

Office of Inspector General



Semiannual Report to Congress

April 1, 2023 – September 30, 2023

U.S. AbilityOne Commission Office of Inspector General

Message from the Inspector General

“Next Stage”

As announced at the Public Commission meeting in October, the theme of this Fall Semiannual Report to Congress (SAR) is “Next Stage.” This continues to be a time of transformation and modernization for both the OIG and the Commission. Following the issuing of the Strategic Plan for FY 2022–2026, the Commission has been steadily working on its implementation, marking the beginning of a new phase in the Commission’s operation.

From the OIG’s vantage point as an oversight entity, the strategic plan’s new direction offered me an opportunity to reconsider how best to ensure continued OIG effectiveness in a transitional moment which calls for growth and flexibility. Having reassessed the OIG posture and structure, I created a new oversight unit and issued a job posting for the position of Assistant IG for Evaluations (AIGE). We are excited to grow as an office and the AIGE and the staffing of the Evaluations unit will provide OIG with new flexibility needed to improve oversight, while navigating a dynamic landscape.

I am also pleased to announce that OIG is in the final stage of issuing the next two-year oversight plan – to guide the OIG going forward leveraging audits as well as evaluations.

This semiannual report attests to the OIG’s continued commitment to oversight of the AbilityOne Program, as well as the engagement within the IG community, the federal government, and our stakeholders in the past six months. I thank the OIG team for their dedication and commitment to public service and to the IG mission. I also want to thank the Commission Chair, Jeffrey Koses, and the whole Commission for their support of IG independence and oversight.

OIG looks forward to operating in the Next Stage!



Stefania Pozzi Porter
Inspector General
U.S. AbilityOne Commission

Contents

Message from the Inspector General	2
Frequently Used Abbreviations	5
Introduction	6
Statistical Highlights – AbilityOne Office of Inspector General	8
Top Management and Performance Challenges Report (November 15, 2023)	9
Overview of Office of Audit	10
Overview of Office of Evaluations	10
OIG Two-Year Oversight Plan	10
Overview of Office of Investigations	11
Overview of Activities with the Inspector General Community	12
Inspector General and Federal Community Engagement	12
Legislation and Regulations.....	12
OIG and PRAC Relationship	12
Pandemic Response Accountability Committee.....	12
OIG Outreach	13
IG Speaking Engagements	14
NPA Educational Visits	14
U.S. AbilityOne Commission Meetings	16
OIG Creates Content in the Commission’s Annual Report for the President:	16
Knowledge-Based Center and its Operations	16
CIGIE Fellowship	17
Internship Program	17
OIG Job Fair by the CIGIE DEIA Committee	17
The OIG Webpage	18
Co-Location Success: Reducing the Federal Footprint and Maximizing Economies	20
OIG’s Office of Audits	21
OIG’s Office of Investigations	24
Hotline	24
Allegations Processed and Closed	25
Investigations Completed	25
Investigative Outreach and Fraud Awareness	25
898 Panel and Activities by the IG Subcommittee	27
Activities with the Inspector General Community	29

Appendix I: AbilityOne Organization Chart	31
Appendix II: Commission Member Composition	32
Appendix III: OIG Organizational Chart	33
Appendix V: Reporting Requirements under the Inspector General Act of 1978.....	52

Frequently Used Abbreviations

Central Nonprofit Agency (CNA)

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

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

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

Department of Justice (DOJ)

Department of Veterans Affairs (VA)

Federal Information Security Modernization Act (FISMA)

Fiscal Year (FY)

Government Accountability Office (GAO)

Generally Accepted Government Auditing Standards (GAGAS)

Independent Public Accounting (IPA)

Inspector General (IG)

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

Information Technology (IT)

Javits-Wagner-O'Day (JWOD)

Memorandum of Understanding (MOU)

National Industries for the Blind (NIB)

Nonprofit Agency (NPA)

Office of Inspector General (OIG)

Office of Management and Budget

(OMB) Procurement List (PL)

SourceAmerica (SA)

Semiannual Report to Congress (SAR)

Introduction

On December 18, 2015, the Consolidated Appropriations Act of 2016¹ amended the Inspector General Act of 1978 (IG Act),² creating the Inspector General (IG) for the U.S. AbilityOne Commission. The Office of Inspector General (OIG) is responsible for conducting audits, investigations, and preventing fraud, waste, abuse, and mismanagement in the Commission's programs and operations, and recommending policies and procedures to promote economy, efficiency, and effectiveness. The IG Act requires the IG to keep the Commission, Chairperson, and Congress fully and currently informed about problems and deficiencies of the Commission and its operations. OIG reports on the most significant management and performance challenges facing the Commission. Our Top Management and Performance Challenges Reports reflect on and seek to assist in the challenging environment facing the Commission and its Program.

During the reporting period, OIG issued our most recent Top Management and Performance Challenges (TMPC) Report in November 2023, for inclusion in the Commission's FY 2023 Performance and Accountability Report (PAR). In the report, we identified the top management and performance challenges facing the U.S. AbilityOne Commission in FY 2024 as:

- 1) Implementation of the Strategic Plan:
 - a) Implementation of new Cooperative Agreements with CNAs to Modernize and Enhance Program Compliance;
 - b) Successful Implementation of the Section 898 Panel Recommendations;
 - c) Use of an Enterprise-wide Risk Management (ERM) Framework.
- 2) Breakdowns in Internal Control over Financial Management and Reporting.

Appendix A –

Watch Item 1: List of Unimplemented OIG Audit Recommendations

Watch Item 2: Program Growth and Resulting Risk Appendix B –898 Panel Recommendations for Commission action.

The OIG provided a draft of this TMPC report to Commission management, whose comments on the Commission's progress in each challenge area have been considered and/or incorporated into this final version.

The Committee for Purchase from People Who Are Blind or Severely Disabled, operating as the U.S. AbilityOne Commission (AbilityOne, or Commission, or Agency), is responsible for administering the AbilityOne Program pursuant to the Javits-Wagner-O'Day (JWOD) Act (41 U.S.C. §§ 8501–8506). The Commission is an independent Federal agency composed of 15 presidential appointees: 11 represent Federal agencies, and four serve as private citizens who are knowledgeable about employment barriers facing people who are blind or have significant disabilities. The AbilityOne Program facilitates the use of government procurement to provide employment in the United States

¹ Pub. L. No. 114–113.

² 5 U.S.C. §§ 401–424.

for people who are blind or have significant disabilities. Approximately 36,000 individuals, including more than 6,700 veterans, are employed nationwide at approximately 450 nonprofit agencies from Maine to Guam. AbilityOne provided nearly \$4 billion in products and services to approximately 40 Federal government agencies in FY 2023.

AbilityOne designates Central Nonprofit Agencies (CNAs) to facilitate the employment of people who are blind or have significant disabilities through nonprofit agency (NPA) employers. The Commission administers the AbilityOne Program with the assistance of two CNAs, National Industries for the Blind (NIB) and SourceAmerica.³

³ 41 CFR Part 51-3.

HIGHLIGHTS

Statistical Highlights – AbilityOne Office of Inspector General

The AbilityOne OIG oversees the U.S. AbilityOne Commission and its programs and operations.

The Office of Inspector General published the Top Management and Performance Challenges Report on November 15, 2023. The report identifies the top challenges facing the Commission.

The following statistics summarize OIG’s audits, investigations, and findings and recommendations that are covered in this report.

OIG Office of Audits (OA)



Completed Projects:

- 0 – Audit
- 1 – Audit Engagements Announced



Findings Issued / Recommendations Given / Recommendations Closed:

- No Findings Produced / No Recommendations Made /
- 11 Recommendations Closed



Audits in Progress:

- 5 – Performance Audits
- 1 – Financial Statement Audit

OIG Office of Investigations (OI)



- 9 – Allegations Received



- 0 – Investigations Closed / 6 - Allegations Closed



- 37 – Open Matters at End of Reporting Period (Sept. 30, 2023)

Top Management and Performance Challenges Report (November 15, 2023)

During the reporting period, in November 2023, we issued our most recent Top Management and Performance Challenges (TMPC) report for inclusion in the Commission’s FY2023 Performance and Accountability Report (PAR).

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

In this year’s Top Management and Performance Challenges Report, we identified the top management and performance challenges facing the U.S. AbilityOne Commission as:

1. Implementation of the Strategic Plan⁴
 - a. Implementation of new Cooperative Agreements with CNAs to Modernize and Enhance Program Compliance
 - b. Successful Implementation of the Section 898 Panel Recommendations
 - c. Use of an Enterprise-wide Risk Management (ERM) Framework
2. Breakdowns in Internal Control over Financial Management and Reporting

In the report, we introduce one Watch List item, regarding:

- Appendix A – Watch Item 1: List of Unimplemented OIG Audit Recommendations
- Watch Item 2: Program Growth and Resulting Risk

The OIG provided a draft of this TMPC report to Commission management, whose comments on the Commission’s progress in each challenge area have been considered and/or incorporated into this final version.

⁴ U.S. AbilityOne Commission’s Strategic Plan for FY 2022–2026. June 30, 2022. The Plan has four strategic objectives and directly engages top challenges identified in the OIG’s TMPC reports.

Overview of Office of Audit

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

Overview of Office of Evaluations

As addressed in the IG message at the opening of this and the previous semiannual reports, with the issuing of its Strategic Plan for FY 2022–2026 the Commission marked a new direction of the AbilityOne Program.

Given the landscape change, ensuring continued OIG oversight effectiveness required growth and flexibility in OIG capabilities. After reassessing the OIG posture and structure, we created a new oversight unit led by an Assistant IG for Evaluations (AIGE). We are excited to grow as an office and the AIGE and the staffing of the Evaluations unit will provide OIG with new flexibility needed to improve oversight, while navigating a dynamic landscape.

Evaluations are based on standards and follow the Quality Standards for Inspection and Evaluation (Blue Book)⁵ that have long provided a solid framework work by Offices of Inspector General (OIG). The Blue Book provides OIGs with a flexible and effective mechanism for oversight and empowers inspection, evaluation, and multidisciplinary staff to produce timely, credible reports to improve agency operations.

The applicable standards ensure the flexibility that is a hallmark of Evaluations work while continuing to provide OIGs with a valuable means of timely and effective oversight.

OIG Two-Year Oversight Plan

We are pleased to announce that OIG is in the final stage of issuing the next two-year oversight plan – to guide the OIG going forward leveraging audits as well as evaluations.

When issued, our risk-based biennial oversight plan intends to serve as a roadmap for independent and objective oversight of the U.S. AbilityOne Commission’s programs and operations through reviews, such as Audits and Evaluations, focused on preventing and detecting fraud, waste and abuse, and enhancing economies and efficiencies.

Throughout the oversight cycles, we continue to focus on high-risk areas in the program and operations.

⁵ <https://www.ignet.gov/sites/default/files/files/QualityStandardsforInspectionandEvaluation-2020.pdf>

Overview of Office of Investigations

We have no closed investigations during this reporting.

During this reporting period, April 1, 2023 – September 30, 2023, the Office of Investigation continued to develop its capacity to investigate a broad spectrum of allegations. Allegations may range from internal complaints of abuse of authority to external criminal fraud against the Commission. The Office of Investigations continues to execute on the OIG’s open investigation portfolio in furtherance of the IG mission of promoting economies and efficiencies, and preventing fraud, waste, and abuse on the Commission and the AbilityOne Program

The OIG continues to work with key stakeholders, including Congress and the DOJ, to obtain law enforcement authority to enhance investigative capabilities. Having such authority is crucial as U.S. AbilityOne OIG for its oversight of the U.S. AbilityOne Commission and its nationwide operations. The OIG needs law enforcement authority to effectively investigate crimes involving U.S AbilityOne Commission programs and operations. Not having this authority also hampers the OIG’s authority to recruit and hire experienced investigators and is a safety issue for our investigators.

Hotline

OIG’s office of Investigations manages the hotline, which features a dedicated Hotline contact email, a 24/7 live call center, and a fillable web-form by which the public may reach OIG to report allegations of fraud, waste, or abuse. During the reporting period, the OIG received 9 allegations.

Overview of Activities with the Inspector General Community

Inspector General and Federal Community Engagement

The OIG continued to actively participate in community-wide activities, particularly those involving CIGIE, the independent entity within the Executive Branch comprised of the federal, statutory inspectors general, per the Inspector General Act⁶. We coordinated with and assisted various OIGs during the period on activities that include investigations, planning, and audit support.

The AbilityOne IG with CIGIE includes the IG attending the IG member meetings in Washington, DC, now held at the new CIGIE headquarters. The Inspector General is the Vice-Chairperson of the CIGIE Diversity, Equity, Inclusion and Accessibility (DEIA) and a member of other CIGIE Committees, including the CIGIE Legislative Committee, the Audit Committee and the CIGIE Inspection and Evaluations working group. The Deputy Inspector General serves as the Chairperson for the Investigations Subcommittee of the Technology Committee and Investigations Committee.

Legislation and Regulations

Pursuant to IG Act Section 4(a)(2), during this period, the OIG reviewed legislation and/or regulations both individually and in coordination with CIGIE's Legislation Committee.

OIG and PRAC Relationship

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

Pandemic Response Accountability Committee

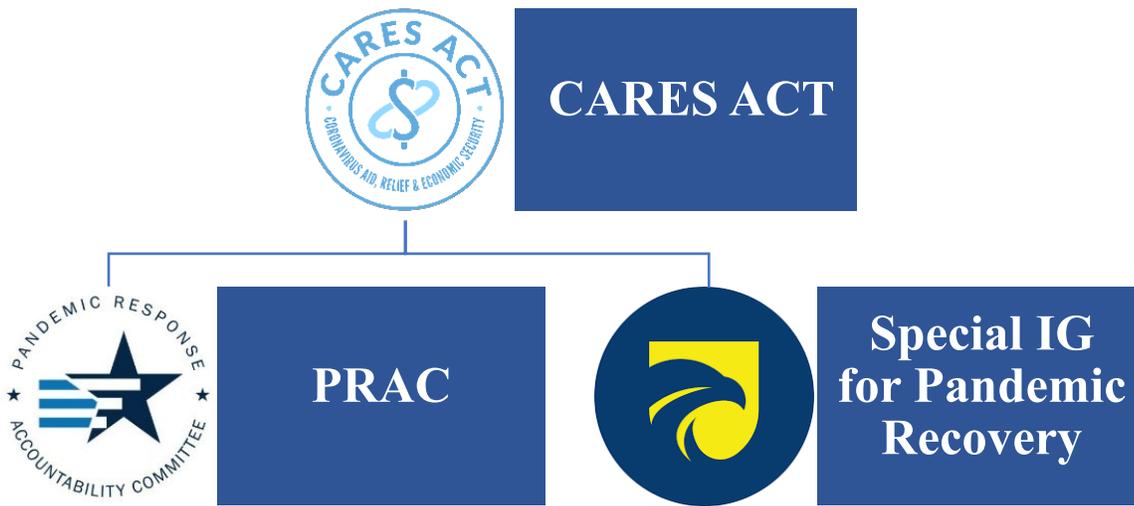


The Pandemic Response Accountability Committee (PRAC)⁷ was established as a committee of CIGIE by the CARES Act⁸ which was signed into law on March 27, 2020. The PRAC was created to promote transparency and prevent and detect fraud, waste, abuse, and mismanagement as it relates to the Coronavirus Response.

⁶ Inspector General Act of 1978, Pub. L. No. 95-452, 92 Stat. 1101 (1978) (codified as amended at 5 U.S.C. app. §§ 1-12).

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

⁸ Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281 (2020).



In previous reporting periods, OIG delivered presentations to the CNAs on the jurisdiction and activities of the PRAC and about the CARES Act, sharing available information and strategies the government is using to address the challenges posed by the pandemic.

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

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

OIG Outreach

The OIG regularly meets with the Commission Chairperson, Vice Chairperson, and the Commission Members, as well as with Commission senior leadership and staff. Outside of the US AbilityOne Commission itself, as a part of a continuous effort to deepen its understanding of the AbilityOne Program that it oversees, our OIG keeps an open channel of communication with the Central non-profit agencies (CNAs) and the NPAs. OIG also conducts NPA visits, attends and regularly presents at conferences, and meets with stakeholders. This outreach is designed to inform the AbilityOne Program community of the oversight role of the IG in a government agency, and the IG mission of promoting integrity and efficiency, and preventing waste, fraud, and abuse.

IG Speaking Engagements

The OIG regularly delivers presentations providing the AbilityOne community and other stakeholders with an overview of oversight work, including the functions of an OIG, recent OIG audit results, and projections for the future.

The Inspector General recently presented at the Association of Inspectors General (AIG) Annual Training Conference, “Innovation & the Future of Oversight!” in the Panel Discussion: “Leveraging Diversity, Equity, Inclusion & Accessibility (DEIA) to Advance Organizational Goals.”

During the interactive panel discussion held in New York, IG Porter also talked about the newly issued CIGIE Compendium of Office of Inspector General Reports Related to Diversity, Equity, Inclusion, and Accessibility.⁹

The compendium is designed to assist OIGs with considering equity when conducting oversight work in the following areas: (1) general equity principles, (2) program and policy oversight, (3) data impacts on equity in oversight work, (4) reporting and disseminating information, (5) human capital, (6) contracting and procurement, (7) education, (8) financial, (9) information and communication technology, (10) intelligence, and (11) health equity policy.

In each area, the toolkit identifies relevant considerations for oversight professionals; resources and tools that can be used to address those considerations; and examples of oversight work employing those methodologies. The toolkit should provide a starting point to inform discussions when planning oversight work and help guide future work involving these 11 areas, too.

NPA Educational Visits

OIG will continue its practice of meeting with NPAs and is looking forward to conducting the next NPA visits. In past reporting periods, the OIG visited two NPAs.

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

⁹ Compendium of Office of Inspector General Reports Related to Diversity, Equity, Inclusion, and Accessibility, <https://www.ignet.gov/sites/default/files/files/Compendium-OIG-Reports-Related-DEIA.pdf>

- Briefings**
 - Congressional Stakeholders Meetings
 - Meetings with Commission Members
- Conferences**
 - AbilityOne Commission Public Meetings
 - NIB and SourceAmerica Annual Conferences
- Outreach**
 - Program Stakeholders and the Public

NPA: Several OIG Outreach Visits Across the Country



U.S. AbilityOne Commission Meetings

OIG presented at the U.S. AbilityOne Commission public meetings, informing on its mission, oversight model, and accomplishments. The Commission’s Quarterly Public Meetings that occurred during the reporting period were on April 13, July 13, and October 19, 2023. The OIG attended the Commission’s Town Hall Meeting on Draft Compliance Policies March 29, 2023.

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

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

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

A previous Report included details of OIG reports, recommendations, and oversight for the Program. In FY 2023, OIG issued a Semiannual Report to Congress and conducted field work for several audit engagements about the AbilityOne Commission and its Program.¹⁰ The OIG has oversight on the federal program creating quality employment opportunities across all economic sectors for people who are blind or have other significant disabilities.



Knowledge-Based Center and its Operations

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

¹⁰ <https://www.oversight.gov/node/241062> (December 7, 2022); <https://www.oversight.gov/node/213647> (May 31, 2022); <https://www.oversight.gov/node/245994> (January 26, 2023); <https://www.oversight.gov/node/264703> (March 9, 2023).



CIGIE Fellowship

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

Internship Program

AbilityOne OIG has a strong history of offering developmental internships to both undergraduate and law interns from diverse backgrounds and at various stages of educational development. During the reporting period, two 2nd year law students from American University Washington College of Law returned to our OIG to complete a summer 2023 internship after completing highly successful spring 2023 internships in our OIG.

Consistent with the President’s Executive Order 14035, seeking to promote the availability of paid internships, AbilityOne OIG was one of the first federal agencies that successfully undertook steps to utilize the hiring authority available under the August 18, 2021, OPM rule encouraging pay for the time-limited appointment of post-secondary students.

OIG Job Fair by the CIGIE DEIA Committee

In the previous reporting period, AbilityOne OIG, along with 31 other OIGs, participated in the first annual Job and Career Fair presented by CIGIE at the U.S. Department of Transportation. OIG representatives met with numerous undergraduate students and individuals looking for a career change and discussed future internship and employment opportunities. The target demographics are students attending college and universities in the District of Columbia, Maryland, and Virginia (all majors). In addition, recent graduates, law students and career-seeking individuals are more

than welcome to attend. Our goal was to promote knowledge and awareness about working for the Federal Government in general and at OIGs in particular: our mission, vision, core values, and activities. The career fair and information session highlighted current and future job and internship opportunities, as well as explaining the requirements of the application and hiring process.

AbilityOne OIG is looking forward to participating in the next Career Fair, taking place on November 8, 2023.

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

The OIG Webpage

In 2020, OIG participated in a CIGIE work group to enhance and further build the capabilities of oversight.gov for the IG community and launch a pilot website on oversight.gov. Our co-leader on the project, the Department of Justice OIG, took its own new website live in that same reporting period as our OIG's. Our work on the IT project partly helped other small OIGs to stand up their own webpages on oversight.gov.¹¹

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

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

¹¹ <https://abilityone.oversight.gov>.

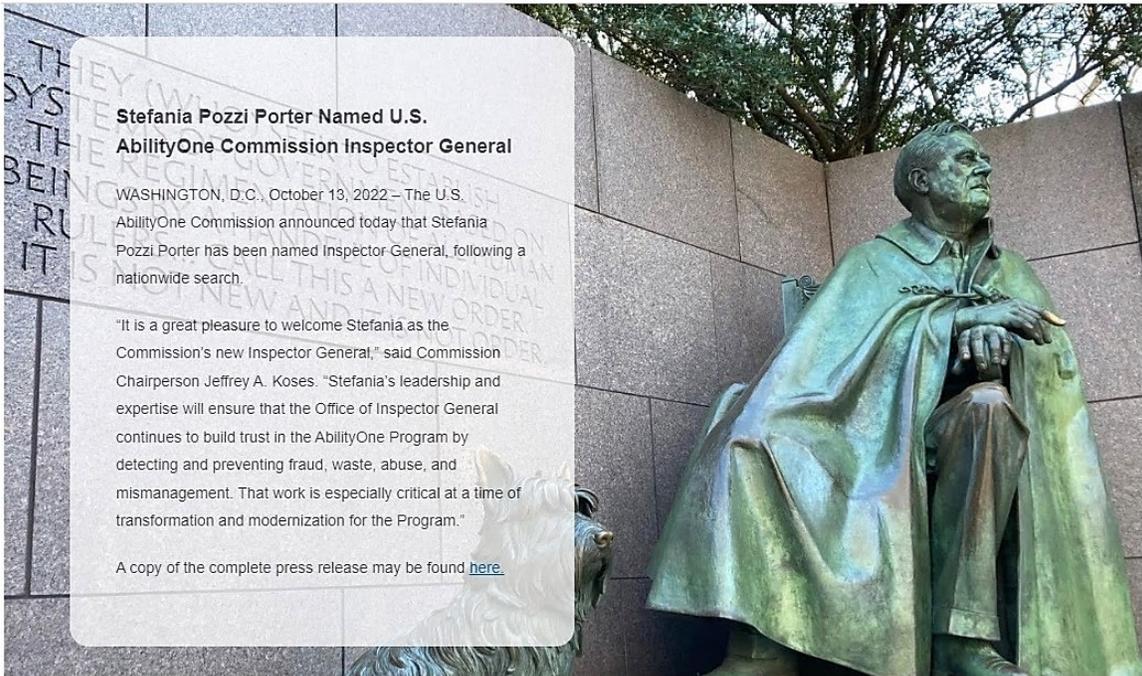


Enhancing Confidence in the Program.
Improving Economy and Efficiency.

REPORT FRAUD, WASTE & ABUSE

Office of Inspector General

Home Leadership Reports Program Outreach Internships Contact FAQ



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

Sample of OIG Website’s FAQs

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

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

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

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

The IG Act requires each agency to provide its OIG “with appropriate and adequate office space at central and field office locations of such establishment, together with such equipment, office supplies, and communications offices, and provide necessary maintenance services for such offices and the equipment and facilities located therein.”¹²

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

¹² IG Act, 5 U.S.C. § 406(d).

OIG’s Office of Audits

Through its Office of Audit, the Inspector General provides audit oversight to a Commission responsible for administering the AbilityOne Program, which comprises nearly \$4 billion in annual procurement spending by the federal government. During this semiannual reporting period, the Office of Audit engaged independent certified public accounting (IPA) firms to help fulfill the IG mission, and provide oversight as required by the IG Act of 1978, as amended. Following IG’s audit plan that identifies key areas of risk, the Office of Audit announced one new engagement.

Completed Audits

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

Audits In-Progress

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

OIG contracted with CliftonLarsenAllen (CLA), an independent certified public accounting (IPA) firm, to perform an audit of the Quality of Products in Support of Meeting Government Requirements. Our overall objective is to assess the reliability, validity, and relevance of the quality control process employed by Central Nonprofit Agencies (CNAs) and Nonprofit Agencies (NPAs) to correct product deficiencies prior to delivery.¹³ To answer our audit objective, we will assess the effectiveness and transparency of the quality control process employed by the Commission, CNAs, and NPAs, as well as obtain an understanding of relevant internal controls. Expected completion: 1st quarter FY2024.

Audit of the Commission’s Contract Administration Process

OIG contracted with CLA to perform an audit of the Commission’s Contract Administration Process. Our overall objective is to determine whether, and to what extent, the staffing shortfalls in the Office of Contracting Policy impacted the ability to manage and administer the contract administration process.¹⁴ To answer our objective, we will (1) review laws, regulations, policies, and procedures applicable to contract management, (2) conduct interviews with key personnel, and (3) analyze data, reports, and other supporting documentation related to contract administration. Expected completion: 1st quarter FY2024.

Audit of Third-Party Service Provider Agreements

¹³ Audit of the Quality of Products in Support of Meeting Government Requirements (Wednesday, September 29, 2021) <https://www.oversight.gov/report/CPPBSD/Audit-Quality-Products-Support-Meeting-Government-Requirements>

¹⁴ Audit of the Commission’s Contract Administration Process (Tuesday, July 12, 2022) <https://www.oversight.gov/report/CPPBSD/Audit-Commission%E2%80%99s-Contract-Administration-Process>

OIG contracted with CLA to perform an audit of Third-Party Service Provider Agreements. Our overall objective is to determine the extent to which the services provided by third-party organizations align with the terms of existing service agreements.¹⁵ To answer our objective, we will (1) review laws, regulations, policies, and procedures applicable to third-party service provider agreements, (2) conduct interviews with key personnel, and (3) analyze data, reports, and other supporting documentation related to third-party service agreements. Expected completion: 1st quarter FY2024.

Audit of Data Reliability, Availability, and Accessibility

OIG contracted with RMA, an IPA firm, to perform an audit of Data Reliability, Availability, and Accessibility. Our overall objective is to determine if data that is generated to monitor and report on program growth and program employment is reliable, available, and accessible by the Commission to better inform decision-making and ensure achievement of strategic objectives.¹⁶ To answer our objective, we will (1) review laws, regulations, policies, and procedures applicable to the data collection, management, and reporting (2) conduct interviews with key personnel, and (3) analyze data, reports, and other related supporting documentation. Expected completion: 1st quarter FY2024.

Fiscal Year 2023 Evaluation of the U.S. AbilityOne Commission's Information Security Program

OIG entered into a contract with McConnell and Jones, LLP, an IPA firm, to conduct the audit of the Commission's information security program pursuant to the Federal Information Security Modernization Act of 2014 (FISMA).¹⁷ The overall objective is to determine the effectiveness of the Commission's information security program and practices. The review will assess information security program controls to support OIG's reporting of FISMA metrics into the Department of Homeland Security's (DHS) CyberScope application. Expected completion: 1st quarter FY2024.

Fiscal Year 2023 AbilityOne Commission Financial Statement Audit

OIG contracted with the IPA firm Harper, Rains, Knight & Company (HRK) to conduct the FY2023 AbilityOne Commission Financial Statement Audit.¹⁸ The objective of the audit is to express an opinion on whether the Commission's financial statements are presented fairly, in all

¹⁵ Audit of Third-Party Service Provider Agreements (Tuesday, July 12, 2022)

<https://www.oversight.gov/report/PPPBSD/Audit-Third-Party-Service-Provider-Agreements>

¹⁶ Audit of Data Reliability, Availability, and Accessibility (Thursday, September 22, 2022)

<https://www.oversight.gov/report/PPPBSD/Audit-Data-Reliability-Availability-and-Accessibility>

¹⁷ FY23 Evaluation of the U.S. AbilityOne Commission's Information Security Program (Thursday, March 9, 2023)

<https://www.oversight.gov/report/PPPBSD/FY23-Evaluation-US-AbilityOne-Commission%E2%80%99s-Information-Security-Program>

¹⁸ FY23 AbilityOne Commission Financial Statement Audit (Friday, May 12, 2023)

<https://www.oversight.gov/report/PPPBSD/Fiscal-Year-2023-AbilityOne-Commission-Financial-Statement-Audit>

material respects, in accordance with U.S. generally accepted accounting principles. Expected completion: 1st quarter FY2024.

Open Audit Recommendations

The Office of Audit also monitors the Commission’s progress in taking corrective actions on recommendations in our audit reports. The OIG considers a recommendation “Open” or “Closed” based on actions that management takes or plans to take in response to the recommendation. OIG considers a recommendation “Closed” when (1) the responsible Audit Follow-Up Official (AFO) completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications, and (2) OIG reviews the evidence provided and determines that no additional action is required.

As of September 30, 2023, there are 80 open recommendations, 36 of which were reported as implemented¹⁹ by management but remain open pending OIG/IPA review of corrective actions and supporting documentation, and none of the remaining were considered “Overdue.”²⁰ 11 of the open recommendations were closed²¹ during the Semi-Annual Period. The last column of Appendix IV, Open Sub-Status, represents the assertions of Commission management and not of OIG. We will perform periodic follow-up audits and reviews to verify management’s assertions of implementation. A listing of these open recommendations can also be found online at <https://www.oversight.gov/recommendations>.

The information about the status of the implementation of the recommendations, above, refers to the report cut-off date of September 30, 2023. More recommendations were closed by the OIG after September 30. Those fall in the next reporting period and OIG will report them in the next semiannual report to Congress.

¹⁹ “Implemented” is defined as an open recommendation reported as “Implemented” by management but remains open pending OIG or Independent Public Accounting firm (IPA) final determination.

²⁰ An open recommendation is considered “overdue” if the responsible Audit Follow-Up Official (AFO) has not extended the ECD and has not validated that the CAPs are still relevant or if the OIG has not received documentation that supports management’s assertion of implementation prior to the recommendation’s target implementation date.

²¹ OIG considers a recommendation “Closed” when: 1) the responsible AFO completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications; and 2) OIG or the delegated IPA reviews the evidence provided and determines that no additional action is required.

OIG's Office of Investigations

Through its Office of Investigations (OI), the Inspector General provides investigative oversight to a Commission responsible for administering the nearly-\$4 billion AbilityOne Program. During this semiannual reporting period, the Office of Investigations helped further the OIG mission of providing oversight as required by the IG Act of 1978, as amended. OIG is responsible for detecting and investigating fraud, waste, and abuse within the U.S. AbilityOne Commission and its Programs. Investigations may be criminal, civil, administrative, or of a contractual nature. Fraud, waste, and abuse within the AbilityOne Program leads to the loss of jobs for Americans who are blind or have other significant disabilities, many of whom are veterans, and hinders law-abiding AbilityOne contractors.

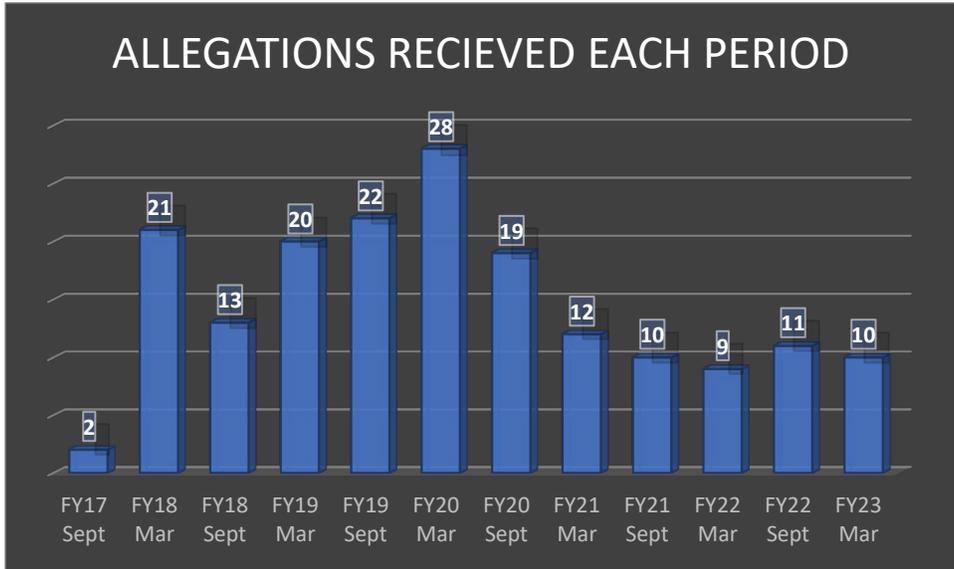
While the Program is administered by the U.S. AbilityOne Commission, the \$4 billion per year in goods and services are contracted for by over 40 federal agencies working directly with the NPAs.

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

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

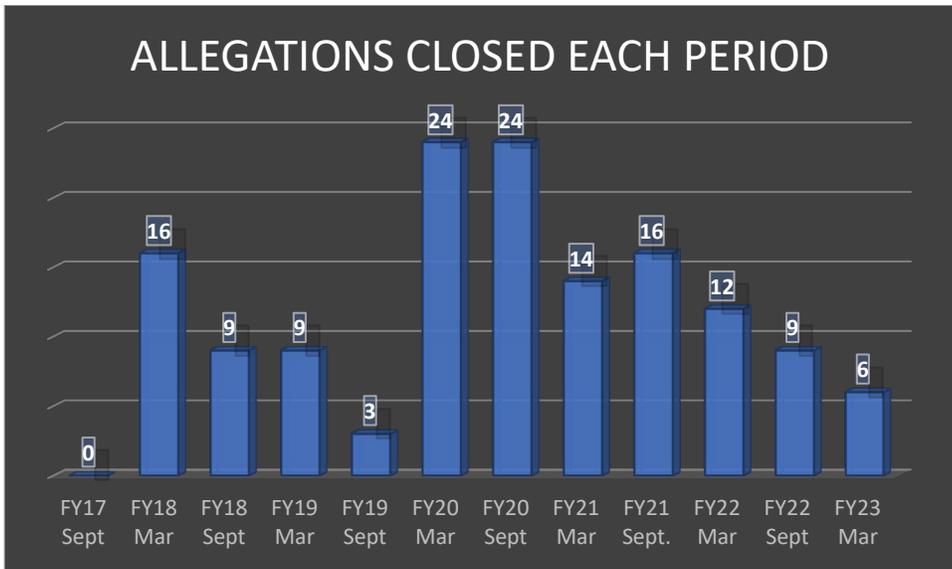
Hotline

OIG's Office of Investigations (OI) manages the hotline, which features a contact email, a 24/7 live call center, and a fillable web-form by which the public may reach OIG to report allegations of fraud, waste, or abuse. During the reporting period, the office received nine (9) allegations.



Allegations Processed and Closed

Allegations of waste, fraud, and abuse received by OIG are subject to an initial review. The graph above shows the number of allegations received, while the graph below shows the number of matters closed in each reporting period. This reporting period, OIG closed six (6) allegations.



Investigations Completed

OIG did not close any investigations during this reporting period.

Investigative Outreach and Fraud Awareness

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

898 Panel and Activities by the IG Subcommittee



Section 898 of the National Defense Authorization Act for Fiscal Year 2017 (P.L. 114-328) required the Secretary of Defense to establish the “Panel on Department of Defense and U.S. AbilityOne Contracting Oversight, Accountability and Integrity” (“the Panel”).

After several years of intense activity, in December 2021, the Panel sunset when it issued its fourth and final annual report to Congress, reflecting over four years of efforts that included research, debate, and stakeholder engagement by a diverse set of actors, comprised of senior executives and staff from ten (10) Federal agencies.²²

Pursuant to Section 898(a)(2), a representative of the Inspector General of the Department of Defense and the Inspector General of the AbilityOne Commission were statutory members of the Panel, among others. The primary mission of the Panel was to identify vulnerabilities and opportunities in DoD contracting within the AbilityOne Program and recommend improvements. The Panel established seven subcommittees to fulfill its duties as determined by Section 898(c). Since its inception, in previous reporting periods, the AbilityOne Inspector General led the Panel’s IG subcommittee. In addition to leading the subcommittee, the Inspector General provided support and advice to multiple Panel subcommittees dealing with the effectiveness and internal controls of the AbilityOne Program as it relates to DoD contracting, including to the DOJ-led subcommittee on Waste, Fraud and Abuse.

The 898 Panel’s IG subcommittee was tasked with reviewing the progress by the Department of Defense in addressing the DoD IG’s recommendations from the 2016 audit report, DODIG-2016-097. The IG subcommittee previously found that the DoD had made progress with the report’s recommendations: (1) to implement existing DoD policy requiring contracting officers to check the AbilityOne’s Procurement List (PL) to verify whether a product or service is on the mandatory list, and (2) to improve training for procurement personnel the AbilityOne Program procurement. During its work, the 898 Panel found that issues of non-compliance with the AbilityOne Program were still occurring with procurement officers

²² Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability and Integrity: Fourth and Final Annual Report to Congress (December 2021) https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report_0.pdf.

outside of DoD. The AbilityOne IG recommended that additional training be conducted to reach federal entities outside DoD, and that training content be regularly updated by the U.S. AbilityOne Commission in coordination with the Defense Acquisition University (DAU). Like it did in the past when the Panel was still active, the AbilityOne IG will continue to report on the progress on the implementation of the 898 Panel recommendations through the Top Management and Performance Challenge Reports that the IG issues annually, in the fall, regarding the challenges facing the U.S. AbilityOne Commission.²³

The 898 Panel goals included prioritizing and refining the actionable recommendations to improve oversight, accountability, transparency, and integrity in contracting with the AbilityOne Program. Execution of these recommendations will have a positive impact on the employment opportunities for individuals who are blind or have other significant disabilities.

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

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

As the 898 Panel Chairperson, John Tenaglia, wrote in issuing the fourth and last 898 Panel’s report to Congress: “Although the Panel officially sunsets with the submission of this final report, the results of the recommendations will be enduring and have a positive impact for the AbilityOne community and the Federal contracting workforce.”²⁴

²³ Top Management and Performance Challenges Report (2022) <https://abilityone.oversight.gov/reports/top-management-challenges/top-management-and-performance-challenges-report-tmpc-fy22>
Top Management and Performance Challenges Report (2021) <https://www.oversight.gov/report/CPPBSD/Top-Management-and-Performance-Challenges-Report-2>
Top Management and Performance Challenges Report (2020) <https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges-report-1>
Top Management and Performance Challenges Report (2019) <https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges-report-0>
Top Management and Performance Challenges Report (2018) <https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges-report>
Top Management and Performance Challenges Report (2017) <https://www.oversight.gov/report/cppbsd/top-management-and-performance-challenges>

²⁴ Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability and Integrity: Fourth and Final Annual Report to Congress (December 2021) https://abilityone.oversight.gov/sites/default/files/reports/Fourth%20and%20Final%20898%20Report_0.pdf.



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

Activities with the Inspector General Community

AbilityOne OIG has been a member of the CIGIE Diversity, Equity, Inclusion, and Accessibility (DEI&A) Committee since its inception. In March 2023, the U.S. AbilityOne Inspector General, Stefania Pozzi Porter was selected as the Vice-Chairperson for the CIGIE DEI&A Committee. The CIGIE DEI&A goals are to affirm, advance, and augment CIGIE’s commitment to promote a diverse, equitable, and inclusive workforce and workplace environment throughout the OIG Community that will ensure comprehensive work, produced by a well-trained and highly skilled workforce, to be made accessible, when possible, to the diverse public we serve. In a previous reporting period, OIG facilitated the engagement of AbilityOne Commission’s Vice Chair Feldblum as a keynote speaker. Feldblum addressed how to achieve DEIA in the workforce, with additional focus specifically on disability.

During the interactive panel discussion held in New York, for the Annual meeting of the Association of the Inspectors General, IG Porter introduced to the audience the newly issued *CIGIE Compendium of Office of Inspector General Reports Related to Diversity, Equity, Inclusion, and Accessibility*.²⁵

The compendium is designed to assist OIGs with considering equity when conducting oversight work in the following areas: (1) general equity principles, (2) program and policy oversight, (3) data impacts on equity in oversight work, (4) reporting and disseminating information, (5) human capital, (6) contracting and procurement, (7) education, (8) financial, (9) information and communication technology, (10) intelligence, and (11) health equity policy.

In each area, the toolkit identifies relevant considerations for oversight professionals; resources and tools that can be used to address those considerations; and examples of oversight work employing those methodologies. The toolkit should provide a starting point to inform discussions when planning oversight work and help guide future work involving these 11 areas, too.

Along with serving as the Vice-Chairperson of the CIGIE DEI&A Committee, the AbilityOne Inspector General is a member of CIGIE and serves on the CIGIE legislative committee. The CIGIE DEIA Committee’s mission is to affirm, advance, and augment CIGIE’s commitment to promote a diverse, equitable, and inclusive workforce and workplace environment throughout the OIG Community that will help ensure comprehensive work, produced by a well-trained and highly skilled workforce, to be

²⁵ Compendium of Office of Inspector General Reports Related to Diversity, Equity, Inclusion, and Accessibility, <https://www.ignet.gov/sites/default/files/files/Compendium-OIG-Reports-Related-DEIA.pdf>

made accessible, when possible, to the diverse public we serve.²⁶ The Inspector General is fortunate to have had the opportunity to be involved in supporting the important work of the CIGIE DEIA Committee since its inception.

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

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

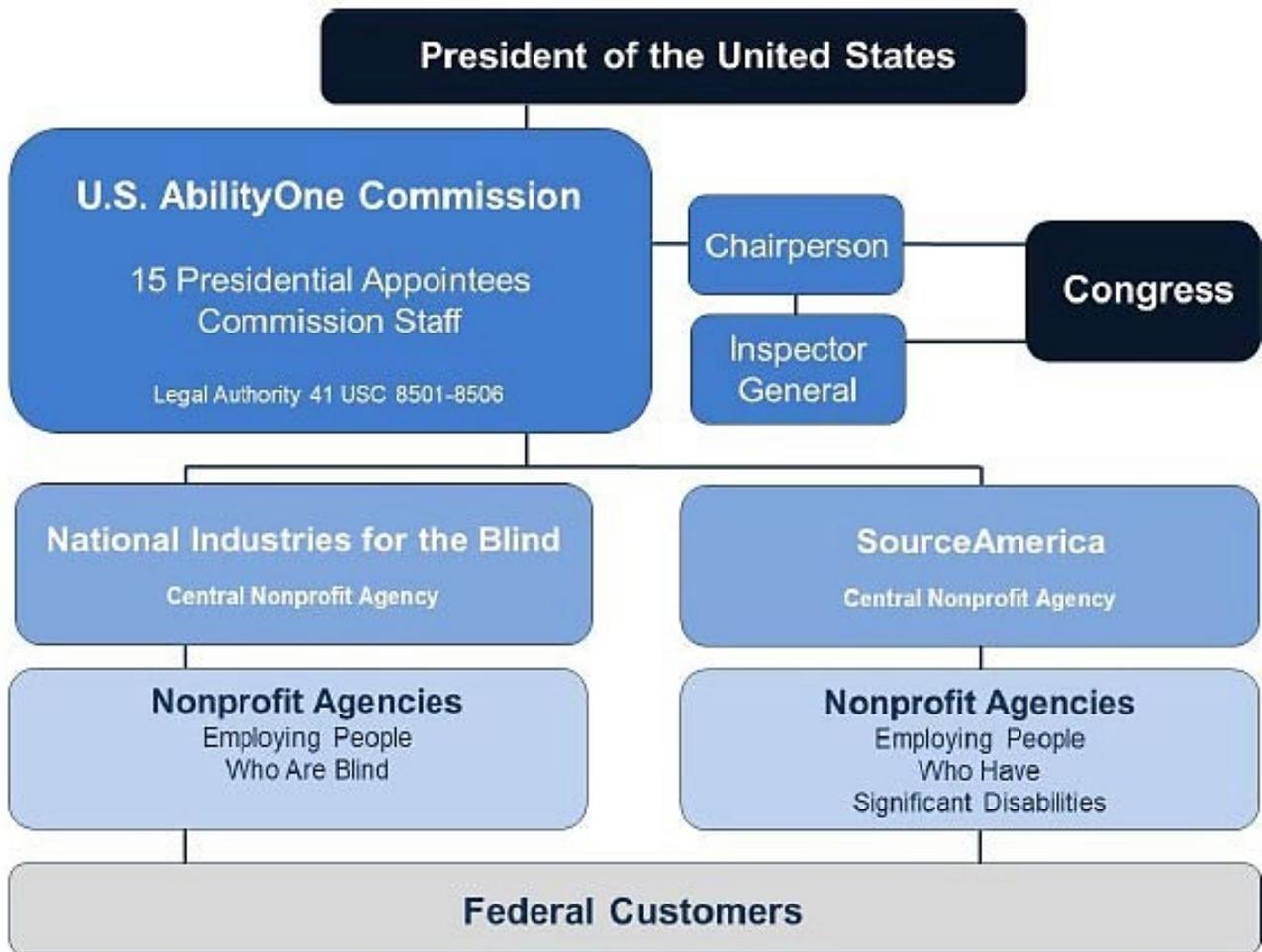
The Deputy Inspector (DIG) / 1811-Assistant Inspector General for Investigations (AIGI) serves as the Chairperson on the CIGIE Technology Committee's Investigation Subcommittee. The DIG is also a member of the Investigations Committee, Assistant Inspector General for Management and Administration Committee,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

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

In the previous reporting period, the Deputy Counsel served as the Chair of the CCIG Summer Law Clerk Program, which is a program that mentors law students interested in the work of the Federal Government and its IGs.

²⁶ Diversity, Equity, Accessibility, and Inclusion (DEIA) Committee Charter at <https://www.ignet.gov/sites/default/files/files/CIGIE%20DE%26I%20Charter%20March%202021.pdf> and CIGIE DEIA Committee page at <https://www.ignet.gov/diversity-equity-and-inclusion-committee>

Appendix I: AbilityOne Organization Chart



Appendix II: Commission Member Composition

Presidential Appointees

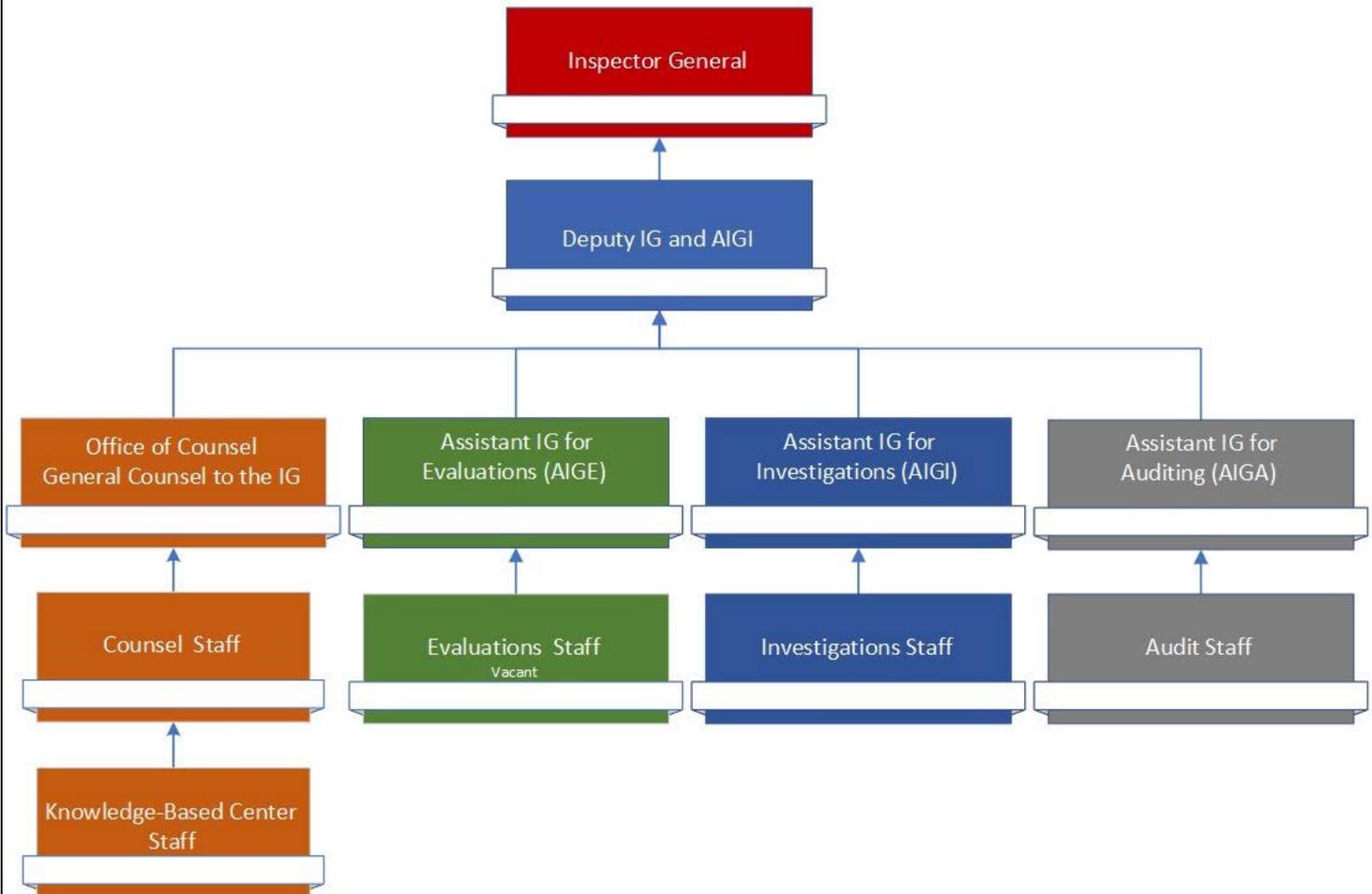
- The Commission, whose composition is defined by statute and appointed by the President, consists of fifteen members.²⁷
- Eleven members represent government agencies. The agencies designate the length of their service.
- Four members are private citizens who are knowledgeable about the employment problems of people who are blind or have significant disabilities, including those employed by nonprofit agencies affiliated with the AbilityOne Program. They serve for five-year terms and may be reappointed.

Committee Member	Agency	Position
Jeffrey A. Koses - Chairperson	General Services Administration	Senior Procurement Executive
Chai Feldblum - Vice Chairperson	Private Citizen	N/A
Bryan Bashin	Private Citizen	N/A
Christina Brandt	Private Citizen	N/A
Gabe Cazares	Private Citizen	N/A
Jennifer Sheehy	Department of Labor	Deputy Assistant Secretary, Office of Disability Employment Policy
Virna L. Winters	Department of Commerce	Director for Acquisition Policy and Oversight in the Office of Acquisition Management
Matthew R. Beebe	Department of Defense	Director of Acquisition
Angela Billups	Department of Veterans Affairs	Executive Director, Office of Acquisition and Logistics
Megan Dake	Department of the Army	Deputy Assistant Secretary of the Army (Procurement)
Carol L. Dobak	Department of Education	Acting Commissioner for the Rehabilitation Services Administration (RSA)
Robert D. Hogue	Department of the Navy	Acting Assistant Secretary of the Navy for Manpower & Reserve Affairs
Tara M. Jamison	Department of Justice	Deputy Senior Procurement Executive and Director of the Office of Acquisition Management
Malcom A. Shorter	Department of Agriculture	Deputy Assistant Secretary for Administration
Scott R. Calisti	Department of Air Force	Associate Deputy Assistant Secretary (Contracting)

²⁷ 41 U.S.C.A. § 8502(b)(Composition).

Appendix III: OIG Organizational Chart

U.S. AbilityOne Commission Office of Inspector General Organizational Chart



Septmeber 2023

Appendix IV: Audit Recommendation Status Report – (as of September 30, 2023)

Table 1: Open Recommendations as of September 30, 2023

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
Chief Financial Officer (CFO)				
FY2022 Financial Statement Audit	Verify that current Treasury and OMB financial reporting requirements and other authoritative guidance is obtained and followed during the preparation and review of the financial statements and footnotes, including all mandatory and presumptively mandatory provisions, as defined in those sources. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented ²⁸
FY2022 Financial Statement Audit	Reconcile the trial balance to subsidiary or supplementary sources, such as the capitalized expenditure and accrued expense worksheets to the general ledger to validate the balances reported in the trial balance. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Increase the precision of existing checklists and variance analysis tools so that changes from known and expected results can be detected and corrected. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Request and obtain the legal representation letter from the Office of the General Counsel (OGC) or consult with the OGC prior to the close of the reporting period so that any required entries can be recorded, and the Commitment and Contingencies footnote can be prepared and reviewed timely. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented

²⁸ “Implemented” is defined as an open recommendation reported as “Implemented” by management but remains open pending OIG or Independent Public Accounting firm (IPA) final determination.

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2022 Financial Statement Audit	Verify that the information included in the Commitment and Contingencies footnote is clear, concise, accurate, complete, and properly classified according to generally accepted accounting principles and federal reporting requirements and that all contingencies reported in the footnote exist as of the reporting date. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	Continue to gain knowledge of OMB Circular A-136 and other authoritative guidance relating to financial reporting requirements to better oversee the performance of its shared service provider and to ensure that its reporting requirements are being fulfilled, including those relating to the submission of interim financial statements and footnotes and the proper recording and reporting of loss contingencies <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	Request that the service provider enhance its current review procedures to identify errors and omissions in the required financial statements and footnotes and to ensure that all required presentation and disclosure requirements have been met <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	In accordance with generally accepted accounting principles (GAAP), ask the Commission's General Counsel to identify loss contingencies relating to legal matters that should be recorded in the agency's general ledger and/or disclosed in the notes to the financial statements and instruct the service provider to record these entries and/or disclose these amounts, as appropriate <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	Continue to implement management's corrective action plan, including the filling of vacant positions. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2021 Financial Statement Audit	The Commission should continue to implement the actions identified in its corrective action plan relating to employee payroll and benefits, dated September 30, 2020. <i>(Repeat finding from 2019, 2020, 2021 Financial Statement Audit)</i>	10/31/2023	Open	CAP in place ²⁹
FY2022 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should work with the service provider to identify, at least quarterly, upward adjustments that have been offset by downward adjustments in the general ledger so that manual adjustments can be recorded to properly state the ending balances of both accounts. <i>(Repeat finding from 2020 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Commission management should work with its service provider to design and implement policies and procedures which enhance the internal review process for upward and downward adjustment transactions and includes a reconciliation of the UDO balances with the supporting documentation to ensure that transactions have been recorded correctly. <i>(Repeat finding from 2020 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should independently verify the amounts recorded for reimbursable activity by its shared service provider or participate in the calculation of the recorded amounts.	10/31/2023	Open	Implemented
FY2020 Financial Statement Audit	The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should develop a procedure to identify accrued liabilities for reimbursable expenses which should also be recorded as accrued accounts receivable.	10/31/2023	Open	Implemented

²⁹ An open recommendation is categorized as “corrective action plans (CAP) in place” when the cognizant management official provides a plan on how the recommendation will be implemented or when the recommendation is not considered overdue based on the receipt of an updated Estimated Completion Date (ECD) and verified relevancy of existing CAPs.

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2020 Financial Statement Audit	Commission management should develop written policies and procedures for the financial reporting process, including procedures to identify and perform (or assist its service provider in preparing) year-end entries to the general ledger that are required by generally accepted accounting principles.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Develop a procedure to identify and track all on-top adjustments, worksheet adjustments, and other corrections for prior year transactions that were processed during the prior fiscal year, evaluate their effects on current year balances and record them timely (during the first quarter of the fiscal year) in the general ledger. <i>(Repeat finding from 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Review the posting logic that was applied within Pegasys for each correcting entry and record reclassification journal entries in the general ledger using the appropriate general ledger accounts for the correction of errors, in accordance with generally accepted accounting principles. <i>(Repeat finding from 2021 Financial Statement Audit)</i>	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	Develop a procedure to validate the agency's beginning balances that are rolled forward from the prior year to ensure that valid balances are not eliminated either before or during the closing process <i>(Repeat finding from 2019, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	Commission management should develop a procedure to review disbursements made early in the subsequent reporting period to identify items which should be included in its year-end accounts payable or develop an alternative procedure which appropriately estimates the amount of these liabilities at year-end <i>(Repeat finding from 2019, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	Implemented
FY2021 Financial Statement Audit	Commission management should independently verify the amounts recorded for accrued liabilities by its shared service provider or participate in the calculation of the recorded amounts <i>(Repeat finding from 2019, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	Implemented

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2022 Financial Statement Audit	Commission management should develop written policies and procedures for the financial reporting process, including procedures to identify and perform (or assist its service provider in preparing) year-end entries to the general ledger that are required by generally accepted accounting principles (<i>Repeat finding from 2019, 2020, 2021 Financial Statement Audits</i>).	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	The Chief Financial Officer or other personnel knowledgeable in accounting and finance should independently verify the amounts recorded for accrued liabilities and examine the entries that the service provider has recorded in its general ledger to ensure it agrees with the information the Commission has provided (<i>Repeat finding from 2020, 2021 Financial Statement Audit</i>).	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Commission management should enhance its existing policies and procedures to require a more thorough review of its year-end accounting entries to ensure that all required information pertaining to accrued liabilities has been received from all sources and has been recorded in the general ledger in accordance with generally accepted accounting principles. (<i>Repeat finding from 2021 Financial Statement Audit</i>)	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	The Commission should perform routine reviews of employee benefit elections and Official Personnel Files (OPFs) to ensure they are complete and accurate and address this issue with its shared service provider to ensure that OPM guidance is appropriately followed with respect to the Commission's personnel records (<i>Repeat finding from 2019, 2020, 2021 Financial Statement Audits</i>).	10/31/2023	Open	CAP in place
FY2022 Financial Statement Audit	The Commission should obtain replacement copies of missing records that have been identified and either provide these documents to the service provider so that the information can be maintained in the e-OPF or consider developing and implementing its own repository of documentation to ease the retrieval and response process (<i>Repeat finding from 2020, 2021 Financial Statement Audit</i>).	10/31/2023	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2022 Financial Statement Audit	At the end of each pay period or at least monthly, the Commission should review reports of employee benefits election changes made through the employee self-service portal and retain the documentation for all changes in the employees' e-OPF <i>(Repeat finding from 2020, 2021 Financial Statement Audit)</i> .	10/31/2023	Open	CAP in place
FY2022 Financial Statement Audit	Fulfill the requirements of 31 USC §1517(b) by reporting the FY 2019 and FY 2020 violations to the President, Congress, and the Comptroller General of the United States <i>(Repeat finding from 2020 Financial Statement Audit)</i> .	11/15/2023	Open	Implemented
FY2022 Financial Statement Audit	Commission management should enhance its written policies and procedures for the financial reporting process, including procedures to identify, prepare, and review year-end entries to the general ledger to ensure that all required entries been recorded in accordance with generally accepted accounting principles.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	At least twice per year, to coincide with the preparation and review of the third and fourth quarter financial statements, the Commission should track the status of each open obligation for which an advance payment was made in order to determine what amount, if any, should be recognized as an expense for that period and what amount should remain or be reclassified as an advance.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	At least twice per year, to coincide with the preparation and review of the third and fourth quarter financial statements, the Commission should ensure that all approved and paid invoices have been provided to the Commission's service provider and recorded in the agency's general ledger to reduce the advanced balance and recognize operating expenses. If the goods and/or services have been received but the billing process is incomplete as of the end of the reporting period, an accrual entry should be recorded.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Amend the financial statement review checklist to include a review of balances relating to Advances and Prepayments to identify whether expected changes to the related balances have occurred.	10/31/2023	Open	Implemented

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2022 Financial Statement Audit	Commission management should ensure that all transmittal forms and supporting documents are submitted to the service organization within five business days of the agency incurring an obligation so that the service organization can record the obligation in the agency's general ledger timely.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	On a quarterly or more frequent basis, Commission management (i.e., budget officers/funding officials, contracting officers, and other personnel involved in the procurement process) should perform a review of open obligation aging reports to verify that the balance for each obligation is accurate and all obligations that have been incurred by the agency have been recorded in the general ledger.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	On a quarterly or more frequent basis, Commission management should perform a review of all procurement documentation (i.e., transmittal forms, SF-30, SF-1449, and other funding or obligating documents) and agree the documentation to the open obligation aging reports in order to verify that the balance for each obligation is accurate and all obligations that have been incurred by the agency have been recorded in the general ledger.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Personnel performing procurement activities should maintain a log or other record that includes the status of all commitments and obligations, which should be reviewed at the end of each reporting period, and particularly at fiscal year-end, so that action can be taken timely for any incomplete items.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Standard operating procedures should be expanded, or desk procedures developed, so that policies and procedures are explained clearly, and the roles and responsibilities of personnel performing procurement activities are defined for each step of the process.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Add the review of legal matters to the financial reporting checklist or other tracking system with other adjusting entries and reconciliations so that it becomes part of a routine process that is performed at the end of each quarter.	10/31/2023	Open	Implemented

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY2022 Financial Statement Audit	Verify the mathematical accuracy of all statements and footnote schedules and agree all balances reported in the statements and footnotes to corrected trial balances.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Prepare, sign and date, and retain a formal checklist or memorandum to document the review and approval process that includes all of the procedures that were performed by management to validate the completeness and accuracy of all required financial statements and footnotes.	10/31/2023	Open	Implemented
FY2022 Financial Statement Audit	Perform a legal review of all transactions for which the assignment of a prior budget year is contemplated.	10/31/2023	Open	Implemented
Office of Information Technology (CIO)				
Audit of Procurement List Addition Process	Update the Commission's contingency plan to include an offsite or alternative recovery location for PLIMS in the event of a natural disaster or catastrophic incident.	9/30/2023	Open	CAP in Place
FY2022 FISMA	The Commission should follow their vulnerability remediation policies. <i>(Repeat finding from 2020 FISMA Audit)</i>	9/30/2023	Open	CAP in Place
FY2022 FISMA	Scanning should be run on a monthly basis, however if there are medium, high and/or critical vulnerabilities, then they should be remediated, and the scan should be repeated and run again <i>(Repeat finding from 2020, 2021 FISMA Audit)</i> .	9/30/2023	Open	CAP in Place
FY2022 FISMA	Update the configuration settings on the servers to be in compliance with Commission IT Policy and ensure only essential capabilities are being provided. <i>(Repeat finding from 2020, 2021 FISMA Audit)</i>	9/30/2023	Open	CAP in Place
FY2022 FISMA	The Commission IT staff evaluate the Supply Chain policy against the requirements of NIST 800-53 Rev. 5 to ensure compliance for each of the individual controls.	9/30/2023	Open	CAP in Place
FY2022 FISMA	Ensure that a BIA is prepared, completed and approved. After the initial BIA is put in place, it should be updated whenever significant updates to the GSS are implemented.	9/30/2023	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
Program Management Office (PMO)				
Program Fee	We recommend the Commission require the Commission Staff to develop and implement effective policy and procedures on the Program Fee Ceiling criteria and methodology for determining the fee ceiling on the CNAs including aligning legacy and draft policy with the criteria in the Cooperative Agreements.	12/31/2024	Open	CAP in place
Program Fee	The Commission should follow GAO 14-704G, Standards for Internal Control in the Federal Government, Principles 10-15. The principles will assist the Commission to develop, design, and implement timely guidance that is supported by quality information.	12/31/2024	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission implement better practices for the QASP process that includes additions to the QASP plan or a separate procedure that outlines how the QASP and KPI measurements are developed and the basis for measurements.	12/31/2024	Open	CAP in place
Cooperative Agreement Audit	We recommend the Commission to ensure that responses to follow up questions from CNAs have been addressed and included in the reports prior to sending the Fee and Expenditure Reports to Congress	12/31/2024	Open	CAP in place
Business Operations Office (BOP)				
Cooperative Agreement Audit	We recommend the Commission to ensure the CNAs have access to clear and complete guidance to follow when responding to Commission requests, enforcing the Commission’s regulatory requirements and meeting the requirements of the Agreements.	12/31/2024	Open	CAP in Place
Audit of Project Assignment and Allocation of Orders	Update policy 51.301 to include clarifying the meaning of equitable and transparent distributions, consistent with Standards for Internal Controls in the Federal Government and prior GAO recommendations.	9/30/2024	Open	CAP in Place
42				

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
Audit of Project Assignment and Allocation of Orders	Require the CNAs to include specific criteria for considering the size of NPAs in their recommendation decisions. As part of this, develop metrics for assessing the CNAs on the equitable distribution of projects and monitor progress on an annual basis, consistent with the Standards for Internal Controls in the Federal Government.	9/30/2024	Open	CAP in Place
Audit of Project Assignment and Allocation of Orders	Conduct a study to determine whether a different mix of different sized NPAs could help increase the number of people employed through the program and their total work hours.	9/30/2024	Open	CAP in Place
Audit of Project Assignment and Allocation of Orders	Identify metrics for assessing transparency and monitor progress on annual basis, consistent with the Standards for Internal Controls in the Federal Government.	9/30/2024	Open	CAP in Place
Audit of Procurement List Addition Process	Develop a systematic approach to reviewing and updating policies and procedures every five years as needed in accordance with policy 51.101 including documentation of the review performed, whether updates are needed, and the prioritization of identified updates.	9/30/2024	Open	CAP in Place
Audit of Procurement List Addition Process	Update D&F policy 51.207 to improve transparency by clearly stating its use, purpose, and implementation including how D&F authority delegated to designated Commission staff is required to be approved by Commission members, documented, and periodically updated.	3/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Review and evaluate the D&F thresholds, and the eight (8) other criteria for assessing whether using D&F approval authority is appropriate, in determining whether the risk tolerance for the volume of D&F approvals is at an acceptable level.	3/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Monitor the annual use of D&F authority to include restarting the regular reporting to Commission members about the use of this authority.	3/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Develop comprehensive written documentation of the procedures performed by Commission staff for reviewing and evaluating PL additions including the approval process under D&F authority.	3/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Review existing enhancements to PLIMS and determine any other enhancements needed to improve the PL additions process. The review should include documenting these processes,	12/31/2024	Open	CAP in place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
	prioritizing enhancements, and establishing a timeline for implementation.			
Audit of Procurement List Addition Process	Review the process for extracting and tabulating data to assess the CNAs' performance including new PLIMS data fields and standard reports. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.	12/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Evaluate the security and functionality of PLIMS after enhancements are completed and determine whether the upgraded version of PLIMS addresses the Commission's needs or should be replaced.	12/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Establish and document a process to ensure final PLIMS data files and other calculations supporting the metrics in assessing and reporting the CNAs' performance on PL additions and other PL transactions are maintained in a centralized location; and all assumptions, adjustments, and decisions made to adjust CNA final metric ratings based on the calculated results are documented.	12/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Establish and document a process to evaluate the PLIMS information for new metrics prior to including the new metrics in the CNAs' QASPs.	12/31/2024	Open	CAP in place
Audit of Procurement List Addition Process	Identify metrics for assessing the efficiency and effectiveness of the PL additions process and monitor progress on an annual basis. This should include tracking approval rates for PL additions separately as well as end-to-end cycle times for completing a PL addition for products and services under full Commission voting process and D&F authority.	09/30/2023	Open	CAP in Place

Office of Contracting and Policy (OCP)

FY 2021 DATA Act	Design and implement a review process of its DATA Act File submissions and source documentation to ensure information is accurate. Specifically, we recommend that the Commission review submissions performed by USDA on behalf of the Commission.	12/31/2023	Open	CAP in place
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Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
FY 2021 DATA Act	Design and implement policies and procedures that require the agency to complete the CAR (Contract action report) in FPDS within three (3) business days after an award is issued.	12/31/2023	Open	CAP in place
Oversight and Compliance Directorate (OCD)				
Cooperative Agreement Audit	We recommend the Commission to ensure the Commission's Agreements are harmonized with compliance enforcement protocol to ensure they are capable of meeting the regulatory requirements of the Agreements by the Commission and CNAs	12/31/2024	Open	CAP in place
U.S. AbilityOne Compliance Program	In accordance with Policy 51.101, review and update all compliance policies, including determining whether updates are needed to improve clarity, remove inconsistencies, and ensure harmonization with the Cooperative Agreements.	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	Update Policy 51.403, Nonprofit Agencies Out of Compliance with Commission Regulations, including determining whether the risk model should be revised and ensuring procedural guidance, including documentation requirements, is complete and sufficient to implement the policy.	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	Complete and issue new Policy 51.405, Individual Eligibility Evaluation (IEE) Documentation.	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	Develop a compliance manual with implementation guidance organized by compliance area that will serve as a reference guide for CNAs and NPAs to help them better understand the Program's requirements and the Commission's documentation standards.	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	Develop comprehensive written documentation of the procedures to be performed by Commission staff for reviewing, evaluating, and approving or rejecting compliance transaction packages CNAs submit to PLIMS. The procedures should include roles and responsibilities with an appropriate segregation of duties and documentation requirements in PLIMS. (Finding 1B) For CVR transactions, also incorporate the following: a. OCD staff protocols and requirements for	12/31/2023	Open	CAP in Place
45				

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
	<p>requesting access to detailed supporting documentation provided by the NPAs to the CNAs to independently verify NPA compliance with statutes, regulations, and Commission policies. The protocols should take into consideration identified risks such as NPA past performance, overall trends in compliance deficiencies, external factors such as civil settlements, and the Commission’s plan for conducting compliance visits to NPAs during the FY. (Finding 4A)</p> <p>b. OCD staff documentation requirements in PLIMS including any follow-up with the CNA for discrepancies between the Commission’s results and the CNA’s reported results. (Finding 4A)</p>			
U.S. AbilityOne Compliance Program	<p>Develop comprehensive written documentation of the procedures to be performed by Commission OCD staff for reviewing, reconciling, and processing manual compliance reports and transactions submitted by the CNAs and/or NPAs outside of PLIMS (Finding 1B). The procedures should also include the following:</p> <p>a. Roles and responsibilities with an appropriate segregation of duties. (Finding 1B)</p> <p>b. Follow-up on compliance exceptions reported. (Finding 1B)</p> <p>c. Reconciliation of manual data to PLIMS. (Finding 1B)</p> <p>d. Review of quarterly and annual AR&C extracts, including data supporting the NPA’s 75% ODLH requirement. (Findings 1B and 4A)</p> <p>e. Documentation requirements, including the use and frequency of PLIMS reports and summarizing compliance findings and actions, preferably in PLIMS. Evaluate the feasibility of using the NPA Comments and/or NPA Compliance Action screens in PLIMS. (Findings 1B and 3)</p> <p>f. Maintenance of records. (Finding 1B)</p>	12/30/2024	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
U.S. AbilityOne Compliance Program	<p>Review each CNA’s NPA Oversight Protocol for conducting RRAVs and update to improve comparability of data provided and reported to the Commission as follows:</p> <p>a. Standardize the sampling methodology used by the CNAs and the Commission to test certain key compliance areas during RRAVs such that comparable data is reported to PLIMS for NPA compliance deficiencies. (Finding 1C)</p> <p>b. Harmonize the CNAs’ RRAV Checklists and the Commission’s Compliance Review Checklist such that the procedures performed are consistent. (Finding 4B)</p> <p>c. Standardize the methodology for aggregating and reporting summarized results of compliance deficiencies for the FY in the End of Year AR&C Analysis. (Finding 1A)</p> <p>d. Standardize the documentation the CNAs are required to submit to the Commission for CVR transactions. (Finding 4B)</p>	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	Develop a PLIMS Manual for all four compliance transaction types that includes when each transaction type should be used, detailed guidance for each data field or question, and documentation requirements.	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	<p>Identify updates needed for CVR transaction data reported in PLIMS as follows:</p> <p>a. Review the information available from each CNA’s proprietary system for CVR transaction packages, determine the current mapping of data fields to PLIMS, and identify whether any updates are needed to improve clarity or correct inconsistencies between CNAs. (Finding 3)</p> <p>b. Evaluate whether any new data fields should be added to PLIMS to provide the Commission with additional insights to better inform decision making. (Finding 3)</p> <p>c. Determine whether any updates are needed to the eleven (11) individual compliance categories to improve clarity or respond to changes in regulations. (Finding 2)</p> <p>d. Prioritize identified updates and establish a timeline for implementation. (Finding 2 and 3)</p>	12/31/2023	Open	CAP in Place

Report Short Name	Recommendation	Target Completion Date as of 09/30/2023	Status as of 09/30/2023	Open Sub-Status
U.S. AbilityOne Compliance Program	Review the seven standard PLIMS compliance reports, determine the source of data included, and evaluate whether any updates are needed or if the report should be discontinued. Determine whether any new reports should be created. Prioritize identified updates to existing reports and/or new reports and establish a timeline for implementation.	12/31/2023	Open	CAP in Place
U.S. AbilityOne Compliance Program	Develop written standard operating procedures for the specific procedures it requires Commission OCD staff to perform when conducting an NPA compliance visit including the documentation requirements and reporting to PLIMS (Finding 4B). The procedures should also include the following related to joint visits with the CNA: a. The rationale and factors to be considered in making the decision to conduct a joint visit with the CNA versus a stand-alone visit to the NPA as well as the scope of the review. (Finding 4B) b. Develop a protocol for communicating the roles and responsibilities of the Commission and CNA reviewers to the NPA including the scope of the Commission’s review and coordination with the CNA. (Finding 4B) c. Determine the format of the Commission reviewer’s separate written documentation of procedures he/she performed and results, including findings requiring corrective action by the NPA. This should include timely transmission of this documentation to the CNA for submission with the CNA’s CVR transaction to PLIMS and the process to ensure the CNA tracks and closes-out any required corrective actions. (Finding 4B) d. Determine whether to implement a formal appeals process that would be available to NPAs to assist in resolving disputes with Commission findings. (Finding 4B)	12/31/2023	Open	CAP in Place

Table 2: Closed Recommendations as of September 30, 2023

Report Short Name	Recommendation	Status As of 09/30/2023	Close Date	Responsible Office ³⁰
Audit of Procurement List Addition Process	Complete in a timely manner the implementation to update the middleware software to facilitate the upgrades of the outdated vendor software and implement system patches or security updates as warranted.	Closed ³¹	4/25/2023	CIO
Program Fee	In order to support and inform decision-making processes and ensure effective and greater communication and reporting on the analysis being completed, the Commission should review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods.	Closed	6/28/2023	PMO
Cooperative Agreement Audit	We recommend the Commission to review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods to support an informed decision-making process	Closed	6/28/2023	PMO

³⁰ Legend for Audit Follow-Up Official is as follows:

BOP – Director of Business Operations	OCD – Oversight and Compliance Directorate
CFO – Office of the Chief Financial Officer	OCP – Office of Contracting and Policy
CIO – Office of the Chief Information Officer	PMO – Director of the Program Management Office

³¹ OIG considers a recommendation “Closed” when: 1) the responsible AFO completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications; and 2) OIG or the delegated IPA reviews the evidence provided and determines that no additional action is required.

Report Short Name	Recommendation	Status As of 09/30/2023	Close Date	Responsible Office ³⁰
FY 2021 DATA Act	<p>Work with USDA to revise its quarterly DATA Act reporting assurance statement template to include requirements of OMB M-18-16. In order to comply with OMB M-18-16, we recommend the Commission develop a DQP that covers significant milestones and major decisions pertaining to:</p> <ul style="list-style-type: none"> • Organizational structure and key processes governing internal controls for spending reporting; • Testing plan and identification of high-risk reported data; and • Actions taken to manage identified risks. (double check) pg. 16-21 <p>To assist in the development of a DQP that complies with OMB M-18-16, we recommend that the Commission refer to the Data Quality Playbook (dated November 30, 2018) formulated by the Leveraging Data as a Strategic Asset Working Group. This document contains DQP outlines with processes and methodologies.</p>	Closed	8/22/2023	OCP
FY 2021 DATA Act	<p>Work with USDA to update its IAA, SOW, and develop a DQP to discretely outline the roles and responsibilities associated with the DATA Act of each agency. These roles and responsibilities should establish the responsible personnel for DATA Act file preparation, submission, reconciliation, and certification processes.</p> <p>Auditor's note: IAA was not provided. DQP is not official document Missing objective and period of performance on SOW</p>	Closed	8/22/2023	OCP
FY 2021 DATA Act	<p>Design and implement policies and procedures that require the agency to ensure its monthly submissions to the Broker are completed before the required deadlines established by Treasury.</p>	Closed	9/8/2023	OCP
Audit of Project Assignment and Allocation of Orders	<p>Review and address the outstanding issues identified during the Commission's 2017 review to ensure NIB's project assignment policy aligns with</p>	Closed	9/28/2023	BOP

Report Short Name	Recommendation	Status As of 09/30/2023	Close Date	Responsible Office ³⁰
	Commission policy 51.301.			
Audit of Project Assignment and Allocation of Orders	Ensure that NIB completes its order allocation policy and provide sufficient guidance to NIB to ensure that this policy aligns with Commission policy 51.301.	Closed	9/28/2023	BOP
FY 2021 DATA Act	<p>RMA recommends that the Commission work with USDA to establish roles and responsibilities regarding its DATA Act reconciliation process. Additionally, it should update their policies and procedures to include a requirement for reconciliations of Broker errors/warnings to be documented. To increase the likelihood of errors/warnings from existing in the agency's file submissions, the Commission should also design, implement, and document the following review processes:</p> <ul style="list-style-type: none"> • Review all DATA Act file submissions to verify that data reported matches their authoritative source; • Review DATA Act files A through F to provide reasonable assurance that their alignment is valid and reliable; and • Review object class data to ensure they are reporting object class codes in accordance with OMB guidance. 	Closed	9/28/2023	OCP
FY2022 FISMA	The Commission IT staff encrypted all devices and resolved this finding as of August 15, 2022. The Commission IT staff regularly needs to review the inventory of encrypted devices to ensure that it reflects the current inventory status and to compile a copy of the inventory listing and maintain it every July 31st.	Closed	9/30/2023	CIO
FY2022 FISMA	Review and update the Incident Response Plan annually.	Closed	9/30/2023	CIO

The information about the status of the implementation of the recommendations, above, refers to the report cut-off date of September 30, 2023. More recommendations were closed by the OIG after September 30. Those fall in the next reporting period and OIG will report them in the next semiannual report to Congress.

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

IG Act Reference	OIG Reporting Requirements	Page Number
Each Inspector General shall, not later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the Office during the immediately preceding six-month periods ending March 31 and September 30.		
Section 404(a)(2)	Review of legislation and regulations	13
Section 405(a)(1)	Significant problems, abuses, and deficiencies	N/A
Section 405(a)(2)	Recommendations for corrective action	N/A
Section 405(a)(3)	Significant outstanding recommendations	27
Section 405(a)(4)	Matters referred to prosecutorial authorities	N/A
Section 405(a)(5)/ 406(c)(2)	Information or assistance unreasonably refused or not provided	N/A
Section 405(a)(6)	Listing of completed audit, inspection, and evaluation reports	10-11, 23-25
Section 405(a)(7)	Summary of significant reports	8
Section 405(a)(8)	Statistical table pertaining to questioned costs	N/A
Section 405(a)(9)	Statistical table pertaining to funds recommended to be put to better use	N/A
Section 405(a)(10)	Prior OIG reports unresolved, uncommented upon, desired timetable for achieving a management decision	N/A
Section 405(a)(11)	Significant revised management decisions	N/A
Section 405(a)(12)	Management decision disagreements.	N/A
Section 405(a)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	N/A
Section 405(a)(14)	Information regarding peer reviews involving the Office of Inspector General	11, 25
Section 405(a)(15)	List of any outstanding recommendations from any peer review conducted by another Office of IG	N/A
Section 405(a)(16)	List of any peer reviews conducted by the IG of another Office of Inspector General during reporting period	N/A
Section 405(a)(17)	Statistical tables pertaining to OIG investigations	28 – 29
Section 405(a)(18)	Description of the metrics for OIG investigative table	28 – 29
Section 405(a)(19)	Reports involving senior Government employees where allegations were substantiated, including the facts and circumstances of the investigation and status and disposition of the matter	N/A
Section 405(a)20	Instance of whistleblower retaliation	N/A

Section 405(a)21	Attempted agency interference with OIG independence, including budget constraints designed to limit OIG capabilities; and incidents where agency has resisted, objected, or significantly delayed access to information	N/A
Section 405(a)22	Inspections, evaluations, audits, and investigations of senior Government employees undisclosed to the public	N/A



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