Risk Assessment of GSA's Travel 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 travel cards. Additionally, we will report on GSA's progress in implementing audit recommendations to the Director, Office of Management and Budget.

MULTIPLE SERVICES

Audit of GSA's Process for Collecting Government-Furnished Equipment from Agency Employees

Audit Type:	Program Effectiveness Audit
Focus:	This audit will determine whether GSA has an effective process for the full and timely collection of government-furnished equipment from Agency employees during the offboarding process.

CONTRACT AUDIT SUPPORT

In addition to our performance audits, we conduct audits to ensure that contracts are reasonably priced and adhere to the contracting requirements set forth in the Federal Acquisition Regulation. In Fiscal Year 2027, we will continue our contract audit coverage through preaward and postaward audits.

This audit plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with FAS officials, we identified approximately 11 potential postaward 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, cost accounting standards disclosure statements, and cost or pricing data.

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 almost $80 million.

MONITORING ACTIVITIES

In addition to our performance and contract audits, we monitor important Agency programs and initiatives as part of our oversight activities. As necessary, we may conduct an audit as a result of our monitoring activities. Information on our FY 2027 planned monitoring activities is presented by service and staff office on the following pages.

Below is a partial list of our current and ongoing monitoring activities:

- Monitoring of GSA’s Role in the Redevelopment of the Roosevelt Hotel in New York, New York
- Oversight of the Revolutionary Federal Acquisition Regulation Overhaul
- Monitoring of PBS’s Water Quality Management
- Monitoring the Implementation of G-Invoicing
- Monitoring of FBI Consolidation Oversight
- Monitoring of the Department of Homeland Security Headquarters Project at St. Elizabeths
- Monitoring of GSA’s Compliance with the Infrastructure Investment and Jobs Act
- Monitoring of the GSA Headquarters Building Renovation Project
- Monitoring of GSA’s Efforts to Implement Artificial Intelligence within the Agency and Government-Wide

FEDERAL ACQUISITION SERVICE

Monitoring the Transition of NASA Solutions for Enterprise-wide Procurement VI Contracts to GSA

Audit Type:	Program Monitoring
Focus:	This assignment will monitor: (1) the transition of NASA Solutions for Enterprise-wide Procurement (SEWP) VI contracts to GSA; (2) whether GSA made sufficient plans to take on the additional workload of the SEWP VI contracts; and (3) whether GSA took steps to ensure the award and administration of the SEWP IV contracts were in accordance with federal regulations, policies, and guidance.

Monitoring the Implementation of Executive Order 14402; *Promoting Efficiency, Accountability, and Performance in Federal Contracting*

Audit Type:	Program Monitoring
Focus:	This assignment will monitor GSA's implementation of Executive Order 14402, *Promoting Efficiency, Accountability, and Performance in Federal Contracting*, and whether GSA made sufficient plans to carry out the mandate that fixed-price contracts with performance-based considerations be the default and preferred method of procurement.

OFFICE OF GSA IT

Monitoring of GSA IT's Incident Response Process

Audit Type: Program Monitoring

Focus: This assignment will focus on monitoring whether GSA IT is (1) promptly addressing reported incidents involving GSA's data and information technology infrastructure and (2) adhering to CIO-IT Security-01-02, Revision 22, *IT Security Procedural Guide: Incident Response* to ensure an effective incident reporting and response capability.

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
Central Office	Barbara E. Bouldin Deputy Assistant Inspector General for Acquisition Audits (JA) 1800 F Street NW, Room 5230 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 5232 Washington, DC 20405	(202) 273-7278
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

REGION	CONTACT	TELEPHONE
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	Cairo J. Carr Associate Deputy Assistant Inspector General for Auditing Finance and Administration Audit Office (JA-F) 1800 F Street NW, Room 5246B Washington, DC 20405	(202) 273-7385
Central Office	Byron G. Bustos Associate Deputy Assistant Inspector General for Auditing Real Property Audit Office (JA-R) 1800 F Street NW, Room 5216 Washington, DC 20405	(202) 273-7241
Central Office	Sonya D. Panzo Associate Deputy Assistant Inspector General for Auditing Information Technology Audit Office (JA-T) 1800 F Street NW, Room 5218 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	(212) 264-0672

REGION	CONTACT	TELEPHONE
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	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	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
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