

# Office of Inspector General



Semiannual Report to Congress

April 1, 2021 – September 30, 2021

U.S. AbilityOne Commission Office of Inspector General

## Message from the Inspector General

The theme for this Semiannual Report to Congress is “Resilience and Continuity.”

This theme relates to the OIG moving through changes with resilience and maintaining continuity with its foundation and core mission. In the same way, the Commission and its Program are undergoing changes and moving through a path of renewal, with sharp focus on the mission of providing employment opportunities for people who are blind and have severe disabilities.

I thank Chairperson Jeffrey Koses for the continued support of our office and our mission of promoting integrity, economy, and efficiency of the Agency’s programs and operations and the prevention of fraud, waste, and abuse in those programs and operations.

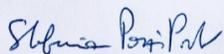
This reporting period, we said goodbye to former Commission Member and Chairperson Jim Kesteloot and former Vice-Chair and Commission Member Robert (Bob) Kelly, both private citizens. Messrs. Kesteloot and Kelly have been with the Commission for many years and were here at the time of Congress’s creation of the Office of Inspector General and the appointment of the AbilityOne Commission’s first Inspector General, Thomas K. Lehigh, in 2017.

Confirmed in their Presidential appointment in August, we welcomed a cadre of private citizen Commission Members, Vice-Chair Chai Feldblum, Mr. Bryan Bashin, Ms. Christina Brandt, and Mr. Gabriel Cazares.

I thank the former Inspector General Thomas K. Lehigh, who departed in July 2021, for his mentorship to both myself, since I joined this OIG in 2017, and to the whole OIG staff in building and shaping a new office from the ground up, like a start-up enterprise, to the currently formed office. Thanks first to former IG Lehigh’s vision and leadership, the OIG’s operations of Audits and Investigations stand well-positioned to achieve the IG mission of promoting integrity, economy, and efficiency of the prevention of fraud, waste, and abuse in the Agency’s programs and operations.

In issuing this Semiannual Report to Congress, I thank the next generation of OIG’s team for its dedication to the IG mission and maintaining focus and resilience, as we transitioned seamlessly from the solid foundation set by the first IG to walking on the new path ahead, moving forward.

Resilience and Continuity. Looking forward to what’s next for the U.S. AbilityOne Commission and its Program.



Stefania Pozzi Porter  
Inspector General (Acting)

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## Frequently Used Abbreviations

Central Nonprofit Agency (CNA)

Committee for Purchase from People Who Are Blind or Severely Disabled (Commission)

Coronavirus Aid, Relief, and Economic Security Act (CARES)

Council of the Inspectors General for Integrity and Efficiency (CIGIE)

Department of Justice (DOJ)

Department of Veterans Affairs (VA)

Federal Information Security Modernization Act (FISMA)

Fiscal Year (FY)

Government Accountability Office (GAO)

Generally Accepted Government Auditing Standards (GAGAS)

Independent Public Accounting (IPA)

Inspector General (IG)

Inspector General Act of 1978, as amended (IG Act)

Information Technology (IT)

Javits-Wagner-O'Day (JWOD)

Memorandum of Understanding (MOU)

National Industries for the Blind (NIB)

Nonprofit Agency (NPA)

Office of Inspector General (OIG)

Office of Management and Budget (OMB)

Procurement List (PL)

SourceAmerica (SA)

Semiannual Report (SAR)

# HIGHLIGHTS

## Statistical Highlights from Audits and Investigations

The following statistics summarize the OIG's audits, investigations, and findings and recommendations that are covered in this report. The OIG oversees the AbilityOne Commission's programs and operations.

### Office of Audits (OA)



#### Completed Projects:

- 1 – Audit
- 4 – Audit Engagements Announced
- 1 – Biennial Risk-Based Audit Plan for the 2022-2023
- 1 – Quarterly Audit Recommendation Status Report



#### Findings Issued / Recommendations Given / Recommendations Closed:

4 Findings Produced / 13 Recommendations Made / 12 Recommendations Closed



#### Audits in Progress:

5 - Performance Audits

### Office of Investigations (OI)



10 - Allegations Received



0 - Investigations Closed / 16 - Allegations Closed

32 - Open Matters at End of Reporting Period

## Audit Findings & Recommendations

Examples of OIG audits completed during this semiannual reporting period are:

**Audit of the Procurement List Addition Process, Procedures, and Practices.** The objective was to determine whether the PL addition process was transparent and performed efficiently, effectively, and in compliance with applicable laws, regulations, and policies. Overall, the performance audit concluded that, in general, the PL additions process complied with applicable laws and regulations, and that the Commission has improved its guidance to the CNAs regarding the submission of transaction packages to the Procurement List Information Management System (PLIMS), which resulted in improvements in the approval rates of PL addition packages and reduced the overall cycle time for completing additions to the PL. There were, however, several improvement opportunities in the Commission's process for completing PL additions. The report identifies opportunities for improvement in four areas and offers 13 recommendations to help the Commission improve its controls over the PL additions process as well as improve the efficiency and effectiveness of the process in helping the Commission achieve its policy goals.

## Investigative Accomplishments

Examples of OIG Investigative Accomplishments during this semiannual reporting period:

**Infrastructure Accomplishments** During this reporting period, following a law enforcement model, OI increased staff by onboarding an 1811 special agent as the Assistant Inspector General for Investigations and a new law clerk, to be converted into investigative attorney upon admission to the bar. Addition of new staff has helped OI advance our case portfolio. OI further enhanced its case management system. A case management system is integral to tracking allegations, cases, referrals, and related OI work product, as well as securely storing and accessing investigative records. OI also procured an interactive shared document review software platform to enhance collaborative efforts between OI staff and our investigative partners within DOJ and other government agencies.

## Introduction

On December 18, 2015, the Consolidated Appropriations Act of 2016 (P.L. 114-113) amended the Inspector General Act of 1978 (IG Act), creating the Inspector General (IG) for the U.S. AbilityOne Commission. The Office of Inspector General (OIG) is responsible for conducting audits, investigations, and preventing fraud, waste, abuse, and mismanagement in the Commission's programs and operations, and recommending policies and procedures to promote economy, efficiency, and effectiveness. The IG Act requires the IG to keep the Commission, Chairperson, and Congress fully and currently informed about problems and deficiencies of the Commission and its operations.

The Committee for Purchase from People Who Are Blind or Severely Disabled, operating as the U.S. AbilityOne Commission (AbilityOne, or Commission, or Agency), is responsible for administering the AbilityOne Program pursuant to the Javits-Wagner-O'Day (JWOD) Act (41 U.S.C. §§ 8501–8506). The AbilityOne Program is the largest source of employment in the United States for people who are blind or have significant disabilities. Through the AbilityOne Program, over 42,000 Americans who are blind or have significant disabilities are employed in the service, manufacturing, and delivery of over \$3.9 billion in contracts for the Federal Government.

AbilityOne designates Central Nonprofit Agencies (CNAs) to facilitate the employment of people who are blind or have significant disabilities through nonprofit agency (NPA) employers. The Commission administers the AbilityOne Program with the assistance of two CNAs, National Industries for the Blind (NIB) and SourceAmerica.<sup>1</sup>

## COVID-19

The coronavirus continues to challenge health, daily habits, and the economy, having a substantial impact on the AbilityOne Program. OIG has continued in telework status for the entirety of the reporting period, and it has maintained a high level of engagement and productivity.

OIG is engaged with the federal government's response to the pandemic. The Inspector General is involved with a CIGIE-wide domestic and international effort to protect the public and the government from fraud stemming from the global pandemic. The OIG is a member of a COVID-19 working group that keeps up to date on legislation, agency responses, and medical and scientific information, while addressing the legal issues impacting the OIG community.

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<sup>1</sup> 41 CFR Part 51–3.

The Pandemic Response Accountability Committee (PRAC) was established as a committee of CIGIE by the CARES Act which was signed into law on March 27, 2020. PRAC was created to promote transparency and prevent and detect fraud, waste, abuse, and mismanagement as it relates to the Coronavirus Response. Robert A. Westbrooks oversees PRAC and helps execute its responsibilities.



In the past reporting period, OIG delivered presentations to CNAs on PRAC and the CARES Act, sharing available information and strategies the government is using to address the challenges posed by the pandemic. The head of PRAC, Robert Westbrooks, was kind enough to join in one of our presentations to the CNAs, adding tremendous value by providing first-hand knowledge of PRAC’s responsibilities and activities.

In the current reporting period, OIG has kept up to date on PRAC developments by participating in meetings and programs in the IG community.

PRAC provides several resources including: publishing oversight reports created by federal OIGs overseeing their agencies’ response to the coronavirus pandemic; hosting a hotline where individuals can submit fraud, waste, and abuse allegations; and maintaining a list of pandemic-related work by OIGs.

OIG conducted two in-person tours of NPAs during the reporting period. Among the goals of the tours is to educate the NPAs on the government’s response to COVID-19, and to learn how the NPAs are adjusting to the new and more challenging environment.

### **OMB OFPP Memo**

On October 30th, 2020, OMB’s Office of Federal Procurement Policy (“OFPP”) issued a new memorandum outlining five measures agencies should take to boost the participation of people with disabilities in federal contracting through the AbilityOne Program. OFPP directs senior procurement executives at agencies to designate an AbilityOne representative (“ABOR”) that promotes federal procurement in compliance with required source contracting procedures and engages with personnel to advance the use of the program. The memorandum will enable OFFP to establish and oversee a cross-agency team of ABORs to support the work of the AbilityOne

Commission. The effort will increase Program size. Activities we expect to see in the future include sharing practices for increasing opportunities for people with disabilities and assisting with the development of legislative changes and regulations that promote job opportunities for persons with disabilities.

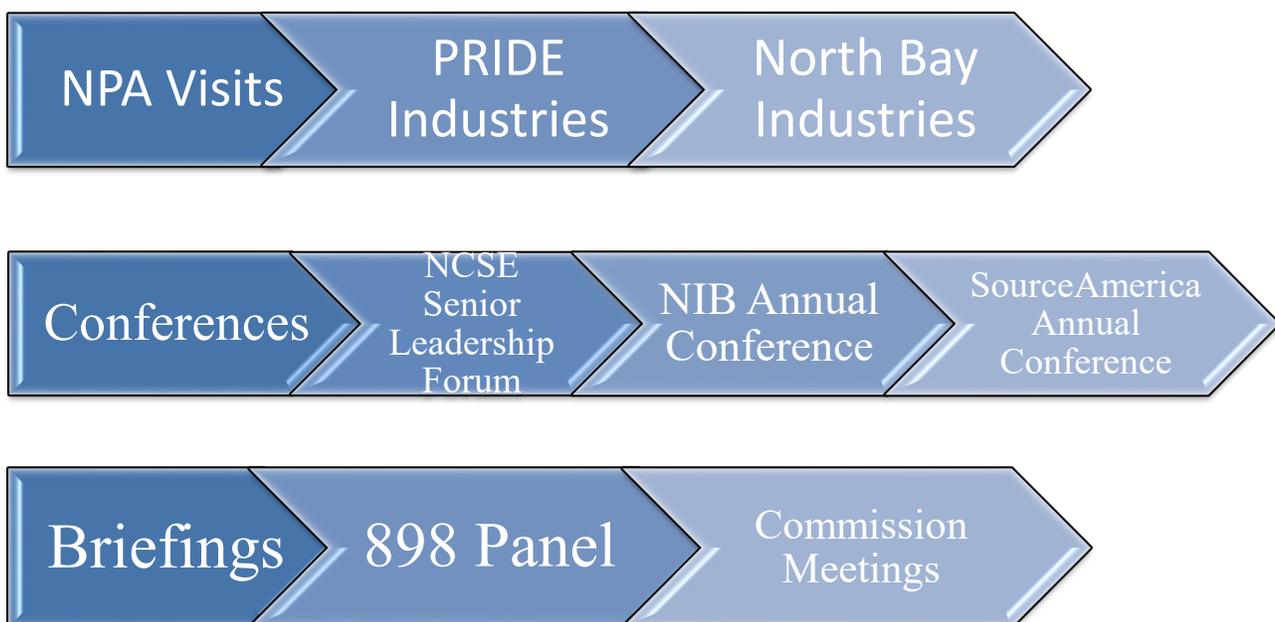
This may result in boosting the percentage of spending on services and products from the procurement list, employment increases, and growth.

Over the past year, the Component ABORs have been developing strategic plans based on a data driven approach and a procurement pledge for growth in AbilityOne Program participation.

Additionally, the ABOR Program was recognized as one of ten initiatives implementing Executive Order 13985, “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government” in the Defense Equity Team report to the White House, “Department of Defense 200-Day Equity Assessment Progress Report, Advancing Racial Equity and Support for Underserved Communities.”

### OIG Outreach

As a part of a continuous effort to deepen its understanding of the AbilityOne Program that it oversees, our OIG conducts educational NPA visits, attends and often presents at conferences, routinely meets with and briefs the Commission, and speaks with industry experts. This outreach is designed to inform the AbilityOne Program community of the function of an OIG in a government agency new to OIG oversight, and to promulgate the IG’s message of promoting



integrity and efficiency, and preventing waste, fraud, and abuse, and for the OIG to learn about the operations of the NPAs.

### **NPA Educational Visits**

In the reporting period, the OIG continued its practice of meeting with NPAs, transitioning back to in-person visits after a year of conducting virtual visits. OIG utilized appropriate safety protocols in accordance with the Centers for Disease Control and Prevention recommendations. We visited PRIDE Industries and North Bay Industries in California.

Both visits took place after planning and coordination between the OIG and the NPA, and among the various operating units in the NPA itself. We thank PRIDE and North Bay Industries for working with OIG for the creation of a pandemic-safe visit model. The OIG successfully connected with NPAs and their Program participants on the ground, effectively conducting OIG outreach during a pandemic.

### **PRIDE Industries**

PRIDE Industries was founded in 1966 in the basement of a church in Ashburn, California. Now, PRIDE has over 5,000 team members providing facilities operations and maintenance services, custodial services, contract manufacturing, supply chain management, and packaging and fulfillment services in 15 states and Washington D.C.



During the visit, OIG learned about the experiences of over a dozen Program participants at Travis AFB. The tour focused on contracts for custodial, landscaping, and food services work. We also heard about PRIDE’s goal to create 100,000 jobs for people with disabilities, their recent award for Veteran employment, collaborative efforts with other employment service groups, and the Michael Ziegler PRIDE Industries Foundation which funds vocational training, job coaching, paid internships, assistive technology, transportation, and a helpline.



## North Bay Industries

North Bay Industries is a California NPA established in 1968 to assist adults with disabilities to become more productive, self-reliant members of their communities through participation in agency-sponsored training, housing, and employment programs. These programs include remunerative employment, pre-vocational training, and other habilitation and rehabilitation services. The NPA currently employs 160 people with disabilities who have been providing custodial, mess attendant, and landscaping services.

During the visit, OIG learned about North Bay Industry's assistive devices, including automated driving landscaping machinery and flag manufacturing which produces 90,000 American flags a year.



OIG Has Visited Several AbilityOne Program Employers (NPAs)



## Forum Presentations

During the reporting period, OIG presented at NIB’s Annual Compliance Conference, SourceAmerica’s National Conference, and the National Council of SourceAmerica Employers (NCSE) Senior Leadership Forum. These presentations provided the AbilityOne community with an overview of oversight work, including the functions of an OIG, recent OIG audit results, and projections for the future.

## U.S. AbilityOne Commission Meetings

The OIG presented at U.S. AbilityOne Commission public virtual meetings, informing on its oversight model and achievements.

## OIG Creates Content in the Commission’s Annual Report for the President: Newly Created OIG Builds an Oversight Foundation for a Stronger Future Commission and Program

The JWOD Act requires the Commission to publish an annual report to the President. The report covers four major areas:

- COVID 19 Response: The AbilityOne Essential Workforce
- Effective Stewardship
- Prioritizing Initiatives to Grow the Program
- Office of the Inspector General

The Report included details of the OIG reports, recommendations, and oversight for the Program. In the calendar year of 2020, OIG issued two Semiannual Reports to Congress, a number of high impact audit reports, and two valuable management alerts to the Commission.<sup>2</sup> In 2021, OIG issued two Semiannual Reports to Congress, and a number of high impact audit reports. Despite its young age, the OIG’s work has succeeded in enhancing confidence in the Program, improving economies and efficiencies, and promoting Program growth. The OIG’s oversight ultimately preserves jobs for Americans who are blind or significantly disabled and promotes the integrity in the Ability One Program.

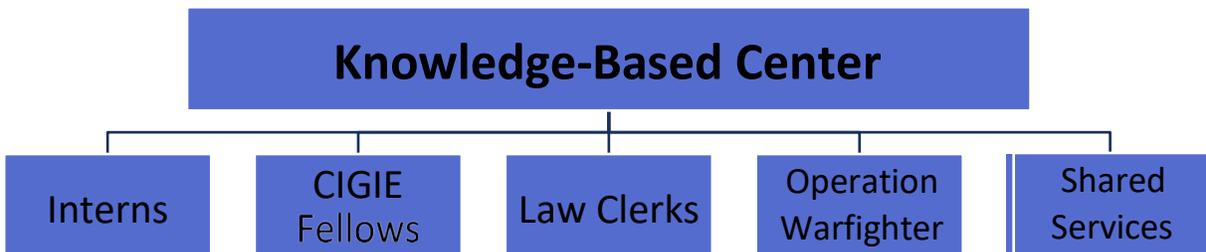


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<sup>2</sup> <https://www.oversight.gov/node/60977>; <https://www.oversight.gov/node/97554>; <https://www.oversight.gov/node/97884>; <https://www.oversight.gov/node/72259>

## Knowledge-Based Center

OIG implements a Knowledge-Based Center as a part of its organizational structure. The resource needs for the OIG far exceed current staffing levels. The goal of the knowledge-based center is to provide a vehicle and an organized center for additional OIG staffing and support through MOUs with other government agencies, and to provide internships, rotations, details, Council of the Inspectors General for Integrity and Efficiency (CIGIE) Fellows, and other shared services, and leveraging positive synergies.



### CIGIE Fellowship

OIG participates in the CIGIE Fellow program and its multi-phased process. CIGIE Fellows provide experience and expertise in management, as well as other knowledge areas of strength for OIGs. OIG participated in the CIGIE Fellow initiative and provided direction based on having hosted a Fellow from the EPA OIG. AbilityOne OIG's Knowledge-Based Center values the CIGIE Fellow model for enhancing OIG capabilities as well as providing the Fellows with experience with new environments, challenges, and diverse work platforms for the building of their own career and development.

### The Washington Center

Academic student interns from the Washington Center participated in our audit and pre-law internship program. In previous reporting periods, the college interns assisted with work projects such as the development of end-of-year reports and support with the production of Semiannual Reports (SAR), along with developing content and assisting with web design and other OIG work and publications, including research on legislative topics. Each student is assigned a mentor that guides the student through a successful academic internship experience, providing exposure to the work of the government, and leveraging their academic background and skills.

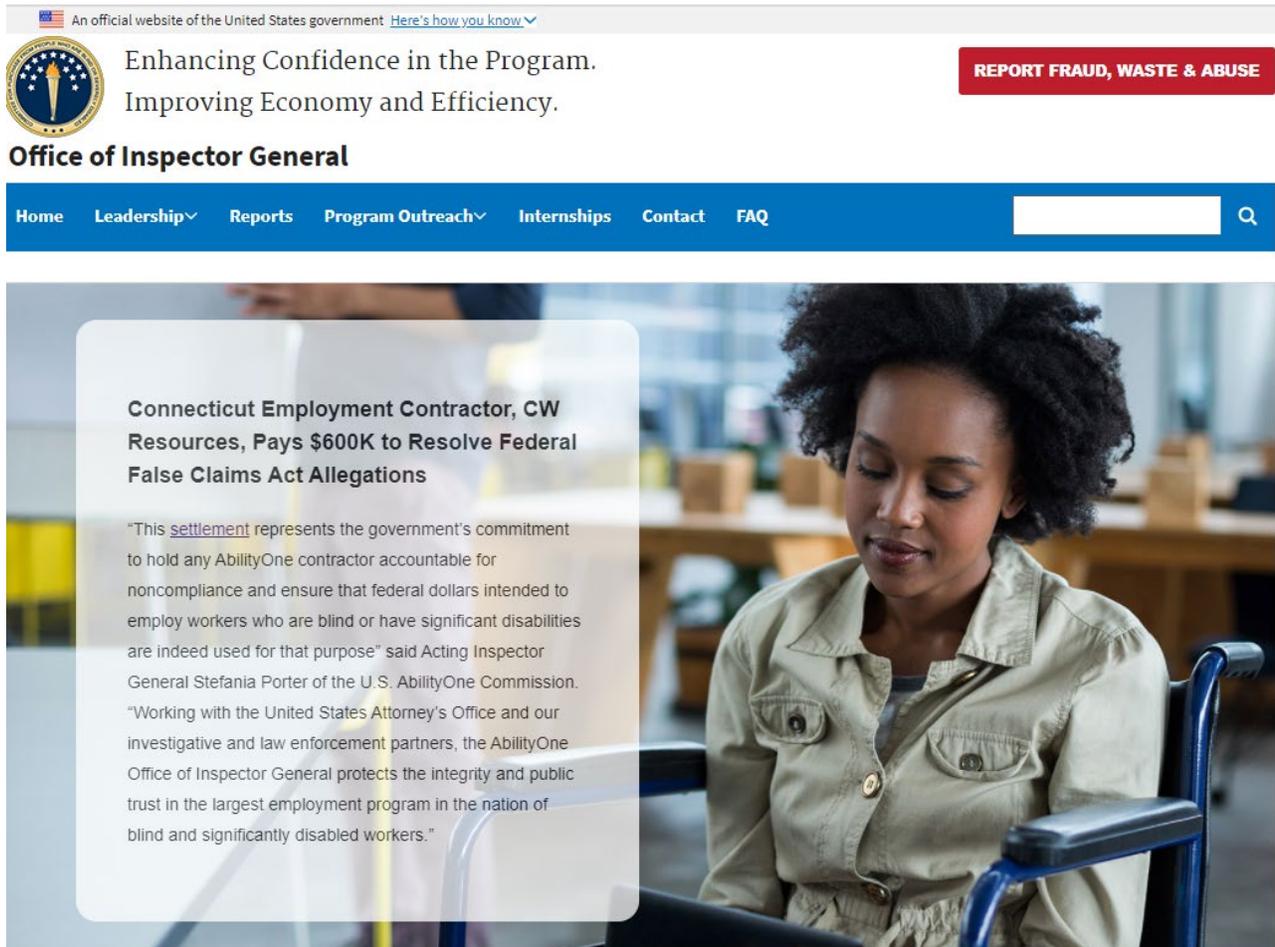
### Launch of New OIG Webpage

OIG participated in a CIGIE work group to enhance and further build the capabilities of oversight.gov for the IG community. In the prior reporting period, OIG completed its pilot website on oversight.gov and went live on the new web platform. Our co-leader on the project, the Department of Justice OIG, took its own new website live in the same reporting period. This

reporting period, OIG increased website content production, creating valuable resources for AbilityOne stakeholders.

Our OIG work on the project partly helped other small OIGs to stand up their own webpages on oversight.gov: <https://www.oversight.gov/abilityone>.

## AbilityOne OIG – Oversight.gov’s Home Page



An official website of the United States government [Here's how you know](#) ▼

 Enhancing Confidence in the Program.  
Improving Economy and Efficiency.

**REPORT FRAUD, WASTE & ABUSE**

**Office of Inspector General**

Home Leadership▼ Reports Program Outreach▼ Internships Contact FAQ

**Connecticut Employment Contractor, CW Resources, Pays \$600K to Resolve Federal False Claims Act Allegations**

"This [settlement](#) represents the government's commitment to hold any AbilityOne contractor accountable for noncompliance and ensure that federal dollars intended to employ workers who are blind or have significant disabilities are indeed used for that purpose" said Acting Inspector General Stefania Porter of the U.S. AbilityOne Commission. "Working with the United States Attorney's Office and our investigative and law enforcement partners, the AbilityOne Office of Inspector General protects the integrity and public trust in the largest employment program in the nation of blind and significantly disabled workers."

## Website Sample from FAQs

**I think the Office of Inspector General may want to ask me some questions for an audit or investigation. What do I have to do?**

First, please remember OIG questions are designed simply to determine the facts. Feel free to ask us before or at the beginning of an interview if you have questions or concerns. We request that you cooperate fully with OIG audits and investigations, which means providing information relating to the performance of your job-related duties. If an employee determines not to answer questions or produce documents on request, the OIG may report the matter to the employee's supervisor, and continue raising the matter to the Chairman or Congress until cooperation is received. Employees are also responsible for reporting violations, or suspected violations, of the law or any abuse, waste, mismanagement or irregular activities regarding AbilityOne programs to the Office of Inspector General.

Keep in mind that cooperating with an OIG audit or investigation does not limit an individual's Fifth Amendment right not to incriminate oneself. In addition, Federal laws protect employees from reprisal by employers for "blowing the whistle" on illicit activity. For more information about whistleblower protection, please click on our "Am I a Whistleblower" tab. You may also go to this website [U.S. Office of Special Counsel \(OSC\)](#), or review this OSC pamphlet, "[Know Your Rights When Reporting Wrongs](#)."

## Office of Audits

The Office of Audits provides audit oversight to a Commission responsible for administering the \$3.9 billion AbilityOne Program. During this semiannual reporting period, the Office of Audits engaged Independent Public Accounting firms to help fulfill this mission and provided oversight as required by the IG Act of 1978, as amended. Guided by an audit plan that identifies key areas of risk, the Office of Audits completed one audit, announced four engagements, issued our biennial risk-based audit plan for the 2020-2023 audit cycle, and released our first quarterly audit recommendation status report. In total, the completed audit produced four findings and 13 recommendations during the reporting period.

## Completed Audits

### Audit of the Procurement List Addition Process, Procedures, and Practices (August 2nd, 2021)

As part of our risk-based audit coverage of AbilityOne Program functions, operations, major activities, and challenges, OIG engaged CliftonLarsonAllen (CLA) LLP to conduct a performance audit of the Procurement List (PL) Addition Process, Procedures, and Practices. The objective was to determine whether the PL addition process was transparent and performed efficiently, effectively, and in compliance with applicable laws, regulations, and policies. Overall, the performance audit concluded that, in general, the PL additions process complied with applicable laws and regulations, and that the Commission has improved its guidance to the CNAs regarding the submission of transaction packages to the Procurement List Information Management System (PLIMS), which resulted in improvements in the approval rates of PL addition packages and reduced the overall cycle time for completing additions to the PL.

There were, however, several improvement opportunities in the Commission's process for completing PL additions. For instance, many of the Commission's policies were not fully transparent because they were dated or incomplete, their authority was unclear, and staff procedures for reviewing PL additions packages were not fully documented. PLIMS, the Commission's enterprise-level critical infrastructure backbone for the PL process, was outdated, unsecure, vulnerable to data losses and persistent system outages, and has not kept pace with changing user needs. Furthermore, weaknesses in collecting and analyzing data increased the risk of errors in assessing both the CNAs' annual performance and in annual reporting to Congress. Lastly, the auditors found that the Commission did not track key data to determine if the PL addition process was efficient and meeting its goals.

The report identifies opportunities for improvement in four areas and offers 13 recommendations to help the Commission improve its controls over the PL additions process as well as improve the efficiency and effectiveness of the process in helping the Commission achieve its policy goals.

## **Other Completed Products**

### **Top Management and Performance Challenges Report (November 15<sup>th</sup>, 2021)**

During the reporting period we issued our most recent Top Management and Performance Challenges report in November 2021, for inclusion in the Commission's FY 2021 Performance and Accountability Report (PAR).

Under the Reports Consolidation Act of 2000 (PL 106-531), the OIG reports on the most significant management and performance challenges facing the Commission. Our report reflected on and sought to assist in the challenging environment facing the Commission and its Program.

In this year's Top Management and Performance Challenges Report, we identified the top management and performance challenges facing the U.S. AbilityOne Commission as (listed without ranking of importance): 1) Enhancement of Program Compliance, 2) Breakdowns in Internal Control over Financial Management and Reporting (formerly named, in the 2020 Report, Addressing Anti-deficiency Violations and Strengthening Financial Management), 3) Growing List of Unimplemented OIG Audit Recommendations, 4) Successful Implementation of the Section 898 Panel Recommendations, 5) Allocation of Roles, Resources, Authorities, and Responsibilities Among the Commission Senior Staff, 6) Higher Level of Transparency and Communication Needed to Enhance Program Confidence, 7) Establishing an Enterprise-wide Risk Management Framework, 8) Implementation of Cooperative Agreements given Central Nonprofit Agencies (CNA) Growth, and 9) Erosion of Statutory Program Authority.

In the report, we introduce two Watch List items, one regarding the Commission's accessibility and the second regarding accessibility, and the second regarding program growth and resulting risk.

**Top Management and Performance Challenges Report**  
(available here)

**Challenges Identified**

- 1** Enhancement of Program Compliance
- 2** Breakdowns in Internal Control over Financial Management and Reporting formerly named, in the 2020 Report, Addressing Anti-deficiency Violations and Strengthening Financial Management)
- 3** Growing List of Unimplemented OIG Audit Recommendations
- 4** Successful Implementation of the Section 898 Panel Recommendations
- 5** Allocation of Roles, Resources, Authorities, and Responsibilities Among the Commission Senior Staff
- 6** Higher Level of Transparency and Communication Needed to Enhance Program Confidence
- 7** Establishing an Enterprise-wide Risk Management Framework
- 8** Implementation of Cooperative Agreements given Central Nonprofit Agencies (CNA) Growth
- 9** Erosion of Statutory Program Authority.

[OIG Biennial Audit Plan for Fiscal Years 2022–2023 \(June 30<sup>th</sup>, 2021\)](#)

The OIG Biennial Audit Plan provides a detailed roadmap for independent and objective audits focused on enhancing confidence in the Program, increasing economies and efficiencies, and fostering program growth, while preventing and detecting fraud, waste, and abuse. Throughout the 2022–2023 audit cycle, we continue to focus on high-risk areas in the program and operations. As part of this plan, we will audit aspects of the Program related to the pandemic, including an assessment of the Commission’s controls over Program participant flexibilities related to the Coronavirus pandemic.

Our process to select and prioritize our planned work included assessing the top management and performance challenges, congressional interests, the results of our prior work, and key risks the Commissioners and staff identified. We then used this information to inform discussions with Commission Members as well as members of the Commission’s executive leadership team about audits that will help improve Commission work and advance operations. Currently, there are 16 projects on the plan (eight projects in each year covered by the plan) that cover both statutorily mandated work and discretionary audit topics.

[Quarterly Audit Recommendation Status Report \(August 26<sup>th</sup>, 2021\)](#)

Audit follow-up is an integral part of good management and is a shared responsibility of agency management and auditors. In addition to providing high-quality audit recommendations to mitigate the risks to the achievement of strategic objectives, the OIG is also committed to working with Commission staff who will implement them to ensure they realize intended benefits. To that end, OIG

contracted with CLA, LLP to provide audit recommendation tracking and reporting services. As part of this initiative, CLA works with the OIG to identify, track, and assess corrective actions taken by Commission staff as well as assess supporting evidence provided in response to performance audit recommendations to determine if corrective actions sufficiently meet the intent of the performance audit recommendations and close recommendations where the evidence supports closure. In situations where corrective actions taken in response to performance audit recommendations require a determination of effectiveness, the CLA team informs the OIG of the need to perform a formal audit follow-up.

The quarterly status reports for the third and fourth quarters of FY2021 can be found on our website at <https://abilityone.oversight.gov/reports>. The results of the fourth quarter status report are also provided in the “Open Audit Recommendations” section, below.

## Ongoing Projects

### Audit of the AbilityOne Compliance Program

OIG contracted with CLA to perform an audit of the AbilityOne Compliance Program. Our overall objective is to determine whether the Compliance Program has been implemented effectively to provide reasonable assurance of nonprofit agency and central nonprofit agency compliance with applicable laws, regulations, and policies. To answer our audit objective, we will 1) review laws, regulations, policies, and procedures applicable to the Compliance Program, 2) conduct interviews with key personnel, and 3) analyze data, reports, and other supporting documentation related to compliance reviews. Expected completion: 1<sup>st</sup> quarter FY2022.

### Audit of the U.S. AbilityOne Commission’s Fiscal Year 2021 Financial Statements

OIG entered into a contract with Allmond & Company, LLC, (Allmond) an independent certified public accounting firm, to conduct the Financial Statement Audit of the Commission. Allmond will consider the Commission’s financial statements and balance sheet as of September 30, 2021, to determine whether the Commission’s financial statements were fairly presented, in all material respects, in accordance with the U.S. generally accepted accounting principles. OIG issued the report on November 15, 2021.

### Fiscal Year 2021 Evaluation of the U.S. AbilityOne Commission’s Information Security Program

OIG entered into a contract with McConnell and Jones, LLP, an independent certified public accounting firm, to conduct the audit of the Commission’s information security program pursuant to the Federal Information Security Modernization Act of 2014 (FISMA). The overall objectives are to assess the (1) completeness, timeliness, quality, and accuracy of FY2021 financial and payment data submitted to the Department of the Treasury for publication on USAspending.gov; and (2) implementation and use of the data standards by the Commission. To answer our audit

objective, we will assess relevant financial and payment data as well as applicable procedures, certifications, documentation, and internal controls. Expected completion: 1<sup>st</sup> quarter FY2022.

#### Audit of the Commission’s Compliance with Provisions of the Digital Accountability and Transparency Act of 2014 DATA Act

OIG entered into a contract with RMA Associates, LLC, an independent certified public accounting firm, to conduct the audit of Compliance with Provisions of the Digital Accountability and Transparency Act of 2014. The objectives are to assess the (1) completeness, timeliness, quality, and accuracy of FY2021 financial and payment data submitted to the Department of the Treasury for publication on USAspending.gov; and (2) implementation and use of the data standards by the Commission. To answer our audit objective, we will assess relevant financial and payment data as well as applicable procedures, certifications, documentation, and internal controls. Expected completion: 1<sup>st</sup> quarter FY2022.

#### Audit of the Quality of Products in Support of Meeting Government Requirements

OIG engaged the independent public accounting firm CliftonLarsonAllen (CLA), LLP to conduct the performance audit of Quality of Products in Support of Meeting Government Requirements. Our overall objective is to assess the reliability, validity, and relevance of the quality control process employed by Central Nonprofit Agencies (CNAs) and Nonprofit Agencies (NPAs) to correct product deficiencies prior to delivery. This performance audit will assess the effectiveness and transparency of the quality control process employed by the Commission, CNAs, and NPAs, as well as obtain an understanding of relevant internal controls. Expected completion: 3<sup>rd</sup> quarter FY2022.

#### Open Audit Recommendations

We obtained comments from Commission staff on the status of all open recommendations. The OIG considers a recommendation “Open” or “Closed” on the basis of actions that management takes or plans to take in response to the recommendation. OIG considers a recommendation “Closed” when 1) the responsible Audit Follow-Up Official (AFO) completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications and 2) OIG reviews the evidence provided and determined that no additional action is required.

As of September 30<sup>th</sup> 2021, there are 58 open recommendations; 6 of which were reported as “implemented” by management; and 3 of the remaining 52 categorized as “Overdue.”<sup>3</sup> The OIG closed 12 recommendations during the semiannual reporting period.<sup>4</sup> The assertions of implementation made in the last column of table 1 are the representations of Commission management

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<sup>3</sup> An open recommendation is considered “overdue” if OIG has not received documentation that supports management’s assertion of implementation prior to the recommendation’s target implementation date.

<sup>4</sup> OIG closed seven FISMA recommendations, four Financial Statement Audit recommendations, and one performance audit recommendation.

and not of the OIG. We will perform periodic follow-up audits and reviews to verify management’s assertion of implementation.

**TABLE 1: AUDIT RECOMMENDATION STATUS REPORT (01 APR 2021 – 30 SEP 2021)**

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Current Status	Recommendation Progress (Per Agency)
<b>Office of The Chief Financial Officer (CFO)</b>				
FY 2020 Financial Statement Audit	Become familiar with OMB Circular A-136 and other authoritative guidance relating to financial reporting requirements to better oversee the performance of its shared service provider and to ensure that its reporting requirements are being fulfilled ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	8/31/2022	Open	Corrective Action Plan (CAP) in place
FY 2020 Financial Statement Audit	Advise the service provider that outdated/superseded guidance was used in the preparation of its financial statements and footnotes so that this issue can be addressed by the service provider in the future ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	8/31/2022	Open	CAP in place
FY 2020 Financial Statement Audit	Request that the service provider enhance its current review procedures to identify errors and omissions in the required financial statements and footnotes and to ensure that all required presentation and disclosure requirements have been met ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	8/31/2022	Open	CAP in place
FY 2020 Financial Statement Audit	In accordance with generally accepted accounting principles (GAAP), ask the Commission’s General Counsel to identify loss contingencies relating to legal matters that should be recorded in the agency’s general ledger and/or disclosed in the notes to the financial statements and instruct the service provider to record these entries and/or disclose these amounts, as appropriate ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	8/31/2022	Open	CAP in place
FY2020 Financial Statement Audit	If the required statements, variance analyses, and footnotes are not submitted by the service provider on its behalf, then the Commission should consider submitting them to OMB directly.	8/31/2022	Open	CAP in place

<b>Report Short Name</b>	<b>Recommendation</b>	<b>Target Completion Date (Per Agency)</b>	<b>Current Status</b>	<b>Recommendation Progress (Per Agency)</b>
FY2020 Financial Statement Audit	Continue to implement management's corrective action plan, including the filling of vacant positions.	8/31/2022	Open	CAP in place
FY2020 Financial Statement Audit	Consider preparing its own financial statements and footnotes, both at interim and year-end if the service provider cannot provide complete and accurate financial statements and footnotes timely.	8/31/2021	Open	Implemented
FY2019 Financial Statement Audit	Commission management should develop a procedure to review disbursements made early in the subsequent reporting period to identify items which should be included in its year-end accounts payable or develop an alternative procedure which appropriately estimates the amount of these liabilities at year-end.	10/31/2021	Open	CAP in place
FY2019 Financial Statement Audit	Commission management should independently verify the amounts recorded for accrued liabilities by its shared service provider or participate in the calculation of the recorded amounts.	10/31/2021	Open	CAP in place
FY2020 Financial Statement Audit	Commission management should develop written policies and procedures for the financial reporting process, including procedures to identify and perform (or assist its service provider in preparing) year-end entries to the general ledger that are required by generally accepted accounting principles <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	10/31/2021	Open	CAP in place
FY2019 Financial Statement Audit	Commission management should develop written policies and procedures which define the roles and responsibilities of the service provider and Commission staff in performing financial reporting functions.	10/31/2021	Open	CAP in place
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should independently verify the amounts recorded for accrued liabilities by its shared service provider and examine the entries that the service provider has recorded in its general ledger.	10/31/2021	Open	CAP in place

<b>Report Short Name</b>	<b>Recommendation</b>	<b>Target Completion Date (Per Agency)</b>	<b>Current Status</b>	<b>Recommendation Progress (Per Agency)</b>
FY2020 Financial Statement Audit	Commission should consider performing routine reviews of employee benefit elections and Official Personnel Files (OPFs) to ensure they are complete and accurate and address this issue with its shared service provider to ensure that OPM guidance is appropriately followed with respect to the Commission's personnel records ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	10/31/2022	Open	CAP in place
FY2020 Financial Statement Audit	The Commission should consider obtaining replacement copies of missing records that have been identified and either provide these documents to the service provider so that the information can be maintained in the e-OPF or consider developing and implementing its own repository of documentation to ease the retrieval and response process.	8/31/2022	Open	CAP in place
FY2020 Financial Statement Audit	The Commission should continue to implement the actions identified in its corrective action plan relating to employee payroll and benefits, dated September 30, 2020.	8/31/2022	Open	CAP in place
FY2020 Financial Statement Audit	Ensure that new obligations are recorded only within the current FY, as required by law ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	10/31/2021	Open	CAP in place
FY2020 Financial Statement Audit	Ensure that no payment reclassifications are performed between TAS unless the payment documentation is sufficient to show that the payment was applied to another TAS in error and there are sufficient existing obligated balances in excess of the amount(s) of the payment(s) ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	10/31/2021	Open	CAP in place
FY2020 Financial Statement Audit	Ensure that all obligations recorded to the general ledger are properly supported (i.e., the obligated amount recorded agrees to the obligating document) ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	10/31/2021	Open	CAP in place
FY2020 Financial Statement Audit	Open and complete a review into the potential ADA violation noted and report to the appropriate parties, as necessary, so that the Commission can determine if an actual violation occurred ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	7/31/2021	Open	Implemented
FY2020 Financial Statement Audit	Fulfill the requirements of 31 USC §1517(b) by reporting the FY 2019 violations to the	3/31/2022	Open	CAP in place

<b>Report Short Name</b>	<b>Recommendation</b>	<b>Target Completion Date (Per Agency)</b>	<b>Current Status</b>	<b>Recommendation Progress (Per Agency)</b>
	President, Congress, and the Comptroller General of the United States.			
FY2020 Financial Statement Audit	Continue to implement the measures established in the Commission's corrective action plan relating to budgetary controls, dated September 30, 2020.	3/31/2021	Open	Implemented
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should work with the service provider to identify, at least quarterly, upward adjustments that have been offset by downward adjustments in the general ledger so that manual adjustments can be recorded to properly state the ending balances of both accounts.	9/30/2022	Open	CAP in place
FY2020 Financial Statement Audit	Commission management should work with its service provider to design and implement policies and procedures which enhance the internal review process for upward and downward adjustment transactions and includes a reconciliation of the UDO balances with the supporting documentation to ensure that transactions have been recorded correctly.	9/30/2022	Open	CAP in place
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should independently verify the amounts recorded for reimbursable activity by its shared service provider or participate in the calculation of the recorded amounts.	10/31/2021	Open	CAP in place
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should develop a procedure to identify accrued liabilities for reimbursable expenses which should be also be recorded as accrued accounts receivable.	10/31/2021	Open	CAP in place
<b>Office of the Chief Information Officer (CIO)</b>				
FY2020 FISMA	The Commission should follow their vulnerability remediation policies.	3/31/2021	Overdue	CAP in place
FY2020 FISMA	Scanning should be run on a monthly basis, however if there are medium and/or high vulnerabilities, then they should be remediated, and the scan should be repeated and run again.	3/31/2021	Overdue	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Current Status	Recommendation Progress (Per Agency)
<b>Program Management Office (PMO)</b>				
Program Fee	We recommend the Commission require the Commission Staff to develop and implement effective policy and procedures on the Program Fee Ceiling criteria and methodology for determining the fee ceiling on the CNAs including aligning legacy and draft policy with the criteria in the Cooperative Agreements.	11/30/2021	Open	CAP in place
Program Fee	The Commission should follow GAO 14-704G, Standards for Internal Control in the Federal Government, Principles 10-15. The principles will assist the Commission to develop, design, and implement timely guidance that is supported by quality information.	11/30/2021	Open	CAP in place
Program Fee	In order to effectively manage the Program fee, the Commission should complete a workforce analysis to determine Commission staffing requirements based on major mission activities and cross-cutting priority goals.	11/30/2021	Open	CAP in place
Program Fee	In order to support and inform decision-making processes and ensure effective and greater communication and reporting on the analysis being completed, the Commission should review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods.	11/30/2021	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission implement better practices for the QASP process that includes additions to the QASP plan or a separate procedure that outlines how the QASP and KPI measurements are developed and the basis for measurements.	11/30/2021	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission to complete a work force analysis to determine staffing requirements based on major mission activities.	11/30/2021	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission to Ensure the Commission's Agreements are harmonized with compliance enforcement protocol to ensure they are capable of	12/31/2021	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Current Status	Recommendation Progress (Per Agency)
	meeting the regulatory requirements of the Agreements by the Commission and CNAs.			
Cooperative Agreement Audit	We recommend the Commission review and assess the requirements of the deliverables listed in Section G, attachment 1 of the Agreements, to determine if there are opportunities to reduce the volume and enhance the preparation effectiveness.	11/30/2021	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission to review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods to support an informed decision-making process.	11/30/2021	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission to ensure that responses to follow up questions from CNAs have been addressed and included in the reports prior to sending the Fee and Expenditure Reports to Congress.	10/5/2020	Overdue	CAP in place
Cooperative Agreement Audit	We recommend the Commission to ensure the CNAs have access to clear and complete guidance to follow when responding to Commission requests, enforcing the Commission's regulatory requirements, and meeting the requirements of the Agreements.	12/31/2021	Open	CAP in place
Audit of Project Assignment and Allocation of Orders	Develop programmatic guidance on the interim pilot test program goals and provide it to the CNAs to help ensure the program achieves its goals, consistent with Standards for Internal Controls in the Federal Government. This includes: <ul style="list-style-type: none"> <li>a. Clarify its authority for conducting the pilot program to address recent federal court decisions that questioned whether the Commission has this authority.</li> <li>b. Clarifying whether the CNAs need to update their project distribution policies to incorporate the changes for the pilot test program.</li> </ul>	9/30/2021	Open	Implemented
Audit of Project Assignment and Allocation of Orders	Update policy 51.301 to include clarifying the meaning of equitable and transparent distributions, consistent with Standards for Internal Controls in the Federal Government and prior GAO recommendations.	3/31/2022	Open	CAP in place

<b>Report Short Name</b>	<b>Recommendation</b>	<b>Target Completion Date (Per Agency)</b>	<b>Current Status</b>	<b>Recommendation Progress (Per Agency)</b>
Audit of Project Assignment and Allocation of Orders	Review and address the outstanding issues identified during the Commission's 2017 review to ensure NIB's project assignment policy aligns with Commission policy 51.301.	3/31/2022	Open	CAP in place
Audit of Project Assignment and Allocation of Orders	Ensure that NIB completes its order allocation policy and provide sufficient guidance to NIB to ensure that this policy aligns with Commission policy 51.301.	3/31/2022	Open	CAP in place
Audit of Project Assignment and Allocation of Orders	Require the CNAs to include specific criteria for considering the size of NPAs in their recommendation decisions. As part of this, develop metrics for assessing the CNAs on the equitable distribution of projects and monitor progress on an annual basis, consistent with the Standards for Internal Controls in the Federal Government.	3/31/2022	Open	CAP in place
Audit of Project Assignment and Allocation of Orders	Conduct a study to determine whether a different mix of different sized NPAs could help increase the number of people employed through the program and their total work hours.	12/31/2021	Open	CAP in place
Audit of Project Assignment and Allocation of Orders	Identify metrics for assessing transparency and monitor progress on annual basis, consistent with the Standards for Internal Controls in the Federal Government.	3/31/2022	Open	CAP in place
Audit of Procurement List Additions Process	Develop a systematic approach to reviewing and updating policies and procedures every five years as needed in accordance with policy 51.101 including documentation of the review performed, whether updates are needed, and the prioritization of identified updates.	11/30/2021	Open	CAP in place
Audit of Procurement List Additions Process	Update D&F policy 51.207 to improve transparency by clearly stating its use, purpose, and implementation including how D&F authority delegated to designated Commission staff is required to be approved by Commission members, documented, and periodically updated.	12/31/2021	Open	CAP in place
Audit of Procurement List Additions Process	Review and evaluate the D&F thresholds, and the eight (8) other criteria for assessing whether using D&F approval authority is appropriate, in determining whether the risk tolerance for the volume of D&F approvals is at an acceptable level.	12/31/2021	Open	CAP in place

<b>Report Short Name</b>	<b>Recommendation</b>	<b>Target Completion Date (Per Agency)</b>	<b>Current Status</b>	<b>Recommendation Progress (Per Agency)</b>
Audit of Procurement List Additions Process	Monitor the annual use of D&F authority to include restarting the regular reporting to Commission members about the use of this authority.	7/1/2021	Open	Implemented
Audit of Procurement List Additions Process	Develop comprehensive written documentation of the procedures performed by Commission staff for reviewing and evaluating PL additions including the approval process under D&F authority.	7/31/2022	Open	CAP in place
Audit of Procurement List Additions Process	Complete in a timely manner the implementation to update the middleware software to facilitate the upgrades of the outdated vendor software and implement system patches or security updates as warranted.	6/26/2021	Open	Implemented
Audit of Procurement List Additions Process	Update the Commission's contingency plan to include an offsite or alternative recovery location for PLIMS in the event of a natural disaster or catastrophic incident.	12/31/2021	Open	CAP in place
Audit of Procurement List Additions Process	Review existing enhancements to PLIMS and determine any other enhancements needed to improve the PL additions process. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	3/31/2022	Open	CAP in place
Audit of Procurement List Additions Process	Review the process for extracting and tabulating data to assess the CNAs' performance including new PLIMS data fields and standard reports. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	3/31/2022	Open	CAP in place
Audit of Procurement List Additions Process	Evaluate the security and functionality of PLIMS after enhancements are completed and determine whether the upgraded version of PLIMS addresses the Commission's needs or should be replaced.	9/30/2023	Open	CAP in place
Audit of Procurement List Additions Process	Establish and document a process to ensure final PLIMS data files and other calculations supporting the metrics in assessing and reporting the CNAs' performance on PL additions and other PL transactions are maintained in a centralized location; and all assumptions, adjustments, and decisions made to adjust CNA final metric ratings	12/31/2021	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Current Status	Recommendation Progress (Per Agency)
	based on the calculated results are documented.			
Audit of Procurement List Additions Process	Establish and document a process to evaluate the PLIMS information for new metrics prior to including the new metrics in the CNAs' QASPs.	12/31/2021	Open	CAP in place
Audit of Procurement List Additions Process	Identify metrics for assessing the efficiency and effectiveness of the PL additions process and monitor progress on an annual basis. This should include tracking approval rates for PL additions separately as well as end-to-end cycle times for completing a PL addition for products and services under full Commission voting process and D&F authority.	6/30/2022	Open	CAP in place

## **Antideficiency Act Violations and Agency Reporting Requirements**

Congress determines the amount of funding available to an agency by enacting appropriations to cover programs, projects, purchases, and services needed by the agency during the period for which the funds are made available. The Antideficiency Act (ADA) prohibits the agency from exceeding the enacted appropriations for the year.

In 2020 potential new antideficiencies were discovered by the financial statement audit.

On December 20, 2019, OIG issued a memorandum to the Chairperson and AbilityOne executives outlining the mandatory process once an agency is aware of potential ADA violations. As outlined, the first step is for an agency to conduct an investigation into the cause of the violations. On February 27, 2020, OIG issued a follow-up memorandum to the Executive Director requesting the status.

The Commission engaged the General Service Administration (“GSA”) to conduct the investigation on its behalf. In late July 2020, GSA completed its investigation; in the report, it discussed finding multiple, intentional violations of the ADA by agency personnel. Pursuant to the requirements of the Act and OMB Circular A-11, the Commission must “immediately” report the violations, with all relevant facts and a statement of actions taken, to the President, Congress, and the Comptroller General.

As of the close of the reporting period, the U.S AbilityOne Commission has engaged with the Office of Management and Budget (“OMB”) by submitting a memorandum requesting an OMB examiner review of the ADA violations memorandum, and has then revised it as requested by OMB. The memorandum is currently under OMB review. When the review process with OMB is complete, the agency plans to report the violations, with all relevant facts and a statement of actions taken, to the President, Congress, and the Comptroller General.

## Office of Investigations

The Office of Investigations (OI) made progress during the reporting period. It achieved milestones in investigations, continued to process allegations, increased its support of interagency investigations, on-boarded two new staff members, and completed planned rollouts of investigative infrastructure.

OIG is responsible for detecting and investigating fraud, waste, and abuse within the U.S. AbilityOne Commission and its Programs. Investigations may be criminal, civil, administrative, or of a contractual nature. Fraud, waste, and abuse within the AbilityOne Program leads to the loss of jobs for Americans who are blind or have severe disabilities, many of whom are veterans, and hinders law abiding AbilityOne contractors.

While the U.S. AbilityOne Commission administers the Program, the billions of dollars a year in goods and services are contracted for by over 40 federal agencies working directly with the NPAs. Contracting with NPAs for these goods and services is mandatory under the JWOD Act. The U.S. AbilityOne Commission oversees a mandatory procurement list of products and services. Once a product or service is on the Procurement List, the named federal agency must buy it from the NPA designated by the Commission, without competition. As a result, the OIG investigative oversight spans much of the federal government. Therefore, OI investigations are often conducted along with partners from the Offices of Inspectors General at the federal agencies that hold the AbilityOne contracts at issue.

### Investigative Efforts and Civil Outcome

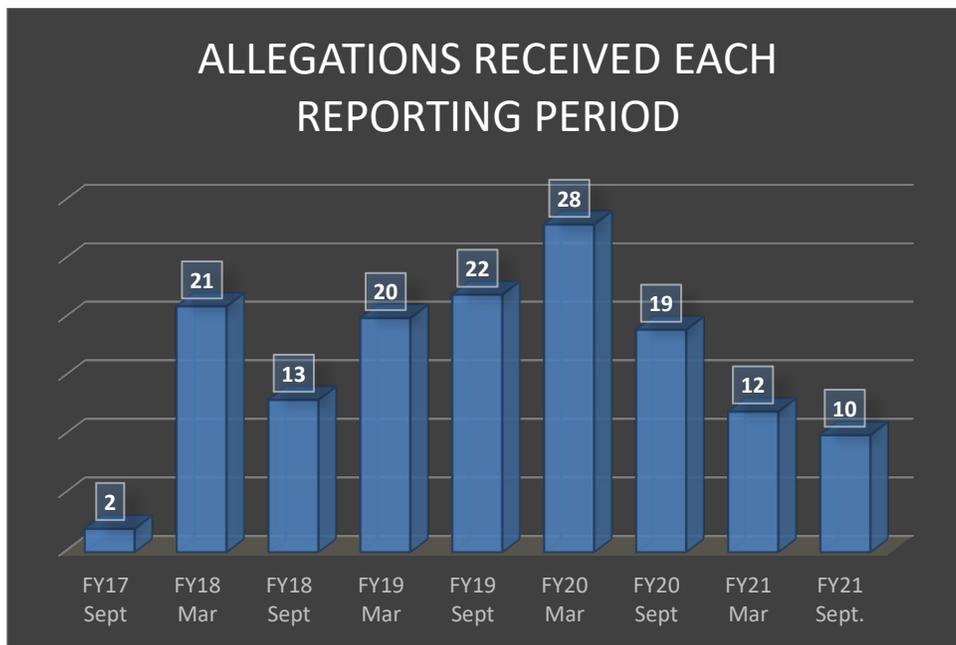
During the reporting period, OIG conducted significant investigative activities and worked closely with the Department of Justice, District of Connecticut, U.S. Attorney's Office in which a major civil settlement agreement was reached. The United States Attorney's Office announced on October 13, 2021, that it has entered into a settlement agreement with New Britain, Connecticut's CW Resources Inc. to resolve allegations that CW Resources submitted claims that falsely certified compliance with program requirements and failed to maintain adequate medical documentation of significantly disabled employees pursuant to the AbilityOne Program. It is alleged that CW Resources certified to the federal government that its direct labor hour figures were true and accurate when, in fact, the direct labor hours actually worked by significantly disabled individuals were much lower and were not supported by adequate medical documentation. To resolve allegations under the False Claims Act, CW Resources has agreed to pay the federal government \$600,000 and enter into a compliance agreement.

AbilityOne acting Inspector General’s quote from the Department of Justice’s press release:<sup>5</sup>

“This settlement represents the government’s commitment to hold any AbilityOne contractor accountable for noncompliance and ensure that federal dollars intended to employ workers who are blind or have significant disabilities are indeed used for that purpose. Working with the United States Attorney’s Office and our investigative and law enforcement partners, the AbilityOne Office of Inspector General protects the integrity and public trust in the largest employment program in the nation of blind and significantly disabled workers.”

### Hotline

The OIG’s office of Investigations manages the hotline, which features contact email, a 24/7 live call center, and a fillable web-form, by which the public may reach OIG to report allegations of fraud, waste, or abuse. During the reporting period, the office received 10 allegations.

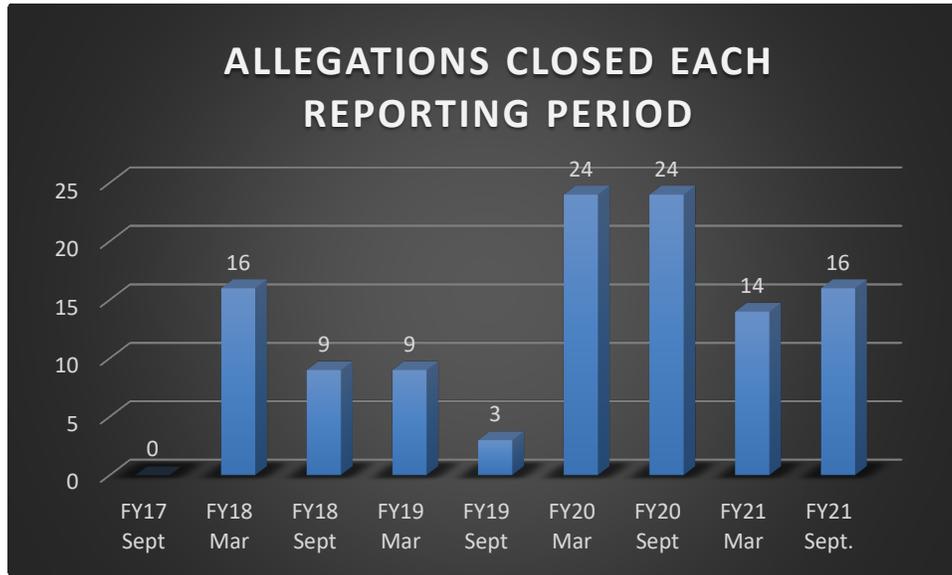


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<sup>5</sup> Department of Justice, District of Connecticut, Press Release, “Connecticut Employment Contractor Pays \$600K to Resolve Federal False Claims Act Allegations,” October 13, 2021. <https://www.justice.gov/usao-ct/pr/connecticut-employment-contractor-pays-600k-resolve-federal-false-claims-act-allegations>

## Allegations Processed and Closed

Allegations of waste, fraud, and abuse received by OIG are subject to an initial review. The graph above shows the number of allegations, while the graph below shows the number of matters closed each reporting period. This reporting period, OIG closed 16 allegations.



## Investigations Completed

OI closed no investigations during the reporting period. For the results and outcome of a civil investigation and settlement, please see the section titled “Investigative Efforts and Civil Outcome” on page 31 in this report.<sup>6</sup>

## Infrastructure Accomplishments

During this reporting period, following a law enforcement model, OI increased staff by onboarding an 1811 special agent as the Assistant Inspector General for Investigations and a new law clerk, to be converted into investigative attorney upon admission to the bar. Addition of new staff has helped OI advance our case portfolio. OI further enhanced its case management system. A case management system is integral to tracking allegations, cases, referrals, and related OI work product, as well as securely storing and accessing investigative records. OI also procured an interactive shared document review software platform to enhance collaborative efforts between OI staff and our investigative partners within DOJ and other government agencies.

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<sup>6</sup> Department of Justice, District of Connecticut, Press Release, “Connecticut Employment Contractor Pays \$600K to Resolve Federal False Claims Act Allegations,” October 13, 2021. <https://www.justice.gov/usao-ct/pr/connecticut-employment-contractor-pays-600k-resolve-federal-false-claims-act-allegations>

## Investigative Outreach and Fraud Awareness

OI worked with the Special Inspector General for Pandemic Recovery (“SIGPR”), Equal Employment Opportunity Commission (“EEOC”), the Department of Defense (“DoD”) OIG, Social Security Administration (“SSA”) OIG, Defense Health Agency (“DHA”) OIG, Veteran’s Affairs (“VA”) OIG, Department of Labor (“DOL”) and other government entities, to build processes to better coordinate on investigative referrals and matters of interest to multiple agencies. Given that AbilityOne contracts are held by over 40 federal agencies, leveraging resources and partnerships with other OIGs and other government entities helps increase efficiency and allows for enhanced oversight.

## Challenges: Office of Investigations Takes on the Challenge of a \$3.9 Billion Program by Engaging Partners and Maximizing Efficiencies

The AbilityOne Program is unique. Where most OIGs have a distinct area of investigative jurisdiction, the AbilityOne Program contracts are used by most of the federal government across departments and agencies. For efficiency and synergy of efforts, AbilityOne OIG works with many partner-agencies and counterparts in investigating cases involving AbilityOne contracts.

The AbilityOne contracts are unique also in that they are let non-competitively via a mandatory procurement list administered by the AbilityOne Commission. Because of the non-competitive nature, the potential for fraud may be greater than with the traditionally let federal contracts. An example, from a previous reporting period, of an interagency investigation is a \$1.9 million settlement with AbilityOne NPA IBVI of Wisconsin, following a DOJ-led investigation. Full details are available at the OIG’s [website](#).

## 898 Panel and Activities



Section 898 of the National Defense Authorization Act for Fiscal Year 2017 (P.L. 114-328) required the Secretary of Defense to establish the “Panel on Department of Defense and U.S. AbilityOne Contracting Oversight, Accountability, and Integrity” (“the Panel”). The Panel has issued three reports to Congress, the most recent was published in January of 2021.

Pursuant to Section 898(a)(2), a representative of the Inspector General of the Department of Defense and the Inspector General of the AbilityOne Commission are statutory members of the Panel, among others. The primary mission of the Panel is to identify vulnerabilities and

opportunities in DoD contracting within the AbilityOne Program and recommend improvements. The Panel established seven subcommittees to fulfill its duties as determined by Section 898(c). Since its inception, and during the reporting period, the IG leads the Panel's Inspector General subcommittee. In addition to leading the subcommittee, the OIG provided support and advice to multiple Panel subcommittees dealing with the effectiveness and internal controls of the AbilityOne Program as it relates to DoD contracting, including to the DOJ-led subcommittee on Waste Fraud and Abuse.

The Panel's Inspector General subcommittee is tasked with reviewing the progress of DoD IG's recommendations from the 2016 audit report, DODIG-2016-097. The IG subcommittee previously found that the DoD had made progress with the report's recommendations to implement existing DoD policy requiring contracting officers to check the AbilityOne's Product List (PL) to verify whether a product or service is on the List, and to improve training for procurement personnel the AbilityOne Program procurement. During its work, the 898 Panel found that there were still issues with procurement officers outside of the DoD. The IG made recommendations that additional training be conducted and continues to monitor the procurement officers' progress.

The 898 Panel set its goals to include prioritizing and refining the actionable recommendations to improve oversight, accountability, transparency, and integrity in contracting with the AbilityOne Program. Execution of these recommendations will have a positive impact on the employment opportunities for individuals who are blind or have other significant disabilities. Until the sunset of the Panel with its last report expected to be issued in December 2021, the IG will continue to report on the progress of the Panel [more updates].

## **Essentially the Same Services and Products**

The purchase of mandatory services and products from AbilityOne Nonprofit Agencies (NPAs) generates employment opportunities for people who are blind or who have other significant disabilities. Federal agencies are prohibited from buying commercial items that are "essentially the same" (ETS) as those items listed on the AbilityOne Program Procurement List (PL) when the AbilityOne item is available.

ETS is a descriptive term for commodities (not applicable to critical or weapon system related items) that are comparable in all the prominent physical, functional, or performance characteristics to items on the PL. The Commission determination that a product is ETS does not mean the product is "exactly" the same. Rather, products may be considered ETS if the AbilityOne product has all of the critical form, fit and function of the commercial equivalent. Products, however, will not be considered ETS if the commercial product has characteristics which the AbilityOne product lacks and those characteristics affect the performance of the product.

### **Prevention**

There are several ways that the Commission and other stakeholders address prevention of the sale of ETS to Federal customers. For example, the Commission requires commercial distributors of

AbilityOne products to be authorized by the Commission. Commission policies require Authorized AbilityOne Distributors (Authorized Distributors) to comply with the following requirements:

- Refrain from selling ETS items to federal customers;
- Remove ETS items from any electronic or paper catalogs provided to federal government customers; and
- Establish a system for
  - (i) blocking federal customers from viewing ETS offerings and
  - (ii) substituting appropriate AbilityOne products for their ETS counterparts.

CNAs engage and educate Authorized Distributors about compliance, track AbilityOne sales, serve as a focal point for Authorized Distributor product inquiries, and provide other support to the Commission and Authorized Distributors to facilitate the sales of AbilityOne items.

Federal marketplace and solicitation monitoring occurs in real time. CNAs monitor Federal solicitations to ensure that agencies are not inadvertently requesting ETS items and will notify the contracting officer to update current and future contract language to adequately ensure compliance with the JWOD Act. Some Federal agencies ask CNAs to review drafts of solicitations to ensure they are not requesting ETS items.

### **Enforcement**

ETS items are still sold to Federal agencies. Pursuant to Commission policy, CNAs identify and inform the Commission of instances of Authorized Distributor noncompliance, including the sale of ETS items. On a quarterly basis, the Commission, with the assistance of CNAs, evaluate Authorized Distributor's performance and compliance. The Commission provides Authorized Distributors with evidence of alleged violations and provides the Authorized Distributor with an opportunity to refute the allegation. Under Commission policies, findings of non-compliance result in escalating penalties by the Commission up to and including de-authorization.

### **Impact**

As ETS sales increase, AbilityOne product sales for those items decrease, meaning that NPAs not only lose revenue but they also lose the corresponding work that supports the employment of people who are blind or significantly disabled. The initial impact of the Commission's Policies on the sale of ETS was positive. Although not a direct correlation and understanding several variables impact AbilityOne sales, when analyzing GSA Advantage sales data after the initial formal implementation of the compliance program, AbilityOne sales increased by roughly \$7 million (+32%) from FY16 to FY17, while the sale of ETS items decreased by nearly \$0.5 million (-17%). This trend continued in FY18.

Beginning in FY19, through the end of FY21, AbilityOne sales began to decrease and ETS sales increased through the GSA Advantage Channel.

**Total Loss of ETS through GSA Advantage (authorized and non-authorized resellers)**

	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
<b>Q1</b>	n/a	\$334,057.00	\$227,522.82
<b>Q2</b>	\$438,896.00	\$751,296.00	\$834,959.27
<b>Q3</b>	\$544,365.00	\$278,567.45	\$955,871.50
<b>Q4</b>	\$813,317.00	\$532,557.08	\$1,115,842.78
<b>Total</b>	<b>\$1,796,578.00</b>	<b>\$1,896,477.53</b>	<b>\$3,134,196.37</b>

### **Veterans Employment Initiative**

Section 898 of the National Defense Authorization Act (NDAA) for the Fiscal Year 2017 (Public Law 114-328) directed the Secretary of Defense to establish a panel of senior-level representatives from the Department of Defense (DoD), including the U.S. AbilityOne Commission Director of Veterans Employment & Initiatives (DVEI) along with other organizations, as specified in the legislation. The Veterans Employment and Initiatives is important in maximizing employment opportunities for veterans with severe injuries, consistent with AbilityOne Program participants.

The veteran’s employment and initiatives within the Commission is aligned with the Section 898 Panel's recommendations. The veteran-focused initiative is expanding and sustaining employment opportunities for service-connected/severely disabled veterans, military spouses, family members, and other blind and severely disabled individuals.

According to the Commission’s Budget Justification for FY2022 veterans benefit from numerous wounded warrior transition programs, training, and employment opportunities furnished by AbilityOne-authorized providers. Approximately 3,200 wounded, ill, or injured veterans work in direct labor jobs in the AbilityOne Program. In addition, NPAs employ approximately 4,000 veterans working in indirect labor positions, including supervisory and management roles. In total, approximately 7,000 veterans work at AbilityOne NPAs. The range of their military service stretches from Vietnam to Afghanistan and Iraq. During the pandemic, Veteran employment saw an overall decrease, while AbilityOne Veteran employment increased.

Most recently, the Department of Labor Education and Training Administration, an approved AbilityOne Apprenticeship, announced its initiative supporting the goal of higher-paying and career employment opportunities for service-connected/severely disabled and blind veterans. The initiative facilitates the employment of persons with severe disabilities or blindness. As Congress and the AbilityOne Commission look to increase employment opportunities for veterans, DVEI continues to look at ways to maximize resources by collaborating with existing DoD and

other Government agencies opportunities such as the DoD SkillBridge program, the DoD Warrior Care Operation Warfighter program, and the Department of Labor-VETS program.

## AbilityOne and Procurement

### The Rule of Two and Legislative Changes to the VA Procurement Process

The “Rule of Two,” established under the *Veterans Benefits Act of 2006* (VBA), required the VA to set aside certain contracts for veteran-owned small business (VOSBs) where there is a “reasonable expectation” that two or more VOSBs will bid on the contract “at a fair and reasonable price that offers best value to the United States.”<sup>7</sup> This VBA requirement created a conflict with existing sourcing requirements under JWOD, and left open the question of whether VBA or JWOD requirements should be applied first. In its 2018 decision, *PDS Consultants*,<sup>8</sup> the U.S. Court of Appeals, Federal Circuit, ruled the VBA requirements took priority over the AbilityOne procurement list, jeopardizing contracts for products and services that had previously been provided through AbilityOne Program contracts.

In an effort to preserve employment of the blind and severely disabled, Congress passed the *VA Contracting Preference Consistency Act of 2020*,<sup>9</sup> which became law on August 8, 2020, and was created to preserve the AbilityOne Program with respect to products and services VA was purchasing before the VBA was enacted in 2006. The Veterans First Program under the VBA still applies to all other products and services.

On August 5, 2021, in order to ensure compliance with *VA Contracting Preference Consistency Act of 2020*, the VA revised its Acquisition Regulation VAAR at Part 808 to restore AbilityOne as a priority mandatory source for covered products on the Procurement List, except those contracts previously awarded to VOSBs between December 22, 2006 and August 7, 2020 shall continue to receive preference under certain conditions.<sup>10</sup>

### Medical/Surgical Prime Vendor-Next Generation (MSPV-NG) Current Structure

VA Acquisition Management was added to the GAO 2019 High Risk List, where the VA was specifically cited for a “lack of effective medical supplies procurement strategy.” The VA is the third-largest federal customer of CNA National Industries for the Blind (NIB) under the

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<sup>7</sup> *Veterans Benefits, Health Care, and Information Technology Act of 2006*, Pub. L. No. 109-461, (codified at 38 U.S.C.A. § 8127(d)).

<sup>8</sup> *PDS Consultants, Inc. v. U.S., Winston-Salem Industries for the Blind*, 907 F.3d 1345 (October 17, 2018).

<sup>9</sup> Public Law No. 116-155 (2020) (codified as amended at 38 U.S.C.).

<sup>10</sup> Memorandum, Class Deviation from the VA Acquisition Regulation 808.002, Priorities for Use of Mandatory Government Sources (VIEWS 03255281).

AbilityOne Program. In 2018, sales to the VA amounted to fifteen percent of NIB's total AbilityOne Program sales. These sales equate to nearly 800 jobs for Americans who are blind or significantly disabled, many of whom are veterans. SourceAmerica has numerous contracts within this Program. As identified by the OIG, Program erosion is a top management challenge facing the U.S. AbilityOne Commission and its Program. OIG has identified three inter-related issues:

- 1) Lack of essentially-the-same (ETS) and AbilityOne compliance on the current MSPV NG formulary;
- 2) Absence of AbilityOne products on the MSPV 2.0 formulary; and
- 3) Risk of a blanket non-manufacturer waivers being issued to cover products sold to the VA.

VA contracts were awarded to four prime vendors (PVs) that cover 23 VISNs, 152 medical centers, and 1,400 community-based outpatient clinics across the United States. The VA allows PVs to partner with veteran-owned small businesses (VOSB)/service-disabled veteran-owned small businesses (SDVOSB). The VA determines the contract offering and issues a monthly product catalog known as the "formulary." The current formulary has up to 22,757 products listed; 872 are AbilityOne items. The Veterans Health Administration (VHA) manages the product offering, and the Strategic Acquisition Center (SAC) manages the contracts. The procurement strategy for the Prime Vendor contracts disregarded the applicability of the JWOD Act after the Federal Circuit's decision in *PDS Consultants* by precluding the AbilityOne NPAs from participating in any of the four tiers of the solicitation, which allowed both small businesses and any other commercial entity to bid before applying the JWOD Act mandatory priority.

Current challenges identified with MSPV NG include the lack of an agreement with the VA to implement an ETS review process for the formulary. Federal law prohibits federal agencies from purchasing elsewhere items that are essentially the same (ETS) as AbilityOne items on the Procurement List. See 41 CFR § 51-5.3(a). Accordingly, agencies such as GSA have used an ETS review process to avoid products appearing on the formulary that are ETS to AbilityOne products, which are mandated for purchase by the Javits-Wagner-O'Day Act as implemented by the Federal Acquisition Regulation (FAR).

Additionally, prime vendors (PVs) require commercial supplier agreements to be signed by the NPAs that manufacture the products. The GSA requires its distributors to block any ETS offerings to the federal customer and requires AbilityOne distributor authorization for all large contracts, including Federal Strategic Sourcing Initiatives (FSSI) for commodity products. The VA, however, does not have any similar requirement to be a PV. Three of the four Veteran Administration's PVs have agreed to terms required by the U.S. AbilityOne Commission, but one Veterans Administration's PV has refused. This lack of a single vendor's agreement results in lost sales for the AbilityOne Program, thus reducing employment opportunities for people who are blind.

*MSPV 2.0 and the Revised Acquisition Strategy for the AbilityOne Program*

The VA follows the VAAR Rule of Two (“Ro2”) in determining the fulfillment of their support requirements for consumable medical supplies used in the MSPV program. The non-manufacturing waiver allows the item(s) to be acquired from VSOB/SDVOSB suppliers who have the capability to source the item(s) but not the capability to manufacture them. Allowing this practice opens the door for VOSB/SDVOSBs (many of whom are individually owned “storefront” operations) to source products offshore; whereas, if the requirements were sourced from NPAs through the AbilityOne Program, the products would remain in production in the United States and continue to create employment for people who are blind or significantly disabled, many of whom are veterans.

In order to ensure compliance with *VA Contracting Preference Consistency Act of 2020*, the VA revised its Acquisition Regulation VAAR at Part 808 to restore AbilityOne as a priority mandatory source for covered products on the Procurement List, except that contracts previously awarded to VOSBs between December 22, 2006 and August 7, 2020 shall continue to receive preference under certain conditions.<sup>11</sup>

## E-Commerce

The U.S. AbilityOne Commission announced the end of the pilot program between the Commission and Amazon at the end of the 2019 fiscal year. While the Commission was able to gain insight into E-Commerce platforms, the pilot did not lead to an increase in AbilityOne sales. Amazon did not block ETS offerings on its platform and substitute those products with AbilityOne products, which is a feature that the Commission requires of its authorized distributors.

Although AbilityOne ended its pilot program with Amazon, other federal agencies (the Department of Homeland Security (DHS) and the U.S. Air Force) have established programs with Amazon allowing the purchase by procurement officers of commercial products online through Amazon. The FY2018 NDAA, P.L. 115-91, was signed by the President on December 12, 2017, and included Section 846, “Procurement Through Commercial E-Commerce Portals.” Section 846 directed GSA, in partnership with OMB, to “...establish a program to procure commercial products through commercial E-Commerce portals for the purposes of enhancing competition, expediting procurements, enabling market research, and ensuring reasonable pricing of commercial products.”

GSA’s implementation of the Section 846 E-Commerce Platform is expected to extend. On October 1, 2019, GSA issued a solicitation seeking platform providers in support of this initiative. The solicitation requires respondents to respect the mandatory source requirements of the AbilityOne

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<sup>11</sup> Memorandum, Class Deviation from the VA Acquisition Regulation 808.002, Priorities for Use of Mandatory Government Sources (August 14, 2020).

Program; providers must block “Essentially The Same” (ETS) items in the E-marketplace and substitute AbilityOne items. The solicitation also includes FAR 52.208-9, Contractor Use of Mandatory Sources of Supply or Services, and references to the mandatory source requirements in FAR 8.002, 8.004, and 8.005.

On April 1, 2020, GSA provided an update that the Commercial Platform’s Acquisition was delayed due to the fact that GSA’s resources and priorities have shifted to support the COVID-19 response. On May 4, 2020, GSA released its Spring 2020 Federal Marketplace (FMP) Strategy. The release includes various project improvements related to the COVID-19 response and other updated policies. For instance, to support the federal government’s response to COVID-19, GSA has created buying guides to make it easier to identify building, screening, and IT services available for acquisition. The Acquisition Resources Hub on GSA’s website also has a hub where suppliers can submit modifications to temporarily add non-Trade Agreement Act (TAA) products. GSA continues to update its INFORM pilot program, which creates an enhanced notification and selection process. GSA began expanding the INFORM effort in FY2020 and continues to do so through the present day. See [here](#) for more details regarding policy improvements by GSA.

In June 2020, GSA awarded E-Commerce platform contracts to three providers: Amazon Business, Fisher Scientific, and Overstock.com Inc.<sup>12</sup> In August 2020, GSA released the first of a series of posts designed to educate stakeholders on topics related to the E-commerce platform, focusing on supply chain risk management and protecting users against counterfeit goods.<sup>13</sup>

The OIG will continue exercising its oversight role and deepening its understanding of the E-Commerce platforms and their application to the AbilityOne Program. The OIG views the innovations of E-Commerce as the future of an evolving marketplace. The OIG also considers that, for the shared success of the E-Commerce platform, it is key that the buyers of products and services, i.e., the government agencies and their purchase officers, understand that the customer that the E-Commerce platform seeks to serve is the AbilityOne Program itself.

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<sup>12</sup> <https://interact.gsa.gov/blog/gsa-awards-contracts-commercial-e-marketplace-platform-providers>

<sup>13</sup> <https://interact.gsa.gov/blog/managing-supply-chain-risk-within-commercial-platforms-proof-concept>



*Council of the*  
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### **Activities with the Inspector General Community**

OIG has worked with the CIGIE Diversity, Equity, and Inclusion (DE&I) workgroup. OIG headed the strategic plan chapter in its beginning and organized the presentation of one of the first speakers on inclusion. The speaker was presidential appointee James Kesteloot, Commission member and former Chairman of the AbilityOne Commission from 2016 to 2018. Mr. Kesteloot presented on strategies and issues for increasing hiring of blind and people with disabilities in the workforce.

The former AbilityOne Inspector General was a member of CIGIE and served on CIGIE legislative committee. The former Inspector General and the Acting Inspector General contribute to the law enforcement community as adjunct instructors with the faculty at the Federal Law Enforcement Training Center (FLETC)'s IG Criminal Investigator Academy, located in Brunswick, GA (Glynco).

OIG has participated in the Oversight.gov program since the earliest stages of its creation. OIG continues to participate in a new CIGIE working group and pilot program for OIGs who are interested in creating a webpage that will be hosted by oversight.gov. The CIGIE initiative will make oversight.gov a single portal for government-wide oversight.

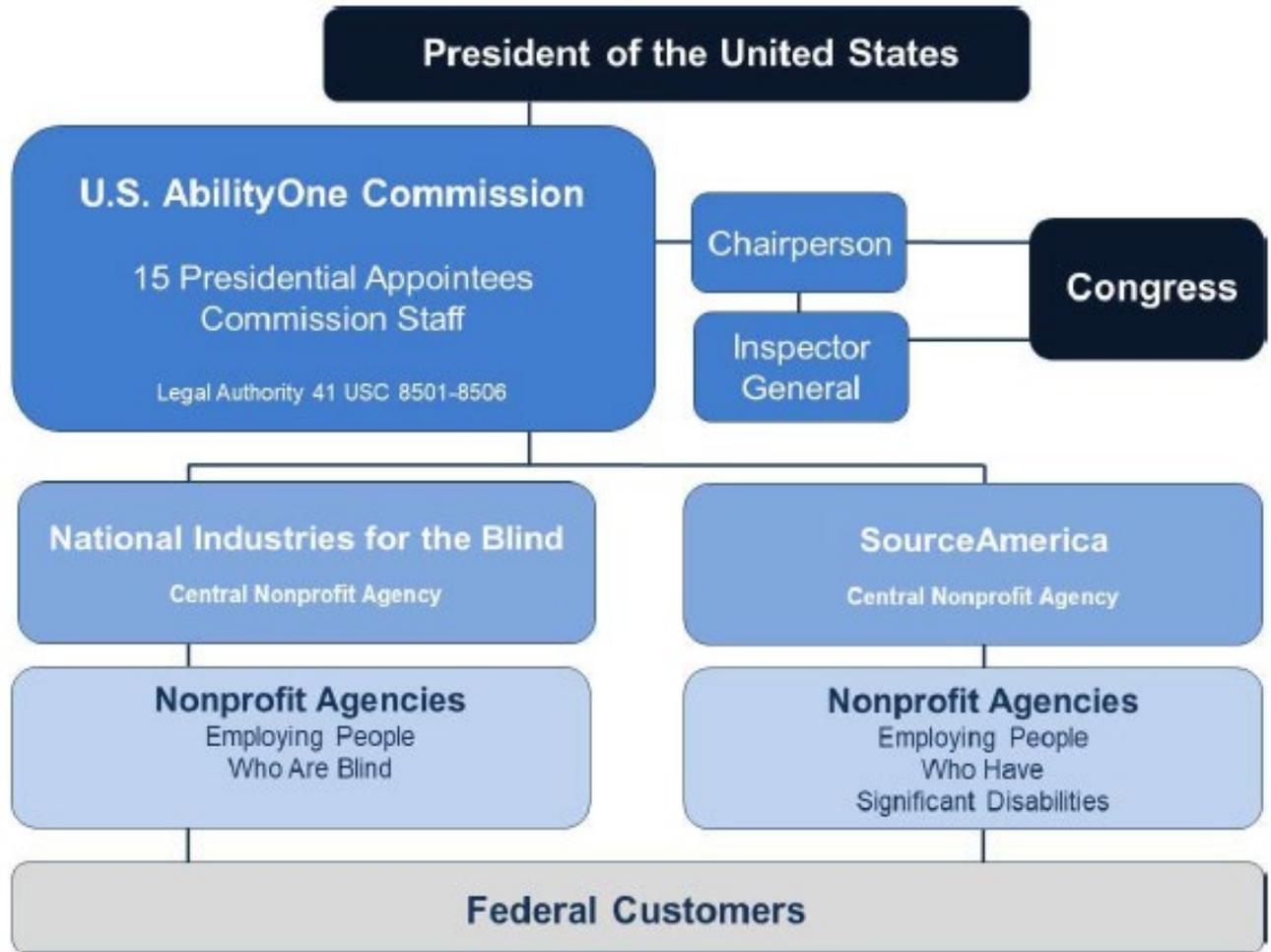
The OIG regularly participates in CIGIE working groups designed to focus on areas of IG interest, sharing best practices, and addressing various topics of pertinence specifically to smaller size OIGs. The Acting Inspector General & Counsel to the IG is a member of the Council of Counsels of Inspectors General and the co-chair of the smaller OIG Counsel Group.

The Acting Inspector General & Counsel was designated by the IG as the OIG's CIGIE pandemic relief point of contact and serves as the OIG representative to other government agencies in the executive branch as well as the legislative branch, and specifically as the OIG's congressional liaison.

The Acting Deputy Inspector (DIG) / 1811-Assistant Inspector General for Investigations (AIGI) currently serves as the Chairperson on the CIGIE Technology Committee's Investigation Subcommittee. The Acting DIG is also a member of the Investigations Committee, Small OIG Shared Services Subcommittee, Special Agents-in-Charge Working Group, Data Analytics Working Group. The Acting DIG is a regular moderator and speaker at several CIGIE Committees and activities.

The Assistant Inspector General for Auditing (AIGA) participates in subgroups of CIGIE with emphasis on audit operations and serves as the COR for the OIG-contracted audit work. The Assistant Inspector General for Investigations (AIGI) participates in the AIGI quarterly meetings and initiatives.

## Appendix I: AbilityOne Organization Chart



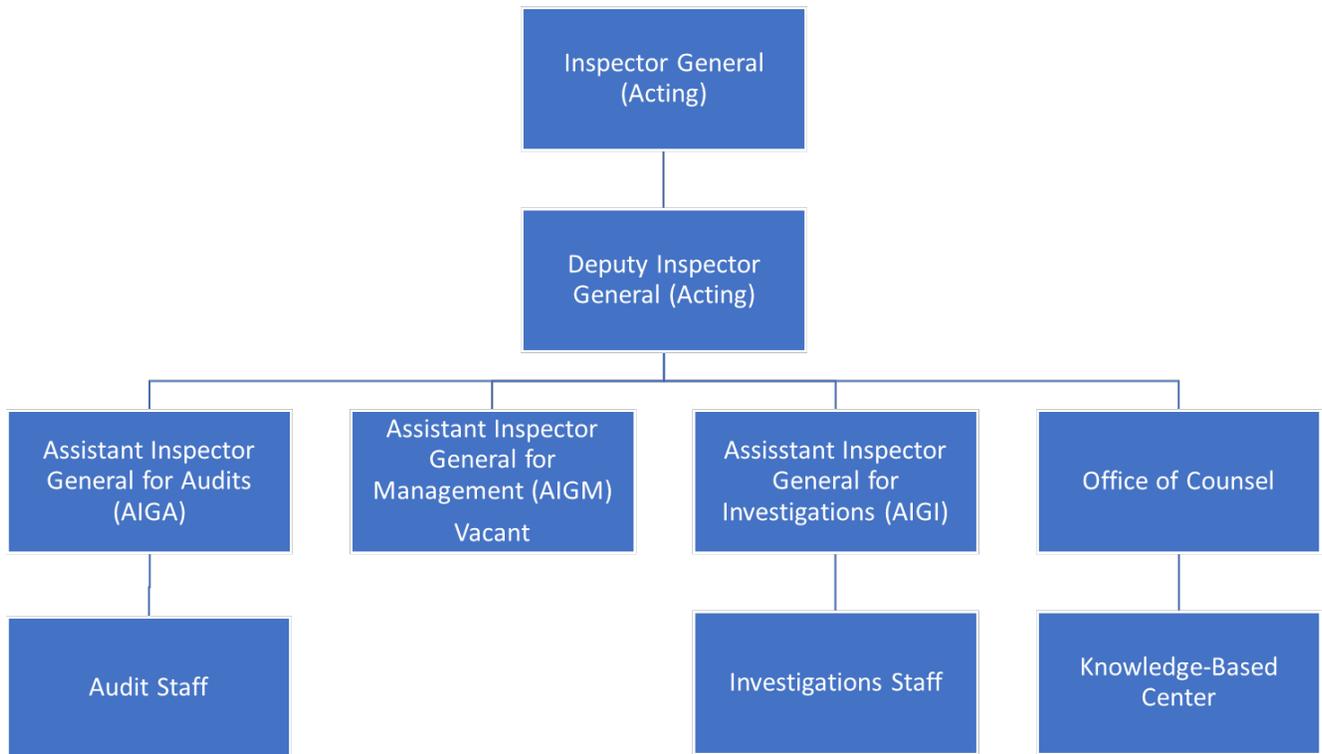
## Appendix II: Commission Member Composition

Committee Member	Agency	Position
<b>Jeffrey A. Koses—Chairperson</b>	General Services Administration	Senior Procurement Executive
<b>Chai Feldblum—Vice Chairperson</b>	Private Citizen	N/A
<b>Bryan Bashin</b>	Private Citizen	N/A
<b>Christina Brandt</b>	Private Citizen	N/A
<b>Gabe Cazares</b>	Private Citizen	N/A
<b>Jennifer Sheehy</b>	Department of Labor	Deputy Assistant Secretary, Office of Disability Employment Policy
<b>Virna L. Winters</b>	Department of Commerce	Director for Acquisition Policy and Oversight in the Office of Acquisition Management
<b>Department of Agriculture</b>	Vacant	N/A
<b>Department of the Air Force</b>	Vacant	N/A
<b>Department of the Army</b>	Vacant	N/A
<b>Department of Defense</b>	Vacant	N/A
<b>Department of Education</b>	Vacant	N/A
<b>Department of the Navy</b>	Vacant	N/A
<b>Department of Justice</b>	Vacant	N/A
<b>Department of Veterans Affairs</b>	Vacant	N/A

### PRESIDENTIAL APPOINTEES – COMMISSION MEMBERS

- The Commission consists of 15 members appointed by the President.
- Eleven members represent government agencies. The agencies designate the length of their service.
- Four members are private citizens, knowledgeable about the employment problems of people who are blind or have significant disabilities, including those employed by nonprofit agencies affiliated with the AbilityOne Program. They serve for five-year terms and may be reappointed.

### Appendix III: OIG Organization Chart



## Appendix IV: Reporting Requirements under the Inspector General Act of 1978

IG Act Reference	OIG Reporting Requirements	Page Number
<p><b>Each Inspector General shall, not later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the Office during the immediately preceding six-month periods ending March 31 and September 30.</b></p>		
<b>Section 4(a)(2)</b>	Review of legislation and regulations	<b>34, 37-41</b>
<b>Section 5(a)(1)</b>	Significant problems, abuses, and deficiencies	N/A
<b>Section 5(a)(2)</b>	Recommendations for corrective action	<b>16-17</b>
<b>Section 5(a)(3)</b>	Significant outstanding recommendations	<b>19-30</b>
<b>Section 5(a)(4)</b>	Matters referred to prosecutorial authorities	N/A
<b>Section 5(a)(5)/ 6(c)(2)</b>	Information or assistance unreasonably refused or not provided	N/A
<b>Section 5(a)(6)</b>	Listing of completed audit, inspection, and evaluation reports	<b>7, 16-17</b>
<b>Section 5(a)(7)</b>	Summary of significant reports	<b>7, 16-17</b>
<b>Section 5(a)(8)</b>	Statistical table pertaining to questioned costs	N/A
<b>Section 5(a)(9)</b>	Statistical table pertaining to funds recommended to be put to better	N/A
<b>Section 5(a)(10)</b>	Prior OIG reports unresolved, uncommented upon, desired timetable for achieving a management decision	N/A
<b>Section 5(a)(11)</b>	Significant revised management decisions	N/A
<b>Section 5(a)(12)</b>	Management decision disagreements.	N/A
<b>Section 5(a)(13)</b>	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	N/A
<b>Section 5(a)(14)</b>	Information regarding peer reviews involving the Office of Inspector General	N/A
<b>Section 5(a)(15)</b>	List of any outstanding recommendations from any peer review conducted by another Office of IG	N/A
<b>Section 5(a)(16)</b>	List of any peer reviews conducted by the IG of another Office of Inspector General during reporting period	N/A
<b>Section 5(a)(17)</b>	Statistical tables pertaining to OIG investigations	<b>32-33</b>
<b>Section 5(a)(18)</b>	Description of the metrics for OIG investigative table	<b>32-33</b>
<b>Section 5(a)(19)</b>	Reports involving senior Government employees where allegations were substantiated, including the facts and circumstances of the investigation and status and disposition of the matter	N/A

<b>Section 5(a)20</b>	Instance of whistleblower retaliation	N/A
<b>Section 5(a)21</b>	Attempted agency interference with OIG independence, including budget constraints designed to limit OIG capabilities; and incidents where agency has resisted, objected, or significantly delayed access to information	N/A
<b>Section 5(a)22</b>	Inspections, evaluations, audits, and investigations of senior Government employees undisclosed to the public	N/A

# AbilityOne OIG



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## SUBMIT AN OIG COMPLAINT

Please submit complaints using our [Portal](#)

You may also submit a complaint via our

Hotline Toll-Free Number: 844-496-1536, or

Email [hotline@oig.abilityone.gov](mailto:hotline@oig.abilityone.gov)

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Office of the Inspector General

Committee for Purchase From People Who Are Blind or Severely Disabled

(U.S. AbilityOne Commission)

355 E Street, SW, Washington DC, 20024

<https://abilityone.oversight.gov/>



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