



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

FALL 2023



# SEMIANNUAL REPORT TO CONGRESS

April 1, 2023-September 30, 2023



U.S. GOVERNMENT PUBLISHING OFFICE



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

## **ABOUT THE GOVERNMENT PUBLISHING OFFICE**

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

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<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.



## A MESSAGE FROM THE INSPECTOR GENERAL



It is my pleasure to submit this *Fall 2023 Semiannual Report to Congress*. The U.S. Government Publishing Office, Office of the Inspector General remains dedicated to providing independent and objective oversight of GPO programs and operations by conducting audits, investigations, inspections, and other reviews. We thank the many GPO personnel and leaders who cooperated and supported our oversight work, even as they focused on the daily demands of producing passports, issuing print procurements, and creating the Congressional record (just to name a few). The OIG's work is meant to support and improve their efforts, identify deficiencies that affect their timely delivery of high-quality products and services, and to recommend effective corrective actions.

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 closed two investigations this reporting period and began six new investigations; we also processed over twenty new hotline complaints, and published multiple audit and inspection reports. These reports included a comprehensive study of GPO's relationship with unions, an audit of GPO's workers compensation program, and reviews into GPO's environmental health and top 10 safety hazards programs. In all we opened 13 recommendations to help improve program management and reduce the risk of fraud, waste, and abuse at GPO.

Although I have only had the opportunity to serve as the permanent IG for a short period, I want to thank the dedicated men and women who work so diligently each day to accomplish the 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 April 1, 2023, GPO has worked to close 14 open recommendations.

Finally, I would like to thank the Members and Staff of our oversight and appropriations committees for their continued support to our office.

A handwritten signature in black ink that reads "Nathan J. Deahl". The signature is fluid and cursive, with a long horizontal line extending to the right.

**Nathan J. Deahl**  
Inspector General



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# SELECTED STATISTICS AND HIGHLIGHTS

## Joint OIG Projects

Reports Issued ..... 1

## Audits

Reports Issued or Issued Under Audits' Oversight ..... 1

## Inspections

Reports Issued or Issued Under Inspections' Oversight ..... 2

## Investigations

Complaints Opened ..... 8

Complaints Closed ..... 9

Investigative Cases Opened ..... 6

Investigative Cases Closed ..... 2

Subpoenas Issued ..... 0

Investigative Referrals to GPO Management ..... 14

## Recommendations

Recommendations Opened ..... 13

Recommendations Closed ..... 14

## 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 below.

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<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

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### Union Study Final Report, Report No. 23-05, April 25, 2023

We contracted with Business Development Associates, LLC (BDA Global) to conduct a study of GPO’s unions. The report points out that GPO’s management and union relations are predominately positive. Moreover, areas for improvement are typical of union/management relationships and are not all unique to GPO. The report includes a complete strengths, weaknesses, opportunities, and threats analysis. Of note, this report is not a traditional OIG product, in part, because our office does not have oversight authority over any union activities. As a result, BDA Global relied on voluntary participation from union representatives. Ultimately, I believe the report is most valuable as an educational tool for anyone unfamiliar with the unions whose members are GPO employees.

**Considerations<sup>7</sup>:** BDA Global provided seven observations and considerations tailored to bridge the perception gap and improve the relationship between GPO management and the unions more broadly. The considerations focused on various aspects of communications to include tools to bridge the communication gap, access to senior management, updating the terms of the Master Labor Agreement to reflect workplace changes over the last 35 years, improving the infraction notification process, and optimizing the use of technology.

**Return on Investment:** When fully implemented, the considerations will improve systems and processes, and provide analysis and data to decision-makers. For example, updating the terms of the Master Labor Agreement could improve a variety of systems and processes that impact union members. Implementing tools and technologies could streamline the relationships between GPO management, union representatives, and union members, including how they communicate with each other. In addition, regularly scheduled meetings with GPO union representatives could bolster GPO management and GPO union relations. Finally, developing guidance or procedures on how GPO management notifies and communicate with its union employees could improve existing processes.

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<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 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

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### Telework Program, Project No. A-2023-001

We initiated an audit to determine if management has effective controls over the telework program, and if there are opportunities for cost savings and improvements to the program. GPO was one of the first Federal agencies to implement a full-time telework and remote work policy for eligible employees in the wake of the COVID-19 pandemic. Telework is a flexible workplace program that permits employees to work at home or other approved locations away from the Official Duty Station. The Telework Program is used primarily to meet GPO mission and operational needs and is intended to result in increased productivity through improved employee morale, job satisfaction, and reduced absenteeism. We planned to complete this audit in the second quarter of FY 2024.

## Completed this Reporting Period

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### Payments to Employees Covered by the Federal Employees' Compensation Act, Report No. 23-06, June 5, 2023

We reviewed GPO's workers' compensation program to determine whether GPO was properly paying employees who have sustained work-related injuries or diseases covered by the Federal Employee's Compensation Act (FECA). In general, GPO was properly paying injured employees covered by FECA, however, opportunities exist to improve their oversight and management of the continuation of pay and review of its FECA cases. We reported that GPO had outdated and/or inadequate policies and procedures to ensure controls were in place for conducting oversight. As a result, GPO improperly paid 12 ineligible employees' continuation of pay benefits (COP),

totaling \$51,332 in questioned costs. In addition, GPO had missing required medical documentation for nine out of 51 cases we reviewed.

**Recommendations:** We made three recommendations designed to strengthen GPO's oversight and management of its Workers' Compensation Program. Specifically, we recommended that GPO remedy any remaining improperly paid continuation of pay benefits; develop and implement written standard operating procedures to monitor continuation of pay and standardize case reviews; and lastly, review and update their existing directive from 2008.

**Return on Investment:** When fully implemented, our recommendations will improve management controls and processes. For example, developing and implementing written standard operating procedures (SOP) to monitor and track COP usage will help detect improper usage and ensure only eligible employees received COP benefits. In addition, developing and implementing SOP for conducting and documenting FECA cases over the life of a case can help 1) identify inconsistencies for continued eligibility and 2) improve confidence in the data used to pay COP and reimburse the Department of Labor annually through the chargeback process. Finally, developing and implementing SOPs to perform periodic reviews of the existing directive will ensure that established controls procedures continued to be relevant and effective in achieving the objectives of the program.

# 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

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### Inspection of GPO's Indoor Air Quality, Project No. 23-02-II

GPO's Central Complexes were built between 1903 and 1940.<sup>8</sup> Although there have been various renovations and upgrades over the years, a recent General Services Administration (GSA) OIG Management Alert<sup>9</sup> identifying issues with ventilation in the Child Care Center at their GSA Headquarters building which required immediate attention has raised concerns regarding the air quality being delivered through the ventilation systems in other older federal buildings. The American Society of Heating, Refrigeration, and Air-Conditioning Engineers (ASHRAE) 62.1 is the recognized standard for ventilation system design and acceptable indoor air quality (IAQ) and specifies minimum ventilation rates and other measures to minimize adverse health effects for building occupants.<sup>10</sup> We are assessing how GPO maintains IAQ at the Central Complex Buildings. Specifically, whether GPO's ventilation and air cleaning system design(s) are in alignment with ASHRAE 62.1 and whether GPO is maintaining its ventilation and air cleaning system.

## Completed this Reporting Period

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### Environmental Program Inspection, Report No. 23-07, June 21, 2023

We examined how GPO addressed violations identified during the 2016 U.S. Environmental Protection Agency (EPA) and the 2014 DC Department of Energy & Environment (DOEE) inspections. We found that a lack of training,

reliance on past practices, and the absence of SOPs led GPO to continue to commit the same types of infractions for which they were assessed civil penalties of \$140,000 during the 2016 EPA and the 2014 DC DOEE inspections. Although GPO has directives and policies to manage its Environmental Program, and the Environmental Manager conducts weekly spot inspections of GPO facilities, they continued to identify instances of non-compliance, such as open containers of volatile organic compound (VOC) material. In addition, while GPO's directives are kept current with applicable Federal policies and practices, GPO does not have a process in place for recording VOC emissions and daily ink usage as required by the Title V permits. Further, GPO does not consult the Environmental Manager on Capital Investment decisions. Moreover, GPO does not conduct trend analysis for weekly spot inspection environmental infractions. Finally, during the course of the inspection, we noted that the Environmental Manager's program effectiveness could be increased with additional support personnel. To that end, shortly before this report was published, GPO hired an environmental protection specialist to assist the Environmental Manager.

**Recommendations:** We made seven recommendations designed to improve the effectiveness of GPO's Environmental Program. The recommendations focused on compliance and recordkeeping, improving processes, and training. GPO concurred with six recommendations and concurred in part with one recommendation. Overall, GPO's comments were responsive to the recommendations. Three recommendations remain open.

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<sup>8</sup> GPO Pictures, GPO-PICTURINGBIGSHOP-2017-2.pdf (govinfo.gov)

<sup>9</sup> GSA Management Alert: Inadequate Ventilation in GSA Headquarters Child Care Center, March 10, 2022, Report JE22-001 (Oversight.gov)

<sup>10</sup> ASHRAE Standard 62.1-2019, Ventilation for Acceptable Indoor Air Quality (ashrae.org)

**Return on Investment:** When fully implemented, our recommendations will assist GPO in avoiding violations of Law or Regulations, provide analysis to decision-makers, improve management controls, program results, and systems and processes, as well as initiate best practices. For example, providing training to all employees that handle hazardous waste will help GPO avoid civil penalties for environmental compliance infractions. Developing and implementing procedures for handling hazardous materials will help prevent the risk of discharging or releasing a hazardous substance into the environment. This will help GPO maintain its position as good stewards of the environment. Including the Environmental Manager at the planning stage for all Capital Investments would allow the Environmental Manager to identify potential environmental impacts, which, in turn, could prevent GPO from being assessed civil penalties due to operating equipment without a permit. By identifying non-compliance trends, GPO can identify root causes that address the foundation of repeat infractions. By not conducting trend analysis, GPO is at risk of incurring civil penalties for non-compliance with regulatory guidance.

#### **Top 10 Safety Hazards Program Inspection, Report No. 23-08, September 28, 2023**

We assessed how GPO develops the Top 10 Safety Hazards list; plans, schedules, and supports Top 10 Safety Hazards repairs; and analyzed the status of each item on the FY 2022 Top 10 Safety Hazards list. The purpose of the Top 10 Safety Hazards list is to highlight the 10 safety hazards that should be a priority to address for the next year. Many of the priority hazards have lingered on the Top 10 Safety Hazard list for several years. We found that GPO can improve its Top 10 Safety Hazards development process with formal documentation. Without a documented approach to developing the Top 10 Safety Hazards list, GPO may not consistently identify the Top 10 Safety Hazards and may miss pinpointing an underlying root cause of the hazards. Further, without Top 10 Safety Hazards guidance, GPO may not identify the potential mission risks to GPO. Additionally, GPO can improve addressing the Top 10 Safety Hazards with a comprehensive approach to plan, schedule, and support current and future

facility needs. With a comprehensive approach and estimated cost plan, GPO's leadership, and Congress, can have an improved picture of the scope of maintaining these buildings, including ensuring they meet or exceed building code regulations.

**Recommendations:** We made three recommendations designed to improve GPO's Top 10 Safety Hazards Program. The recommendations focused on documenting the requirements and process for the Top 10 Safety Hazards program; documenting guidance for prioritizing the Top 10 Safety Hazards; and completing a Master Plan for better situational awareness. GPO concurred with all three recommendations. The three recommendations remain open.

**Return on Investment:** When fully implemented, our recommendations will improve systems, processes and management controls; provide data to decision-makers; improve safety, morale, health, and security; and avoid adverse publicity.



# INVESTIGATIONS

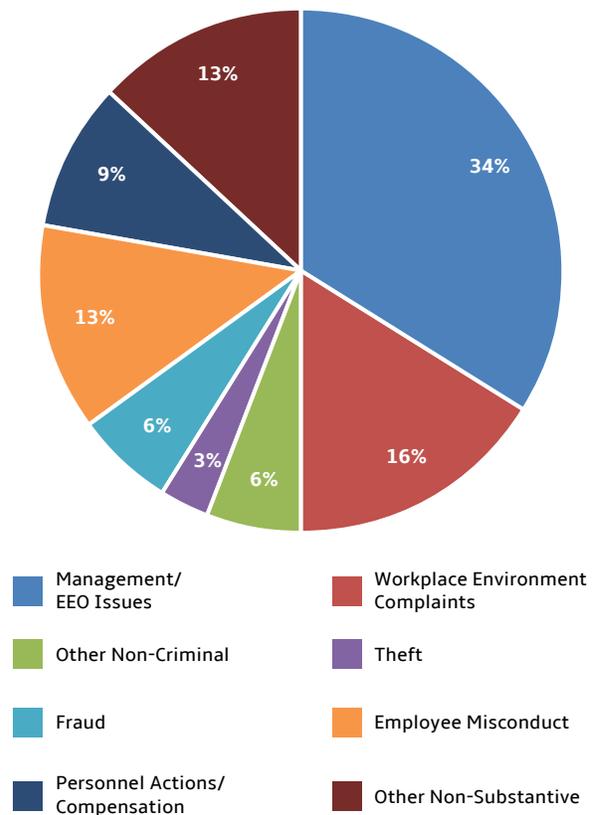
The Investigations Division is responsible for conducting and coordinating investigative activities related to fraud, waste, and abuse in GPO programs and operations. While concentrating efforts and resources on major fraud investigations, activities investigated may include possible wrongdoing by GPO 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 Intakes

The OIG receives allegations of wrongdoing via email, telephone, mail, employee drop-box, and walk-ins. These are referred to collectively as "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 27 Intakes.

Intakes by Category



## Summary of OIG Hotline Intakes

| Item(s)   | No. |
|---|-----|
| Intakes Open at the beginning of the Reporting Period | 8   |
| New Intakes Received During the Reporting Period      | 27  |
| Intakes Closed (no further action)                    | 5   |
| Intakes Closed (referrals to other OIG Division)      | 1   |
| Intakes Closed (referrals to GPO management)          | 14  |
| Intakes Closed (referrals to other law enforcement)   | 4   |
| Intakes Closed (referrals to another agency)          | 2   |
| Intakes Converted to Complaints                       | 3   |
| Intakes Converted to Investigations                   | 6   |

## CASE HIGHLIGHTS

### GPO OIG Investigation Involving Employee Misconduct (23-0002-I)

On March 14, 2023, a GPO employee came to the Office of the Inspector General to file a complaint alleging employee misconduct. The complainant was interviewed and provided information as to where the alleged misconduct took place, although they were unable to identify the employee engaging in the misconduct.

In August 2023, the investigative work of the OIG led to the identification of the suspect employee involved in the alleged misconduct. Ultimately, the claims of misconduct were not able to be substantiated.

**Return on Investment:** Though the claim was unable to be substantiated, the OIG was able to promote integrity within GPO by addressing even the allegation of misconduct.

**Status:** Closed-September 20, 2023.

### Allegation of Whistleblower Retaliation (23-0005-I)

On June 18, 2023, a GPO employee contacted the OIG to report an allegation of whistleblower retaliation. The allegation stemmed from an incident the complainant had with their supervisor, wherein the supervisor made a statement that the complainant felt to be threatening. Subsequently, the complainant reported the incident to their supervisory chain.

In July 2023, the complainant received notice that their removal had been formally recommended by their supervisor, and in August 2023, the complainant was removed from their position at GPO.

In September 2023, it was reported to the OIG that the complainant had filed a concurrent whistleblower retaliation complaint with the Office of Special Counsel (OSC). After consulting with OSC, it was confirmed that OSC would be proceeding with their investigation into the complaint. In coordination with OSC, it was determined that GPO OIG would not be proceeding further with the investigation, as OSC has primary jurisdiction over whistleblower retaliation complaints.

**Return on Investment:** GPO OIG's involvement in this investigation helped ensure the integrity of GPO employees and further instilled confidence in the employees that allegations of whistleblower retaliation will be taken seriously by the OIG. Additionally, the opportunity to coordinate with OSC allowed the OIG to act in the best interest of the complainant by ensuring the matter was being addressed by the most appropriate party.

**Status:** Closed-September 20, 2023.

### Proactive Initiatives

In FY 2024, the Investigations Division will continue to focus on proactive investigations of significant fraud and allegations of serious employee or contractor misconduct. Planned proactive work will include collaboration with other OIG Divisions and outreach with GPO management and staff. In addition, the Investigations Division will utilize data analytics to perform proactive investigative initiatives. One of these initiatives, in coordination with the Pandemic Response Accountability Committee (PRAC), involves analyzing data sets to combat fraud related to the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, that could potentially impact GPO equities. Another proactive initiative the Investigations Division will conduct focuses on a continuous analytical review of GPO contracts, performed by expert financial investigators contracted by the OIG, as well as a full-time forensic accountant.



## 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.

None.

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

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

### Whistleblower Retaliation Investigations.

One. Closed.

### 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.

None.



# PEER REVIEW RESULTS

The following meets the requirement under 5 U.S.C § 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 is scheduled for 3rd Quarter, FY 2025.



## 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 on 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   |   |
|--|---|
| BDA Global Union Study Final Report (Report No. 23-05).  |   |
| Benefit  | Value   |
| <p><b>Improve systems and processes</b></p> <p><b>Validate existing processes</b></p> <p><b>Provide analysis and data to decision makers</b></p> | <p>Improved relationship between GPO management and the unions.</p> <p>Training, particularly for new supervisors on how to be effective leaders and communicators, can help supervisors handle conflicts, appraisals, and needs for improvement with more skill.</p> <p>Developing guidance or procedures on how to notify and communicate with employees, as well as clarifying performance expectations could improve existing processes.</p> <p>Regularly scheduled meetings with union representatives could foster more frequent and open communication, provide a forum for continuous improvement, and bolster union relations. This would provide leadership with information about items impacting union members.</p> <p>Updating the terms of the Master Labor Agreement could improve a variety of systems and processes that impact union members.</p> <p>Implementing tools and technologies could streamline the relationships between GPO management, union representatives, and union members, including how they communicate with each other.</p> |

| Audits and Inspections: Non-monetary Impact and Benefits                                    |   |
|---|---|
| Payments to Employees Covered by the Federal Employees' Compensation Act (Report No. 23-06) |   |
| Benefit   | Value   |
| <p><b>Improve management controls and processes</b></p>                                     | <p>By developing and implementing written standard operating procedures, it will provide consistency and standardization to improve overall program oversight. In addition, it can help improve confidence in the data used to pay COP and reimburse the DOL annually through the chargeback process for benefits paid under FECA.</p> <p>In addition, by performing periodic reviews of existing directives will ensure continuing applicability and provide an opportunity to update standardized processes to improve productivity, efficiency, and effectiveness.</p> |

**Appendix A Continued**

| <b>Audits and Inspections: Non-monetary Impact and Benefits Continued</b>  |  |
|--|--|
| <b>Environmental Program Inspection (Report No. 23-07)</b>   |  |
| <b>Benefit</b>   | <b>Value</b>   |
| <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><b>Initiate best business practices</b></p>   | <p>Cleaning pollution prevention equipment in accordance with the manufacturer's specifications will help ensure the safety of machine operators, as well as extend the operating life of the equipment.</p> <p>Additionally, developing and implementing procedures for handling hazardous materials will help prevent the risk of discharging or releasing a hazardous substance into the environment. Further, having readily accessible instructions located at the spill kit sites could result in timelier mitigation to contain and clean up a hazardous material spill.</p> <p>Finally, ensuring that employees working with or handling hazardous waste in their area have the proper training will help GPO maintain its position as a good steward of the environment.</p>  |
| <b>Top 10 Safety Hazards Program Inspection (Report No. 23-08)</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 analysis and data to decision-makers</b></p> <p><b>Initiate best business practices</b></p> <p><b>Improve safety, morale, health, and security</b></p> | <p>Documenting the requirements of the Top 10 Safety Hazards list will allow management to identify the information they need to make decisions, as well as provide a consistent expectation of how the Top 10 Safety Hazards list is to be created, updated, shared, and used.</p> <p>Additionally, documenting how the Top 10 Safety Hazards are to be prioritized and addressed will help Business Units prioritize their building needs in conjunction with addressing the Top 10 Safety Hazards list, and allow GPO leadership to direct the prioritization of the Top 10 Safety Hazards.</p> <p>Completing a Master Plan is a best business practice that will help GPO decision-makers identify how to prioritize resources to address the buildings' needs, in both the near-term and long-term.</p> <p>Further, completing, and using, a Master Plan should allow GPO to have a better understanding of the buildings' needs, and help identify priority needs. This, in turn, should help GPO strategically schedule projects in a manner that prioritizes necessary tasks, without negatively impacting other projects.</p> |

**Appendix A Continued**

| <b>Investigations: Non-monetary Impact and Benefits</b>                               |  |
|---|--|
| <b>Report of Whistleblower Retaliation (23-0005-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 investigation shows managers that the OIG takes whistleblower retaliation complaints seriously and illustrates the importance of whistleblower protections for all GPO employees. As a result of the investigation, GPO was able to ensure the complainant received the most appropriate and impactful resources to address their complaint by coordinating with the Office of Special Counsel.</p> |
| <p><b>Ensure Compliance and Oversight</b></p>   | <p>The results help protect the integrity of GPO's employees by empowering them to engage in protected disclosures if necessary without fear of reprisal.</p>  |

## APPENDIX B. AUDIT AND INSPECTION REPORTS ISSUED

Audit and Inspection Reports Issued in the 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 Report</b>  |                  |                         |                       |
| Payments to Employees Covered by the Federal Employees' Compensation Act | \$51,332         | \$0                     | \$0                   |
| <b>Inspection or Other Reports</b>                                       |                  |                         |                       |
| Environmental Program Inspection   | \$0              | \$0                     | \$0                   |
| Top 10 Safety Hazards Program Inspection                                 | \$0              | \$0                     | \$0                   |
| <b>Total</b>   | <b>\$51,332</b>  | <b>\$0</b>              | <b>\$0</b>            |

## APPENDIX C. INVESTIGATIONS STATISTICS

### Investigations Statistics for Reporting Period<sup>11</sup>

| Item   | Quantity |            |
|--|----------|------------|
| Investigations Open at the Beginning of the Period                   | 2        |            |
| Investigations Opened during the Reporting Period                    | 6        |            |
| Investigations Closed during the Reporting Period                    | 2        |            |
| Investigations Open at the End of the Reporting Period <sup>12</sup> | 6        |            |
| Complaints Open at the Beginning of the Reporting Period             | 2        |            |
| Complaints Opened during the Reporting Period                        | 8        |            |
| Complaints Closed during the Reporting Period                        | 9        |            |
| Complaints Open at the End of the Reporting Period                   | 1        |            |
| Referrals to Other Agencies  | 2        |            |
| Referrals to Audits and Inspections Divisions                        | 1        |            |
| Proactive Initiatives Open at the Beginning of the Period            | 1        |            |
| Proactive Initiatives Opened during the Reporting Period             | 1        |            |
| Proactive Initiatives Open at the End of the Reporting Period        | 2        |            |
| Current Types of Open Investigations                                 | Number   | Percentage |
| Procurement/Contract Fraud   | 2        | 25         |
| Employee Misconduct  | 2        | 25         |
| Workers' Compensation Fraud  | 0        | 0          |
| IT/Computer Crimes   | 1        | 12.5       |
| Proactive Initiatives  | 2        | 25         |
| Other Investigations   | 1        | 12.5       |
| <b>Total</b>   | <b>8</b> | <b>100</b> |

<sup>11</sup> Metrics for developing data for reported statistics were obtained from OIG's Case Management Tracking System.

<sup>12</sup> One of these investigations are under a formal closure process pending GPO's administrative adjudication.

**Appendix C Continued**

**Investigations Productivity Statistics for Reporting Period<sup>13</sup>**

| Item   | No. or Amount |
|--|---------------|
| Arrests, including Summons in Lieu of Arrest   | 0             |
| Persons Referred to DOJ for Criminal Prosecution                                       | 1             |
| Persons Accepted for Criminal Prosecution  | 0             |
| Persons Declined for Criminal Prosecution  | 1             |
| 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>14</sup>                             | 0             |
| Referrals to GPO Management for Possible Corrective Action and/or Information Purposes | 14            |
| Parties Referred to GPO Management for Suspension and Debarment Action                 | 0             |
| Total Referrals to the Audits and Inspections Divisions                                | 1             |

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<sup>13</sup> Metrics for developing data for reported statistics were obtained from OIG’s Case Management Tracking System.

<sup>14</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 substantiated 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>15</sup>

| Date Issued | Name | Report Number | Number of Recommendations | Costs |
|-------------|------|---------------|---------------------------|-------|
| None        |      |               |                           |       |

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<sup>15</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>16</sup>

| Date Issued  | Name of Audit/Inspection                             | Report Number | Number of Recommendations | Monetary Impact |
|--|--|---------------|---------------------------|-----------------|
| 07/06/2021   | 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>   |  |               |                           |                 |

<sup>16</sup> 5 U.S.C. § 405(a)(2).

**Appendix E Continued**

| Date Issued   | Name of Audit/Inspection                     | Report Number | Number of Recommendations | Monetary Impact |
|---|--|---------------|---------------------------|-----------------|
| 05/19/2022  | GPO Organizational Transformation Evaluation | 22-06         | 6                         | \$0             |
| <p><i>Recommendation 22-06-02:</i> Evaluate recently implemented recruitment and retention initiatives and document lessons learned.</p> <p><i>Recommendation 22-06-03:</i> Adopt and execute strategic workforce planning.</p> <p><i>Recommendation 22-06-06:</i> Establish and implement clear customer satisfaction standards and metrics for all GPO organizational units. Include customer satisfaction standards and metrics in all organizational unit strategic plans. Identify, document, and implement improvements based on customer feedback.</p> <p><i>Recommendation 22-06-12:</i> Incorporate business unit-level progress toward execution of strategic plans in an Executive-level monitoring tool, such as the GPO Executive Dashboard.</p> <p><i>Recommendation 22-06-14:</i> Develop for Acquisition Services and Human Capital, an automation plan outlining GPO's ongoing efforts and way forward to make processes more efficient, effective, and accountable.</p> <p><i>Recommendation 22-06-17:</i> Conduct a strategic, enterprise-wide, and forward-looking forecasting initiative to discern where GPO needs to be in the next decade and beyond.</p> |  |               |                           |                 |
| 07/09/2022  | GPO Privacy Program Inspection               | 22-07         | 10                        | \$0             |
| <p><i>Recommendation 22-07-02:</i> Develop PIAs for the five untracked PII systems identified: HC Dashboard, APEC ABTC, DC One Card ID, Pentagon Contractors ID Card, and TWIC®.</p> <p><i>Recommendation 22-07-03:</i> Identify the mechanism to document confidentiality impact levels and document the confidentiality impact levels for all GPO PII systems.</p> <p><i>Recommendation 22-07-04:</i> Implement a process to conduct BU PII inventories and share the results with the Privacy Officer.</p> <p><i>Recommendation 22-07-05:</i> Conduct biennial Privacy Compliance Reviews in accordance with GPO's Privacy Program directive.</p> <p><i>Recommendation 22-07-06:</i> Review all stored records to identify and mark which records contain or may contain PII.</p>  |  |               |                           |                 |

**Appendix E Continued**

| Date Issued  | Name of Audit/Inspection       | Report Number | Number of Recommendations | Monetary Impact |
|--|--------------------------------|---------------|---------------------------|-----------------|
| 07/09/2022   | GPO Privacy Program Inspection | 22-07         | 10                        | \$0             |
| <p><i>Recommendation 22-07-08:</i> Update the PIRT Framework and Procedures to incorporate the guidance for incident response plans from NIST Special Publication 800-122 and include comprehensive guidance, such as:</p> <ul style="list-style-type: none"> <li>a) defining team member roles and responsibilities</li> <li>b) defining key terms</li> <li>c) developing communication templates</li> <li>d) ensuring notification of the appropriate individuals and organizations by identifying points of contact, including external entities, and how to contact them.</li> </ul> <p><i>Recommendation 22-07-09:</i> Update the PIHG to incorporate the guidance for incident response plans from NIST Special Publication 800-122 including comprehensive guidance, such as:</p> <ul style="list-style-type: none"> <li>a) ensuring the proper notification of the appropriate individuals and organizations when evaluating and responding to a suspected PII breach, by identifying points of contact, including external entities, and how to contact them</li> <li>b) stating what information is to be provided to US-CERT and the reporting method, such as through a phone call, email, or a website</li> <li>c) stating how to document that the information was reported to US-CERT.</li> </ul> <p><i>Recommendation 22-07-10:</i> Develop and/or identify the one definitive method to report suspected PII breach incidents.</p> <p><i>Recommendation 22-07-12:</i> Implement a central training method to ensure employees and contractors receive PII training before accessing GPO's information system. This method should include reassigning the responsibility for annual training to a single BU, likely Information Technology, and assigning BUs with the responsibility for specialized PII training.</p> <p><i>Recommendation 22-07-13:</i> Update the Privacy Program directive to reflect changes resulting from these recommendations.</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 |
|-------------|---|---------------|----------------------------------|----------------------------------|
| 12/21/2020  | Cybersecurity Controls Report                                 | 21-07         | 0                                | 1                                |
| 02/16/2021  | Evaluation of Product Billing Rates                           | 21-08         | 0                                | 1                                |
| 05/19/2022  | GPO Organizational Transformation Evaluation                  | 22-06         | 0                                | 2                                |
| 07/29/2022  | GPO Privacy Program Inspection                                | 22-07         | 0                                | 1                                |
| 09/16/2022  | Management and Use of Official Time                           | 22-08         | 0                                | 5                                |
| 06/05/2023  | Payments to Employees Covered by the Federal Compensation Act | 23-06         | 3                                | 0                                |
| 06/21/2023  | Environmental Program Inspection                              | 23-07         | 7                                | 4                                |
| 09/28/2023  | Top 10 Safety Hazards Program Inspection                      | 23-08         | 3                                | 0                                |
|             |   | <b>Total</b>  | <b>13</b>                        | <b>14</b>                        |

# APPENDIX G. REPORTING REQUIREMENTS

## Reporting Requirements under the IG Act of 1978

| Reporting <sup>17</sup>    | Requirement   | Pages   |
|----------------------------|---|---------|
| Section 404(b)(1)          | Review of Legislation and Regulations   | 11      |
| Section 405(a)(1)          | Significant Problems, Abuses, and Deficiencies  | 6 – 10  |
| Section 405(a)(1)          | Recommendations for Corrective Actions to Address Problems, Abuses, and Deficiencies Identified   | 6 – 10  |
| Section 405(a)(2)          | Outstanding Recommendations on which Corrective Action has Not Been Completed   | 20 – 22 |
| Section 405(a)(3) – (a)(4) | Matters Referred for Prosecutorial Authorities  | 17 – 18 |
| Section 405(a)(5)          | Information or Assistance Unreasonably Refused or Not Provided  | 11      |
| Section 405(a)(5)(B)       | List of Completed Audit, Inspection, or Evaluation Reports  | 6 – 8   |
| Section 405(a)(5)          | Summary of Significant Reports  | 6– 8    |
| Section 405(a)(6)          | Statistical Tables Related to Total Value of Questioned or Unsupported Costs  | 16      |
| Section 405(a)(6)          | Statistical Tables Related to Funds Recommended to Be Put to Better Use   | 16      |
| Section 405(a)(5)(B)       | Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made   | 19      |
| Section 405(a)(6)          | Description and Explanation of Any Significant Revised Management Decision  | 11      |
| Section 405(a)(6)          | Information on Any Significant Management Decision with which the IG Disagrees  | 11      |
| 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   | 12      |
| Section 405(a)(11)         | Statistical Tables Related to Investigations  | 17 – 18 |
| Section 405(a)(12)         | Description of Metrics Used for Developing the Data for the Statistical Tables  | 18      |
| Section 405(a)(13)         | Investigations Involving Senior Government Employees Where Allegations of Misconduct Were Substantiated                                     | 11      |
| Section 405(a)(14)         | Description of Any Instance(s) of Whistleblower Retaliation   | 11      |
| Section 405(a)(15)         | Description of Any Attempt(s) by the Agency to Interfere with the Independence of the OIG   | 11      |
| Section 405(a)(16)(A)      | Inspections, Evaluations, Audits, and Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public | 11      |

<sup>17</sup> Refer to NDAA for specific paragraph and numbered sections.

# APPENDIX H. ABBREVIATIONS AND ACRONYMS

## Abbreviations and Acronyms

|            |  |
|------------|--|
| ASHARE     | American Society of Heating, Refrigeration, and Air-Conditioning Engineers |
| BDA Global | Business Development Associates, LLC                                       |
| CIGIE      | Council of the Inspectors General on Integrity and Efficiency              |
| DOEE       | DC Department of Energy & Environment                                      |
| EPA        | U.S. Environmental Protection Agency                                       |
| FECA       | Federal Employees' Compensation Act  |
| FY         | Fiscal Year  |
| GPO        | U.S. Government Publishing Office  |
| IAQ        | Indoor Air Quality   |
| IG         | Inspector General  |
| IG Act     | Inspector General Act of 1978, as amended                                  |
| INV        | Investigations Division  |
| LLC        | Limited Liability Company  |
| OIG        | Office of the Inspector General  |
| OSC        | Office of Special Counsel  |
| QAR        | Quality Assessment Review  |
| ROI        | Return on Investment   |
| S&D        | Suspension and Debarment   |
| SOP        | Standard Operating Procedures  |
| U.S.C.     | United States Code   |
| VOC        | Volatile Organic Compound  |

# 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.

## 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.

## Intake

Allegations of wrongdoing via email, telephone, mail, employee drop-box, and walk-ins, which are received by the OIG.

## 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 initiatives.

### **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.

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