



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

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SEMIANNUAL REPORT TO CONGRESS

October 1, 2023-March 31, 2024



U.S. GOVERNMENT PUBLISHING OFFICE



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

ABOUT THE GOVERNMENT PUBLISHING OFFICE

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

ABOUT THE OFFICE OF THE INSPECTOR GENERAL

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

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

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

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



GPO OIG MISSION/VISION/VALUES

OUR MISSION

Prevent fraud, waste, and abuse and improve agency efficiency and effectiveness. Through independent and objective oversight, provide stakeholders insight into GPO programs and operations.

OUR VISION

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

OUR VALUES

PROFESSIONALISM

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

OBJECTIVE

We conduct our work fairly and without bias. We base our findings and recommendations on reliable and verifiable evidence.

INDEPENDENT

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

RELEVANT

Our work is focused on supporting GPO in accomplishing its mission and considers all our stakeholders' concerns and priorities.

ETHICAL

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



A MESSAGE FROM THE INSPECTOR GENERAL



It is a pleasure to submit this *Spring 2024* Semiannual Report to Congress. The U.S. Government Publishing Office (GPO), Office of the Inspector General (OIG), continues to provide impactful, independent, and objective oversight of GPO programs and operations. We thank the many GPO personnel and leaders who cooperated and supported our oversight work, even as they focused on the daily demands of producing passports, issuing print procurements, and creating the Congressional record (to name a few). The OIG's work is to support and improve their efforts, identify deficiencies that affect their timely delivery of high-quality products and services, and recommend effective corrective actions. GPO Management and personnel remain responsive to our recommendations and supportive of our oversight efforts.

We assessed GPO's Telework Program, Indoor Air Quality, and Mass Transit Benefits Program throughout the reporting period. Through investigative activities internal and external to GPO, we reduced the risk of fraud, waste, and abuse. We also identified vulnerabilities and asked GPO to consider programmatic changes to strengthen internal controls and mitigate risk.

Our office conducted several outreach activities with GPO. We held office hours during all three shifts at GPO Headquarters and visited Stennis, Mississippi, on multiple occasions for outreach and OIG project work. We also instituted individual outreach events with GPO's business units. As a result, we received more intakes this reporting period than in all of 2023. In addition, we closed three investigations and started five new ones; we also initiated over 25 new complaints requiring more research before being converted into an investigation, referred elsewhere, or closed. In short, the now fully staffed investigations division has a full slate of work.

We published multiple oversight reports. These reports included a comprehensive study of GPO's Telework Program, the Financial Statement Audit, an inspection of GPO's Indoor Air Quality, and a management review of GPO's rights advisement procedures for the Uniformed Police Branch. We issued 17 recommendations to improve program management and reduce the risk of fraud, waste, and abuse at GPO. Our reports identified a combined \$485,551 in questioned costs or material loss to the government.

During this reporting period, the Corporation for Public Broadcasting (CPB) OIG conducted an external peer review of our audit function and issued its report on March 15, 2024. We received a pass rating; Federal audit organizations can receive a rating of Pass, Pass with Deficiencies, or Fail. I wish to thank Inspector General Kimberly A. Howell and her staff for their exceptional professionalism.

Finally, I would like to thank the Members and Staff of our oversight and appropriations committees for their continued support of our office. This year, I offered three legislative proposals I included in this report. I also participated in the Committee on House Administration's roundtable with the other Legislative Branch Inspectors General. We had a beneficial discussion on Inspector General independence and other essential oversight issues.



Nathan J. Deahl
Inspector General



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SELECTED STATISTICS AND HIGHLIGHTS

Audits

Reports Issued or Issued Under Audits' Oversight 3

Inspections

Reports Issued or Issued Under Inspections' Oversight 1

Investigations

Complaints Opened 29

Complaints Closed 12

Investigative Cases Opened 5

Investigative Cases Closed 3

Subpoenas Issued 1

Investigative Referrals to GPO Management 2

Recommendations

Recommendations Opened 17

Recommendations Closed 9

RETURN ON INVESTMENT

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

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

While dollar value is the traditional baseline for ROI, there are other quantitative and qualitative ways to show a positive impact, such as expanding the definition of "value." Examples of ways to measure value can be savings over time, better decision-making and reporting, increased level of service, and timely regulatory compliance.⁶

Including this expanded concept of ROI in reporting to GPO, Congress, and the public is important. The results and impact of OIG work often provide an alternative to the traditional monetary ROI and give the flexibility to develop tailored approaches for determining agency operations' efficiency, effectiveness, or sustainability. Examples of non-monetary or non-traditional benefits are listed below.

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

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

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

⁵ IBID.

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

List of Non-Monetary Benefits

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

We provide a narrative of each project's ROI in Appendix A.

JOINT OIG PROJECTS

In keeping with our strategic direction, OIG efforts will be “team-based.” Every inspection, audit, or investigation will have two or more assigned members. In addition, we will use team members from each division to work on joint projects and products.

Ongoing

Compliance with Anti-Gag Provisions, Special Review Project No. 24-03-SP

By letter dated March 11, 2024, from the Office of Senator Charles E. Grassley, Ranking Member, Committee on the Budget, we have initiated a review of GPO's nondisclosure policies, forms, agreements, and related documents to ensure the following "anti-gag" provision is included as required by law:

“These provisions are consistent with and do not supersede, conflict with, or otherwise alter the employee obligations, rights, or liabilities created by existing statute or Executive order relating to (1) classified information, (2) communications to Congress, (3) the reporting to an Inspector General or the Office of Special Counsel of a violation of any law, rule, or regulation, or mismanagement, a gross waste of funds, an abuse of authority, or a substantial and specific danger to public health or safety, or (4) any other whistleblower protection. The definitions, requirements, obligations, rights, sanctions, and liabilities created by controlling Executive orders and statutory provisions are incorporated into this agreement and are controlling.”⁷



⁷ 5 USC § 2302(b)(13).

AUDITS

The Audits Division helps improve the management of GPO programs and activities by providing timely, balanced, credible, and independent audits that address GPO operations' economy, efficiency, and effectiveness. OIG audits are performed by Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

Ongoing

Management of Excess and Obsolete Paper and Secure Documents, Project No. A-2024-001

We initiated an audit of GPO's management of excess and obsolete paper and secure documents in February 2024. GPO prints, manufactures, and distributes secure credentials and documents for other Federal agency customers such as the Departments of Defense, Health and Human Services, Homeland Security, and State. The objective of the audit is to determine the effectiveness of the process GPO uses to account for, store, and destroy secure, intelligent documents and products.

Fleet Management, Project No. A-2024-002

We initiated an audit to assess GPO's management of its motorized vehicles in March 2024. The Fleet Card Program allows business units with vehicles to purchase fleet-related expenditures such as fuel, minor maintenance, and repair services for GPO vehicles. In addition, GPO has a licensing program to train and license operators of GPO motor vehicles, industrial trucks, and specialized equipment to ensure the safe operations of motor vehicles. The objective of the audit is to determine the effectiveness of GPO's fleet management and identify opportunities for improvement.

Completed

Independent Auditors' Report on GPO Fiscal Year 2023 Consolidated Financial Statements, Report Number 24-04, December 15, 2023

We contracted the independent public accounting firm of KPMG LLP (KPMG) to audit GPO's consolidated financial statements in accordance with U.S. generally accepted auditing standards. In the opinion of KPMG, the consolidated financial statements were fairly presented in all material respects, and the financial position of GPO as of September 30, 2023, was in accordance with U.S. generally accepted accounting principles.

Management Letter - Fiscal Year 2023 Consolidated Financial Statements Audit, Report Number 24-05, December 15, 2023

In conjunction with the FY 2023 consolidated financial statements audit, KPMG considered GPO's internal controls over financial reporting. Accordingly, KPMG identified insufficient controls over depositor account activities, printing and binding acquisition activities, unbilled accounts receivable balances, and procurement activities.

Telework Program, Report Number 24-03, March 15, 2024

GPO was one of the first Federal agencies to implement a full-time telework and remote work policy for eligible employees during the COVID-19 pandemic. Our audit found that management only sometimes ensured teleworkers and remote workers met policy requirements before teleworking. We also found that GPO policies did not require information sharing across the program offices. As a result, we identified remote workers who were not assigned the correct pay locality rates. In addition, some teleworkers and remote workers still need to update their transit benefits to reflect changes to their approved telework schedules. Lastly, teleworkers and remote workers only sometimes had an approved telework agreement, took the

required telework training, or met performance standards to be eligible for remote work. These issues were due, in part, to insufficient oversight and management. Consequently, during the audit periods under review, GPO paid an estimated \$27,367 in excess locality pay and \$138,124 in excess transit benefits for teleworkers and remote workers.

Recommendations: We made nine recommendations to address locality pay overpayments; excess transit benefits distributed; missing elements in the transit benefits agreement form; policies and procedures for the telework and transit benefits programs; information sharing between program offices; assessing opportunities to use technology to manage the telework and transit benefits programs; mandatory training and annual transit benefits recertification enforcement.

Return on Investment: When fully implemented, our recommendations will improve management controls, systems, and processes to detect (1) changes in official duty stations and commuting needs, (2) missing and/or incomplete program information, and (3) changes in employees' eligibility. For example, developing and implementing detailed standard operating procedures to monitor and track employee participation will help detect improper compliance and ensure eligible employees receive appropriate locality pay rates and transit subsidies. In addition, automating processes to manage the telework and transit benefits programs facilitates information sharing between program offices, identifies inconsistencies for continued eligibility, and improves confidence in the data used to inform decision-making. Finally, providing program oversight and guidance is essential to educate employees and supervisors about their responsibilities.



INSPECTIONS

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

Ongoing

Inspection of GPO's Plant Operations Metrics, Project No. 24-01-II

We initiated an inspection of GPO's Plant Operations Metrics in December 2023. Plant Operations is a central GPO business unit that delivers innovative print and digital solutions to Federal customers. Plant Operations is an around-the-clock operation that is well-equipped to deliver valuable products to Congress and the Federal government. We will identify what metrics Plant Operations uses and determine how they identify, incorporate, and report them to decision-makers.

Inspection of GPO's Physical Security Screening Processes, Project No. 24-02-II

We initiated an inspection of GPO's physical security screening process in February 2024. GPO is located a block from a major transit facility and has multiple access points. Given the continuous threat to Federal government buildings, GPO must ensure its employees, contractors, and resources are safe and secure. We will assess if the security screening of personnel, mail, and freight at the GPO Central Complex and Stennis Secure Production Facility follows applicable guidelines.

Completed

Inspection of GPO's Indoor Air Quality, Report No. 24-02, February 14, 2024

We examined how GPO maintains Indoor Air Quality (IAQ) at the Central Complex Buildings in Washington, DC. Specifically, we assessed whether GPO's ventilation and air cleaning system design(s) aligned with industry standards and whether GPO maintained its ventilation and air cleaning system. First, we found that the GPO ventilation and air cleaning system is maintained, and indoor air is being tested;

however, improvements could be made in both areas. We found that the GPO chiller plant is nearing the end of its useful life, which creates a critical operational risk. The current chiller plant has been in service since 2003; therefore, it is past its average life expectancy of 23 years. The chiller plant's failure would result in the inability to maintain appropriate temperature and humidity levels to continue critical missions such as producing passports or publishing the Congressional Record. Additionally, we found no record that GPO's Central Complex ventilation and air cleaning system design aligns with commercial industry standards. We discovered that GPO's ventilation and air cleaning system is not always well suited to the spaces it services and has components operating beyond their expected usefulness.

Recommendations: We issued six recommendations and two considerations designed to improve the IAQ at GPO. The recommendations focus on (1) developing and implementing a comprehensive renovation plan for the ventilation and air cleaning system, (2) developing a plan to address and possibly replace the old and dirty air ducts, (3) implementing a proactive air sampling program and (4) devising a lead testing program in accordance with applicable GPO policies.

Return on Investment: When fully implemented, our recommendations will assist GPO with providing analysis to decision-makers, thereby improving management controls, initiating best practices, and avoiding unnecessary expenditures. For example, a fully operational chiller plant ensures proper temperature and humidity levels to complete mission-critical functions, such as producing passports and publishing the Congressional Record. Developing a comprehensive renovation plan for the ventilation and air cleaning system will reduce maintenance costs and increase efficiency.

INVESTIGATIONS

The Investigations Division conducts and coordinates fraud, waste, and abuse activities in GPO programs and operations. Investigations may include possible wrongdoing by GPO contractors, employees, program participants, and others who commit crimes against GPO. Through prosecution, administrative action(s), and monetary recoveries, investigations promote integrity, efficiency, and accountability.

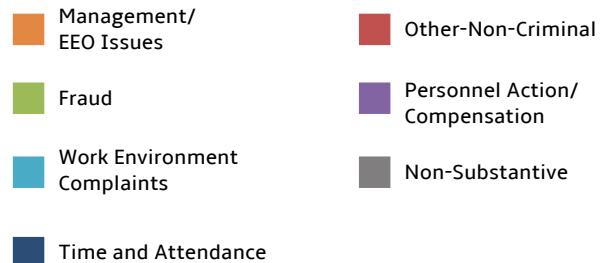
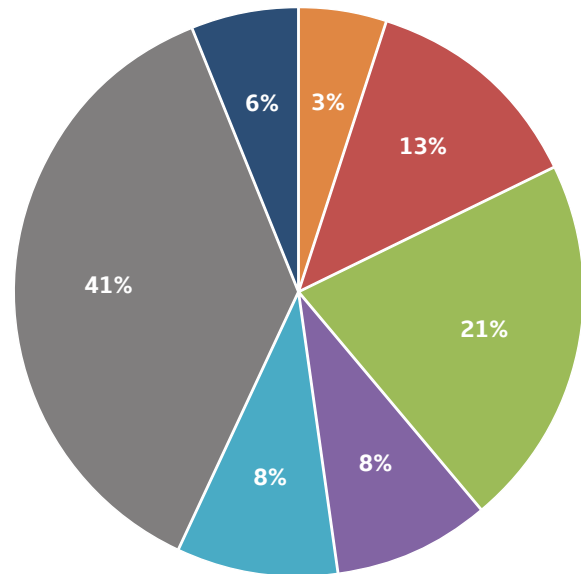
The Investigations Division (INV) conducts proactive and reactive criminal and administrative investigations. Investigations can derive from complaints or information from any person concerning violations of laws, rules, and regulations, mismanagement, gross waste of funds, abuse of authority, or a substantial and specific danger to public health and safety.

INV employs duly appointed criminal investigators with statutory authority to carry firearms, conduct arrests, execute search and seizure warrants, and perform other law enforcement duties. In addition to the investigators, the team comprises an investigative attorney and a forensic auditor. The INV team collaborates with internal and external OIG counterparts and other law enforcement partners.

OIG Intakes

The OIG receives allegations of wrongdoing by email, telephone, mail, employee drop-box, and walk-ins. These are referred to collectively as "Intakes." INV reviews these allegations to determine whether the complaint should be the subject of an investigation, audit, inspection, or referred to GPO or another agency or organization. During this reporting period, INV received a total of 65 Intakes. There were 53 total Intakes in FY 2023.

Intake Breakdown



Investigative Statistics

Investigation Statistics	FY24 to Date	FY23 Total
Intakes Received During the Reporting Period	65	53
Open Investigations (Active or Pending Closure)	7	6
Open Investigations (Pending Admin Action/Legal Outcome)	3	1
Investigations Initiated	6	6
Investigations Closed	3	2
Complaints Initiated	29	10
Management Referrals	2	21
Parties Referred for Suspension and/or Debarment	0	4
Referrals to Other Agencies	1	15

Status of Open Investigations

Status of Open Investigations	#
Open Investigations	10
Investigations Underway	6
Investigations Pending Prosecutorial Action	1
Investigations Pending Suspension and/or Debarment Actions	0
Investigations Pending Closure	1
Investigations Pending Other Administrative Action (corrective action)	2

CASE HIGHLIGHTS

Investigation of Employee Misconduct (23-0002-I)

We investigated an allegation of willful destruction of government property covered under Title 18 U.S.C. § 1361. The matter was referred to the U.S. Department of Justice, which declined to pursue it. Our investigation found no intentional destruction of government property. However, several employees failed to follow their assigned duties without standard operating procedures. The subjects' actions ultimately resulted in the estimated total material loss to the government of \$320,060. We asked GPO leadership to consider several areas for improvement to address weaknesses and prevent similar incidents.

Return on Investment: We substantiated employee misconduct (noncriminal) and resulting material waste. The case also identified operational inefficiencies because of a lack of clear policy and guidance. This case underscores the importance of proactive measures to detect and mitigate misconduct and waste within the organization, ultimately contributing to long-term financial viability and sustainability.

Status: Closed-October 31, 2023.

Investigation of Failure to Provide Rights Advisements (24-0001-I)

We identified a concern about administering rights advisements by GPO Uniform Police Branch (UPB) investigators. We found that UPB investigators failed to administer any rights advisement to multiple subjects suspected initially of criminal misconduct. Though our findings did not substantiate a particular law, rule, or regulation violation, we determined that UPB officers did not have a comprehensive rights advisement policy to guide and govern their police powers. As a result of our investigation, we made two recommendations to prevent future incidents. The first is that GPO Security Services draft and implement a comprehensive rights advisement policy. Second, UPB law enforcement officers maintain proficiency on rights advisements and are provided a legal refresher review of the most recent court decisions and legislative changes applicable to law enforcement officers.

Return on Investment: The result of this investigation ensures that UPB officers appropriately balanced the employee's rights under the Fifth Amendment to the U.S. Constitution with a Federal government employee's obligation to cooperate with internal investigations. We provided oversight to confirm the integrity of UPB investigators' investigative actions and ensure GPO employees were and continued to be made aware of their rights during internal investigations.

Status: Closed-February 8, 2024.

CASE HIGHLIGHTS (CONTINUED)

OIG's Social Media Scam Investigation (23-0004-I)

We completed an investigation into a fraudulent social media account bearing the name and image of GPO Director Hugh Halpern. A private citizen who was a victim of the fraudulent account reported the fraudulent page to GPO OIG. The investigation sought to determine the identity of the fraudulent account holder for possible criminal prosecution under Title 18 U.S.C. § 1028—fraud and related activity in connection with identification documents, authentication features, and information, and Title 18 U.S.C. § 912—Impersonating a Federal Employee. We identified the creator of the fraudulent social media account and substantiated that they violated Title 18 U.S.C. § 912. However, all information indicated that the account holder was outside the United States, limiting subsequent investigative efforts and criminal prosecution. Through coordination with other Federal law enforcement agencies and the social media parent company, GPO OIG was able to orchestrate the removal of the fraudulent profile page and account from the social media platform.

Return on Investment: Our involvement demonstrates that entities attempting to defraud the public through social media scam accounts will be pursued and neutralized using the OIG's statutory authorities. The investigation further demonstrated our commitment to detecting and neutralizing fraud.

Status: Closed-February 29, 2024.

Proactive Initiatives

The Investigations Division continues to invest in and focus on proactive investigations of significant fraud and allegations of serious employee or contractor misconduct through extensive outreach efforts. Outreach efforts include planned onsite activities to place OIG investigators everywhere GPO employees work and during all shifts. The OIG outreach events received notable internal advertising and support from the GPO Office of Communications. These events have resulted in employees reporting suspected wrongdoing and have led to the initiation of formal complaints currently under review.

Additionally, the division has placed five "drop-boxes" allowing employees to submit anonymous complaints. This is in addition to the electronic complaint form on the OIG webpage and the telephone hotline.

Further, the Investigations Division continues utilizing data analytics to perform proactive investigative initiatives in coordination with the Pandemic Response Accountability Committee (PRAC) and the Small Business Administration (SBA/OIG). Preliminary work during the reporting period has resulted in the initiation of several complaints related to potentially fraudulent activities related to the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, that could potentially impact GPO equities.



OTHER INFORMATION

Significant Revised Management Decisions.

None.

Significant Management Decision with which the Inspector General Disagreed.

None.

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

None.

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

Reports are also posted at www.oversight.gov.

Whistleblower Retaliation Investigations.

None.

Instances of GPO Refusing to Provide Information or Assistance or Interfering with the OIG's Independence.

None.

Statutory Certification.

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

Review of Legislation and Regulations.

The following proposals were provided to our Congressional Committees of Jurisdiction in a letter dated March 1, 2024.

18 U.S.C. § 926C—Law Enforcement Officers Safety Act - (retired officers)

The Law Enforcement Officers Safety Act (LEOSA) is codified at 18 U.S.C. §§ 926B - 926C. The act permits "qualified law enforcement officers" (LEOs), both active officers (§ 926B) and retired officers (§ 926C), to carry a concealed firearm across state lines if they are carrying the proper identification

and meet the statutory requirements, subject to certain limitations. In 2015, Congress amended coverage under § 926B (active officers) to expand the definition of "agency" to the legislative branch; however, there was no similar amendment to section 926C for retired officers. This amendment will alleviate ambiguity in allowing Legislative Branch retired officers to receive the same LEOSA benefits as Executive Branch retired officers.

5 U.S.C. § 5545a—Law Enforcement Availability Pay

Law Enforcement Availability Pay (LEAP) is premium pay for Federal law enforcement officers who are criminal investigators. 5 U.S.C. § 5545a. The Office of Personnel Management states that due to the nature of their work, criminal investigators are required to work or be available to work "substantial amounts of unscheduled duty." This may involve surveillance and the execution of search warrants and arrests. The GPO Director, not the Inspector General, currently authorizes LEAP for the GPO OIG criminal investigators through a GPO policy based on the Director's general employee pay authority found at 44 U.S.C. § 305. However, an express statutory authorization providing LEAP for our criminal investigators would allow for greater independence. This amendment will promote GPO OIG parity with Executive Branch agencies and other Legislative Branch agencies with which this committee has oversight.

44 U.S.C. § 3903—Contracting Experts or Consultants

The IG Act, 5 U.S.C. § 406(a)(8), authorizes IGs to procure by contract temporary or intermittent services of experts or consultants as authorized by 5 U.S.C. § 3109. The GPO IG Act (44 U.S.C. § 3903(a)) explicitly excludes this provision authorizing contracts for experts and consultants. Although § 3109 defines "agency" through § 5721 to include the Government Publishing Office, the explicit exclusion of the IG Act section creates uncertainty. To promote independence and to gain parity with Executive Branch agencies and the Library of Congress OIG, this amendment removing the exclusion will make clear that GPO OIG can hire its experts or consultants as outlined in 5 U.S.C. § 406(a)(8).

PEER REVIEW RESULTS

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

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

Peer Review of GPO-OIG Audit Function

External peer reviews of an OIG audit organization's system of quality control are conducted on a 3-year cycle in accordance with the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*. These peer reviews are based on Government Auditing Standards (Yellow Book) requirements.

The Corporation for Public Broadcasting (CPB) OIG conducted an external peer review of our audit function and issued its report on March 15, 2024. The GPO OIG received a passing rating. In the CPB OIG's opinion, our quality control system is designed and operating effectively to comply with GAO's *Government Auditing Standards* and applicable legal and regulatory requirements. This peer review report is posted on our website.

Peer Review of GPO OIG Inspections Function

The GPO OIG had no peer reviews of its inspection function during this reporting period. The first inspection peer review is scheduled for 3rd Quarter of FY 2025.

Peer Review of GPO OIG Investigative Function

The GPO OIG had no peer reviews of its investigative function during this reporting period. The Pension Benefit Guaranty Corporation conducted the last CIGIE review on May 31, 2016. The next investigation peer review is scheduled between September and December 2024.

Peer Reviews Conducted by GPO OIG

The GPO OIG did not conduct any peer reviews during this reporting period. We are scheduled to conduct an external audit peer review of the U.S. Government Accountability Office this fiscal year.

APPENDIX A. NON-MONETARY RETURN ON INVESTMENT

Audits and Inspections	
Telework Program (Report No. 24-03)	
Benefit	Value
Improve management controls and processes	Developing written standard operating procedures will provide consistency and standardization to improve overall program oversight and controls. In addition, it can improve confidence in the data used to inform decision-making and facilitate information sharing across program offices. Lastly, providing program oversight and guidance is essential to educate employees and supervisors on procedures and responsibilities to ensure that requirements for teleworking are administered as specified in GPO policies and procedures.
Ensure compliance with a prescribed standard.	Policy enforcement ensures that employees achieve the intended results.
Indoor Air Quality (Report No. 24-02)	
Benefit	Value
Improve management controls	Repairing the chiller plant and establishing a replacement plan allows GPO to maintain the appropriate temperature and humidity to operate equipment in Plant Operations, security, and Intelligent Documents.
Improve systems and processes.	<p>Additionally, performing the repairs identified as needed to chiller #1 could prevent the plant's failure, thereby avoiding a negative impact on GPO's ability to complete critical missions such as producing passports or publishing the Congressional Record.</p> <p>Outdated schematics make maintenance efforts more difficult because the current locations of ventilation and air-cleaning system components need to be more clearly identified. Updating or preparing schematics to reflect these locations will improve efficiency and maintenance efforts.</p>
Avoidance of unnecessary expenditures	Developing and implementing a comprehensive renovation plan for the ventilation and air cleaning system will reduce maintenance costs, increase system efficiency, and negate unnecessary energy costs.
Improve safety, morale, health, and security	Implementing a proactive air sampling program will help the Industrial Hygienist detect potentially harmful design compounds and implement control measures.
Initiate best business practices	Guidance to ensure future designs and renovations of the air cleaning system comply with industry standards and are aligned with building utilization plans will help GPO design a ventilation and air cleaning system well suited for the spaces it services. In addition, ensuring an industry-standard compliant ventilation and air cleaning system will increase system efficiency and reduce unnecessary energy costs.

Appendix A (continued)

Investigations	
Employee Misconduct (23-0002-I)	
Benefit	Value
Improve safety, morale, health, and security and enhance stakeholder confidence	The OIG's investigation and resulting report highlight the critical role investigations play in revealing misconduct and pinpointing deficiencies in policies and guidelines that may foster an environment conducive to employee misconduct.
Improve Systems and Processes	This particular case uncovered operational inefficiencies stemming from inadequate policy clarity and guidance, emphasizing the need for enhanced management controls to prevent similar issues in the future. Furthermore, the effort shed light on the importance of proactive measures to strengthen management oversight and ensure adherence to established protocols, thus consequently bolstering organizational integrity and effectiveness.
Ensure Compliance and Oversight	The results serve to safeguard the integrity of GPO's employees by empowering them to make protected disclosures without the fear of facing retaliation. Additionally, the OIG's efforts foster a culture of transparency and accountability within the organization, encouraging open communication and reporting any wrongdoing or ethical concerns.
Failure to Provide Rights Advisements (24-0001-I)	
Benefit	Value
Improve Management Controls	The OIG's participation in this investigation ensured that law enforcement officers effectively balanced employees' Constitutional rights with their obligations outlined in the organization's Standards of Conduct. These standards typically mandate cooperation with internal investigations into employment-related conduct.
Improve Systems and Processes	The OIG's scrutiny provided essential oversight, which not only validated the integrity of the police investigators' actions but also ensured that employees remained informed about their rights throughout the internal investigation process. This involvement upheld legal protections and organizational standards, fostering accountability and fairness within the workplace.
Ensure Compliance and Oversight	Our investigation ensured individual rights in the workplace and fostered a culture of transparency, accountability, and ethical responsibility within the organization.

Appendix A (continued)

Investigations (Continued)	
Investigation into Social Media Scam (23-0004-I)	
Benefit	Value
Improve Management Controls	This investigation illustrates our pursuit and neutralization of entities attempting to defraud the public through social media scam accounts; it underscores our commitment to leveraging statutory authorities to combat fraudulent activities effectively.
Improve Systems and Processes	Further, the investigation reaffirms the OIG's dedication to detecting and thwarting fraud, regardless of the methods employed by perpetrators. By actively addressing such schemes, the OIG safeguards public trust and reinforces the message that fraudulent behavior will be pursued and neutralized.
Ensure Compliance and Oversight	By pursuing entities attempting to defraud the public through social media scam accounts, the OIG underscores the importance of compliance with relevant laws and regulations, no matter the offender. Additionally, by emphasizing the OIG's role in upholding integrity and trust within the systems and institutions it oversees, the response reinforces the need for effective oversight to maintain accountability and prevent fraudulent behavior.

APPENDIX B. AUDIT AND INSPECTION REPORTS ISSUED

Audit and Inspection Reports Issued in the Reporting Period

Including Questioned Costs, Funds Put to Better Use, and Other Monetary Impact

Report Name	Questioned Costs	Funds Put to Better Use	Other Monetary Impact
Audit Report			
Telework Program	\$165,491.84	\$0	\$0
Inspection or Other Reports			
Indoor Air Quality	\$0	\$0	\$0
Total	\$165,491.84	\$0	\$0

APPENDIX C. INVESTIGATIONS STATISTICS

Investigations Statistics for Reporting Period⁸

Item	Quantity	
Investigations Open at the Beginning of the Period	6	
Investigations Opened during the Reporting Period	5	
Investigations Closed during the Reporting Period	3	
Investigations Open at the End of the Reporting Period ⁹	10	
Complaints Open at the beginning of the Reporting Period	1	
Complaints Opened during the Reporting Period	29	
Complaints Closed during the Reporting Period	12	
Complaints Open at the End of the Reporting Period	18	
Referrals to Other Agencies	1	
Referrals to Audits and Inspections Divisions	1	
Proactive Initiatives Open at the Beginning of the Period	2	
Proactive Initiatives Opened during the Reporting Period	0	
Proactive Initiatives Open at the End of the Reporting Period	1	
Current Types of Open Investigations	Number	Percentage
Procurement/Contract Fraud	4	40
Employee Misconduct	1	10
Workers' Compensation Fraud	0	0
IT/Computer Crimes	0	0
Other Investigations	1	10
Pending Actions (administrative, prosecution, closure, etc.)	4	40
Total	10	100

⁸ Metrics were obtained from OIG's Case Management Tracking System.

⁹ One of these investigations is under a formal closure process pending GPO's administrative adjudication.

Investigations Productivity Statistics for Reporting Period¹⁰

Item	No. or Amount
Arrests, including Summons in Lieu of Arrest	0
Persons Referred to DOJ for Criminal Prosecution	0
Persons Accepted for Criminal Prosecution	0
Persons Declined for Criminal Prosecution	0
Persons Referred to State/Local Prosecuting Authorities for Criminal Prosecution	0
Indictments/Information/Complaints	0
Initial Appearance	0
Convictions	0
Guilty Pleas/Deferred Prosecution Agreements	0
Criminal Fines, Fees, Recovery, and/or Restitution	0
Civil Settlements	0
Civil Fines, Fees, Recovery, and/or Restitution	0
Subpoenas Issued	1
Total Number of Investigative Reports Issued	3
Referrals to GPO Management for Possible Corrective Action and/or information Purposes	2
Parties Referred to GPO Management for Suspension and Debarment Action	0
Total Referrals to the Audits and Inspections Divisions	1
Discovered Material Loss to the Government	\$320,060

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

APPENDIX D. AUDIT AND INSPECTION REPORTS OVER 6 MONTHS OLD

Summary of Each Audit and Inspection Report Over 6 Months Old for Which
No Management Decision Has Been Made¹¹

Date Issued	Name	Report Number	Number of Recommendations	Costs
None				

¹¹ 5 U.S.C. , § 405(a)(5).

APPENDIX E. PRIOR AUDIT AND INSPECTION RECOMMENDATIONS

Corrective Actions Have Not Been Completed in More Than 1 Year¹²

Date Issued	Name of Audit/Inspection	Report Number	Number of Recommendations	Monetary Impact
09/17/2021	GPO Employees Detailed to Congress	21-11	2	\$0
<p><i>Recommendation 21-11-03:</i> Establish policies and procedures for the congressional detailee program, including roles and responsibilities and communications with internal and external parties.</p> <p><i>Recommendation 21-11-04:</i> Assess and leverage available automated technologies to manage the congressional detailees' work hours, including, but not limited to, tracking, reconciling, validating, approving, and transmitting hours worked for billing purposes.</p>				
05/19/2022	GPO Organizational Transformation Evaluation	22-06	2	\$0
<p><i>Recommendation 22-06-06:</i> Establish and implement clear customer satisfaction standards and metrics for all GPO organizational units. Include customer satisfaction standards and metrics in all organizational unit strategic plans. Identify, document, and implement improvements based on customer feedback.</p> <p><i>Recommendation 22-06-12:</i> Incorporate business unit-level progress toward executing strategic plans in an Executive-level monitoring tool, such as the GPO Executive Dashboard.</p>				
07/09/2022	GPO Privacy Program Inspection	22-07	9	\$0
<p><i>Recommendation 22-07-02:</i> Develop PIAs for the five untracked PII systems identified: HC Dashboard, APEC ABTC, DC One Card ID, Pentagon Contractors ID Card, and TWIC®.</p> <p><i>Recommendation 22-07-04:</i> Implement a process to conduct BU PII inventories and share the results with the Privacy Officer.</p> <p><i>Recommendation 22-07-05:</i> Conduct biennial Privacy Compliance Reviews in accordance with GPO's Privacy Program directive.</p>				

¹² 5 U.S.C. § 405(a)(2).

Appendix E (continued)

Date Issued	Name of Audit/Inspection	Report Number	Number of Recommendations	Monetary Impact
07/09/2022	GPO Privacy Program Inspection	22-07	9	\$0
<p><i>Recommendation 22-07-06:</i> Review all stored records to identify and mark which records contain or may contain PII.</p> <p><i>Recommendation 22-07-08:</i> Update the PIRT Framework and Procedures to incorporate the guidance for incident response plans from NIST Special Publication 800-122 and include comprehensive guidance, such as:</p> <ul style="list-style-type: none"> a) defining team member roles and responsibilities b) defining key terms c) developing communication templates d) ensure notification of the appropriate individuals and organizations by identifying points of contact, including external entities, and how to contact them. <p><i>Recommendation 22-07-09:</i> Update the PIHG to incorporate the guidance for incident response plans from NIST Special Publication 800-122, including comprehensive guidance, such as:</p> <ul style="list-style-type: none"> a) ensuring the proper notification of the appropriate individuals and organizations when evaluating and responding to a suspected PII breach by identifying points of contact, including external entities, and how to contact them b) stating what information is to be provided to US-CERT and the reporting method, such as through a phone call, email, or a website c) stating how to document that the information was reported to US-CERT. <p><i>Recommendation 22-07-10:</i> Develop and/or identify one definitive method to report suspected PII breach incidents.</p> <p><i>Recommendation 22-07-12:</i> Implement a central training method to ensure employees and contractors receive PII training before accessing GPO's information system. This method should include reassigning the responsibility for annual training to a single BU, likely Information Technology, and assigning BUs with the responsibility for specialized PII training.</p> <p><i>Recommendation 22-07-13:</i> Update the Privacy Program directive to reflect changes resulting from these recommendations.</p>				

APPENDIX F. STATUS OF OIG RECOMMENDATIONS

OIG Recommendations Opened and Closed During this Reporting Period

Date Issued	Name	Report Number	Number of Recommendations Opened	Number of Recommendations Closed
07/06/2021	Evaluation of GPO's Suspension and Debarment Program	21-09	0	1
05/19/2022	GPO Organizational Transformation Evaluation	22-06	0	4
07/29/2022	GPO Privacy Program Inspection	22-07	0	1
09/16/2022	Management and Use of Official Time	22-08	0	1
06/05/2023	Payments to Employees Covered by the Federal Compensation Act	23-06	0	1
09/28/2023	Top 10 Safety Hazards Program Inspection	23-08	0	1
02/14/2024	GPO Indoor Air Quality Inspection	24-02	6	0
02/15/2024	OIG Report of Investigation	24-0001-I	2	0
03/15/2024	GPO Telework Program	24-03	9	0
		Total	17	9

APPENDIX G. REPORTING REQUIREMENTS

Reporting Requirements under the IG Act of 1978

Reporting ¹³	Requirement	Pages
Section 404(b)(1)	Review of Legislation and Regulations	12
Section 405(a)(1)	Significant Problems, Abuses, and Deficiencies	5-11
Section 405(a)(1)	Recommendations for Corrective Actions to Address Problems, Abuses, and Deficiencies Identified	5-11
Section 405(a)(2)	Outstanding Recommendations on Which Corrective Action Has Not Been Completed	20-22
Section 405(a)(3)-(4)	Matters Referred for Prosecutorial Authorities	19
Section 405(a)(5)	Information or Assistance Unreasonably Refused or Not Provided	12
Section 405(a)(5)(B)	List of Completed Audit, Inspection, or Evaluation Reports	5-11
Section 405(a)(5)	Summary of Significant Reports	5-11
Section 405(a)(6)	Statistical Tables Related to Total Value of Questioned or Unsupported Costs	18
Section 405(a)(6)	Statistical Tables Related to Funds Recommended to Be Put to Better Use	17
Section 405(a)(5)(B)	Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made	20
Section 405(a)(6)	Description and Explanation of Any Significant Revised Management Decision	12
Section 405(a)(6)	Information on Any Significant Management Decision with which the IG Disagrees	12
Section 405(a)(7)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 – not applicable to GPO	N/A
Section 405(a)(8)-(10)	Peer Review Results	13
Section 405(a)(11)	Statistical Tables Related to Investigations	18-19
Section 405(a)(12)	Description of Metrics Used for Developing the Data for the Statistical Tables	18
Section 405(a)(13)	Substantiated Investigations Involving Senior Government Employees	12
Section 405(a)(14)	Description of Any Instance(s) of Whistleblower Retaliation	12
Section 405(a)(15)	Description of Any Attempt(s) by the Agency to Interfere with the Independence of the OIG	12
Section 405(a)(16)(A)	Inspections, Evaluations, Audits, and Investigations Involving Senior Government Employees That Were Closed and Not Disclosed to the Public	12

¹³ Refer to NDAA for specific paragraph and numbered sections.

APPENDIX H. ABBREVIATIONS AND ACRONYMS

Abbreviations and Acronyms

ABTC	APEC Business Travel Card
APEC	U.S. Asia-Pacific Economic Cooperation
BU	Business Unit
CARES	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CPB	Corporation for Public Broadcasting
DOJ	Department of Justice
EEO	Equal Employment Opportunity
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GPO	U.S. Government Publishing Office
HC	Human Capital
IAQ	Indoor Air Quality
ID	Identification Card
IG	Inspector General
IG Act	Inspector General Act of 1978, as amended.
INV	Investigations Division
IT	Information Technology
KPMG	KPMG, LLC
LOC	Library of Congress
LEAP	Law Enforcement Availability Pay
LEO	Law Enforcement Officer
LEOSA	Law Enforcement Officers Safety Act
NIST	National Institute of Standards and Technology
OIG	Office of the Inspector General
PIA	Privacy Impact Assessment
PHIG	GPO Privacy Incident Handling Guidance
PII	Personally Identifiable Information
PIRT	Privacy Incident Response Team
PRAC	Pandemic Response Accountability
QAR	Quality Assessment Review
ROI	Return on Investment
SBA	Small Business Administration
SID	Security and Intelligent Documents
SOP	Standard Operating Procedures
TWIC®	Transportation Worker Identification Credential
UPB	Uniform Police Branch
U.S.C.	United States Code
US-CERT	United States Computer Emergency Readiness Team

APPENDIX I. GLOSSARY OF TERMS

Complaint

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

Consideration

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

Criminal Complaint

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

Disallowed Cost

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

Final Action

(A) the completion of all actions that the management of an establishment has concluded in its management decision is necessary concerning the findings and recommendations included in an audit report and
(B) if an establishment's management concludes that no action is necessary, final action occurs when a management decision has been made.

Finding

The problem statement identified during an audit or inspection typically has criteria, conditions, causes, and effects.

Follow-Up

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

Recommendation that Funds be Put to Better Use

A recommendation by the OIG that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including—

- (A) reductions in outlays;
- (B) de-obligation of funds from programs or operations;
- (C) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;
- (D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee;
- (E) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements or
- (F) any other savings that are specifically identified.

Indictment

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

Intake

The OIG receives allegations of wrongdoing via email, telephone, mail, employee drop-box, and walk-ins.

Investigation

OIG conducts criminal, civil, and administrative investigations relating to violations of Federal laws, rules, or regulations pertaining to GPO programs, contracts, and operations. It also investigates allegations of criminal activity and serious misconduct by GPO employees. Fraud investigations typically result from allegations or suspicions of wrongdoing involving GPO programs, operations, or personnel. Investigations may also result from broad initiatives arising from previous OIG activities and interagency initiatives.

Management Decision

An audit report includes the management's evaluation of the establishment of the findings and recommendations. Management issues a final decision concerning its response to such findings and recommendations, including actions concluded to be necessary.

Management Implication Report

A management report is issued during or after an investigation identifying systemic problems or advising management of significant issues that require immediate attention.

Management Letter

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

Material Weakness

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

Questioned Cost

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

Recommendation

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

Resolved Audit/Inspection

It is a report containing recommendations that have all been resolved without exception but have yet to be implemented.

Return on Investment

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

Senior Government Employee

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

Unsupported Cost

A cost that the OIG questions because such cost is not supported by adequate documentation.

Waste

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

REPORT FRAUD, WASTE, OR ABUSE

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

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