

# Office of Inspector General



Semiannual Report to Congress

April 1, 2022 – September 30, 2022

U.S. AbilityOne Commission Office of Inspector General

## Message from the Inspector General

### “Organizational renewal”

The theme of this fall’s Semiannual Report to Congress (SAR) is “organizational renewal.”

In the reporting period, the OIG and the U.S. AbilityOne Commission underwent new and exciting changes.

I am humbled by the selection as the permanent Inspector General. Inspector General is a position that I assume with great sense of duty, with awareness of the authority it carries and the responsibility that it comports. Quoting from the Commission’s press release, “It is a great pleasure to welcome Stefania as the Commission’s new Inspector General,” said Commission Chairperson Jeffrey A. Koses. “Stefania’s leadership and expertise will ensure that the Office of Inspector General continues to build trust in the AbilityOne Program by detecting and preventing fraud, waste, abuse, and mismanagement. That work is especially critical at a time of transformation and modernization for the Program.” After serving as the Acting Inspector General and now in the permanent role, I am looking forward to continuing to work with Congress, the Commission’s Chair Jeffrey Koses and ViceChair Chai Feldblum, and all the AbilityOne stakeholders.

Bringing organizational renewal to the Commission are the recent appointments by the President to new Commission members. On Oct. 12, 2022, the President announced his intent to appoint the new members, whose appointments became effective October 18. They are Matthew R. Beebe, Commissioner, Department of Defense, Angela Billups, Commissioner, Department of Veterans Affairs, Megan Dake, Commissioner, Department of the Army, Carol L. Dobak, Commissioner, Department of Education, Robert D. Hogue, Commissioner, Department of the Navy, Tara M. Jamison, Commissioner, Department of Justice, Malcom A. Shorter, Commissioner, Department of Agriculture.

About the recent appointments, Chairperson Jeffrey A. Koses stated “The Commission is honored to welcome these seven new Federal members,” “Their contributions will be essential to continuing the modernization of the AbilityOne Program, ensuring the Program remains a trusted source of supply and services for Federal customers, and increasing and improving employment for people who are blind or have significant disabilities.” The Commission is authorized 15 Presidential appointees. As of October 18, all sat but the Air Force are filled.

ommission has filled another important position for the AbilityOne Program. “It is a great pleasure to welcome Kim as the Commission’s new Executive Director,” said Commission Chairperson Jeffrey A. Koses. “Her deep knowledge of the AbilityOne Program, and her leadership and vision, will be critical as the Program continues on its path of modernization. Kim’s expertise, enthusiasm, and commitment to that effort will help ensure its success in the coming years.”

Regarding a time of transformation and modernization for the Program, in June 2022, the U.S. AbilityOne Commission issued its Strategic Plan for FY 2022–2026 as the road map that will guide the steps over the next five years. The strategic objectives Strategic Objectives anchored in the new plan are: Transform the AbilityOne Program to expand competitive integrated employment (CIE) for people who are blind or have significant disabilities; Identify, publicize, and support the increase of good jobs and optimal jobs in the AbilityOne Program; Ensure effective governance and results across the AbilityOne Program; Engage in partnerships to increase employment for people who are blind or have significant disabilities within and beyond the AbilityOne Program.

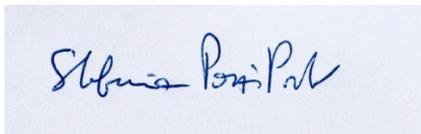
After the Commission issued its new strategic plan, assessing the new areas of focus, the OIG designed a new performance audit. In September 2022, the OIG announced its initiation of an audit of Data Reliability, Availability, and Accessibility. The overall objective is to determine if data that is generated to monitor and

report on program growth and program employment is reliable, available, and accessible by the Commission to better inform decision-making and ensure achievement of strategic objectives.

Regarding OIG investigations, following a development in September 2022, I want to congratulate OIG team members for being recipients of the DOJ United States Attorney's Award in recognition of superior efforts in the investigation and prosecution of AbilityOne NPA CW Resources, Inc. I also take the opportunity to thank special agent Steven Burke for his leadership in the OIG office of investigations and for the professional and dedicated support that he provided to me and the office in his role of Acting Deputy Inspector General, during my tenure as the Acting Inspector General since July 2021.

The Commission and the OIG have relocated to new office space in Washington DC. I want to thank Congress for their support for the oversight work of our OIG and making this move possible and thank the Commission Chair and the Chief of Staff for working with us to bring the project to successful completion.

Organizational renewal. Looking forward to what's ahead.

A rectangular box containing a handwritten signature in blue ink. The signature reads "Stefania Pozzi Porter" in a cursive script.

Stefania Pozzi Porter  
Inspector General  
U.S. AbilityOne Commission

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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 to Congress (SAR)

## Introduction

On December 18, 2015, the Consolidated Appropriations Act of 2016<sup>1</sup> amended the Inspector General Act of 1978 (IG Act),<sup>2</sup> 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. OIG reports on the most significant management and performance challenges facing the Commission. Our Top Management and Performance Challenges Reports reflect on and seek to assist in the challenging environment facing the Commission and its Program.

During the reporting period, OIG issued our most recent Top Management and Performance Challenges Report in draft to the Commission for comment in September. The Commission included OIG's final report in its FY 2022 Performance and Accountability Report (PAR). 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:

- 1) Implementation of the Strategic Plan
  - a) Modernization and Enhancement of Oversight of NPA Compliance
  - b) Implementation of new Cooperative Agreements with Central Nonprofit Agencies
  - c) Successful Implementation of the Section 898 Panel Recommendations
  - d) Use of an Enterprise-wide Risk Management (ERM) Framework
- 2) Enhancement of Program Compliance (as currently executed, before implementation of the new Strategic Plan, as well as new challenges as a result of the Strategic Plan)
- 3) Breakdowns in Internal Control over Financial Management and Reporting
- 4) Growing List of Unimplemented OIG Audit Recommendations

In the report, the OIG removed three previously identified Top Challenges of:

- 1) Higher Level of Transparency Needed to Enhance Program Confidence
- 2) Implementation of Cooperative Agreements with CNAs (as they existed before the Commission issued its new Strategic Plan)
- 3) Program Erosion

In the report, the OIG maintained the presence of the Watch Item of:

- 1) Program Growth and Resulting Risk

In the report, the OIG removed one previously identified Watch Item of:

- 1) Watch Item: Accessibility

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<sup>1</sup> Pub. L. No. 114-113

<sup>2</sup> 5 U.S.C. App. 3.

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 Commission is an independent Federal agency composed of 15 presidential appointees: 11 represent Federal agencies, and four serve as private citizens who are knowledgeable about employment barriers facing people who are blind or have significant disabilities. The AbilityOne Program facilitates the use of government procurement to provide employment in the United States for people who are blind or have significant disabilities. Approximately 40,000 individuals, including more than 2,500 veterans, are employed nationwide at approximately 450 nonprofit agencies from Maine to Guam. AbilityOne provided nearly \$4 billion in products and services to approximately 40 Federal government agencies in FY 2021.

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>3</sup>

As the previous Semiannual Report to Congress went to press, the U.S. AbilityOne Commission finalized its Strategic Plan for FY 2022-2026 in June 2022.<sup>4</sup>

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<sup>3</sup> 41 CFR Part 51-3.

<sup>4</sup> U.S. AbilityOne Comm’ Strategic Plan for Fiscal Years 2022-2026 (June 30, 2022).

<https://www.abilityone.gov/commission/documents/AbilityOne%20Strategic%20Plan%20FY%202022-2026%20Final.pdf>

# HIGHLIGHTS

## Statistical Highlights from Audits and Investigations

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

### Office of Audits (OA)



#### Completed Projects:

- 0 – Audit
- 7 – Audit Engagements Announced
- 2 – Quarterly Audit Recommendation Status Report
- 1 – Top Management and Performance Challenges Report



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

- No Findings Produced / No Recommendations Made /
- One Recommendation Closed



#### Audits in Progress:

- 7 – Performance Audits

### Office of Investigations (OI)



- 11 – Allegations Received



- 0 – Investigations Closed / 9 - Allegations Closed

- 31 – Open Matters at End of Reporting Period

## **Audit Findings & Recommendations**

Examples of OIG audits completed during the previous semiannual reporting period are:

### **Audit of the Commission's Compliance with Provisions of the Digital Accountability and Transparency Act of 2014 (March 17, 2022)**

OIG contracted with RMA Associates, LLC (RMA), to conduct the Audit of the Commission's Compliance with Provisions of the Digital Accountability and Transparency Act of 2014 (DATA Act).<sup>5</sup> The objectives of the audit were to assess 1) the completeness, accuracy, timeliness, and quality of the Q2 FY 2021 financial and award data submitted by the Commission for publication on USASpending.gov, and 2) the Commission's implementation and use of the government-wide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Treasury (Treasury).

The auditors concluded that opportunities exist for the Commission to improve compliance with the DATA Act. Specifically, the auditors identified opportunities for improvement with the Commission's DATA Act process in three areas: roles and responsibilities, error/warning reconciliation, and quarterly assurance.

The auditors provided six findings along with six recommendations to assist the Commission in strengthening its internal controls and processes relating to the DATA Act.

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<sup>5</sup> Audit of the Commission's Compliance with Provisions of the Digital Accountability and Transparency Act of 2014 (March 17, 2022) <https://www.oversight.gov/node/197221>

## Investigative Accomplishments

Examples of AbilityOne OIG Investigative Accomplishments during this semiannual reporting period:

### Investigations Completed:

During a previous reporting period, working closely with the Department of Justice, the Assistant United States Attorney (AUSA) Office for the District of Connecticut, and interagency law enforcement partners, OIG conducted an investigation of CW Resources Inc, an AbilityOne Nonprofit Agency (NPA) based in New Britain, Connecticut.

On October 13, 2021, the Department of Justice (DOJ) announced in a press release<sup>6</sup> that CW Resources entered into a settlement agreement to resolve allegations that it submitted claims that falsely certified compliance with AbilityOne Program requirements and failed to maintain adequate medical documentation of significantly disabled employees pursuant to the AbilityOne Program. To resolve the allegations, CW Resources has agreed to pay the federal government \$600,000 and enter into a heightened compliance agreement.

The DOJ settlement press release that concluded OIG's investigation includes the quote by the U.S. AbilityOne Commission's Inspector General (Acting): "This settlement represents the government's commitment to hold any AbilityOne contractor accountable for non-compliance 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."

### Infrastructure Accomplishments:

In the reporting period, OIG increased workforce output with the addition of an entry level investigative attorney. This followed the acquisition of the first 1811 job series (special agent) Assistant Inspector General for Investigations (AIGI) in a previous reporting period. The additional staff and resources enabled OI to advance our case portfolio, launch proactive investigative initiatives, and increase collaborative efforts with our investigative partners within DOJ and OIGs of other government agencies. OI continued to further its technological capabilities in relation to its

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<sup>6</sup> Connecticut Employment Contractor Pays \$600K to Resolve Federal False Claims Act Allegations  
<https://www.justice.gov/usao-ct/pr/connecticut-employment-contractor-pays-600k-resolve-federal-false-claims-act-allegations>;  
<https://abilityone.oversight.gov/reports/2021/connecticut-employment-contractor-cw-resources-pays-600k-resolve-federal-false-claims>

case management system and acquiring an interactive, shared document review software platform that enhances collaboration and efficiencies in conducting IG investigations.

## COVID-19

The coronavirus’s new variants continue 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. 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 OIG community.

Pandemic Response Accountability Committee



The Pandemic Response Accountability Committee (PRAC)<sup>7</sup> 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 previous reporting periods, OIG delivered presentations to the CNAs on the PRAC and the

<sup>7</sup> Pandemic Response Accountability Committee website <https://www.pandemicoversight.gov/>

CARES Act, sharing available information and strategies the government is using to address the challenges posed by the pandemic. The head of the PRAC, Bob Westbrooks, personally joined in one of our OIG 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 related meetings and programs in the IG community.

The 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 virtual visits of NPAs during the reporting period. Among the goals of the visits is for OIG to deepen its knowledge of the several NPA business models, and 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 Memorandum

On October 30, 2020, OMB's Office of Federal Procurement Policy (OFPP) issued a memorandum outlining five measures agencies should take to boost the participation of people with disabilities in federal contracting through the AbilityOne Program. OFPP guidance called for agencies' senior procurement executives 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 AbilityOne Program. In FY21, the ABOR Program grew quickly. Now ABORs are present in 18 of the 24 Chief Financial Officers (CFO) Act agencies, plus an additional seven (7) ABORs are located within DoD, including the military services.

The Commission is preparing for a multi-year 50% increase in sales through the AbilityOne Program. This sales growth is an anticipated result of OFPP's call to increase spending on AbilityOne contracts to 1.5% of the total amount of procurement dollars obligated during FY 2022 and the use of ABORs under OFPP's oversight and direction. The Commission anticipates that Federal agencies will reach this aggressive new percentage goal over time. For instance, the Department of Defense has a five-year plan to achieve this goal.

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

The Commission expects future activities to 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 further boost the percentage of government spending on services and products from the procurement list, employment increases, and Program growth.

The ABOR Program was recognized as one of 10 initiatives implementing Executive Order 13985,<sup>8</sup> "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."

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<sup>8</sup> Exec. Order No. 13985, 86 FR 700p (2021).

## OIG Outreach

As a part of a continuous effort to deepen its understanding of the AbilityOne Program that it oversees, our OIG conducts NPA visits, attends and regularly 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 the IG in a government agency, the benefits of IG oversight, and to promulgate the IG’s message of promoting integrity and efficiency, and preventing waste, fraud, and abuse.

### NPA Educational Visits

In the reporting period, OIG continued its practice of meeting with NPAs. After conducting over a year of virtual visits, OIG was briefly able to resume in-person visits in the summer of 2021. However, OIG transitioned back to conducting virtual visits, in light of changing travel advisories. When visiting in person, OIG utilized appropriate safety protocols in accordance with the Centers for Disease Control and Prevention recommendations at the time.

In the reporting period, OIG conducted the virtual visit of two NPAs: The West Texas Lighthouse for the Blind, part of the NIB network, and New Ventures Enterprises, Inc., part of the SourceAmerica network. After planning and coordination, these virtual visits took place between OIG and the NPA and the different operating units in the NPA itself. During the visits, OIG successfully connected with NPA managers and Program participants using videoconferencing software, effectively conducting OIG outreach during a pandemic.

### NPA Visits

- West Texas Lighthouse for the Blind
- New Ventures, Inc.

### Conferences

- NCSE Senior Leadership Forum
- NIB Annual Conference

### Briefings

- Commission Meetings
- Congressional Stakeholders Meetings

## **West Texas Lighthouse for the Blind**

Based on information provided by the NPA:

Established in 1963 in San Angelo, Texas, West Texas Lighthouse for the Blind started with a few people who identified a need in the blind or visually impaired community. Driven by the motto: “Creating Jobs and Changing Lives,” West Texas Lighthouse expanded from selling mops and brooms to becoming an industry leader in assembling and providing security products to the Federal Government. West Texas Lighthouse opened satellite locations in 2017 and 2018 in two other small cities in Texas to meet the growing employment needs for blind and visually impaired community of West Texas.



During the virtual visit, West Texas Lighthouse walked OIG through the expansive new facilities opened in 2021. Pausing at workstations, OIG heard several employee testimonials. Though the stories of coming across West Texas Lighthouse for the Blind varied, each employee echoed the sentiments of gratitude and renewed hope because of the meaningful work they do.

## **New Ventures Enterprises, Inc.**

Based on information provided by the NPA:

Founded in 1971 in Troup County, Georgia, New Ventures Enterprises, Inc. was initially formed to create work programs and leisure activities for adults with developmental disabilities. Today, the program has expanded to serve individuals with a wide range of barriers to employment, including disabilities, homelessness, lack of education, criminal history, and others. In recent years, New Ventures Enterprises has served up to 400 people a year, and its job training programs have trained participants to do janitorial, production, and lawncare work.



During the virtual visit, OIG learned about New Ventures Enterprises’ Procurement List products and services such as hardware pin assembly, lawncare, and janitorial contracts with Georgia airports, and water distribution on behalf of the state from the beginning of the pandemic. New Venture Enterprises shared about their initiative to create a shelter where participants in the program are provided with beds, showers, and meals while they save money to afford their own accommodations.

## NPA: Several OIG Outreach Visits Across the Country



### Forum Presentations

During the reporting period, OIG presented at the NIB’s Annual Compliance Conference, SourceAmerica’s National Conference, and the National Council of SourceAmerica Employer (NCSE) Senior Leadership Forum. The OIG 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

OIG presented at the U.S. AbilityOne Commission public meetings, informing on its mission, oversight model, and accomplishments.

## OIG Creates Content in the Commission's Annual Report for the President:

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

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

A previous Report included details of OIG reports, recommendations, and oversight for the Program. In 2022, OIG issued a Semiannual Report to Congress and several high impact audit reports to the Commission.<sup>9</sup> Since the inception of its first Inspector General, the OIG's work products have contributed to enhancing confidence in the Program, improving economies and efficiencies, and promoting Program growth. OIG's oversight ultimately preserves jobs for Americans who are blind or significantly disabled and promotes integrity in the Ability One Program.



## Knowledge-Based Center and its Operations

OIG implements operations of the Knowledge-Based Center as a part of its organizational structure. The resource needs for OIG far exceed current staffing levels. The Knowledge-Based Center's operations provide a vehicle, under organized direction, for acquiring needed additional OIG staffing and support. The Knowledge-Based Center operates through the execution of MOUs with other government agencies, procures internships, rotations, details, Council of the Inspectors General for Integrity and Efficiency (CIGIE) Fellows, and devises the utilization of shared services, leveraging positive synergies of agency cooperation within the wide federal government network

<sup>9</sup> <https://www.oversight.gov/node/213647> (May 31, 2022); <https://www.oversight.gov/node/206002> (May 4, 2022); <https://www.oversight.gov/node/215705> (July 12, 2022); <https://www.oversight.gov/node/228952> (September 22, 2022)



## **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 in other knowledge areas of strength for OIGs. In the reporting period, OIG participated in the CIGIE Fellow initiative and selection process, and provided direction based on its experience of having hosted a Fellow from the EPA OIG in the recent past. 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 professional development and advancing in their career

## **Internship Program**

AbilityOne OIG has a strong history of offering developmental internships to both undergraduate and law interns from diverse backgrounds and at various stages of educational development. During the reporting period, a 3<sup>rd</sup> year law student from George Washington University Law School returned to our OIG to complete a spring 2022 internship after completing highly successful summer and fall 2021 internships in our OIG. Consistent with the President's Executive Order 14035, seeking to promote the availability of paid internships, AbilityOne OIG was one of the first federal agencies that successfully undertook steps to utilize the hiring authority available under the August 18, 2021 OPM rule encouraging pay for the time-limited appointment of post-secondary students.

In previous reporting periods, through the Washington Center, college students from all over the United States participated in the OIG's audit and pre-law internship programs. The undergraduate 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.

## **The OIG Webpage**

In 2020, OIG participated in a CIGIE work group to enhance and further build the capabilities of oversight.gov for the IG community and launch a pilot website on oversight.gov. Our co-leader on the project, the Department of Justice OIG, took its own new website live in that same reporting period as our OIG's. Our work on the IT project partly helped other small OIGs to stand up their own webpages on oversight.gov.<sup>10</sup>

In the reporting period, OIG increased website content production, creating valuable resources for AbilityOne stakeholders. The current OIG homepage depicts the President Franklin Delano Roosevelt (FDR) Memorial, located in Washington D.C. In 1938, FDR signed the Wagner-O'Day Act into law, creating what would later become the AbilityOne Program.

The OIG website reports news and updates in its home page and features a tab for Reports. Under the tab, OIG publishes the latest oversight products, from audit announcements to audit reports for the mandated and discretionary IG work. OIG maintains its previous years' publications on the web site, providing a searchable archive of the OIG work going back the past 5 years, when Congress created the OIG of the U.S. AbilityOne Commission.

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<sup>10</sup> <https://abilityone.oversight.gov>

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

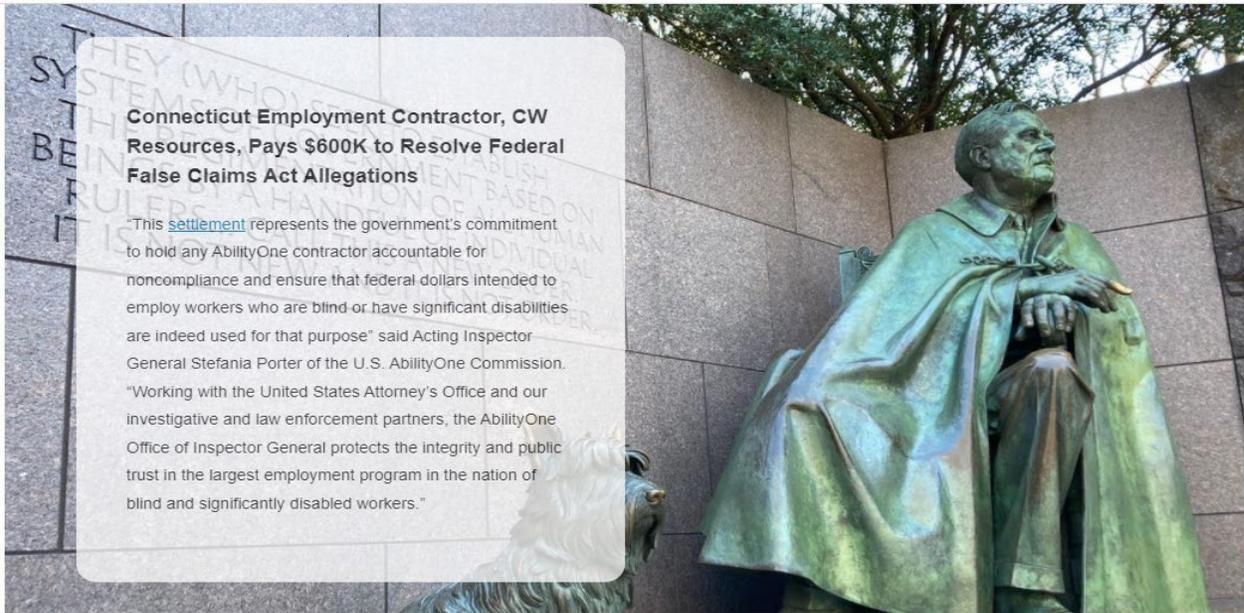


Enhancing Confidence in the Program.  
Improving Economy and Efficiency.

**REPORT FRAUD, WASTE & ABUSE**

**Office of Inspector General**

Home Leadership Reports Program Outreach Internships Contact FAQ



President Franklin D. Roosevelt (FDR) Memorial near the National Mall in Washington DC, picturing FDR sitting next to his beloved Scottish Terrier, Fala. In 1938, FDR signed the Wagner-O'Day Act into law, creating what would later become the U.S. AbilityOne Commission and its Program.

## 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](#)."

## **Co-Location Success: Reducing the Federal Footprint and Maximizing Economies**

The IG Act requires each agency to provide its OIG “with appropriate and adequate office space at central and field office locations of such establishment, together with such equipment, office supplies, and communications offices, and provide necessary maintenance services for such offices and the equipment and facilities located therein.”<sup>11</sup>

At its inception the OIG has been responsible for the OIG rental expenses, for FY20 Congress appropriated \$1.35 million to the Commission for one-time costs associated with a move of the headquarters office with an additional \$350,000 appropriated for FY21 specifically identified for OIG co-location. With the beginning of the pandemic, in March 2021 OIG moved out of its Alexandria office, terminated its lease, and begun working remotely. In the reporting period, working in concert with the Commission, OIG has effectively finalized and completed the move to its new office in Washington, DC. In the co-location with the Commission the OIG now occupies a 1,692 square foot office space, situated at 355 E Street SW, Suite 335, Washington, DC 20024. The new office space, on the same floor and adjacent to the Commission’s suite, is a separate space with its own separate entrance, allowing for a secure space to conduct sensitive and independent OIG business.

### **OIG’s Office of Audits**

Through its Office of Audits, the Inspector General provides audit oversight to a Commission responsible for administering the AbilityOne Program, which comprises nearly \$4 billion in annual procurement spending by the federal government. During this semiannual reporting period, the Office of Audits engaged Independent Public Accounting (IPA) firms to help fulfill the IG mission, and provided oversight as required by the IG Act of 1978, as amended. Following the IG’s audit plan<sup>12</sup> that identifies key areas of risk, the Office of Audits completed one risk assessment, announced seven new engagements, and released two quarterly audit recommendation status reports (2<sup>nd</sup> and 3<sup>rd</sup> Quarter FY2022).

### **Completed Audits**

The Office of Audits did not issue any audit reports during this semiannual reporting period.

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<sup>11</sup> IG Act, 5 U.S.C. App.3 § 6(d).

<sup>12</sup> Biennial Audit Plan for Fiscal Years 2022-2023 (June 30, 2021) <https://www.oversight.gov/node/159892>

## **Other Completed Products**

### *Fiscal Year 2021 Risk Assessment of the Commission's Government Charge Card (May 4<sup>th</sup>, 2022)*

OIG contracted with RMA Associates, LLC (RMA), to conduct a risk assessment of the Commission's Government Charge Card Programs. Our overall objectives were to 1) assess, identify, and analyze the risks of illegal, improper, or erroneous purchases and payments; and 2) determine whether the results of the risk assessment justify performing an audit in compliance with the Government Charge Card Abuse Prevention Act of 2012. To answer our objective, we assessed relevant data as well as applicable procedures, certifications, documentation, and internal controls.

Overall, the Commission's charge card programs had a low risk of illegal, improper, or erroneous purchases and payments during the period of review. As such, RMA concluded that an audit of the charge card programs was not warranted. There were also opportunities for improvement within the charge card programs. For example, the Commission did not provide a Federal Managers' Financial Integrity Act of 1982 (FMFIA) assurance statement, nor did they develop a risk profile related to the purchase and travel card programs. Furthermore, the Commission didn't sufficiently identify training requirements within its Charge Card Management Plan and did not document its controls over key charge card processes.

### *Quarterly Audit Recommendation Status Reports (May 4<sup>th</sup>, 2022, and August 26<sup>th</sup>, 2022)*

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, OIG is also committed to working with Commission staff who will implement them to ensure they realize intended benefits. To that end, OIG provides audit recommendation tracking and reporting services.

As part of this initiative, the OIG identifies, tracks, and assesses 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.

The quarterly status reports for the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of FY2022 can be found on our website at <https://abilityone.oversight.gov/reports>. We provide the results of the 4<sup>th</sup> quarter FY2022 status report (released after September 30<sup>th</sup>, 2022) in the "Open Audit Recommendations" section in Appendix V in this report.

## **Audits In-Progress**

### *Audit of the AbilityOne Compliance Program*

OIG contracted with CLA to perform an audit of the AbilityOne Compliance Program.<sup>13</sup> 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 FY2023.

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

OIG contracted with CLA to perform an audit of the Quality of Products in Support of Meeting Government Requirements.<sup>14</sup> 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. To answer our audit objective, we 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: 2<sup>nd</sup> quarter FY2023.

### *Fiscal Year 2022 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).<sup>15</sup> The overall objective is to determine the effectiveness of the Commission's information security program and practices. The review will assess information security program controls to support OIG's reporting of FISMA metrics into the Department of Homeland Security's (DHS) CyberScope application. Expected completion: 4<sup>th</sup> quarter FY2022.

### *Fiscal Year 2022 Audit of the U.S. AbilityOne Commission's 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.<sup>16</sup> Allmond

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<sup>13</sup> Audit of the AbilityOne Compliance Program (December 16, 2020) <https://www.oversight.gov/node/102316>

<sup>14</sup> Audit of the Quality of Products in Support of Meeting Government Requirements (September 29, 2021) <https://www.oversight.gov/node/187863>

<sup>15</sup> Fiscal Year 2022 Evaluation of the U.S. AbilityOne Commission's Information Security Program (March 10, 2022) <https://www.oversight.gov/node/195260>

<sup>16</sup> Fiscal Year 2022 Financial Statement Audit (March 30, 2022) <https://www.oversight.gov/node/200641>

will consider the Commission’s financial statements and balance sheet as of September 30, 2022, 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. Expected completion: 1<sup>st</sup> quarter FY2023.

#### *Audit of the Commission’s Contract Administration Process*

OIG contracted with CLA to perform an audit of the Commission’s Contract Administration Process.<sup>17</sup> Our overall objective is to determine whether, and to what extent, the staffing shortfalls in the Office of Contracting Policy impacted the ability to manage and administer the contract administration process. To answer our objective, we will 1) review laws, regulations, policies, and procedures applicable to contract management, 2) conduct interviews with key personnel, and 3) analyze data, reports, and other supporting documentation related to contract administration. Expected completion: 4<sup>th</sup> quarter FY2023.

#### *Audit of Third-Party Service Provider Agreements*

OIG contracted with CLA to perform an audit of Third-Party Service Provider Agreements.<sup>18</sup> Our overall objective is to determine the extent to which the services provided by third-party organizations align with the terms of existing service agreements. To answer our objective, we will 1) review laws, regulations, policies, and procedures applicable to third-party service provider agreements, 2) conduct interviews with key personnel, and 3) analyze data, reports, and other supporting documentation related to third-party service agreements. Expected completion: 4<sup>th</sup> quarter FY2023.

#### *Audit of Data Reliability, Availability, and Accessibility*

OIG contracted with RMA to perform an audit of Data Reliability, Availability, and Accessibility.<sup>19</sup> Our overall objective is to determine if data that is generated to monitor and report on program growth and program employment is reliable, available, and accessible by the Commission to better inform decision-making and ensure achievement of strategic objectives. To answer our objective, we will 1) review laws, regulations, policies, and procedures applicable to the data collection, management, and reporting 2) conduct interviews with key personnel, and 3) analyze data, reports, and other related supporting documentation. Expected completion: 3<sup>rd</sup> quarter FY2023.

### **Open Audit Recommendations**

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<sup>17</sup> Audit of the Commission’s Contract Administration Process (July 12, 2022) <https://www.oversight.gov/node/215705>

<sup>18</sup> Audit of Third-Party Service Provider Agreements (July 12, 2022) <https://www.oversight.gov/node/215702>

<sup>19</sup> Audit of Data Reliability, Availability, and Accessibility (September 22, 2022) <https://www.oversight.gov/node/228952>

OIG 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, 2022, there are 70 open recommendations, 10 of which were reported as implemented by management but remain open pending OIG/IPA review of corrective actions and supporting documentation, and none of the remaining 60 were considered “Overdue.” The last column of Appendix V represents the assertions of Commission management and not of OIG. We will perform periodic follow-up audits and reviews to verify management’s assertions of implementation.

### **Other Audit Matters – Peer Review**

Auditing organizations that conduct engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS engagements) are required to establish and maintain a system of quality control and obtain an external peer review at least once every three years. The Council of the Inspectors General on Integrity and Efficiency (CIGIE) is tasked to manage, oversee, and provide its OIG members with standards and policy guidance on the implementation of generally accepted government auditing standards (GAGAS) requirements for the peer review process. The CIGIE peer review program provides OIGs and their stakeholders with an assessment of (1) the system of quality control over the audit organization and its compliance with the established system of quality control, referred to as an External Peer Review; or (2) established audit policies and procedures, if applicable, to determine whether they are current and consistent with applicable professional standards, referred to as a Modified Peer Review.

The choice of type of peer review needed is dependent on whether the reviewed OIG audit organization’s work, performed in the three years since its last peer review, included GAGAS engagements. The objectives of the two peer reviews are different, and the reviewed OIG needs to ensure that it obtains the appropriate peer review type according to the work it performed. The External Peer Review is applicable to OIGs that conducted GAGAS engagements in the three-year period since the prior peer review or since the organization started its first GAGAS engagement. The Modified Peer Review is applicable to OIGs that did not or do not conduct GAGAS engagements but may maintain audit policies and procedures in anticipation of conducting the work. At the request of the Inspector General, the U.S. AbilityOne Commission OIG received its first-ever peer review pursuant to these aforementioned standards. The OIG received a modified peer review because our Office of Audit did not conduct GAGAS

engagements during the reviewed period but maintains audit policies and procedures.

**Modified Peer Review Report on the AbilityOne Office of Inspector General's Audit Organization (July 15<sup>th</sup>, 2022)**

According to CIGIE practice and scheduling, from March to July 2022, The AmeriCorps Office of Inspector General (OIG) conducted a modified peer review of the AbilityOne OIG's Office of Audits (OA). The team from AmeriCorps OIG reviewed (1) the OA's established audit policies and procedures in effect for the year ended September 30, 2021, and (2) the OA's monitoring of Government Audit Standards (GAS) engagements performed by IPAs. Established policies and procedures are one of the components of a system of quality control to provide AbilityOne OIG with reasonable assurance of conforming to applicable professional standards. The components of a system of quality control are described in GAS.

The AmeriCorps OIG peer review team independently determined:

- The OIG OA's established policies and procedures were current and consistent with applicable professional standards, as stated within the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General (Guide), Appendix A: Policies and Procedures.
- The OIG OA had controls in place to ensure that IPAs performed contracted work in accordance with professional standards.

## **OIG's Office of Investigations**

Through its Office of Investigations (OI), the Inspector General provides investigative oversight to a Commission responsible for administering the nearly \$4 billion AbilityOne Program. During this semiannual reporting period, the Office of Investigations helped further the OIG mission of providing oversight as required by the IG Act of 1978, as amended. 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 other significant disabilities, many of whom are veterans, and hinders law abiding AbilityOne contractors.

While the Program is administered by the U.S. AbilityOne Commission, the 4 billion 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 AbilityOne Program's NPA designated by the Commission, without competition. As a result, OIG investigative oversight spans over 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.

OI made progress during the reporting period. OI achieved milestones in investigations, continued to process allegations, increased its support of interagency investigations, completed planned rollouts of investigative infrastructure, and deployed a proactive approach to investigations.

### **Investigative Efforts and Settlements**

During the reporting period, OIG conducted significant investigative activities. OIG continued to work actively and closely with the Department of Justice. As a recent example, AbilityOne OIG worked with the District of Connecticut, U.S. Attorney's Office on the investigation of an AbilityOne NPA. At the conclusion of the OIG investigation, in its press release<sup>20</sup> on October 13, 2021, the United States Attorney's Office announced on that CW Resources Inc. (CW) a Nonprofit Agency (NPA) based in New Britain, Connecticut, entered into a settlement agreement with DOJ. NPA CW entered into the settlement agreement to resolve allegations that CW 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 requirements. The allegation was 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 individuals with significant disabilities were much lower than the hours reported and were not supported by adequate medical documentation. To resolve the allegations under the False Claims Act, CW Resources agreed to pay

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<sup>20</sup> Connecticut Employment Contractor Pays \$600K to Resolve Federal False Claims Act Allegations <https://www.justice.gov/usao-ct/pr/connecticut-employment-contractor-pays-600k-resolve-federal-false-claims-act-allegations>; <https://abilityone.oversight.gov/reports/2021/connecticut-employment-contractor-cw-resources-pays-600k-resolve-federal-false-claims>

the federal government \$600,000 and enter into a heightened compliance agreement.

AbilityOne acting Inspector General’s quote from the Department of Justice’s press release:

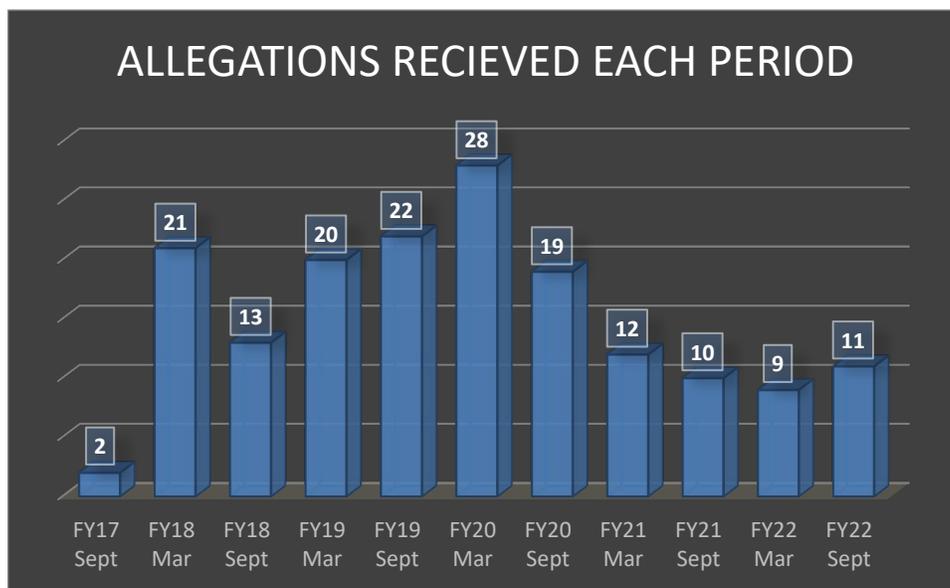
“This settlement represents the government’s commitment to hold any AbilityOne contractor accountable for non-compliance and ensure that federal dollars intended to employ workers who are blind or have significant disabilities are indeed used for that purpose. Working with the United States Attorney’s 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.”

### Awards to OIG

Our OIG received recognition by the U.S. Department of Justice for the work done on the CW Resources, Inc. case. In October, the United States Attorney’s Office for the District of Connecticut recognized OIG for its superior efforts in its investigation of CW Resources and the resulting settlement and presented OIG with a 2022 United States Attorney’s Award.

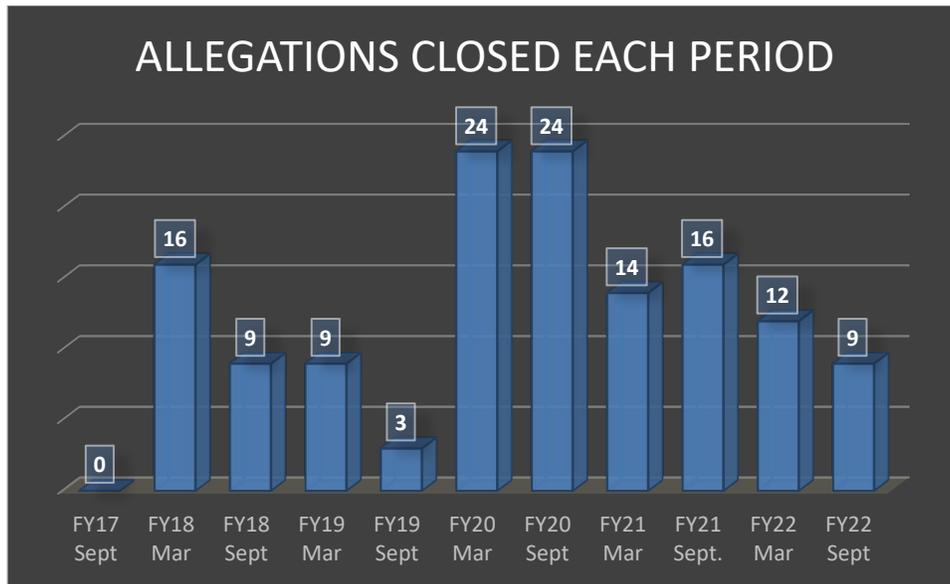
### Hotline

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 11 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 received, while the graph below shows the number of matters closed each reporting period. This reporting period, OIG closed 9 allegations.



## Investigations Completed

OIG did not close any investigation during the reporting period.

## Infrastructure Accomplishments

OIG continues benefit from an increased work force's output with the addition of an entry level investigative attorney and the acquisition of the first 1811 job series (special agent) Assistant Inspector General for Investigations (AIGI), who were both onboarded during a previous reporting period. Additional staff and resources enabled OI to advance its case portfolio, launch proactive investigative initiatives, and increase collaborative efforts with our investigative partners within DOJ and other agencies. OI added technological capabilities within its case management system and acquired an interactive shared document review software platform to further enhance its work, collaboration and efficiencies.

## Investigative Outreach and Fraud Awareness

OI worked with the General Services Administration ("GSA") OIG, U.S. Postal Services OIG, Department of Defense ("DoD") OIG, OIG, Department of Labor ("DOL"), Federal Trade Commission OIG, state law enforcement partners, and other government entities to build processes to improve coordination of investigative referrals and matters of interest to multiple agencies. Given that AbilityOne contracts are held by over 40 federal agencies. OIG leveraging resources and partnerships

with other OIGs and other government entities helps increase efficiency and fosters enhanced oversight.

## **Challenges**

Office of Investigations Takes on the Challenge of a nearly \$4 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's 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 OIGs and counterparts in investigating cases involving AbilityOne contracts.

## 898 Panel and Activities by the IG Subcommittee



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”).

After several years of intense activity, in December 2021, the Panel sunset when it issued its fourth and final annual report to Congress, reflecting over four years of efforts that included research, debate, and stakeholder engagement by a diverse set of actors, comprised of senior executives and staff from 10 Federal agencies.<sup>21</sup>

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 were statutory members of the Panel, among others. The primary mission of the Panel was 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, in previous reporting periods, the AbilityOne Inspector General led the Panel’s IG subcommittee. In addition to leading the subcommittee, the Inspector General 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 898 Panel’s IG subcommittee was tasked with reviewing the progress by the Department of Defense in addressing the 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: 1) to implement existing DoD policy requiring contracting officers to check the AbilityOne’s Procurement List (PL) to verify whether a product or service is on the mandatory List, and 2) to improve training for procurement personnel the AbilityOne Program procurement. During its work, the 898 Panel found that issues of non-compliance with the AbilityOne Program still were occurring with procurement officers outside of the DoD. The AbilityOne IG made recommendations that additional training be conducted to reach federal entities outside DoD, and that training content be regularly updated by the U.S. AbilityOne Commission in coordination with the Defense Acquisition University (DAU).

Like it did in the past when the Panel was still active, the AbilityOne IG will continue to report on the progress on the implementation of the 898 Panel recommendations through the Top Management and Performance Challenge Reports that the IG issues annually, in the fall, regarding the challenges facing

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<sup>21</sup> Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability and Integrity: Fourth and Final Annual Report to Congress (December 2021) [https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report\\_0.pdf](https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report_0.pdf)

the U.S. AbilityOne Commission.<sup>22</sup>

The 898 Panel goals included 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.

The final 898 Report to Congress demonstrates the positive work of the Panel that will continue after its sunset. To facilitate this activity, the final report includes mini-reports directed to the organizations that are accountable for completing the Panel's actionable recommendations. There are mini-reports for the following organizations: the U.S. AbilityOne Commission, Defense Acquisition University (DAU), and the Office of the Under Secretary of Defense for Acquisition and Sustainment/Defense Pricing and Contracting.

This fourth and final 898 Panel Report also discusses progress on the 24 recommendations outlined in its third 898 Report to Congress. Thirteen recommendations are tracked as complete, and the remaining ones are in various stages of implementation.

As the 898 Panel Chairperson, John Tenaglia, wrote in issuing the fourth and last 898 Panel's report to Congress: "Although the Panel officially sunsets with the submission of this final report, the results of the recommendations will be enduring and have a positive impact for the AbilityOne community and the Federal contracting workforce."<sup>23</sup>

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<sup>22</sup> Top Management and Performance Challenges Report (2021) <https://www.oversight.gov/node/179578>; Top Management and Performance Challenges Report (2020) <https://www.oversight.gov/node/94074>; Top Management and Performance Challenges Report (2019) <https://www.oversight.gov/node/21240>; Top Management and Performance Challenges Report (2018) <https://www.oversight.gov/node/17380>; Top Management and Performance Challenges Report (2017)

<sup>23</sup> Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability and Integrity: Fourth and Final Annual Report to Congress (December 2021) [https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report\\_0.pdf](https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report_0.pdf)



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

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

AbilityOne OIG has worked with the CIGIE Diversity, Equity, Inclusion, and Accessibility (DEI&A) workgroup. OIG headed the strategic plan chapter in its beginning and has been active in the workgroup since. In the reporting period, OIG facilitated the engagement of AbilityOne Commission's Vice Chair Feldblum as a key-note speaker. Feldblum talked about how to achieve DEIA in the workforce and with additional focus specifically on disability.

Besides being an active member of the DEI&A workgroup, the AbilityOne Inspector General is a member of CIGIE and serves on CIGIE legislative committee.

The Inspector General and the Acting Deputy Inspector General contribute to the law enforcement community. They serve as adjunct faculty instructors for the CIGIE Inspectors General Criminal Investigator Training Academy for the instructions program of the Essentials of Inspector General Investigations, at the Law Enforcement Training Center (FLETC) in Brunswick, GA.

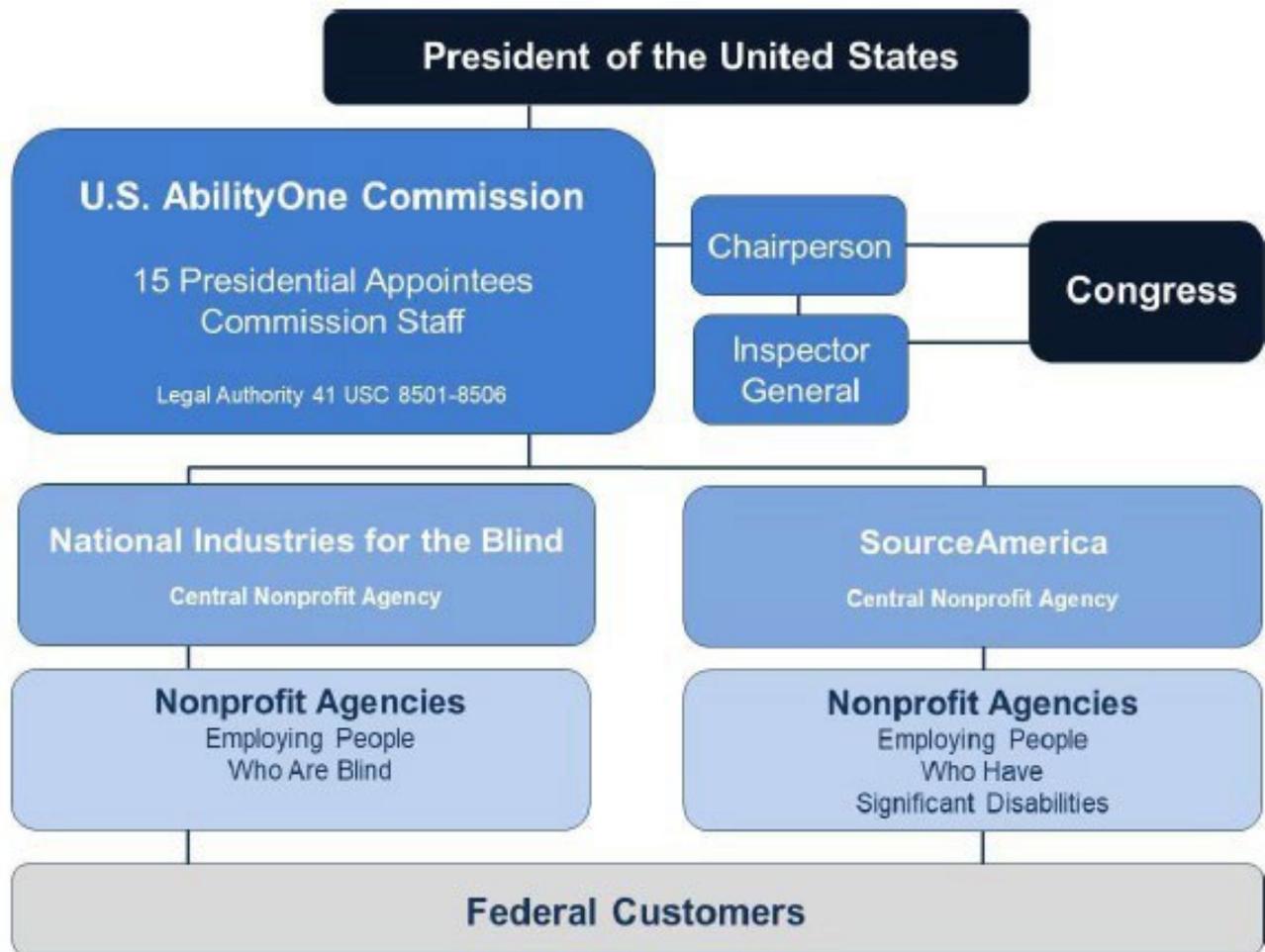
OIG regularly participates in CIGIE working groups designed to focus on areas of IG interest, sharing best practices, and addressing topics of pertinence specifically to smaller size OIGs. This includes participation in the Council of Counsels of Inspectors General and in the smaller OIG' Counsel Group.

The Acting Deputy Inspector (DIG) / 1811-Assistant Inspector General for Investigations (AIGI) serves as the Chairperson on the CIGIE Technology Committee's Investigation Subcommittee. The Acting DIG is also a member of the Investigations Committee, Assistant Inspector General for Management and Administration Committee, Small OIG Shared Services Subcommittee, Special Agents-in-Charge Working Group, and 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 Contracting Officer Representative (COR) for the OIG-contracted audit work. The Assistant Inspector General for Investigations (AIGI) participates in the AIGI quarterly meetings and initiatives.

The Deputy Counsel served as the Chair of the CCIG Summer Law Clerk Program. A program that mentors law students interested in the work of the Federal Government and its IGs.

# Appendix I: AbilityOne Organization Chart



## Appendix II: Commission Member Composition

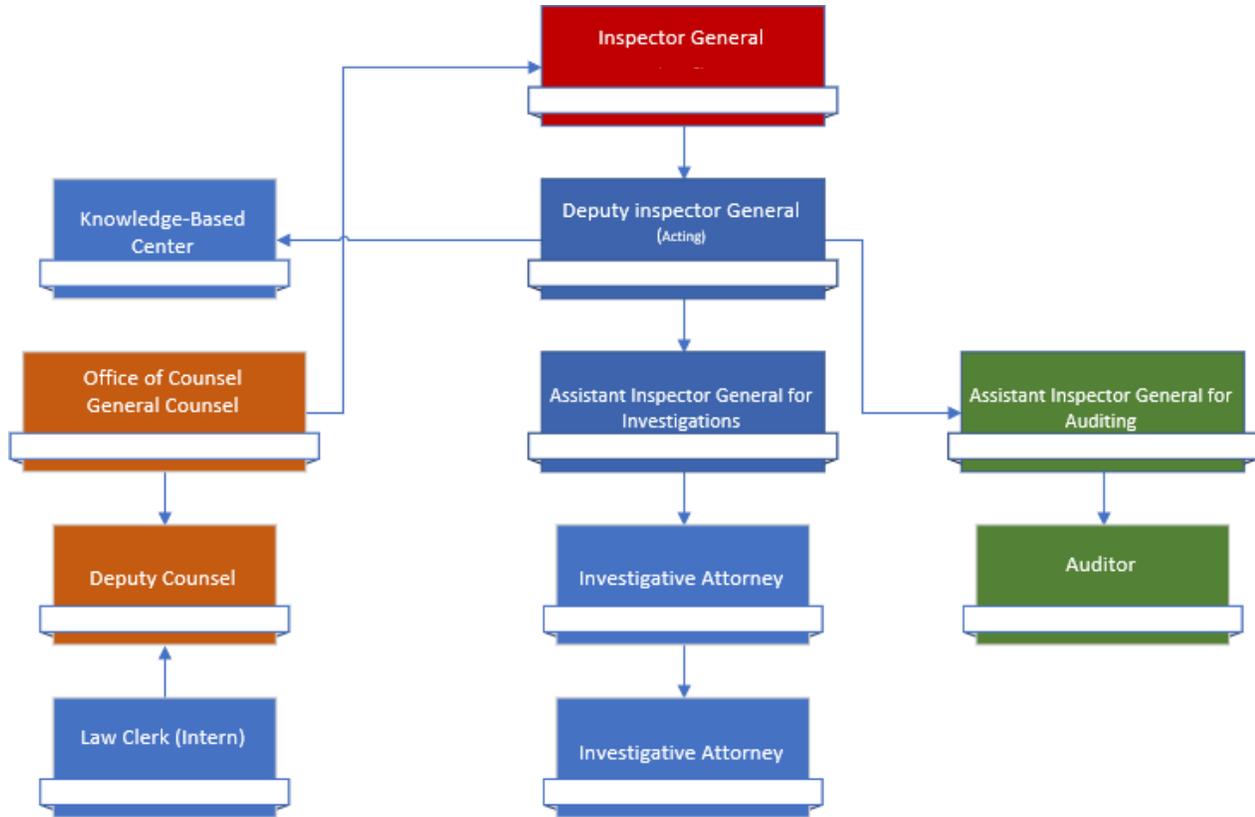
### Presidential Appointees

- The Commission, whose composition is defined by statute and appointed by the President, consists of 15 members.<sup>24</sup>
- 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.

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 Cazaes</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>Matthew R. Beebe</b>	Department of Defense	Director of Acquisition
<b>Angela Billups</b>	Department of Veterans Affairs	Executive Director, Office of Acquisition and Logistics
<b>Megan Dake</b>	Department of the Army	Deputy Assistant Secretary of the Army (Procurement)
<b>Carol L. Dobak</b>	Department of Education	Acting Commissioner for the Rehabilitation Services Administration (RSA)
<b>Robert D. Hogue</b>	Department of the Navy	Acting Assistant Secretary of the Navy for Manpower & Reserve Affairs
<b>Tara M. Jamison</b>	Department of Justice	Deputy Senior Procurement Executive and Director of the Office of Acquisition Management
<b>Malcom A. Shorter</b>	Department of Agriculture	Deputy Assistant Secretary for Administration
<b>Vacant</b>	Department of Air Force	N/A

<sup>24</sup> 41 U.S.C.A. § 8502(b)(Composition).

# Appendix III: OIG Organizational Chart



**Appendix IV: Audit Recommendation Status Report** (as of September 30, 2022)

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
<b>Office of The Chief Financial Officer (CFO)</b>				
FY2020 Financial Statement Audit	Continue to gain knowledge of 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, including those relating to the submission of interim financial statements and footnotes and the proper recording and reporting of loss contingencies <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	10/24/2023	Open	Implemented
FY2020 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> .	10/24/2023	Open	Implemented
FY2020 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> .	10/24/2023	Open	Implemented
FY2020 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</i>	10/24/2023	Open	Implemented

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
	<i>Statement Audit).</i>			
FY2020 Financial Statement Audit	Continue to implement management's corrective action plan, including the filling of vacant positions.	10/24/2023	Open	Implemented
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.	10/24/2023	Open	CAP in place
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.	10/24/2023	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.	10/24/2023	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.	12/31/2022	Open	Implemented
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and	12/31/2022	Open	Implemented

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
	finance should develop a procedure to identify accrued liabilities for reimbursable expenses which should also be recorded as accrued accounts receivable.			
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.	10/24/2023	Open	Implemented
FY2021 Financial Statement Audit	Develop a procedure to identify and track all on-top adjustments, worksheet adjustments, and other corrections for prior year transactions that were processed during the prior fiscal year, evaluate their effects on current year balances and record them timely (during the first quarter of the fiscal year) in the general ledger.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	Review the posting logic that was applied within Pegasys for each correcting entry and record reclassification journal entries in the general ledger using the appropriate general ledger accounts for the correction of errors, in accordance with generally accepted accounting principles.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	Develop a procedure to validate the agency's beginning balances that are rolled forward from the prior year to ensure that valid balances are not eliminated either before or during the closing process.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	Verify that current Treasury and OMB financial reporting requirements and other authoritative guidance is obtained and followed during the preparation and review of the financial statements and footnotes, including all mandatory and presumptively mandatory provisions, as defined in those sources.	10/24/2023	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
FY2021 Financial Statement Audit	Reconcile the trial balance to subsidiary or supplementary sources, such as the capitalized expenditure and accrued expense worksheets to the general ledger to validate the balances reported in the trial balance.	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	Increase the precision of existing checklists and variance analysis tools so that changes from known and expected results can be detected and corrected.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	Request and obtain the legal representation letter from the Office of the General Counsel (OGC) or consult with the OGC prior to the close of the reporting period so that any required entries can be recorded, and the Commitment and Contingencies footnote can be prepared and reviewed timely.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	Verify that the information included in the Commitment and Contingencies footnote is clear, concise, accurate, complete, and properly classified according to generally accepted accounting principles and federal reporting requirements and that all contingencies reported in the footnote exist as of the reporting date.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	The Commission should correct and then regularly update a detailed listing of the assets that are reported in the agency's trial balance and financial statements to enable the agency to verify the capitalized property balances reported in the agency's financial statements are correct and are reported in accordance with generally accepted accounting principles.	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	The Commission should regularly assess all capitalized property for assets that are no longer in service or to which the agency no longer has legal rights and ensure that these items are removed timely and proactively by Commission management.	12/31/2022	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
FY2021 Financial Statement Audit	The Commission should accumulate all expenditures for the leasehold improvements for its new lease, report them as construction in progress, and adjust the balance at the end of each reporting period to reflect the work completed until the project is completed.	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	The Commission should ensure that the date of service is entered into the Pegasys property module so that depreciation is properly calculated and recorded for all capitalized assets.	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	The Commission should update its financial reporting policies and procedures to include the recording of new capitalized purchases, disposals of capitalized property, and depreciation/amortization in accordance with generally accepted accounting principles.	12/31/2022	Open	CAP in place
FY2021 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 ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	12/31/2022	Open	CAP in place
FY2021 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 ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).	12/31/2022	Open	CAP in place
FY2021 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	10/24/2023	Open	Implemented

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
	accepted accounting principles <i>(Repeat finding from 2019 and 2020 Financial Statement Audits)</i> .			
FY2021 Financial Statement Audit	Commission management should develop written policies and procedures that define the roles and responsibilities of the service provider and Commission staff in performing financial reporting functions <i>(Repeat finding from 2019 Financial Statement Audit)</i> .	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	The Chief Financial Officer or other personnel knowledgeable in accounting and finance should independently verify the amounts recorded for accrued liabilities and examine the entries that the service provider has recorded in its general ledger to ensure it agrees with the information the Commission has provided <i>(Repeat finding from 2020 Financial Statement Audit)</i> .	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	Commission management should enhance its existing policies and procedures to require a more thorough review of its year-end accounting entries to ensure that all required information pertaining to accrued liabilities has been received from all sources and has been recorded in the general ledger in accordance with generally accepted accounting principles.	12/31/2022	Open	CAP in place
FY2021 Financial Statement Audit	The Commission should perform 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 and 2020 Financial Statement Audits)</i> .	10/24/2023	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
FY2021 Financial Statement Audit	The Commission should obtain 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 <i>(Repeat finding from 2020 Financial Statement Audit)</i> .	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	At the end of each pay period or at least monthly, the Commission should review reports of employee benefits election changes made through the employee self-service portal and retain the documentation for all changes in the employees' e-OPF.	10/24/2023	Open	CAP in place
FY2021 Financial Statement Audit	Fulfill the requirements of 31 USC §1517(b) by reporting the FY 2019 and FY 2020 violations to the President, Congress, and the Comptroller General of the United States <i>(Repeat finding from 2020 Financial Statement Audit)</i> .	10/24/2023	Open	CAP in place
<b>Office of the Chief Information Officer (CIO)</b>				
FY2020 FISMA	The Commission should follow their vulnerability remediation policies.	12/31/2022	Open	CAP in place
FY2021 FISMA	Scanning should be run on a monthly basis, however if there are medium, high and/or critical vulnerabilities, then they should be remediated, and the scan should be repeated and run again <i>(Repeat finding from 2020 FISMA Audit)</i> .	12/31/2022	Open	CAP in place
FY2021 FISMA	Update the configuration settings on the servers to be in compliance with Commission IT Policy and ensure only essential capabilities are being provided.	12/31/2022	Open	Implemented
Audit of Procurement List Addition 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.	12/31/2022	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
Audit of Procurement List Addition 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.	12/31/2022	Open	CAP in place
<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.	9/30/2023	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.	9/30/2023	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.	9/30/2023	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.	9/30/2023	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	9/30/2023	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
	methods to support an informed decision-making process			
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	9/30/2023	Open	CAP in place
<b>Oversight and Compliance Directorate (OCD)</b>				
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 meeting the regulatory requirements of the Agreements by the Commission and CNAs	9/30/2023	Open	CAP in place
<b>Business Operations Office (BOP)</b>				
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.	9/30/2023	Open	CAP in place
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.	9/30/2023	Open	CAP in place
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.	6/30/2023	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.	6/30/2023	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
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.	6/30/2023	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.	6/30/2023	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.	6/30/2023	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2023	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2023	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2023	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
Audit of Procurement List Addition Process	Monitor the annual use of D&F authority to include restarting the regular reporting to Commission members about the use of this authority.	6/30/2023	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2023	Open	CAP in place
Audit of Procurement List Addition 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.	12/30/2022	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2023	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2024	Open	CAP in place
Audit of Procurement List Addition 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 based on	6/30/2024	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
	the calculated results are documented.			
Audit of Procurement List Addition Process	Establish and document a process to evaluate the PLIMS information for new metrics prior to including the new metrics in the CNAs' QASPs.	6/30/2024	Open	CAP in place
Audit of Procurement List Addition 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.	6/30/2023	Open	CAP in Place
<b>Office of Contracting and Policy (OCP)</b>				
FY 2021 DATA Act	Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission.	10/17/2022	Open	CAP in place
FY 2021 DATA Act	Design and implement policies and procedures that require the agency to complete the CAR in FPDS within three (3) business days after an award is issued.	10/17/2022	Open	CAP in place
FY 2021 DATA Act	Design and implement policies and procedures that require the agency to ensure its monthly submissions to the Broker are completed before the required deadlines established by Treasury.	10/17/2022	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
FY 2021 DATA Act	<p>RMA recommends that the Commission work with USDA to establish roles and responsibilities regarding its DATA Act reconciliation process. Additionally, it should update their policies and procedures to include a requirement for reconciliations of Broker errors/warnings to be documented. To increase the likelihood of errors/warnings from existing in the agency's file submissions, the Commission should also design, implement, and document the following review processes:</p> <ul style="list-style-type: none"> <li>• Review all DATA Act file submissions to verify that data reported matches their authoritative source;</li> <li>• Review DATA Act files A through F to provide reasonable assurance that their alignment is valid and reliable; and</li> <li>• Review object class data to ensure they are reporting object class codes in accordance with OMB guidance.</li> </ul>	10/17/2022	Open	CAP in place
FY 2021 DATA Act	<p>Work with USDA to revise its quarterly DATA Act reporting assurance statement template to include requirements of OMB M-18-16. In order to comply with OMB M-18-16, we recommend the Commission develop a DQP that covers significant milestones and major decisions pertaining to:</p> <ul style="list-style-type: none"> <li>• Organizational structure and key processes governing internal controls for spending reporting;</li> <li>• Testing plan and identification of high-risk reported data; and</li> <li>• Actions taken to manage identified risks.</li> </ul> <p>To assist in the development of a DQP that complies with OMB M-18-16, we recommend that the Commission refer to the Data Quality Playbook (dated November 30, 2018) formulated by the Leveraging Data as a Strategic Asset Working Group. This document contains</p>	10/17/2022	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date (Per Agency)	Status As of 9/30/2022	Open Sub-Status
	DQP outlines with processes and methodologies.			
FY 2021 DATA Act	Work with USDA to update its IAA, SOW, and develop a DQP to discretely outline the roles and responsibilities associated with the DATA Act of each agency. These roles and responsibilities should establish the responsible personnel for DATA Act file preparation, submission, reconciliation, and certification processes.	12/31/2022	Open	CAP in place

Appendix V: Reporting Requirements under the Inspector General Act of 1978

IG Act Reference	OIG Reporting Requirements	Page Number
<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>		
Section 4(a)(2)	Review of legislation and regulations	41 - 44
Section 5(a)(1)	Significant problems, abuses, and deficiencies	N/A
Section 5(a)(2)	Recommendations for corrective action	50 - 61
Section 5(a)(3)	Significant outstanding recommendations	26-37
Section 5(a)(4)	Matters referred to prosecutorial authorities	N/A
Section 5(a)(5)/ 6(c)(2)	Information or assistance unreasonably refused or not provided	N/A
Section 5(a)(6)	Listing of completed audit, inspection, and evaluation reports	18-24
Section 5(a)(7)	Summary of significant reports	7-8
Section 5(a)(8)	Statistical table pertaining to questioned costs	N/A
Section 5(a)(9)	Statistical table pertaining to funds recommended to be put to better use	N/A
Section 5(a)(10)	Prior OIG reports unresolved, uncommented upon, desired timetable for achieving a management decision	N/A
Section 5(a)(11)	Significant revised management decisions	N/A
Section 5(a)(12)	Management decision disagreements.	N/A
Section 5(a)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	N/A
Section 5(a)(14)	Information regarding peer reviews involving the Office of Inspector General	N/A
Section 5(a)(15)	List of any outstanding recommendations from any peer review conducted by another Office of IG	N/A
Section 5(a)(16)	List of any peer reviews conducted by the IG of another Office of Inspector General during reporting period	N/A
Section 5(a)(17)	Statistical tables pertaining to OIG investigations	30 - 31
Section 5(a)(18)	Description of the metrics for OIG investigative table	29 - 32
Section 5(a)(19)	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	<b>N/A</b>
<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	<b>N/A</b>
<b>Section 5(a)22</b>	Inspections, evaluations, audits, and investigations of senior Government employees undisclosed to the public	<b>N/A</b>



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Office of the Inspector General  
Committee for Purchase From People Who Are Blind or Severely Disabled (CPPBSD)

U.S. AbilityOne Commission  
355 E Street, S.W. (OIG Suite 335)

Washington, DC 20024

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