

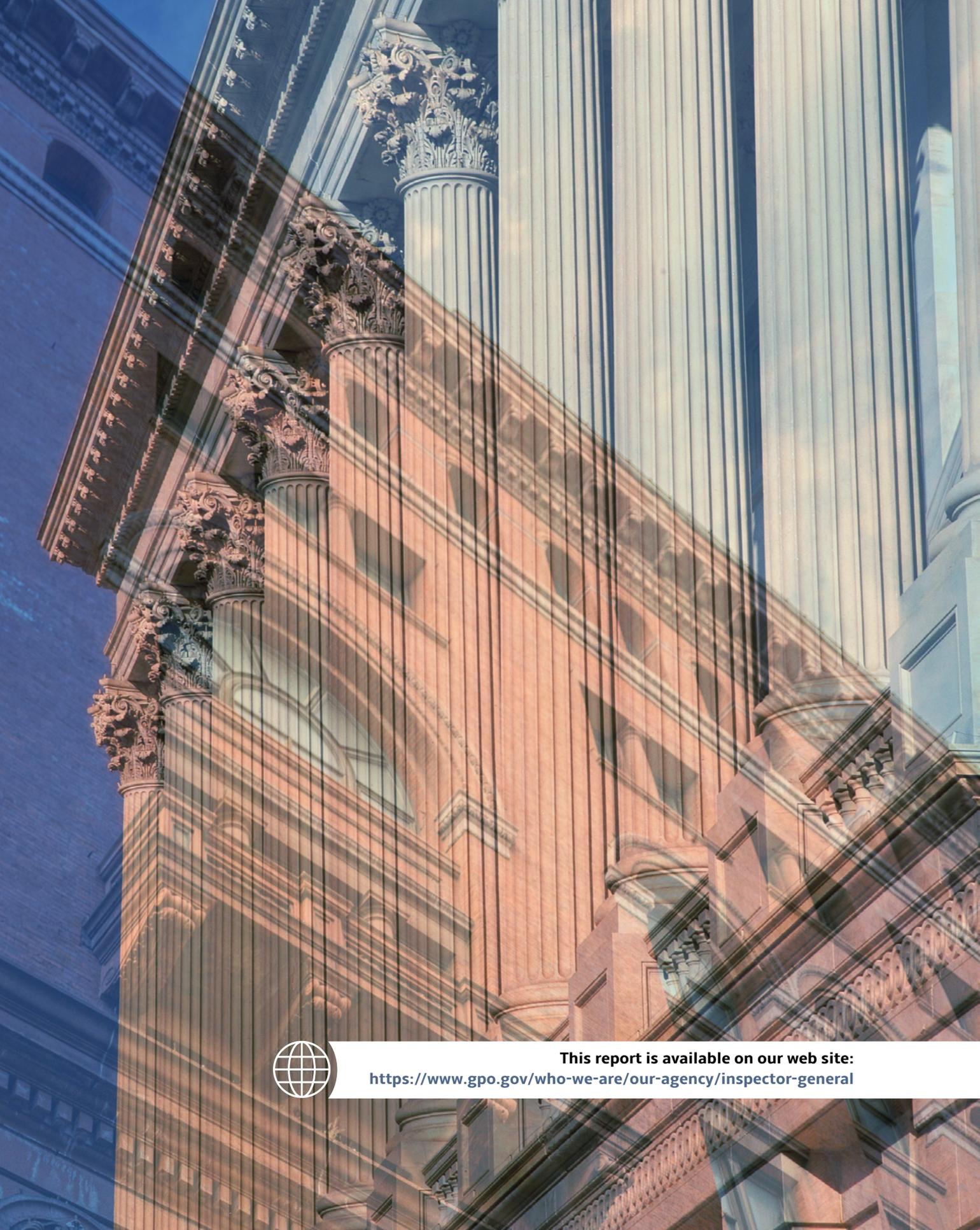


OFFICE *of the*
INSPECTOR GENERAL
U.S. GOVERNMENT PUBLISHING OFFICE



SEMIANNUAL REPORT TO CONGRESS

April 1, 2020-September 30, 2020



This report is available on our web site:
<https://www.gpo.gov/who-we-are/our-agency/inspector-general>



**OFFICE of the
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ABOUT THE GOVERNMENT PUBLISHING OFFICE

The U.S. Government Publishing Office (GPO) was established in 1861 and is the Federal Government's primary resource for producing, procuring, cataloging, indexing, authenticating, disseminating, and preserving the official information products of the U.S. Government in both digital and tangible formats. GPO is responsible for producing and distributing informational products and services for all three branches of the Federal Government, including U.S. passports for the Department of State as well as official publications of Congress, the White House, and other Federal agencies. In addition to publication sales, GPO provides for permanent public access to Federal Government information at no charge through GovInfo.gov and via partnerships with libraries nationwide participating in the Federal Depository Library Program.

ABOUT THE OFFICE OF THE INSPECTOR GENERAL

The GPO Office of the Inspector General (OIG) helps GPO carry out its responsibilities by promoting economy, efficiency, and effectiveness in the administration of GPO programs and operations. Our efforts are designed to prevent and detect fraud, waste, and abuse in those programs and operations.

The GPO Inspector General Act of 1988, 44 U.S.C. §§ 3901-3903, along with the Inspector General Act of 1978, as amended (IG Act), 5 U.S.C. App., establishes the responsibilities and duties of the OIG. The recent passage of the Legislative Branch Inspectors General Independence Act of 2019 enhanced the OIG's independence and expanded our office's duties by, among other things, granting us independent law enforcement authority.

The OIG, located in Washington, D.C., is allocated 24 employees (currently staffed at 20) and is organized in three main divisions: Audits, Inspections and Program Analysis, and Investigations. Through audits, inspections, investigations, and other activities, the OIG conducts independent and objective reviews of GPO programs and operations in order to help keep the Director, Congress, and the public informed of problems or deficiencies relating to administering and operating GPO.





**OFFICE of the
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INSPECTOR GENERAL MESSAGE

This is my third report to Congress and it reflects our focus on production in support of our stakeholders. As a reminder, with the passage of the Legislative Branch Inspectors General Independence Act of 2019, we have successfully established our statutory law enforcement program. This will continue to be an ongoing challenge along with other issues such as seeking sufficient budgetary resources to meet our mission and strengthen our independence. To that end, we have sought outside contract services support with the Department of Interior and are exploring options to outsource Human Capital and Information Technology (IT) services as well. Transition to a fully independent office would also be enhanced by having secure and separate appropriations in future budget years, starting with Fiscal Year (FY) 2022.

We have continued to focus on returning Congress' and GPO's investment of time and support by providing improved products and services. We published additional audit, inspection, and investigation reports, and initiated new oversight activities, including several special projects. The arrival of COVID-19 continues to present obvious and significant challenges to efficiently executing my vision for increasing and improving the outputs of this office. However, I am pleased to announce that despite the pandemic, the GPO OIG has continued to operate effectively and execute our annual work plan. Our individual reports note if and how the pandemic may have affected a particular project.

My office continues to focus significant efforts towards hiring, with increased success. Hiring will remain a priority in order to undertake more audits, inspections, and investigations and operate a front office. We now have a full cadre of auditors and inspectors. I also welcomed my full-time Counselor in April 2020. In addition, I have selected a Deputy Inspector General and am in the process of reviewing candidates for the remaining open positions. I also decided to initiate a number of contracts with professional service firms capable of completing timely, targeted, and beneficial analyses. I expect that I will continue to augment the work of my staff with such contracts as is consistent with practice across the Inspector General Community. Lastly, this summer I brought on a distinguished Fellow from the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

Regular interactions with our Congressional oversight and appropriations committees continue. Keeping Congress fully and appropriately informed while maintaining a necessary independence is an enduring focus. I continue to believe it is important for me to establish more clear and direct communications with members and I am committed to doing so. Finally, I remain fully engaged in the CIGIE and I continue to seek greater integration with the broader IG Community as a clear path towards more consistent and higher standards in my own office.

Michael P. Leary
Inspector General



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SELECTED STATISTICS

Audits

Audits Reports Issued 2

Inspections

Inspections Reports Issued 2

Investigations

Complaints Opened 2

Complaints Closed 19

Investigative Cases Opened 0

Investigative Cases Closed 4

Subpoenas Issued 1

Referrals to GPO Management 2

AUDITS

Analysis of GPO's Overtime Costs, Report Number 20-07, June 8, 2020

In June, the OIG published a review of recent GPO overtime costs. The objective was to evaluate these costs and identify areas that could potentially lower overtime expenses. Overtime compensation is usually based on an employee's hourly rate of pay and for work performed exceeding 8 hours in a day or 40 hours in an administrative workweek, subject to the requirements of the Fair Labor Standards Act.

We analyzed overtime costs data for four years ending Fiscal Year (FY) 2019. We conducted trend analyses on overtime costs for 19 business units/support organizations. From FY 2016 to FY 2019, GPO spent \$595.8 million on regular wages and salaries, and another \$22.1 million (3.7 percent of regular wages) on overtime costs. Regular hourly wages and salary averaged \$148.9 million annually while overtime costs averaged \$5.5 million. We attempted to compare GPO overtime percentage to similar public and private sector organizations but were unable to find data to make this analysis. However, using an auditing materiality threshold of 5 percent, overtime costs do not appear to be excessive.

The Chief Financial Officer indicated that overtime has been discussed at the GPO Director's business meetings when it was perceived as an agency-wide issue. Additional hiring or reassigning staff were sometimes the outcomes of those discussions. GPO workload dictates the necessity for overtime to meet customer demand. Our review did not identify specific areas where GPO could reduce overtime costs, but we encouraged GPO to continue aggressive management of these costs.

Effect of Idle Time on Congressional Billing Rates, Report Number 20-10, September 14, 2020

The OIG conducted a review of the impact of idle time on Congressional billing rates. "Idle time" is described as the time for which labor costs have been paid, but no work has been done. The objective was to answer two questions: (1) is the current idle time rate an actual reflection of GPO's non-production time, and (2) what impact does idle time have on the billing rates for Congressional products.

We found that GPO did not have the needed documentation to make a complete assessment of billing rates and idle time's reflection in those rates. GPO has not established an idle time rate or percentage that reflected GPO's non-production time. However, they have multiple operation and class codes available that employees used to reflect idle time costs. We found that these costs were not transferred into GPO's accounting system for evaluation and accountability. We recommended that GPO implement procedures or systems solutions to track idle time from employee time sheets.

Table A: Audit Reports Issued In Reporting Period

Including Questioned Costs, Funds Put to Better Use and Other Monetary Impact				
Report Name	Number of Recommendations	Questioned Costs	Funds Put to Better Use	Other Monetary Impact
Analysis of GPO's Overtime Costs (Report No. 20-07)	0	\$0	\$0	\$0
Effect of Idle Time on Congressional Billing Rates (Report No. 20-10)	1	\$0	\$0	\$0

INSPECTIONS

Review of GPO's Directives System, Report No. 20-08, June 8, 2020

We conducted an ad hoc review of the GPO Directives System and its corresponding GPO intranet website to assess their current status, age, and the processes and procedures governing the Directives System. Overall, we found that there were generally appropriate processes and procedures in place for the GPO Directives System, but there were areas that could be improved, specifically with regard to how documents are biennially updated and organized on the website. We looked at the policy process and found that the biennial review requirement should be better tracked. We also looked at the age of the policies and found that the average age of the documents was 17 years, and ranged from newly created to 48 years old. We found that 86 percent (259 out of 302) of the documents were more than 2 years old. Updating the processes and procedures to specify how the biennial reviews or website updates are documented could make it easier to confirm that the documents on the website are still current. Distinguishing the types of documents on the directives website and moving expired and superseded documents to the Archived Directives website or updating the applicable document could improve the website's readability, functionality, and usefulness. We asked GPO to consider requiring directives to be re-issued every two years to better enforce currency.¹ GPO management concurred with our considerations.

GPO's Electronic Waste (E-Waste) Processes and Procedures, Report Number 20-09, September 10, 2020

We assessed the effectiveness of GPO's e-waste disposal program, procedures, and processes. The inspection team focused on GPO's procedures for e-waste accounting and sanitization. We found that in the past, GPO physically verified e-waste destruction at the contractor facility. GPO has not done so since 2017 due to organizational changes that limited the manpower available for such an activity. We also learned that GPO's IT disposal practices are not consistent with their policy. Specifically GPO IT did not sanitize hard disks prior to processing them out of GPO. Instead, hard disks were simply destroyed by the contractor once computers have reached the end of their useful life at GPO. Destruction is an acceptable control for media sanitization as noted in the National Institute of Standards and Technology (NIST) Special Publication 800-88 Revision 1. Although GPO is in compliance with Federal policy for media sanitization, its directives do not align with its practices. GPO risks potential fraud, theft, and inadvertent release of sensitive information because GPO is not verifying that the contractor is destroying the information.

As a result we made the following recommendations, with which GPO concurred:

- Recommendation 1: GPO should update its directives to align with its practices for hard drive sanitization and Business Unit procedures.
- Recommendation 2: GPO should perform periodic verification of destruction of e-waste at its contractor facility.

¹ Considerations are suggested corrective actions to address potential deficiencies or problems. Considerations do not rise to the level of formal recommendations and are not tracked by the OIG.

Pandemic and Telework GPO Workforce Surveys

In order to facilitate our ongoing research into GPO's pandemic emergency response, we created and implemented two surveys. The first survey concerns GPO's approach to working from home during COVID-19. The second survey concerns operations and safety protocols GPO implemented during the pandemic. The intent of these surveys is to provide GPO management with valuable feedback on how COVID-19 impacted the workforce. Some of the topics covered in the surveys include collecting employees' thoughts on how GPO management has been communicating with them, what the safety conditions on the ground are, whether managers are consistently enforcing the safety protocols implemented by GPO leadership, etc. We conducted the survey from August 14-24, 2020 and compiled results in September 2020. As of publication, we are in the process of reporting these results.

Oversight of GPO's Cybersecurity Controls

On June 12, 2019, after coordination with the requisite GPO leadership and personnel, the OIG transferred the penetration testing and Public Key Infrastructure (PKI) compliance responsibilities back to the agency. In order to maintain oversight of this transition, the Inspector General asked GPO for a status update in a letter dated March 23, 2020, and reported the response in the last Semiannual Report to Congress. At that time, neither requisite contract had been awarded. The OIG subsequently asked GPO management for an update on July 15, 2020. GPO leadership stated with respect to penetration testing, GPO awarded the contract and the initial set of external penetration tests were conducted over the internet on five GPO systems on July 13, 2020. No serious or critical items were uncovered by the vendor during that test. Additional penetration tests were conducted between July and September 2020. The final reports for all of penetration tests were completed by the vendor and delivered to GPO IT Security on September 17, 2020, meeting GPO IT Security requirements.

With respect to the PKI annual review, per Federal PKI requirements, GPO was also able to award this contract. The vendor completed their field work on this review on June 30, 2020. The final PKI compliance report and letters, compliant with Federal PKI requirements, were delivered to the GPO PKI team on September 22, 2020, meeting GPO PKI requirements.

Table B: Inspection Reports Issued In Reporting Period

Including Questioned Costs, Funds Put to Better Use and Other Monetary Impact				
Report Name	Number of Recommendations	Questioned Costs	Funds Put to Better Use	Other Monetary Impact
Review of GPO Directives System (Report No. 20-08)	0	\$0	\$0	\$0
GPOS Electronic Waste (E-Waste) Processes and Procedures (Report No. 20-09)	2	\$0	\$0	\$0

INVESTIGATIONS

Background

During this semiannual reporting period, the Investigations Division focused on implementing and strengthening its newly developed law enforcement authority program, as framed by the Legislative Branch Inspectors General Independence Act of 2019. Our investigators have participated in multi-agency law enforcement operations in criminal cases and have secured noteworthy outcomes. The Investigations Division has worked hard to strategically reduce its caseload, which provides new opportunities to focus on meaningful investigations and projects. In addition, the Investigations Division has partnered with the Inspections Division to initiate work pertaining to Suspension and Debarment and we will continue to work collaboratively with Inspections, as well as the Audits Division, on other important projects.

The Investigations Division continues to improve its operations by recruiting the best available talent while creating opportunities for leadership and advancement in the workplace. Our office has also completed an extensive revision of its Investigations Manual, which guides our investigations operations and work product to ensure we yield high quality, timely investigations that meet or exceed the quality standards established by the CIGIE and OIG policy and procedures.

Guilty Plea, Sentencing, and Debarment Action in Theft of Government Funds and False Claims Investigation (18-0009-I)

On June 4, 2020, the owner of a GPO contractor pleaded guilty in the U.S. District Court for the Northern District of Florida to a two count information charging theft of government funds and false claims, in violation of 18 U.S.C. §§ 641 and 287, respectively. On August 20, 2020, the GPO contractor owner was sentenced to three years' probation and ordered to pay full restitution of \$47,255, as well as a \$25,000 fine. The OIG investigation determined the owner directed company employees to produce and distribute approximately half of the materials required in connection with several GPO contracts and then invoiced GPO as if the company had completely fulfilled the contract requirements. The company then submitted numerous fraudulent invoices to GPO seeking \$100,620 which resulted in a loss to the U.S. Government of \$47,255. The OIG coordinated this investigation with the U.S. Attorney's Office in the Northern District of Florida.

On April 1, 2020, the OIG issued a Suspension and Debarment referral to the GPO Suspension and Debarment Official against the GPO contractor company and its owner.

Agency Response:

On April 2, 2020, the GPO Suspension and Debarment Official issued a Notice of Proposed Debarment to the company and its owner and placed them on the GPO contracting exclusion list. On July 14, 2020, the GPO Suspension and Debarment Official debarred the contracting company and its owner from doing business with the GPO for a period of three years.

Status:

This investigation will be formally closed pending another possible agency referral and evidence disposition.

Debarment Action in Case Involving Failure to Properly Secure Personally Identifiable Information (19-0002-I)

On December 19, 2019, the OIG issued a Suspension and Debarment referral to the GPO Suspension and Debarment Official against a GPO contractor and its owner. The OIG investigation determined that the company and its owner violated GPO contract terms and the GPO Printing Procurement Regulation when failing to return government property after the contract was terminated. Additionally, the OIG investigation determined the company and its owner failed to properly secure Personally Identifiable Information while under their control.

Agency Response:

On February 19, 2020, the GPO Suspension and Debarment Official issued a Notice of Proposed Debarment to the company and its owner and placed them on the GPO contracting exclusion list. On June 24, 2020, the GPO Suspension and Debarment Official debarred the company and its owner from doing business with the GPO for two and a half years.

Status:

This investigation has been closed.

Debarment Action in False Claims Investigation (18-0015-I)

On March 15, 2019, the OIG issued a Suspension and Debarment referral to the GPO Suspension and Debarment Official against a GPO contractor and its president. The OIG investigation determined the company and its president submitted false shipping documents when submitting claims for payment to the GPO for work conducted pursuant to numerous GPO contracts.

Agency Response:

On August 4, 2020, the GPO Suspension and Debarment Official issued a Notice of Proposed Debarment to the GPO contractor company and its president and placed them on the GPO contracting exclusion list.

Status:

A final determination by the agency is pending.

Table C: Investigations Statistics for Reporting Period²

Item	Quantity	
Investigations Open at the Beginning of the Period	15	
Investigations Opened during the Reporting Period	0	
Investigations Closed during the Reporting Period	4	
Investigations Open at the End of the Reporting Period	11	
Complaints Open at the Beginning of the Reporting Period	20	
Complaints Opened during the Reporting Period	2	
Complaints Closed during the Reporting Period	19	
Complaints Open at the End of the Reporting Period	3	
Complaint Referrals to Other Agencies	0	
Complaint Referrals to Audits and Inspections Divisions	2	
Preliminary Inquiries Open at the Beginning of the Period	0	
Preliminary Inquiries Opened during the Reporting Period	1	
Preliminary Inquiries Closed during the Reporting Period	0	
Preliminary Inquiries Open at the End of the Reporting Period	1	
Current Open Investigations	Number	Percentage
Procurement/Contract Fraud	9	82
Employee Misconduct	1	9
Workers' Compensation Fraud	0	0
IT/Computer Crimes	1	9
Proactive Initiatives	0	0
Other Investigations	0	0
Total	11	100

² Metrics for developing data for reported statistics were obtained from OIG's Case Management Tracking System.

Table D: Investigations Productivity Statistics for Reporting Period³

Item	No. or Amt.
Arrests, including Summons in Lieu of Arrest	1
Persons Referred to Federal Prosecutors	1
Persons Accepted for Federal Prosecution	1
Persons Declined for Federal Prosecution	0
Persons Pending Prosecutorial Determination	0
Persons Referred to State/Local Prosecution	0
Persons Accepted for State/Local Prosecution	0
Persons Declined for State/Local Prosecution	0
Indictments/Information/Complaints	1
Convictions	1
Guilty Pleas/Deferred Prosecution Agreements	1
Criminal Fines, Fees, Recovery, and/or Restitution	\$72,255
GPO Fines, Fees, and Restitution	\$0
Persons Referred for Civil Action	0
Persons Accepted for Civil Action	0
Persons Declined for Civil Action	0
Civil Settlements	\$0
Civil Fines, Fees, Recovery, and/or Restitution	\$0
Total Number of Investigative Reports Issued	0
Referrals to GPO Management for Possible Corrective Action	2
Employee Corrective Action	0
Agency/Process Corrective Action	2
Business/Individual Referrals to GPO Suspending and Debaring Official for Suspension and/or Debarment	2
Suspensions	0
Debarments	4
Notices of Proposed Suspension	0
Notices of Proposed Debarments	6
Letters of Warning/Caution	0
Employee Suspension/Termination/Other Action	0
Referrals to the Audits and Inspections Divisions	3
Subpoenas Issued	1
Total: Fines, Questioned Costs, Overcharges, Restitution	\$72,255

³ Metrics for developing data for reported statistics were obtained from OIG's Case Management Tracking System.

OTHER INFORMATION

Significant Revised Management Decisions⁴

There were no revised management decisions during this reporting period.

Significant Management Decision with which the IG Disagreed

There were no significant management decisions with which the IG disagreed during the reporting period.

Audits, Inspections, and Investigations involving Senior Government Employees that were Not Disclosed to the Public or Where Allegations of Misconduct Were Substantiated

There were no instances during the reporting period whereby OIG completed an audit, inspection, or investigation involving a Senior Government Employee without disclosing the results to the public. All such product titles are listed on <https://www.gpo.gov/who-we-are/our-agency/inspector-general>. Where possible, the report was also posted. Beginning October 2018, report titles and when possible, the audit and inspection reports, were posted at www.oversight.gov.

Whistleblower Retaliation Investigations

There were no whistleblower retaliation investigations during this reporting period.

Instances of GPO Refusing to Provide Information or Assistance or Interfering with the OIG's Independence

There were no instances whereby GPO refused to provide information or assistance or interfered with the OIG's independence during this reporting period.

Open Recommendations

The status of open recommendations from OIG reports can be found on our website, at <https://www.gpo.gov/who-we-are/our-agency/inspector-general/recommendations>.

Statutory Certification

In accordance with the Legislative Branch Inspectors General Independence Act of 2019, as codified at 44 U.S.C. 3903(c)(3), the Inspector General certifies that the GPO OIG has adequate safeguards and management procedures in place to ensure that the Investigations Division is in compliance with the standards established by the Council of the Inspectors General on Integrity and Efficiency, which incorporate Department of Justice guidelines, to ensure proper exercise of the statutory law enforcement authority granted under section 3903.

⁴ Since the Joint Committee on Printing exercises certain management functions over GPO and by extension, the GPO Office of Inspector General, where applicable, it may be included in references to "Management."

PEER REVIEW RESULTS

The following meets the requirement under section 5(a)(14)-(16) of the IG Act that IGs include peer review results as an appendix to each semiannual report. Federal audit functions can receive a rating of “pass,” “pass with deficiencies,” or “fail.” Federal investigation functions can receive a rating of “compliant” or “noncompliant.”

Peer review reports are posted on our website at <http://www.gpo.gov/oig/>.

Peer Review of GPO OIG Audit Function

The GPO OIG did not have any peer reviews of its audit function during this reporting period.

Peer Review of GPO OIG Investigative Function

The GPO OIG did not have any peer reviews of its investigative function during this reporting period.

Peer Reviews Conducted by GPO OIG

The GPO OIG has not conducted any peer reviews of other OIGs during this reporting period.

APPENDIX A

Summary of Each Audit and Inspection Report over 6 Months Old for Which No Management Decision Has Been Made⁵

Date Issued	Name	Report Number	Number of Recommendations	Costs (\$)
None				

⁵ IG Act, § 5(a)(10).

APPENDIX B

Prior Audit and Inspection Recommendations on Which Corrective Action Has Not Been Completed in More Than 1 Year⁶

Date Issued	Name of Audit	Report Number	Number of Recommendations	Monetary Impact (\$)
March 28, 2019	Management of Simplified Purchase Agreements	19-08	1	\$0
		Total	1	

⁶ IG Act, § 5(a)(3).

APPENDIX C

Reporting Requirements under the IG Act of 1978

Reporting	Requirement	Pages
Section 4(a)(2)	Review of Legislation and Regulations (none for this period)	None
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	All
Section 5(a)(2)	Recommendations for Corrective Actions to Address Significant Problems, Abuses, and Deficiencies Identified	2 – 6
Section 5(a)(3)	Significant Outstanding Recommendations on which Corrective Action has Not Been Completed	14
Section 5(a)(4)	Matters Referred for Prosecutorial Authorities	7 – 10
Section 5(a)(5); 6(b)(2)	Information or Assistance Unreasonably Refused or Not Provided	11
Section 5(a)(6)	List of Completed Audit, Inspection, or Evaluation Reports	2 – 6
Section 5(a)(7)	Summary of Significant Reports	2 – 6
Section 5(a)(8)	Statistical Tables Related to Total Value of Questioned or Unsupported Costs	3,6
Section 5(a)(9)	Statistical Tables Related to Funds Recommended To Be Put to Better Use	3,6
Section 5(a)(10)	Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made	13
Section 5(a)(11)	Description and Explanation of Any Significant Revised Management Decision	11
Section 5(a)(12)	Information on Any Significant Management Decision with which the IG Disagrees	11
Section 5(a)(13)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 – not applicable to GPO	N/A
Section 5(a)(14) Through (16)	Peer Review Results	12
Section 5(a)(17)	Statistical Tables Related to Investigations	9 – 10
Section 5(a)(18)	Description of Metrics Used for Developing the Data for the Statistical Tables under Section 5(a)(17)	9 – 10
Section 5(a)(19)	Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated	11
Section 5(a)(20)	Description of Any Instance(s) of Whistleblower Retaliation	11
Section 5(a)(21)	Description of Any Attempt(s) by the Agency to Interfere with the Independence of the OIG	11
Section 5(a)(22)	Inspections, Evaluations, Audits, and Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public	11

APPENDIX D

Abbreviations and Acronyms

CIGIE	The Council of Inspectors General for Efficiency and Effectiveness
FY	Fiscal Year
GPO	Government Publishing Office
IG	Inspector General
IG Act	Inspector General Act of 1978, as amended
IT	Information Technology
OIG	Office of the Inspector General
PKI	Public Key Infrastructure
U.S.C.	United States Code

APPENDIX E

Glossary of Terms

Consideration

A suggested corrective action to address potential deficiencies or problems. Considerations do not rise to the level of formal recommendations and are not tracked by the OIG.

Criminal Complaint

A formal charging document that sets out the facts and cause of action (establishing probable cause) that the Government alleges are sufficient to support a claim against the charged party (the defendant).

Finding

Statement of problem identified during an audit or inspection typically having a condition, cause, and effect.

Follow-Up

The process that ensures prompt and responsive action once resolution is reached on an IG recommendation.

Funds Put To Better Use

An OIG recommendation that funds could be used more efficiently if management took actions to implement and complete the audit or inspection recommendation.

Indictment

The written formal charge of a crime by the grand jury, returned when 12 or more grand jurors vote in favor of it.

Information

The written formal charge of crime by a U.S. Attorney, filed against an accused who, if charged with a serious crime, must have knowingly waived the requirements that the evidence first be presented to a grand jury.

Management Implication Report

A report to management issued during or at the completion of an investigation identifying systemic problems or advising management of significant issues that require immediate attention.

Management Letter

A management letter describes the deficiencies in internal controls identified during the audit that do not rise to the level of seriousness to be stated in the final auditor's report.

Material Weakness

A significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

Questioned Cost

A cost the OIG questions because of an alleged violation of a law, regulation, contract, cooperative agreement, or other document governing the expenditure of funds; such cost is not supported by adequate documentation; or the expenditure of funds for the intended purposes was determined by the OIG to be unnecessary or unreasonable

Recommendation

Action needed to correct or eliminate recurrence of the cause of the finding identified by the OIG.

Resolved Audit/Inspection

A report containing recommendations that have all been resolved without exception but not yet implemented.

Unsupported Cost

A questioned cost not supported by adequate documentation.

REPORT FRAUD, WASTE, OR ABUSE

Report violations of law, rules, or agency regulations, mismanagement, gross waste of funds, abuse of authority, danger to public health and safety related to GPO contracts, programs, and/ or employees.

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