



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

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October 1, 2021-March 31, 2022



U.S. GOVERNMENT PUBLISHING OFFICE



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

ABOUT THE GOVERNMENT PUBLISHING OFFICE

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

ABOUT THE OFFICE OF THE INSPECTOR GENERAL

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

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

The OIG, located in Washington, D.C., is staffed with 25 employees and is organized in three main divisions: Audits, Inspections, and Investigations. Through audits, inspections, investigations, and other activities, the OIG conducts independent and objective reviews of GPO programs and operations in order to help keep the Director, Congress, and the public informed of problems or deficiencies relating to administering and operating GPO.

MISSION/VISION/VALUES

OUR MISSION

To prevent fraud, waste, and abuse, and improve agency efficiency and effectiveness. Provide insight into GPO programs and operations to stakeholders through independent and objective oversight.

OUR VISION

Our work offers value that helps GPO improve. Based on transparency, communication and trust, OIG stakeholders—GPO, Congress, and the public—welcome and respect our products and services.

OUR VALUES

PROFESSIONALISM

We belong to a community dedicated to the highest standards and practices. We hold ourselves accountable.

OBJECTIVE

We conduct our work with fairness and free from bias. We base our findings and recommendations on reliable and verifiable evidence.

INDEPENDENT

The core value of our work stems from the freedom to offer counsel unencumbered by external pressure or undue influence.

RELEVANT

All of our work is focused on supporting GPO to accomplish its mission and considers our stakeholders' concerns and priorities.

ETHICAL

We perform our work through a principled, diligent, and reliable practice that engenders trust.



INSPECTOR GENERAL MESSAGE



I am pleased to present this U.S. Government Publishing Office (GPO) Office of the Inspector General Spring 2022 Semiannual Report to Congress (SARC). In spite of obstacles encountered from extended worksite absence, my office continues to successfully navigate the pandemic and conduct oversight activities for our stakeholders that are both productive and useful. We have begun this month (April 2022) with more regular onsite activities and anticipate the increased interactive collaboration to improve our work.

Over the past six months, my office has successfully kept its commitment to focus on production across all lines of business to include a significant outreach effort to our stakeholders both virtually and when safe, in person. We completed our efforts to visit each GPO location across the country and we are preparing a comprehensive report on our observations. That report continues and this SARC highlights our commitment to focus on Return on Investment (ROI) metrics as a tool for our stakeholders to understand the comprehensive value of our work.

During this period, we published a report regarding GPO's Top Management Challenges, financial audit reports, and multiple investigation referrals. We also initiated new oversight activities into the time GPO employees expend on union activities.

We continued to implement the mandate of the Legislative Branch Inspectors General Independence Act of 2019 to strengthen our independence by, among other things, seeking a separate budget appropriation for FY 2023, as well as programing funds for Human Capital and Information Technology Support from a third-party federal agency. As I have consistently made clear to our Congressional stakeholders, I believe that a direct appropriation to the Office of the Inspector General (OIG) is necessary to safeguard our independence in conducting rigorous and objective oversight. I also continue to believe that, due to conflict-of-interest concerns, using a third-party federal entity for Human Capital is especially important.

In my role as the Vice-Chair of CIGIE's Inspections and Evaluation Committee, I continue to further the IG community's effort to improve standardizing inspections and articulate ROI. I initiated a new workgroup to explore the differences between audit, inspection, and evaluation procedures and products.

Finally, I continue to have regular interactions with our Congressional oversight, and have communicated directly to our oversight and appropriations committees. Keeping Congress fully and appropriately informed while maintaining a necessary independence is an enduring focus. To that effect, as always, I remain available to participate in any hearings on the specific work of my office.



Michael P. Leary
Inspector General



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SELECTED STATISTICS AND HIGHLIGHTS

Joint OIG Projects

Reports Issued	1
Requests for Information	4

Audits

Reports Issued or Issued Under Audit's Oversight	3
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Inspections

Reports Issued	0
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Investigations

Complaints Opened	1
Complaints Closed	1
Investigative Cases Opened	4
Investigative Cases Closed	3
Subpoenas Issued	0
Referrals to GPO Management	0

Recommendations

Recommendations Opened	0
Recommendations Closed	11

RETURN ON INVESTMENT

Return on Investment (ROI) is a commonly used profitability ratio that measures the amount of return, or profit, an investment generates relative to cost.¹ The ROI for an OIG is the most quantifiable metric of performance and considers the cost of doing business and the revenues it collects.² The reporting requirements of the Inspector General Act of 1978, as amended, can be seen to prioritize quantitative results rather than qualitative work. Therefore, Inspectors General may be inclined to focus on metrics that may not accurately reflect the most pressing matters at the agency they oversee.³ This can lead to a misplaced emphasis in the work of an OIG, because it tends to focus on money lost, whereas much of the value of an OIG comes from money saved, or better yet, value gained, *i.e.*, proactive savings versus reactive losses.

For OIG work, ROI is usually defined in terms of monetary impact and savings associated with audits, investigations, and other actions that allow the Government to recoup funds owed, correct practices to ensure more efficient spending, and prevent misappropriation of funds.⁴ Examples of these type of monetary benefits are included in the appendices to this report and in some

cases are required by law to be reported.

While dollar value is the traditional baseline for ROI, there are other quantitative and qualitative ways to show positive impact on an agency – that is, to expand the definition of “value.” Examples of ways to measure value can be in savings over time, better decision making and reporting, increased level of service, and timely regulatory compliance.⁵

Inclusion of this expanded concept of ROI in reporting to GPO, Congress, and the public is important to OIG operations because although difficult to measure, determining non-monetary ROI impacts and benefits allows the OIG to show value to the agency and identify areas where dollar savings potential is possible. The results and impact of OIG work can oftentimes provide an alternative to the traditional monetary ROI and give the flexibility to develop tailored approaches for determining the efficiency, effectiveness, or sustainability of agency operations, or improving programs or policies. Examples of non-monetary or non-traditional benefits are listed below.

¹ Speights, “Return on Investment: What to Expect”, *The Motley Fool* (Mar. 17, 2021), available at: <https://www.fool.com/investing/how-to-invest/stocks/good-return-on-investment/>

² Hudak and Wallack, “Sometimes cutting budgets raises deficits: The curious case of inspectors general return on investment”, *Center for Effective Public Management at Brookings* (April 2015), available at: <https://www.brookings.edu/wp-content/uploads/2016/06/CEPMHudakWallackOIG.pdf>

³ Letter to Senator Johnson, Senator Peters, Representative Cummings, and Representative Jordan, from ACORN8, Government Accountability Project, National Taxpayers Union, Project on Government Oversight, Public Citizen, R Street Institute, and Taxpayers Protection Alliance (May 16, 2019), available at: <https://www.rstreet.org/wp-content/uploads/2019/05/Bipartisan-Coalition-Support-Letter-for-IG-reform.pdf>

⁴ *IBID.*

⁵ “Calculating Non-Traditional Return on Investments”, *VUEWorks* (Feb. 26, 2018), available at: <https://www.vueworks.com/calculating-non-traditional-return-on-investments/>

LIST OF NON-MONETARY BENEFITS

- 01) Improve management controls**
- 02) Improve systems and processes**
- 03) Avoid violations of law or regulation**
- 04) Validate existing processes**
- 05) Initiate best business practices**
- 06) Provide analysis and data to decision makers**
- 07) Improve safety, morale, health, and security**
- 08) Ensure compliance with a prescribed standard**
- 09) Enhance stakeholder confidence**
- 10) Other**

Reporting non-monetary/non-traditional ROI is an iterative process and will continue to evolve in future Semiannual Reports to Congress. For this report, in the OIG division-specific sections, we provide a narrative of each project's ROI with a summary of the OIG's ROI provided in appendix A.

JOINT OFFICE OF THE INSPECTOR GENERAL PROJECTS

In keeping with our strategic direction, all efforts in our Divisions will be “team based.” Every inspection, audit, or investigation will have two or more assigned members. In addition, our office will work on joint projects and products using team members from each division. These latter projects and products are as follows.

Ongoing Projects this Reporting Period

Oversight and Monitoring GPO’s Joint Priority Projects.

In furtherance of our statutory oversight mission, we sought to better understand how GPO’s Priority Projects are selected and managed through completion, and how the Priority Projects are associated and linked with GPO’s strategic planning. We conducted an initial data review to assess how the Priority Projects are connected to GPO’s strategic planning and to determine the current status of each Priority Project. This effort was completed in September 2021 as reported in the Fall 2021 Semiannual Report to Congress.

During this reporting period, the joint team developed a tracking mechanism to assess the progress on the various Priority Projects and to identify information that we still needed from GPO. My staff also reviewed information released by GPO for updates on the Priority Projects, such as the *Director’s recent testimony on privacy* that highlighted *GovInfo.gov*, as well as facility updates. In the next reporting period, we will follow up with GPO to answer remaining questions about the Priority Projects.

Completed this Reporting Period

FY 2022 Top Management Challenges, Report No. 22-01.

As a best practice, we adopt the requirement of the *Reports Consolidation Act of 2000*, which requires Executive Branch Inspectors General to identify and report annually on the top management challenges facing their agencies. To identify management challenges, we examined ongoing and past audit, inspection, and investigative work, as well as reports where corrective actions have yet to be taken. We analyzed new programs and activities that could pose significant challenges because of their breadth and complexity. We also examined GPO’s Annual Reports, Budget Justification Reports, and Strategic Plans for relevant information about key issues facing the agency.

GPO’s Top Management Challenges for FY 2022:

- Challenge 1: GPO will continue to be challenged to (1) understand its optimal workforce composition and (2) attract, develop, and maintain a workforce that best positions the agency to fully transform from print to digital publishing.
- Challenge 2: GPO needs to ensure that its next strategic plan articulates and effectively implements this Director’s strategic vision.

(continued on page 5)

- Challenge 3: GPO leadership must ensure that the agency has a reliable, predictable, and sustainable business model for the near and mid-term future.
- Challenge 4: GPO must continue to improve its procurement oversight.

Return on Investment: Improved Management Controls. These top management challenges provide a forward-looking assessment for the coming fiscal year to aid GPO in focusing attention on the most serious management and performance issues.

Requests for Information (RFIs).

Each reporting period we make inquiries into potential GPO issues in furtherance of our statutory oversight mission and in accordance with the GPO Inspector General Act of 1988 and the Inspector General Act of 1978, as amended. These requests for information allow GPO to answer discrete questions in a timely manner and can, in some cases, alleviate the need to conduct a full audit, inspection, or investigation. Answers to our RFIs also inform our annual audit and inspection planning and contracted project selection. Below are the following RFI's for this reporting period.

NOTE: Each audit and inspection project will have their own request for information not included in this section.

OIG Site Visit Follow-Up Data Call, February 17, 2022

In order to fully inform our site visit report, (discussed later in this report) we collected information related to GPO's distribution centers and regional field offices. Specifically we asked about the following: 1) the status of new business with the distribution centers (Pueblo and Laurel), 2) the status of the

lease expirations and their terms with the Customer Services regional centers, and 3) if there were any updates to GPO's telework and remote-work policies.

Result: GPO provided comprehensive answers to our questions that will be incorporated into the site-visit report. However, based on their response we did ask for clarification on several points in a subsequent data call dated March 21, 2022. GPO's response to those subsequent questions is expected in April 2022.

FY 2022 Top Management Challenges, Mid-point Data Call, March 17, 2022

To stay current on the progress of GPO's Top Management Challenges for FY 2022, we requested a midyear review. I believe this iterative approach helps the OIG's and GPO's mutual understanding of the progress made and helps inform the decision on whether challenges should remain, be closed, or change. GPO's response is expected in April 2022.

GPO's Administrative Grievance System and the Alternative Dispute Resolution Data Call, March 24, 2022

In order to inform future project planning, we are collecting information to understand GPO's Administrative Grievance System (AGS) and the use of Alternative Dispute Resolution (ADR). We also want to understand the delineations between the use of AGS and ADR and their relationship to the Equal Employment Opportunity (EEO) discrimination complaint process. In addition, we seek to understand the universe of grievances filed at GPO. We expect GPO's response in April 2022.

AUDITS

The Audits Division helps improve the management of GPO programs and activities by providing timely, balanced, credible, and independent financial and financially-related audits that address the economy, efficiency, and effectiveness of GPO operations. Audit reports identify opportunities for enhancing management of program operations and provides GPO with constructive recommendations to improve its services. OIG audits are performed in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

Ongoing Projects this Reporting Period

Official Time for Union Activities, Project No. A-2022-001.

We initiated a review of official time used for bargaining unit activities at GPO. This is a self-initiated review with the objective to evaluate the management and use of official time for union activities by GPO employees. This project is in the fieldwork phase and will move to the report writing phase in the next reporting period.

Payments to Employees Covered by the Federal Employees' Compensation Act, Project No. A-2021-002.

We initiated an audit to examine GPO's controls over the program paying employees who have sustained work related injuries covered by the Federal Employees' Compensation Act (FECA). The FECA program provides coverage for and assistance to GPO employees who have sustained work-related injuries by providing monetary and medical benefits and assistance in returning to work. This audit was put on temporary hold in January 2022 in order for our staff to gain access to third-party databases at the Department of Labor. This project will restart in the next reporting period.

Completed this Reporting Period

Independent Auditor's Reports on the GPO FY 2021 Financial Statements, Report Numbers 22-02, 22-03, 22-04, December 15, 2021.

NOTE: The following Financial Statement Audit reports were completed by an Independent Public Accounting (IPA) firm. The GPO OIG ensured the work was performed in accordance with the Generally Accepted Government Auditing Standards.

FY 2021 Financial Statements—Report Number 22-02.

KPMG LLP (KPMG) was contracted to audit GPO's consolidated financial statements, which are comprised of the consolidated balance sheets as of September 30, 2021, and 2020, and the related consolidated statements of revenues, expenses, and changes in retained earnings, and cash flows for the years ended, and the related notes to the consolidated financial statements.

In the opinion of the IPA, the consolidated financial statements presented fairly, in all material respects, the financial position of GPO as of September 30, 2021, and 2020, and the results of its operations and cash flows for the years then-ended in accordance with U.S. generally accepted accounting principles.

(continued on page 7)

Management Letter on Information Technology–Report Number 22-03.

In conjunction with the Independent Auditor’s Report on the GPO’s FY 2021 Financial Statements, KPMG considered GPO’s internal controls over financial reporting as a basis for designing audit procedures, but not for the purpose of expressing an opinion on the effectiveness of GPO’s internal controls. Consequently, KPMG identified access separation control for one GPO business system.

Management Letter on Non-Information Technology –Report Number 22-04.

In conjunction with the Independent Auditor’s Report on the GPO’s FY 2021 Financial Statements, KPMG considered GPO’s internal controls over financial reporting as a basis for designing audit procedures, but not for the purpose of expressing an opinion on the effectiveness of GPO’s internal controls. Accordingly, KPMG identified insufficient controls over certain personnel actions and contracting activities.



INSPECTIONS

The Inspections Division conducts proactive inspections of GPO programs and operations to identify opportunities to improve efficiency and effectiveness. These inspections are systematic and independent assessments of the design, implementation, and/or results of GPO's operations, programs, or policies. They provide information that is timely, credible, and useful for agency managers, policymakers, and others. The GPO OIG's inspections are performed in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

Ongoing Projects this Reporting Period

GPO's Privacy Program, Project No. Issue Inspection-21-01.

GPO is required to protect the access to and confidentiality of personally identifiable information, especially when that information is sensitive in context or nature (Social Security Numbers, legal proceedings, medical content, etc.). We are assessing the effectiveness and efficiency of the GPO's Privacy Program. We intend to determine if the Privacy Program is effectively organized, staffed, and trained to fulfill its responsibilities. We are evaluating the risk of privacy breach and existing breach mitigation procedures and evaluate key factors promoting and/or hindering the functions of the Privacy Program. We intend to issue our findings and recommendations in the next reporting period.

Environmental Programs Office Processes and Procedures to Address Environmental Violations, Project No. 21-02.

On September 11, 2018, GPO received notification of alleged violations resulting from an U.S. Environmental Protection Agency inspection conducted at GPO's Washington D.C. location on July 11-14, 2016, and was cited a civil penalty of \$140,000. Subsequent civil penalties were also imposed by the D.C. Department of Energy & Environment for a total of \$11,000. We are evaluating if GPO is addressing

identified violations and determining if the Environmental Programs Office is effectively organized, staffed, and trained to fulfill its responsibilities.

GPO's Organizational Transformation Evaluation, Project No. Issue Inspection 21-04.

The inspections division awarded a contract to evaluate GPO's organizational transformation to review and determine if GPO is meeting its goal of *Keeping America Informed in the Digital Age*. The inspection serves as an independent evaluation of the progress GPO has made to become a more modern, digital publishing and information dissemination organization. Our staff is currently reviewing the draft report and after providing it to GPO for their comment, we will publish the report.

Completed this Reporting Period

The Inspections Division did not publish any reports during this reporting period.

INVESTIGATIONS

The Investigations Division is responsible for conducting and coordinating investigative activities related to fraud, waste, and abuse in GPO programs and operations. While concentrating efforts and resources on major fraud investigations, activities investigated may include possible wrongdoing by GPO contractors, employees, program participants, and others who commit crimes against GPO. Through prosecution, administrative action(s), and monetary recoveries, these investigations promote integrity, efficiency, and accountability.



The Investigations Division consists of a cadre of senior special agents who are duly appointed federal criminal investigators with statutory authority to carry firearms, make arrests, execute search and seizure warrants, and perform other law enforcement duties. These agents work collaboratively with OIG auditors and inspectors as well as other law enforcement partners to enhance the effectiveness of its work. To ensure continued operational quality, the Investigations Division created an internal quality assurance team responsible for conducting reviews of reportable investigative products and other operational areas, supporting their compliance with required professional standards.

Since March 2020, the OIG has worked under COVID-19 restrictions and authorized maximum telework flexibilities. The Investigations Division has ensured the continuity of investigative operations through the utilization of video conferencing software, as well as in-person interviews, and information gathering, as needed. Additionally, the Investigations Division provides physical office coverage with the assignment of a weekly duty agent.

OIG INVESTIGATIONS STRATEGIC PERFORMANCE OVERVIEW

OIG Internal Programmatic Development

During the first semi-annual period of FY22, the Investigations Division continued to assess internal programs and operations to identify opportunities to maximize efficiency with an emphasis on operating in a cost-effective manner to achieve goals and ensure the safety and welfare of the staff.

The Investigations Division updated its operations guidance to improve the framework for the Investigations Division to detect, address, and deter systemic fraud, waste, and abuse within GPO and its programs through a tiered priority approach. The update to the operations guidance created opportunities to gather historic case trends and FY19-21 GPO contract data. The operations guidance led to the development of proactive proposals based on the data analysis and investigative trends. The proactive proposals target investigative efforts to focus on fraud with the goal of promoting the economy, efficiency, and effectiveness of GPO programs and projects.

OIG Hotline

The GPO Inspector General Act of 1988, provides for the OIG to receive and investigate allegations involving potential violations of law, rules, or regulations, mismanagement, gross waste of funds, or abuse of authority. The OIG receives this information via email, telephone, mail, employee drop-box, and walk-ins. These are referred to collectively as “Hotline” intakes. The Investigations Division reviews these allegations to determine whether the complaint should be the subject of an investigation, audit, inspection, or referred to the GPO or another entity. Investigations Divisions referred matters to both the OIG Audits and Inspections Divisions, as well as to the agency with the intent of improving efficiencies and reducing costs and risks at GPO. During the reporting period, the Investigations Division received a total of 24 Hotline intakes.

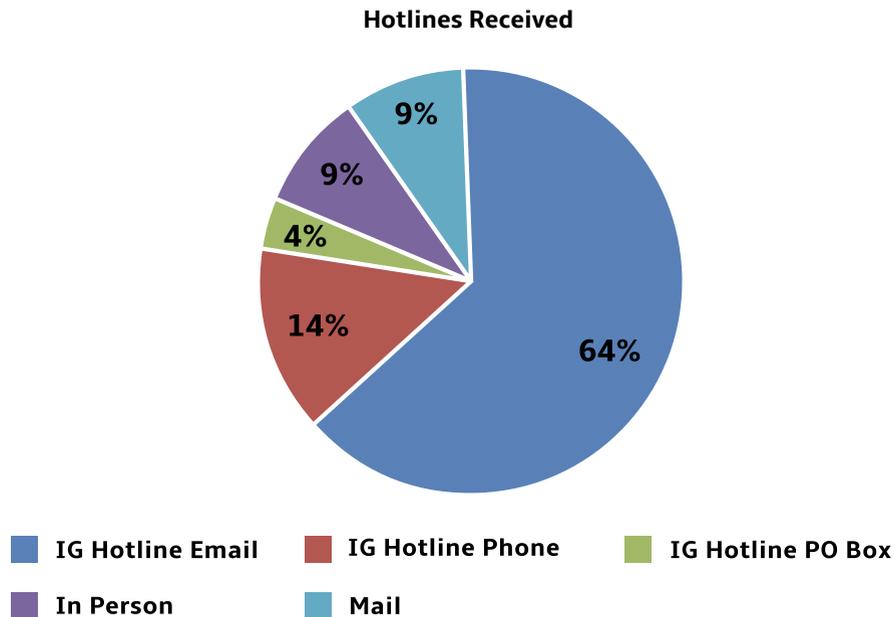
Summary of OIG Hotline Intakes⁶

Item(s)	No.
Hotline Intakes Open at the Beginning of the Reporting Period	0
New Hotline Intakes Received During the Reporting Period	24
Hotlines Closed (no further action) ⁷	10
Hotlines Closed (referred to other OIG Division)	5
Hotlines Closed (referred to GPO management)	6
Hotlines Closed (referred to other law enforcement)	2
Hotlines Closed (referred to other agency)	1
Hotlines Converted to Preliminary Inquiries	0
Hotlines Converted to Complaints	0
Hotlines Converted to Investigations	0

⁶ Metrics for developing data for reported statistics were obtained from OIG’s Case Management Tracking System.

⁷ Hotlines that are outside of OIG purview, nuisance, or erroneous.

Distribution of Hotline Intakes to the OIG



Preliminary Inquiries

To effectively allocate OIG's investigative resources, assessing the merits of received allegations is of paramount importance. Consequently, there are matters considered for potential action but there is insufficient information to justify an investigation. To address the challenge, the Investigations Division conducts preliminary inquiries. These inquiries generally focus on collecting and analyzing additional data intended to strengthen the OIG's decisional basis. During this reporting period, the OIG converted three preliminary inquiries into investigations.

Investigative Activity

As a result of OIG's investigative work, on January 13, 2022, the GPO notified a subject vendor, the former president, and the former broker that they were debarred as GPO contractors for three years, effective December 29, 2018 through December 29, 2021. The vendor brokered the predominant function of GPO contracts, thereby violating the GPO Contract Terms related to the prohibition against subcontracting.

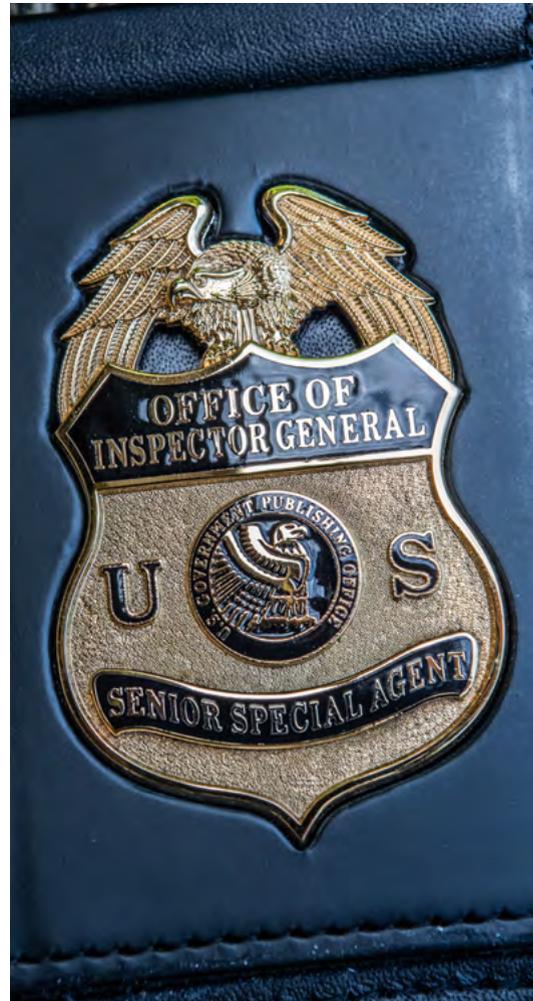
Featured Case: Subcontracting Violations (15-0009-I)

On February 17, 2015, the GPO OIG received information from GPO's Customer Services alleging that Datatel Resources Corporation (DRC) was violating the GPO Contract Terms related to the prohibition against subcontracting. OIG analyzed contracts, various records to include emails, and interviewed officials serving at both GPO and the companies performing the work on behalf of DRC and its former president.

The investigation disclosed that from December 20, 2012 to December 15, 2014, DRC invoiced GPO for 32 contracts, 27 of which were subcontracted to one of three subcontractors. DRC paid invoices for the 27 identified contracts to the subcontractors in the amount of \$215,088 and invoiced GPO in the amount of \$421,290 for a total loss to GPO of \$206,202. The United States Attorney's Office (USAO) for the District of Columbia, Criminal Division, declined prosecution. The USAO-District of Columbia, Civil Division, initially accepted the matter but subsequently declined since DRC had sold their assets and dissolved. The Civil Division was unable to take action against the new company due to their lack of liability.

On August 27, 2021, GPO's General Counsel referred OIG's investigative findings to the GPO Suspension and Debarment Official. On January 13, 2022, the GPO notified DRC, its former president, and the former broker that they were debarred as GPO contractors for three years, effective December 29, 2018 through December 29, 2021.

Return on Investment: The investigative work and case results helped the GPO protect the integrity of its procurement program and its reputation as a fiscally responsible government agency. The results of this investigation helped GPO protect its financial and operational interests by preventing a vendor from continuing to mislead the



agency by subcontracting the predominant production function and providing false statements and payment invoicing practices that violated GPO Contract Terms. The debarment of the parties involved will prevent their access to government procurement processes. Additionally, the imposed administrative remedies help GPO maintain its reputation as a reliable contract broker and a good steward of the taxpayer's money. The lessons learned provide added value to GPO decision-makers on how to improve preventative measures and management controls of GPO-brokered contracts and related products.

Status: This case is closed.

OTHER INFORMATION

Significant Revised Management Decisions⁸:
None.

Significant Management Decision with which the Inspector General Disagreed:
None.

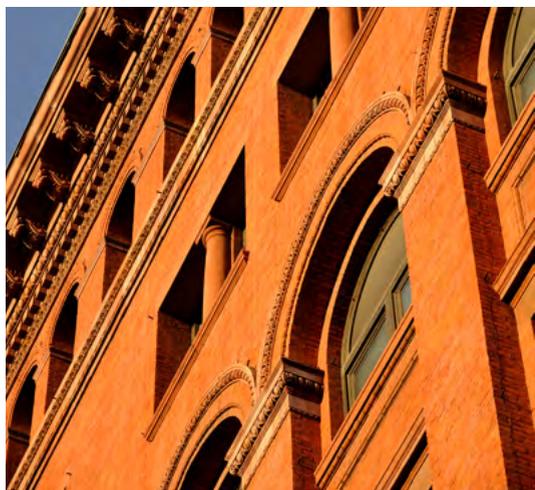
Audits, Inspections, and Investigations involving Senior Government Employees that were Not Disclosed to the Public or Where Allegations of Misconduct Were Substantiated: None.

All product titles are listed on:
<https://www.gpo.gov/who-we-are/our-agency/inspector-general>

Where possible, the reports are also posted at www.oversight.gov.

Whistleblower Retaliation Investigations:
None.

Instances of GPO Refusing to Provide Information or Assistance or Interfering with the OIG's Independence: None.



Statutory Certification

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

Review of Legislation and Regulations:

We responded to requests for Legislative and Regulation Proposals for the Second Session of the 117th Congress. We continued to be grateful for the hard work and coordination on behalf of Congress to enact the Legislative Branch Inspectors General Independence Act of 2019 as part of Public Law 116-94 (LBIGA). Harmonizing the various Legislative Branch Inspector General Acts with the Inspector General Act of 1978, as amended (IG Act), has helped to ensure that we are on more equal footing with our Executive Branch colleagues and can perform all of the same oversight functions. We provided comments that focused on strengthening OIG independence by requesting an independent budget appropriation and increased independence in the areas of Human Capital (HC) and Information Technology (IT).

⁸ Since the Joint Committee on Printing exercises certain management functions over GPO and by extension, the GPO OIG, where applicable, it may be included in references to "Management."

OIG OUTREACH

During FY22 we continued our outreach activities. Specifically, we learned more about GPO's missions and operations by completing visits to all of GPO's remote sites.

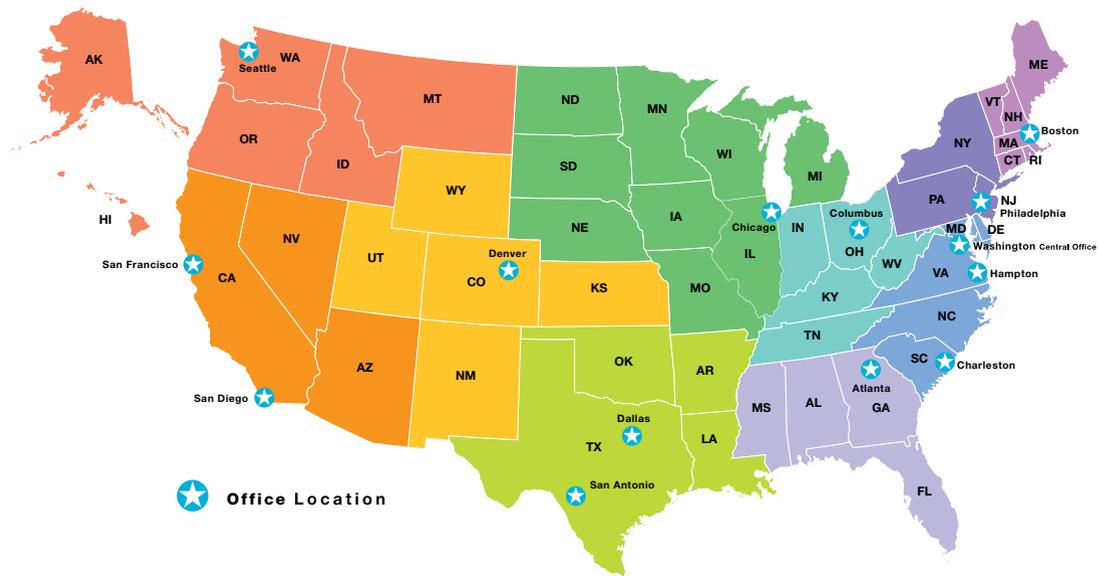
GPO Site Visits

When I became the Inspector General in April 2019, I committed to visiting each GPO site, an activity that the pandemic put on hold in 2020 and half of 2021. I am pleased to say that after restarting the visits in Summer 2021, we completed our efforts to visit each GPO location across the country ending with the Seattle and San Francisco sites in March 2022.

My intent is to publish an omnibus site visit report detailing our observations in the next reporting period.



GPO Customer Services **Nationwide Procurement Offices**



PEER REVIEW RESULTS

The following meets the requirement under section 5(a) (14)-(16) of the IG Act that Inspectors General include peer review results in each Semiannual Report to Congress. Federal audit and inspection functions can receive a rating of “pass,” “pass with deficiencies,” or “fail.” Federal investigation functions can receive a rating of “compliant” or “noncompliant.”

Peer review reports are posted on our website at:

<https://www.gpo.gov/who-we-are/our-agency/inspector-general/plans-and-reports>

Peer Review of GPO-OIG Audit Function

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

Peer Review of GPO OIG Inspections Function

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

Peer Review of GPO OIG Investigative Function

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

Peer Reviews Conducted by GPO OIG

The GPO OIG did not conduct any peer reviews during this reporting period.



APPENDIX A. NON-MONETARY RETURN ON INVESTMENT

Non-Monetary Return on Investment for Reports Issued in Reporting Period

Joint OIG Products: Non-monetary Impact and Benefits	
Top Management Challenges Report	
Benefit	Value
Improve management controls.	These top management challenges provide a forward-looking assessment for the coming fiscal year to aid GPO in focusing attention on the most serious management and performance issues.

Audits: Non-monetary Impact and Benefits		
	Management Letter on Information Technology – Fiscal Year 2021 Financial Statements	Management Letter on Non- Information Technology – Fiscal Year 2021 Financial Statements
Benefit	Value	
Improve management controls.	Strengthening internal controls over financial reporting will enhance policies and procedures to control performers on the requirements of reviewing and disabling separated employees' application accounts timely.	Strengthening internal controls over financial reporting will ensure that appropriate individuals properly complete, review, approve, and maintain personnel action and contracting documentation per policies and procedures.

Investigations Non-monetary Impact and Benefits	
Subcontracting Violations (15-0009-I)	
Benefit	Value
<p>Improve Management Controls</p> <p>Improve Systems and Processes</p> <p>Avoid Violations of Law or Regulations</p>	<p>The investigative results produced in this case helped GPO pursue debarment actions against vendors committing fraud. The facts reported to the agency provided sufficient evidence to stop illegal contract practices at GPO. In the process, the parties involved were no longer able to violate GPO directives regulating government contracts.</p> <p>The administrative remedies imposed supported GPO's management to prevent the parties involved in this matter from accessing procurement processes in the future.</p>
<p>Providing Analysis and Data to Decision Makers</p> <p>Ensure Compliance with a Prescribed Standard</p>	<p>Investigative results reported to the agency via its suspension and debarment (S&D) process alerted GPO of contract practice(s) issues that allowed the vendors involved to breach GPO directives and procurement rules. As a result of the data reported, the GPO S&D official had the legal basis to debar the subject vendors. Lessons learned in this investigation also showed to agency officials how the subject positioned himself/herself to further the fraud scheme. The foregoing provided GPO with essential insight on how to improve management controls of activities related to GPO-brokered contracts.</p> <p>As a result, investigative results reported to agency officials are expected to facilitate their awareness of measures that can be implemented to help protect the integrity of GPO's contract management practices.</p>
<p>Enhances Stakeholder Confidence</p>	<p>The positive results of this case helped to mitigate fraud risks in GPO's procurement program. As a result, case outcome(s) are expected to help protect the integrity of GPO contracts and the agency's reputation as a fiscally responsible broker.</p>

APPENDIX B. AUDIT AND INSPECTION REPORTS ISSUED

**Audit and Inspection Reports Issued in Reporting Period
Including Questioned Costs, Funds Put to Better Use and Other Monetary Impact**

Report Name	Questioned Costs	Funds Put to Better Use	Other Monetary Impact
Audit Reports			
None	\$0	\$0	\$0
Inspection Reports			
Review of the GPO Suspension and Debarment Program	\$0	\$0	\$0
Review of GPO's Priority Projects	\$0	\$0	\$0
Total	\$0	\$0	\$0

APPENDIX C. INVESTIGATIONS STATISTICS

Investigations Statistics for Reporting Period⁹

Item	Quantity	
Investigations Open at the Beginning of the Period	4	
Investigations Opened during the Reporting Period	4	
Investigations Closed during the Reporting Period	3	
Investigations Open at the End of the Reporting Period ¹⁰	5	
Complaints Open at the Beginning of the Reporting Period	0	
Complaints Opened during the Reporting Period	1	
Complaints Closed during the Reporting Period	1	
Complaints Open at the End of the Reporting Period	0	
Referrals to Other Agencies	3	
Referrals to Audits and Inspections Divisions	5	
Preliminary Inquiries Open at the Beginning of the Period	4	
Preliminary Inquiries Opened during the Reporting Period	0	
Preliminary Inquiries Closed during the Reporting Period	4	
Preliminary Inquiries Open at the End of the Reporting Period	0	
Current Types of Open Investigations	Number	Percentage
Procurement/Contract Fraud	4	80
Employee Misconduct	0	0
Workers' Compensation Fraud	0	0
IT/Computer Crimes	0	0
Proactive Initiatives	0	0
Other Investigations	1	20
Total	5	100

⁹ Metrics for developing data for reported statistics were obtained from OIG's Case Management Tracking System.

¹⁰ One of these investigations is under formal closure process pending legal adjudication.

Investigations Productivity Statistics for Reporting Period¹¹

Item	No. or Amount
Arrests, including Summons in Lieu of Arrest	0
Persons Referred to Federal Prosecutors	1
Persons Accepted for Federal Prosecution	1
Persons Declined for Federal Prosecution	0
Indictments/Information/Complaints	0
Initial Appearance	1
Convictions	0
Guilty Pleas/Deferred Prosecution Agreements	0
Criminal Fines, Fees, Recovery, and/or Restitution	0
Civil Settlements	0
Civil Fines, Fees, Recovery, and/or Restitution	0
Total Number of Investigative Reports Issued ¹²	0
Referrals to GPO Management for Possible Corrective Action and/or Information Purposes	0
Total Referrals to the Audits and Inspections Divisions	5

¹¹ Metrics for developing data for reported statistics were obtained from OIG’s Case Management Tracking System.

¹² During this reporting period, the OIG did not have any investigations involving a senior Government employee that was substantiated. Additionally, the OIG did not have any instances of whistleblower retaliation to report.

APPENDIX D. AUDIT AND INSPECTION REPORTS OVER 6 MONTHS OLD

Summary of Each Audit and Inspection Report over 6 Months Old for Which
No Management Decision Has Been Made¹³

Date Issued	Name	Report Number	Number of Recommendations	Costs
None				

¹³ IG Act, § 5(a)(10).

APPENDIX E. PRIOR AUDIT AND INSPECTION RECOMMENDATIONS

Prior Audit and Inspection Recommendations on Which Corrective Action Has Not Been Completed in More Than 1 Year¹⁴

Date Issued	Name of Audit	Report Number	Number of Recommendations	Monetary Impact
12/21/2020	Cybersecurity Controls Report	21-07	1	\$0
<p>GPO should:</p> <ul style="list-style-type: none"> a. Develop, finalize, and maintain SSPs for all the major information systems in accordance with the requirements outlined in GPO directives and utilize best practices outlined NIST SP 800-18 Revision 1, and NIST SP 800-53, Revision 5, Security and Privacy Controls for Federal Information Systems and Organizations. b. Perform a security controls assessment and address and remediate any gaps identified where feasible for legacy systems planned to be decommissioned in the future; c. Document an ISCP for each major information system; and d. Perform risk assessment every three years or when there is a significant change to the operating environment. 				
2/16/2021	Evaluation of Product Billing Rates	21-08	1	\$0
<p>Update the set of SOPs covering the major People, Process, Data and Technology elements involved in the delivery of GPOs Products/Services to its customers.</p>				

¹⁴ IG Act, § 5(a)(3).

APPENDIX F. STATUS OF OIG RECOMMENDATIONS

Status of OIG Recommendations During this Reporting Period (Open and Closed)

Date Issued	Name	Report Number	Number of Recommendations Opened	Number of Recommendations Closed
10/30/2020	Acquisition Services: Late Penalties	21-03	0	1
11/09/2020	DLUX Management Incident Report	21-04	0	1
02/16/2021	Evaluation Of Product Billing Rates	21-08	0	2
07/06/2021	Evaluation of GPO's Suspension and Debarment Program	21-09	0	1
8/20/2021	GPO Capital Investments	21-10	0	6
		Total	0	11

APPENDIX G. REPORTING REQUIREMENTS

Reporting Requirements under the IG Act of 1978

Reporting	Requirement	Pages
Section 4(a)(2)	Review of Legislation and Regulations	13
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	4 – 12
Section 5(a)(2)	Recommendations for Corrective Actions to Address Significant Problems, Abuses, and Deficiencies Identified	4 – 12
Section 5(a)(3)	Significant Outstanding Recommendations on which Corrective Action has Not Been Completed	21
Section 5(a)(4)	Matters Referred for Prosecutorial Authorities	19 – 20
Section 5(a)(5); 6(b)(2)	Information or Assistance Unreasonably Refused or Not Provided	13
Section 5(a)(6)	List of Completed Audit, Inspection, or Evaluation Reports	16 – 17
Section 5(a)(7)	Summary of Significant Reports	4 – 12
Section 5(a)(8)	Statistical Tables Related to Total Value of Questioned or Unsupported Costs	18
Section 5(a)(9)	Statistical Tables Related to Funds Recommended To Be Put to Better Use	18
Section 5(a)(10)	Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made	21
Section 5(a)(11)	Description and Explanation of Any Significant Revised Management Decision	13
Section 5(a)(12)	Information on Any Significant Management Decision with which the IG Disagrees	13
Section 5(a)(13)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 – not applicable to GPO	N/A
Section 5(a)(14) Through (16)	Peer Review Results	15
Section 5(a)(17)	Statistical Tables Related to Investigations	19 – 20
Section 5(a)(18)	Description of Metrics Used for Developing the Data for the Statistical Tables under Section 5(a)(17)	16 – 17
Section 5(a)(19)	Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated	19 – 20
Section 5(a)(20)	Description of Any Instance(s) of Whistleblower Retaliation	13
Section 5(a)(21)	Description of Any Attempt(s) by the Agency to Interfere with the Independence of the OIG	13
Section 5(a)(22)	Inspections, Evaluations, Audits, and Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public	13

APPENDIX H. ABBREVIATIONS AND ACRONYMS

Abbreviations and Acronyms

CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Corona Virus Disease 2019
DOD	Department of Defense
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GPO	U.S. Government Publishing Office
I&E	Inspections and Evaluations
IG	Inspector General
IG Act	Inspector General Act of 1978, as amended
IPA	Independent Public Accounting Firm
IT	Information Technology
JCP	Joint Committee on Printing
MIR	Management Implication Report
OIG	Office of the Inspector General
ROI	Return on Investment
S&D	Suspension and Debarment
SDO	Suspension and Debarment Official
SOP	Standard Operating Procedures
U.S.C.	United States Code

APPENDIX I. GLOSSARY OF TERMS

Complaint

The initial receipt of allegations are documented immediately upon receipt, an allegation is then converted to a complaint within ten calendar days if the OIG can reasonably articulate a nexus to a violation of law, policy, practice, or a specific threat to human life, national security, or property. Complaints are then converted to full investigations within 30 days, provided there is reason to believe that a crime, tort, or violation of policy within the OIG's jurisdiction has been developed; if not, the matter shall be closed.

Consideration

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

Criminal Complaint

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

Finding

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

Follow-Up

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

Funds Put To Better Use

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

Indictment

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

Information

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

Investigation

OIG conducts criminal, civil, and administrative investigations relating to violations of federal laws, rules, or regulations as they pertain to GPO programs, contracts, and operations, and also investigates allegations of criminal activity and serious misconduct on the part of GPO employees. Fraud investigations typically result from allegations or suspicions of wrongdoing involving GPO programs, operations, or personnel. Investigations may also be the result of broad initiatives arising from previous OIG activities or as part of broad interagency initiative.

Management Implication Report

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

Management Letter

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

Material Weakness

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

Questioned Cost

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

Recommendation

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

Resolved Audit/Inspection

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

Return on Investment

Return on Investment (ROI) is a commonly used profitability ratio that measures the amount of return, or profit, an investment generates relative to cost. The ROI for an OIG is the most quantifiable metric of performance and considers the cost of doing business and the revenues they collect.

Unsupported Cost

A questioned cost not supported by adequate documentation.



REPORT FRAUD, WASTE, OR ABUSE

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

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