



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

SPRING 2023



# SEMIANNUAL REPORT TO CONGRESS

October 1, 2022-March 31, 2023



U.S. GOVERNMENT PUBLISHING OFFICE



This report is available on our web site:

<https://www.gpo.gov/who-we-are/our-agency/inspector-general/semiannual-reports-to-congress>

710

## ACTING INSPECTOR GENERAL MESSAGE



I am honored to serve as the Acting Inspector General (IG) for GPO, and it is my pleasure to submit this *Spring 2023* Semiannual Report to Congress. The OIG remains dedicated to providing independent and objective oversight of GPO programs and operations by conducting audits, investigations, inspections, and other reviews.

Throughout the reporting period, our oversight work identified areas for improvement and reduced the risk of fraud, waste, and abuse. We also identified vulnerabilities and asked GPO to consider programmatic changes that will ultimately strengthen internal controls and mitigate risk.

We completed investigative activities, processed over thirty hotline complaints, and published multiple reports. These ranged from a comprehensive examination of GPO's financial operations to analyzing GPO's role in the inadvertent release of sensitive information on GovInfo.gov. In addition to the completed reports, the contracted study to inform stakeholders on GPO's relationship with the various unions is in its final reporting stage as is the audit on Payments to Employees Covered by the Federal Employees' Compensation Act. Additionally, the team announced a new audit of GPO's telework program.

Although I have only had the opportunity to serve as the Acting IG for a short period, I want to thank the dedicated men and women who work so diligently each day to accomplish OIG's essential mission. I would also like to acknowledge the considerable effort expended by GPO during this past reporting period by addressing and resolving a large number of open recommendations. Since January, GPO has worked to close 11 open recommendations and with some additional information, we anticipate being able to close 9 more accounting for nearly half of the open recommendations.

I would be remiss if I did not acknowledge the invaluable support I received from the IG Community. In particular, Kristi Grimm, IG for the U.S. Department of Health and Human Services provided a needed detailee during this period. The new leadership of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), Chairman Mark Greenblatt, IG at the U.S. Department of Interior, and Vice Chairwomen, Tammy Whitcomb Hull, IG at the U.S. Postal Service, also provided support during our leadership transition.

Finally, I would like to thank the Members and Staff of our oversight and appropriations committees for their continued support of OIG initiatives and for what I believe is a renewed professional relationship with our office.



**Nathan J. Deahl**  
Acting Inspector General



# TABLE OF CONTENTS

ACTING INSPECTOR GENERAL MESSAGE.....	I
TABLE OF CONTENTS .....	III
ABOUT THE GOVERNMENT PUBLISHING OFFICE .....	1
ABOUT THE OFFICE OF THE INSPECTOR GENERAL .....	1
MISSION/VISION/VALUES .....	3
SELECTED STATISTICS AND HIGHLIGHTS.....	4
RETURN ON INVESTMENT .....	5
LIST OF NON-MONETARY BENEFITS.....	6
JOINT OFFICE OF THE INSPECTOR GENERAL PROJECTS .....	7
COMPLETED THIS REPORTING PERIOD .....	7
AUDITS .....	9
ONGOING AUDIT THIS REPORTING PERIOD .....	9
COMPLETED THIS REPORTING PERIOD .....	9
REISSUED THIS REPORTING PERIOD .....	10
INSPECTIONS .....	11
ONGOING INSPECTIONS THIS REPORTING PERIOD.....	11
COMPLETED THIS REPORTING PERIOD .....	11
INVESTIGATIONS .....	12
CASE HIGHLIGHTS .....	13
OTHER INFORMATION.....	15
PEER REVIEW RESULTS.....	16
APPENDIX A. NON-MONETARY RETURN ON INVESTMENT.....	17
APPENDIX B. AUDIT AND INSPECTION REPORTS ISSUED.....	19
APPENDIX C. INVESTIGATIONS STATISTICS.....	20
APPENDIX D. AUDIT AND INSPECTION REPORTS OVER 6 MONTHS OLD.....	22
APPENDIX E. PRIOR AUDIT AND INSPECTION RECOMMENDATIONS.....	23
APPENDIX F. STATUS OF OIG RECOMMENDATIONS .....	25
APPENDIX G. REPORTING REQUIREMENTS .....	26
APPENDIX H. ABBREVIATIONS AND ACRONYMS.....	27
APPENDIX I. GLOSSARY OF TERMS .....	28





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

## **ABOUT THE GOVERNMENT PUBLISHING OFFICE**

The U.S. Government Publishing Office (GPO) was established in 1861 and is the Federal Government’s primary resource for producing, procuring, cataloging, indexing, authenticating, disseminating, and preserving the official information products of the U.S. Government in both digital and tangible formats. GPO is responsible for producing and distributing informational products and services for all three branches of the Federal Government, including U.S. passports for the Department of State as well as official publications of Congress, the White House, and other Federal agencies. In addition to publication sales, GPO provides permanent public access to Federal Government information at no charge through GovInfo.gov and via partnerships with libraries nationwide participating in the Federal Depository Library Program.<sup>1</sup>

## **ABOUT THE OFFICE OF THE INSPECTOR GENERAL**

The GPO Office of the Inspector General (OIG) promotes economy, efficiency, and effectiveness in the administration of GPO programs and operations. Our efforts are designed to prevent and detect fraud, waste, and abuse in those programs and operations.

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

The OIG, located in Washington, D.C., is allocated 25 employees and is organized into three operational divisions: Audits, Inspections, and Investigations, and the Front Office. We conduct independent and objective reviews of GPO programs and operations in order to help keep the Director, Congress, and the public informed of potential issues or deficiencies relating to administering and operating GPO.

---

<sup>1</sup> <https://www.gpo.gov/who-we-are/our-agency/mission-vision-and-values>



# MISSION/VISION/VALUES

## OUR MISSION

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

## OUR VISION

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

## OUR VALUES

### PROFESSIONALISM

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

### OBJECTIVE

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

### INDEPENDENT

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

### RELEVANT

All of our work is focused on supporting GPO to accomplish its mission and takes into account all our stakeholders' concerns and priorities.

### ETHICAL

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

# SELECTED STATISTICS AND HIGHLIGHTS

## Joint OIG Projects

Reports Issued .....	1
Requests for Information to GPO .....	1

## Audits

Reports Issued or Issued Under Audits' Oversight .....	2
--	---

## Inspections

Reports Issued or Issued Under Inspections' Oversight .....	0
---	---

## Investigations

Preliminary Inquiries Opened .....	1
Preliminary Inquiries Closed .....	1
Investigative Cases Opened .....	1
Investigative Cases Closed .....	2
Subpoenas Issued .....	0
Investigative Referrals to GPO Management .....	10

## Recommendations

Recommendations Opened .....	0
Recommendations Closed .....	11

## RETURN ON INVESTMENT

Return on Investment (ROI) is a commonly used profitability ratio that measures the amount of return or profit, an investment generates relative to cost.<sup>2</sup> The ROI for an OIG is the most quantifiable metric of performance and considers the cost of doing business and the revenues it collects.<sup>3</sup> The reporting requirements of the Inspector General Act of 1978, as amended, can be seen to prioritize quantitative results rather than qualitative work. Therefore, Inspectors General may be inclined to focus on metrics that may not accurately reflect the most pressing matters at the agency they oversee.<sup>4</sup> This can lead to a misplaced emphasis in the work of an OIG, because it tends to focus on money lost, whereas much of the value of an OIG comes from money saved, or better yet, the value gained, *i.e.*, proactive savings versus reactive losses.

For OIG work, ROI is usually defined in terms of monetary impact and savings associated with audits, investigations, and other actions that allow the Government to recoup funds owed, correct practices to ensure more efficient spending and prevent misappropriation of funds.<sup>5</sup> Examples of these types of monetary benefits are included in the appendices to this report and some cases are required by law to be reported.

While dollar value is the traditional baseline for ROI, there are other quantitative and qualitative ways to show positive impact on an agency – that is, to expand the definition of “value.” Examples of ways to measure value can be in savings over time, better decision making and reporting, increased level of service, and timely regulatory compliance.<sup>6</sup>

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

---

<sup>2</sup> Speights, “Return on Investment: What to Expect”, *The Motley Fool* (March 17, 2021), available at: <https://www.fool.com/investing/how-to-invest/stocks/good-return-on-investment/>

<sup>3</sup> Hudak and Wallack, “Sometimes cutting budgets raises deficits: The curious case of inspectors general return on investment”, *Center for Effective Public Management at Brookings* (April 2015), available at: <https://www.brookings.edu/wp-content/uploads/2016/06/CEPMHudakWallackOIG.pdf>

<sup>4</sup> Letter to Senator Johnson, Senator Peters, Representative Cummings, and Representative Jordan, from ACORN8, Government Accountability Project, National Taxpayers Union, Project on Government Oversight, Public Citizen, R Street Institute, and Taxpayers Protection Alliance (May 16, 2019), available at: <https://www.rstreet.org/wp-content/uploads/2019/05/Bipartisan-Coalition-Support-Letter-for-IG-reform.pdf>

<sup>5</sup> *IBID.*

<sup>6</sup> “Calculating Non-Traditional Return on Investments”, *VUEWorks* (Feb. 26, 2018), available at: <https://www.vueworks.com/calculating-non-traditional-return-on-investments/>

## **List of Non-Monetary Benefits**

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

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

# JOINT OFFICE OF THE INSPECTOR GENERAL PROJECTS

*In keeping with our strategic direction, all efforts in our Divisions will be “team based.” Every inspection, audit, or investigation will have two or more assigned members. In addition, our office will work on joint projects and products using team members from each division; this achieves a Voltron-like effect where the whole is greater than the sum of its parts. These latter projects and products are as follows.*

## Completed this Reporting Period

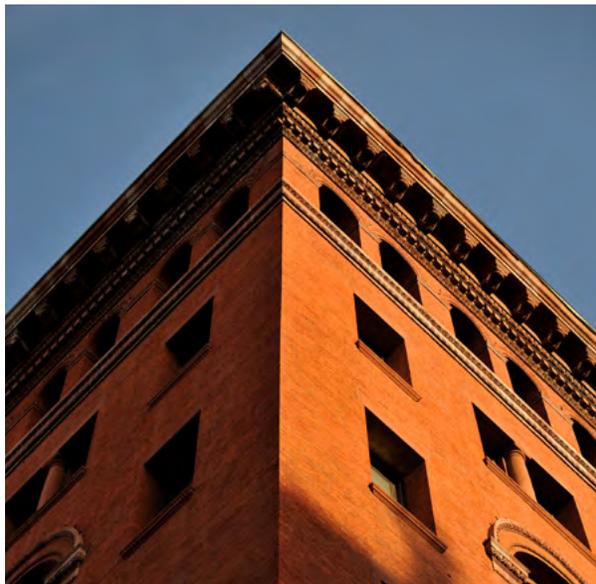
---

### Oversight and Monitoring GPO’s Joint Priority Projects.

In furtherance of our statutory oversight mission, we sought to better understand how GPO’s Priority Projects are selected and managed through completion, and how the Priority Projects are associated and linked with GPO’s strategic planning.

During this reporting period, GPO provided our joint team with an in-depth overview of one of their priority programs and projects. We asked GPO to provide the most recent briefings and updates of all of their priority programs and projects. GPO provided a comprehensive response to that data call. In February 2023, we administratively closed this on-going inspection. GPO’s priority programs and projects may be the subject of future inspections or audits.

Moving forward, we will not conduct continuous monitoring of this project but instead will use current and future information as a resource to further inform future projects and investigations.



### GPO’s Role in Publishing Sensitive Information Related to the Select Committee to Investigate the January 6th Attack on the United States Capitol (Select Committee’s) Final Report, Report No. 23-04, February 24, 2023.

After publishing the Select Committee’s report, GPO was notified by a public news outlet that a supporting document included the Social Security Numbers and birthdays of nearly 2,000 White House visitors. GPO, subsequently removed the file from public access and replaced it with a redacted version. We initiated a limited scope inquiry into the event. We wanted to understand the timeline and provide GPO with initial feedback in order to prevent future issues if possible.

While multiple government entities were in some way responsible or involved in the data breach, we focused our review and observations principally on the role that GPO played. GPO had contrasting responses to the notification of the inadvertent release of PII and Law Enforcement Sensitive (LES) information, and material marked as national-security sensitive (“NSS”) or otherwise-highly sensitive (“OHS”). Upon notification of the inadvertent release of PII, and of LES information, GPO decided to quickly remove the information and replace them with redacted versions. In contrast, with respect to material that the White House marked as “NSS” or “OHS,” GPO presented the Committee on House Administration (CHA) with options to remove it and opted to wait to receive guidance and direction from the CHA. GPO presented congressional oversight with a breach response plan and received approval on March 7, 2023.



Considerations<sup>7</sup>: We provided broad observations and asked GPO to consider three areas for improvement. The considerations focus on notifying customers of their responsibilities regarding sensitive information and developing a policy governing how GPO will handle the sensitive information when a customer is no longer available to provide direction.

Return on Investment: When fully implemented, our considerations will avoid costs associated with data breaches, improve processes, and avoid adverse publicity.



## Requests for Information (RFIs)

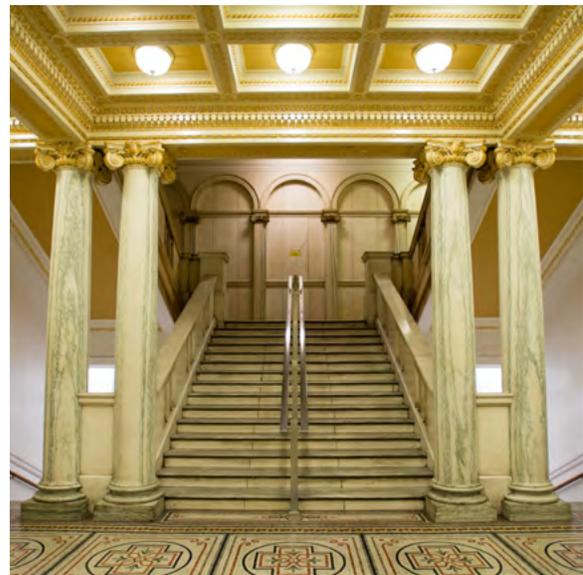
---

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

*Note: each audit and inspection project will have their own request for information not included in this section.*

### GPO's Priority and Projects Follow-up Data Call, January 26, 2023

We asked for any updated information and documents that describe the priority projects. As stated above, we will no longer conduct continuous monitoring of this project but instead will use the information to inform future projects and investigations.



---

<sup>7</sup> Considerations are suggested corrective actions to address potential deficiencies or problems. Considerations do not rise to the level of formal recommendations and are not tracked by the OIG.

# AUDITS

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

## Ongoing Audit this Reporting Period

---

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

We initiated an audit to examine GPO's controls over the program paying employees who have sustained work related injuries covered by the Federal Employees' Compensation Act (FECA). The FECA program provides coverage for and assistance to GPO employees who have sustained work-related injuries by providing monetary and medical benefits and assistance in returning to work. We planned to complete this audit in quarter 3, FY2023.

## Completed this Reporting Period

---

### Independent Auditor's Reports on the GPO FY 2022 Financial Statements, Report Number 23-03, December 15, 2022

We contracted the independent public accounting firm of KPMG LLP (KPMG) to audit GPO's consolidated financial statements in accordance with auditing standards generally accepted in the United States of America. The consolidated financial statements are comprised of the consolidated balance sheets as of September 30, 2022, and 2021, and the related consolidated statements of revenues, expenses, and changes in retained earnings, and cash flows for the years ended, and the related notes to the consolidated financial statements.

In the opinion of KPMG, the consolidated financial statements presented fairly, in all material respects, the financial position of GPO as of September 30, 2022, and 2021, and the results of its operations and cash flows for the years then-ended in accordance with U.S. generally accepted accounting principles.

### Management Letter on Non-Information Technology, Report Number 23-02, December 15, 2022

In conjunction with the Independent Auditor's Report on the GPO's FY 2022 Financial Statements, KPMG considered GPO's internal controls over financial reporting as a basis for designing audit procedures for the purpose of expressing their opinion on the consolidated financial statements. KPMG's consideration of internal controls was not designed for the purpose of expressing an opinion on the effectiveness of GPO's internal controls. Accordingly, KPMG identified insufficient controls over depositor accounts activities; printing and binding acquisition activities; unbilled accounts receivable balances; and procurement activities. KPMG made four recommendations.



## Reissued this Reporting Period

### Management and Use of Official Time, Report Number 22-08R, March 20, 2023

The Management and Use of Official Time audit report, originally issued on September 16, 2022, was reissued on March 20, 2023. The report was revised to remove statements pertaining to questioned costs for official time used for representational activities. We originally developed average hourly costs for official time for presentational purposes only in the background section of the report, not for questioned costs as defined in the IG Act. The removal of questions costs did not alter the finding and six recommendations made in the final report.



# INSPECTIONS

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

## Ongoing Inspection Projects this Reporting Period

---

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

On September 11, 2018, GPO received notification of alleged violations resulting from an U.S. Environmental Protection Agency inspection conducted at GPO's Washington D.C. location on July 11-14, 2016, and was cited a civil penalty of \$140,000. Subsequent civil penalties were also imposed by the D.C. Department of Energy & Environment for a total of \$11,000. We are evaluating if GPO is addressing identified violations and determining if the Environmental Programs Office is effectively organized, staffed, and trained to fulfill its responsibilities. The draft report for this project is in review by OIG management.

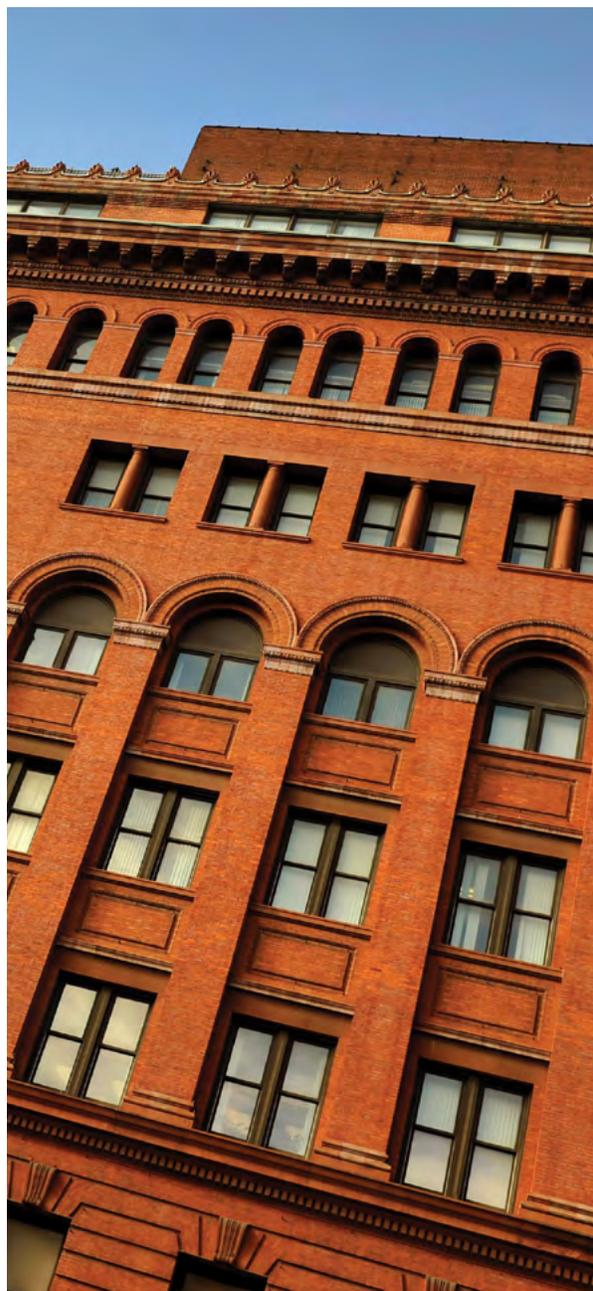
### Top Ten Safety Hazards, Project No. 22-02

The GPO Security Services Safety Branch conducts annual safety assessments on all GPO facilities and ultimately publishes a Top 10 Safety Hazards list. Many of the priority hazards have remained on the Top 10 list for years. We initiated an inspection to review GPO's Top 10 Safety Hazards program. The review will determine how GPO develops the Top 10 Safety Hazards list, determine how GPO plans, schedules, and supports Top 10 Safety Hazards repairs, and analyze the status of each item on the FY 2022 Top Ten Safety Hazards list.

## Completed this Reporting Period

---

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



# INVESTIGATIONS

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

The Investigations Division (INV) employs special agents who are duly appointed criminal investigators with statutory authority to carry firearms, conduct arrests, execute search and seizure warrants, and perform other law enforcement duties. In addition to the investigators the team consists of a forensic auditor and contract staff. The INV team works collaboratively with internal and external OIG counterparts as well as other law enforcement partners.

## OIG Hotline

The OIG receives allegations of wrongdoing via email, telephone, mail, employee drop-box, and walk-ins. These are referred to collectively as “Hotline” intakes. INV reviews these allegations to determine whether the complaint should be the subject of an investigation, audit, inspection, or referred to the GPO or another entity. During this reporting period, the Investigations Division received a total of 31 Hotline intakes.



## Summary of OIG Hotline Intakes

Item(s)	No.
Hotline Intakes Open at the Beginning of the Reporting Period	13
New Hotline Intakes Received During the Reporting Period	31
Hotlines Closed (no further action)	9
Hotlines Closed (referred to other OIG Division)	1
Hotlines Closed (referred to GPO management)	10
Hotlines Closed (referred to other law enforcement)	7
Hotlines Closed (referred to other agency)	4
Hotlines Converted to Preliminary Inquiries	1
Hotlines Converted to Complaints	1
Hotlines Converted to Investigations	1

## CASE HIGHLIGHTS

### Debarred Vendor Doing Business with GPO (22-0002-1)

On March 23, 2021, we received a request to investigate whether a debarred company (Vendor 1), owned by a convicted and debarred felon (Owner), attempted to do business with GPO under the guise of another company (Vendor 2). In response, we investigated the alleged link between Vendor 1, Owner, and Vendor 2.

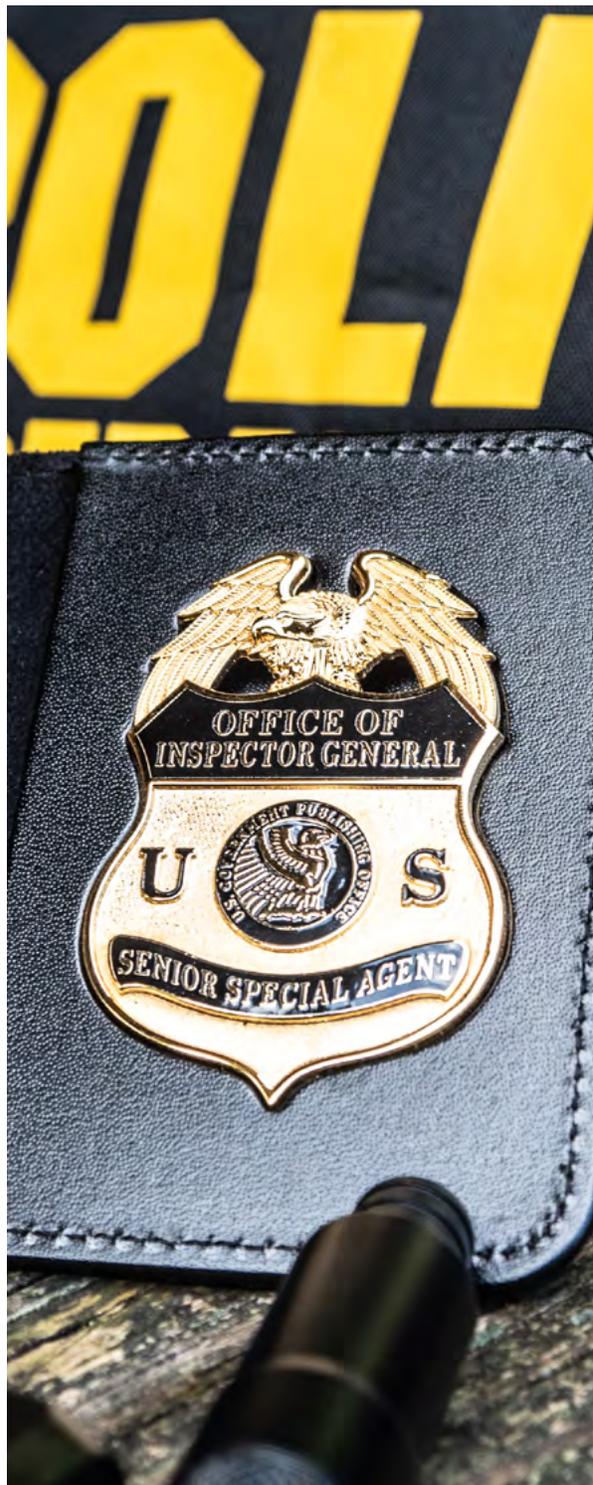
The investigation disclosed that while debarred, Vendor 1 and Owner used Vendor 2 to solicit GPO contracts impacting at least 65 contracts for an aggregate total of \$96,833.12.

We presented this case to the U.S. Attorney's Office, Northern District of Florida. Subsequently they filed a probation violation against Owner, who at the time was serving a 3-year probation sentence for defrauding GPO in a separate case.

On June 8, 2022, the overseeing U.S. District Court found Owner guilty of violating the conditions of probation. Consequently, the Court sentenced the Owner to 6 months of home confinement, and 50 hours of community service. We also referred this case to GPO to consider extending Vendor 1 and Owner's debarment as well as to debar Vendor 2. On August 25, 2022, GPO's Suspension & Debarment (S&D) Official notified Vendor 1, Owner, and Vendor 2 of their proposed debarment extension and proposed debarment respectively. As a result of this INV activity, Vendor 1, Owner, and Vendor 2 have been debarred.

**Return on Investment:** The results of this case protect the agency's financial and operational interests by preventing fraud. Additionally, the investigative work provided critical insight(s) on how bad actors could engineer a fraud scheme that put agency equities at risk. The lessons learned further provide pragmatic value to GPO decision-makers on how to improve preventive measures and management controls of GPO contracts.

**Status:** Closed-December 28, 2022.



### GPO OIG Investigation (22-0005-I)

On May 19, 2021, INV opened an investigation based on a complaint that a vendor failed to complete work that GPO paid for. The investigation disclosed that between October 10, 2019, and August 10, 2021, the vendor breached contract obligations on multiple work orders. The resulting losses to GPO were calculated at \$30,764.65.

The investigation disclosed that the vendor's actions breached GPO Contract Clause 24(b), "The submission of an invoice/voucher to GPO is a certification by the contractor that the contractor has furnished the supplies or services called for in the contract..." The vendor's actions also impacted GPO Publication 305.3 *Printing Procurement Regulation*, Chapter 1, Section 4(9), on "Quantity Variations" stating that the Government will not accept any variations in the quantity of any item called for in a contract unless the variation is authorized in the solicitation. In this case, there was no evidence supporting that the variations were authorized.

On September 15, 2022, OIG referred this case to GPO's (S&D) Official for consideration. As a result of the investigation activity, the vendor was debarred on November 15, 2022. On November 29, 2022, GPO's S&D Official notified the vendor of their debarment.



**Return on Investment:** The results of this case help protect the integrity of GPO's procurement program and the agency's financial interests by preventing a vendor from continuing to mislead the agency and providing false statement and payment invoicing practices that violate GPO contract terms. The debarment of the vendors will prevent their access to government procurement processes.

**Status:** Closed-January 24, 2023.



## OTHER INFORMATION

**Significant Revised Management Decisions.** None

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

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

On March 2, 2023, GPO management notified my office about a legacy report of investigation that they received on or around March 2021. This report of investigation was conducted by the Department of Labor (DoL), Office of Inspector General, at the request of the former GPO Inspector General.<sup>8</sup> The DoL OIG investigated and substantiated allegations that several GPO employees in the Office of Human Capital - Employee Relations Division - including a senior government employee, engaged in Federal workers' compensation fraud and made false statements.<sup>9</sup>

The DOL-OIG investigation developed evidence to indicate that two GPO Employee Relations Specialists, knowingly submitted, or caused the submission of, a questionable claim to the DOL - Office of Workers' Compensation Program (OWCP). Additionally, evidence developed during the course of the investigation indicated that another GPO Employee Relations Specialist and their supervisor (the senior government employee) also submitted potentially false statements to OWCP in support of the OWCP claim. These individuals left GPO for other governmental employment prior to the release of the investigation.

I am including this legacy report in this Semiannual report to correct what I believe to be a mistaken omission from the Spring 2021 semiannual report.

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

Where possible, the reports are also posted at [www.oversight.gov](http://www.oversight.gov).

**Whistleblower Retaliation Investigations.** None

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

**Statutory Certification**

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

**Review of Legislation and Regulations.**

Our office participated, along with the other Legislative Branch Inspectors General, with the CIGIE Legislative Committee on proposed amendments to the IG Act. These proposals, among other things, governed notice to Congress when IG's are placed in a non-duty status by an Agency Head.

---

<sup>8</sup> On or about September 11, 2019, the GPO IG provided a written request for investigative assistance from DOL-OIG, to avoid the appearance of any potential conflicts of interest with GPO.

<sup>9</sup> On or about February 26, 2020, the investigation was presented to the U.S. Attorney's Office of District Columbia who initially accepted the case based on the facts provided in the previously submitted Prosecution Report. Subsequently, on or about October 14, 2020, the investigation was declined for criminal prosecution by the USAO-DC.

# PEER REVIEW RESULTS

The following meets the requirement under 5 USC section 405 of the IG Act that Inspectors General include peer review results in each Semiannual Report to Congress. Federal audit and inspection functions can receive a rating of “pass,” “pass with deficiencies,” or “fail.” Federal investigation functions can receive a rating of “compliant” or “noncompliant.”

Peer review reports are posted on our website at: <https://www.gpo.gov/who-we-are/our-agency/inspector-general/plans-and-reports>

## Peer Review of GPO-OIG Audit Function

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

The last External Peer Review of the audit function was completed on March 29, 2021. GPO OIG received an External Peer Review rating of “pass”.

The next audit peer review is scheduled to begin on or about October 1, 2023.

## Peer Review of GPO OIG Inspections Function

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

The first inspection peer review will be between FYs 2024-2026 but is not yet scheduled.



## Peer Review of GPO OIG Investigative Function

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

The last CIGIE QAR was conducted May 31, 2016 by the Pension Benefit Guaranty Corporation.

The next investigation peer review is scheduled between September – December 2024.

## Peer Reviews Conducted by GPO OIG

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



# APPENDIX A. NON-MONETARY RETURN ON INVESTMENT

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

Joint OIG Products: Non-monetary Impact and Benefits	
GPO's Role in Publishing Sensitive Information Related to the Select Committee to Investigate the January 6th Attack on the United States Capitol (Select Committee's) Final Report, (Report No. 23-04).	
Benefit	Value
<p><b>Improve management controls,</b></p> <p><b>Improve systems and processes,</b></p> <p><b>Avoid violations of law or regulation</b></p>	<p>We asked GPO to develop and implement a process to more overtly notify customers to review their information for PII and other sensitive information and obtain written positive confirmation from customers that PII (and other sensitive information) is sanitized and that they accept responsibility for PII breach notification and response. This should more effectively alleviate GPO from being the responsible breach response agency.</p> <p>When fully implemented, our considerations will avoid costs associated with data breaches, improve processes, and avoid adverse publicity.</p>

<b>Audits: Non-monetary Impact and Benefits</b>	
<b>Management and Use of Official Time (Report No. 22-08R)</b>	
<b>Benefit</b>	<b>Value</b>
<p><b>Improve Management Controls</b></p> <p><b>Improve Systems and Processes</b></p> <p><b>Provide Data to Decision Makers</b></p> <p><b>Avoid Violations of Law or Regulation</b></p>	<p>The audit results reinforce the need for additional oversight and accountability with about 900 bargaining unit employees eligible to use official time. The audit made six recommendations to provide the agency an opportunity to strengthen its internal controls and increase transparency and accountability on the use and management of official time. Also, requiring employees to use the official time and attendance system to request, approve, record, and report all work and leave hours should improve data quality and enable a less labor-intensive and more efficient process for the agency to collect, track, and report reliable data on the usage level of official time. Further, evaluating, identifying, and remedying any practices not consistent with the statutes and collective bargaining agreement provisions are essential to ensure official time is requested, approved, and recorded appropriately. Lastly, providing training and program guidance is essential to educate employees and supervisors on official time procedures, rights, and responsibilities.</p>
<b>GPO OIG Investigation (22-0005-I)</b>	
<b>Benefit</b>	<b>Value</b>
<p><b>Improve Management Controls</b></p> <p><b>Improve Systems and Processes</b></p>	<p>The investigative results aid GPO in identifying vulnerabilities in their procurement process which allowed vendors to mislead the agency and provide false statements and payment invoicing practices.</p> <p>As a result of the investigation, GPO was able to identify a vendor who attempted to defraud the agency by receiving payment for uncompleted contract work.</p>
<p><b>Ensure Compliance and Oversight</b></p>	<p>The results help protect the integrity of GPO’s procurement program and the agency’s financial interests by preventing violations of GPO contract terms.</p>

## APPENDIX B. AUDIT AND INSPECTION REPORTS ISSUED

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

Report Name	Questioned Costs	Funds Put to Better Use	Other Monetary Impact
<b>Audit Reports</b>			
None	0	\$0	\$0
<b>Inspection or Other Reports</b>			
None	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## APPENDIX C. INVESTIGATIONS STATISTICS

### Investigations Statistics for Reporting Period<sup>10</sup>

Item	Quantity	
Investigations Open at the Beginning of the Period	0	
Investigations Opened during the Reporting Period	1	
Investigations Closed during the Reporting Period	2	
Investigations Open at the End of the Reporting Period <sup>11</sup>	1	
Complaints Open at the Beginning of the Reporting Period	0	
Complaints Opened during the Reporting Period	2	
Complaints Closed during the Reporting Period	1	
Complaints Open at the End of the Reporting Period	1	
Referrals to Other Agencies	11	
Referrals to Audits and Inspections Divisions	1	
Preliminary Inquiries Open at the Beginning of the Period	1	
Preliminary Inquiries Opened during the Reporting Period	1	
Preliminary Inquiries Closed during the Reporting Period	1	
Preliminary Inquiries Open at the End of the Reporting Period	1	
Current Types of Open Investigations	Number	Percentage
Procurement/Contract Fraud	1	100
Employee Misconduct	0	0
Workers' Compensation Fraud	0	0
IT/Computer Crimes	0	0
Proactive Initiatives	0	0
Other Investigations	0	0
<b>Total</b>	<b>1</b>	<b>100</b>

<sup>10</sup> Metrics for developing data for reported statistics were obtained from OIG's Case Management Tracking System.

<sup>11</sup> Two of these investigations are under a formal closure process pending GPO's administrative adjudication.

### Investigations Productivity Statistics for Reporting Period<sup>12</sup>

Item	No. or Amount
Arrests, including Summons in Lieu of Arrest	0
Persons Referred to DOJ for Criminal Prosecution	0
Persons Accepted for Criminal Prosecution	0
Persons Declined for Criminal Prosecution	0
Persons Referred to State/Local Prosecuting Authorities for Criminal Prosecution	0
Indictments/Information/Complaints	0
Initial Appearance	0
Convictions	0
Guilty Pleas/Deferred Prosecution Agreements	0
Criminal Fines, Fees, Recovery, and/or Restitution	0
Civil Settlements	0
Civil Fines, Fees, Recovery, and/or Restitution	0
Total Number of Investigative Reports Issued <sup>13</sup>	0
Referrals to GPO Management for Possible Corrective Action and/or Information Purposes	0
Parties Referred to GPO Management for Suspension and Debarment Action	4
Total Referrals to the Audits and Inspections Divisions	1

<sup>12</sup> Metrics for developing data for reported statistics were obtained from OIG's Case Management Tracking System.

<sup>13</sup> During this reporting period, the OIG did not have any investigations involving a senior Government employee that were substantiated. Additionally, the OIG did not have any instances of whistleblower retaliation to report.

## APPENDIX D. AUDIT AND INSPECTION REPORTS OVER 6 MONTHS OLD

Summary of Each Audit and Inspection Report over 6 Months Old for Which  
No Management Decision Has Been Made<sup>14</sup>

Date Issued	Name	Report Number	Number of Recommendations	Costs
None				

---

<sup>14</sup> 5 U.S.C. , § 405(a)(5).

## APPENDIX E. PRIOR AUDIT AND INSPECTION RECOMMENDATIONS

**Prior Audit and Inspection Recommendations on Which Corrective Action Has Not Been Completed in More Than 1 Year<sup>15</sup>**

Date Issued	Name of Audit/Inspection	Report Number	Number of Recommendations	Monetary Impact
12/21/2020	Cybersecurity Controls Report	21-07	1	\$0
<p><i>Recommendation 21-07-01:</i></p> <ul style="list-style-type: none"> <li>a) Develop, finalize, and maintain SSPs for all the major information systems in accordance with the requirements outlined in GPO directives and utilize best practices outlined NIST SP 800-18 Revision 1, and NIST SP 800-53, Revision 5, Security and Privacy Controls for Federal Information Systems and Organizations.</li> <li>b) Perform a security controls assessment and address and remediate any gaps identified where feasible for legacy systems planned to be decommissioned in the future;</li> <li>c) Document an ISCP for each major information system; and</li> <li>d) Perform risk assessment every three years or when there is a significant change to the operating environment.</li> </ul>				
2/16/2021	Evaluation of Product Billing Rates	21-08	1	\$0
<p><i>Recommendation 21-08-01:</i> Update the set of SOPs covering the major People, Process, Data and Technology elements involved in the delivery of GPO's Products/Services to its customers.</p>				

<sup>15</sup> 5 U.S.C. § 405(a)(2).

**Appendix E Continued**

Date Issued	Name of Audit/Inspection	Report Number	Number of Recommendations	Monetary Impact
7/06/2021	Evaluation of GPO's Suspension and Debarment Program	21-09	1	\$0
<p><i>Recommendation 21-09-04:</i> Update internal S&amp;D directives, policies, procedures, guidance, and controls to include</p> <ul style="list-style-type: none"> <li>a) Timeframes for various steps in processing suspension and debarment referrals, including, but not limited to, timeframes for the initial review and the final decision, and a requirement to document deviations from the established timeframes.</li> <li>b) Quality control checks for the various steps in the suspension and debarment process, including, but not limited to, the complete official record, reconciliation of exclusion information, and duration of suspension and debarment periods.</li> <li>c) Reviewing SAM (and the Exclusion List, if FAR Subpart 9.4 is not adopted) both after opening bids or proposals and immediately before awarding contracts.</li> </ul>				
09/17/2021	GPO Employees Detailed to Congress	21-11	2	\$0
<p><i>Recommendation 21-11-03:</i> Establish policies and procedures for the congressional detailee program to include roles and responsibilities and communications with internal and external parties.</p> <p><i>Recommendation 21-11-04:</i> Assess and leverage available automated technologies to manage the congressional detailee work hours to include, but not limited to, tracking, reconciling, validating, approving, and transmitting hours worked for billing purposes.</p>				

## APPENDIX F. STATUS OF OIG RECOMMENDATIONS

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

Date Issued	Name	Report Number	Number of Recommendations Opened	Number of Recommendations Closed
07/06/2021	Evaluation of GPO's S&D Program	21-09	0	3
05/19/2022	GPO Organizational Transformation Evaluation	22-06	0	6
07/29/2022	GPO Privacy Program Inspection	22-07	0	2
		<b>Total</b>	<b>0</b>	<b>11</b>

## APPENDIX G. REPORTING REQUIREMENTS

### Reporting Requirements under the IG Act of 1978

Reporting <sup>16</sup>	Requirement	Pages
Section 404(b)(1)	Review of Legislation and Regulations	15
Section 405(a)(1)	Significant Problems, Abuses, and Deficiencies	7 – 14
Section 405(a)(1)	Recommendations for Corrective Actions to Address Problems, Abuses, and Deficiencies Identified	7 – 14
Section 405(a)(2)	Outstanding Recommendations on which Corrective Action has Not Been Completed	23 – 24
Section 405(a)(3) – (a)(4)	Matters Referred for Prosecutorial Authorities	20 – 21
Section 405(a)(5)	Information or Assistance Unreasonably Refused or Not Provided	15
Section 405(a)(5)(B)	List of Completed Audit, Inspection, or Evaluation Reports	9 – 11
Section 405(a)(5)	Summary of Significant Reports	9– 12
Section 405(a)(6)	Statistical Tables Related to Total Value of Questioned or Unsupported Costs	19
Section 405(a)(6)	Statistical Tables Related to Funds Recommended To Be Put to Better Use	19
Section 405(a)(5)(B)	Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made	22
Section 405(a)(6)	Description and Explanation of Any Significant Revised Management Decision	15
Section 405(a)(6)	Information on Any Significant Management Decision with which the IG Disagrees	15
Section 405(a)(7)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 – not applicable to GPO	N/A
Section 405(a)(8)-(a)(10)	Peer Review Results	16
Section 405(a)(11)	Statistical Tables Related to Investigations	20 – 21
Section 405(a)(12)	Description of Metrics Used for Developing the Data for the Statistical Tables	21
Section 405(a)(13)	Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated	21
Section 405(a)(14)	Description of Any Instance(s) of Whistleblower Retaliation	15
Section 405(a)(15)	Description of Any Attempt(s) by the Agency to Interfere with the Independence of the OIG	15
Section 405(a)(16)(A)	Inspections, Evaluations, Audits, and Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public	15

<sup>16</sup> Refer to NDAA for specific paragraph and numbered sections.

# APPENDIX H. ABBREVIATIONS AND ACRONYMS

## Abbreviations and Acronyms

CHA	Committee on House Administration
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CY	Calendar Year
FECA	Federal Employees' Compensation Act
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GPO	U.S. Government Publishing Office
I&E	Inspections and Evaluations
IG	Inspector General
IG Act	Inspector General Act of 1978, as amended
INV	Investigations Division
LES	Law Enforcement Sensitive
NARA	National Archives and Records Administration
NIST	National Institute of Standards and Technology
NSS	National-security sensitive
OHS	Otherwise-highly sensitive
OIG	Office of the Inspector General
PII	Personally Identifiable Information
QAR	Quality Assessment Review
RFI	Request for Information
ROI	Return on Investment
S&D	Suspension and Debarment
SOP	Standard Operating Procedures
U.S.C.	United States Code

# APPENDIX I. GLOSSARY OF TERMS

## Complaint

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

## Consideration

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

## Criminal Complaint

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

## Disallowed Cost

A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.

## Final Action

(A) the completion of all actions that the management of an establishment has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit report; and  
(B) in the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

## Finding

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

## Follow-Up

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

## Funds Put to Better Use (Recommendation that Funds be Put to Better Use)

A recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including—  
(A) reductions in outlays;  
(B) de-obligation of funds from programs or operations;  
(C) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;  
(D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor or grantee;  
(E) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or  
(F) any other savings which are specifically identified.

## Indictment

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

## Investigation

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

### **Management Decision**

The evaluation by the management of an establishment of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary.

### **Management Implication Report**

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

### **Management Letter**

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

### **Material Weakness**

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

### **Questioned Cost**

A cost that is questioned by the Office because of (A) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (B) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (C) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

### **Recommendation**

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

### **Resolved Audit/Inspection**

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

### **Return on Investment**

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

### **Senior Government Employee**

(A) an officer or employee in the executive branch (including a special Government employee as defined in section 202 of title 18, United States Code) who occupies a position classified at or above GS-15 of the General Schedule or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule; and  
(B) any commissioned officer in the Armed Forces in pay grades O-6 and above.

### **Suspension and Debarment (S&D)**

The S&D process protects the federal government from fraud, waste, and abuse by using a number of tools to avoid doing business with non-responsible contractors. See SAM.gov.

### **Unsupported Cost**

A cost that is questioned by the Office because the Office found that, at the time of the audit, such cost is not supported by adequate documentation.

### **Waste**

Waste is the act of using or expending resources carelessly, extravagantly, or for no purpose. Importantly, waste can include activities that do not include abuse and do not necessarily involve a violation of the law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.

## **REPORT FRAUD, WASTE, OR ABUSE**

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

**U.S. Government Publishing Office  
Office of the Inspector General  
P.O. Box 1790  
Washington, DC 20013-1790**

**Email: [gpoighotline@gpo.gov](mailto:gpoighotline@gpo.gov)**

**Fax: 202.512.1352**

**Main Number: 202.512.0039**

**Hotline: 1.866.4GPO.OIG (1.866.447.6644)**









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

[www.gpo.gov/oig/](http://www.gpo.gov/oig/)