



GSA Office of Inspector General



Fiscal Year 2024

Audit Plan

FOREWORD

This audit plan is the culmination of our planning efforts for Fiscal Year 2024. We developed the audits identified in this document after considering GSA's strategic goals and performance measures, legal and regulatory requirements, and issues raised by GSA management, as well as our own assessment of challenges and risks facing GSA. Our goal in developing the Fiscal Year 2024 Audit Plan is to demonstrate how our office can help GSA management improve their programs and operations and best protect American taxpayer interests.

The audits identified in this plan represent our highest priorities. Collectively, these audits will assess many GSA programs, systems, operations, and internal controls; respond to requests from GSA management; and address issues mandated by law or regulation. This plan also provides time for our office to provide audit support to contracting officials in carrying out their procurement and administration responsibilities. Finally, this plan allots time for our continued support of the U.S. Department of Justice's resolution of False Claims Act cases.

I want to thank GSA management for their assistance. We carefully considered their comments, suggestions, and requests during our preparation of the Fiscal Year 2024 Audit Plan.



R. Nicholas Goco
Assistant Inspector General for Auditing

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FISCAL YEAR 2024 AUDIT PLAN

The *Fiscal Year 2024 Audit Plan* represents our forecast for allocating available resources during the fiscal year.

This plan anticipates a resource mix using 60 percent of available direct staff for performance audits and 40 percent for contract audits. This mix reflects our emphasis on audits of GSA's major programs, systems, internal controls, and regulations. This plan includes audits of GSA programs, policies, and procedures for managing procurements. It also includes audits of GSA's hiring practices, building safety and security, and space utilization. In addition, we will continue to provide contract audit services to assist GSA contracting officials in carrying out their procurement responsibilities.

We anticipate that GSA managers and other government entities will request additional audits over the coming year. We will strive to respond to these requests as resources permit.

PERFORMANCE AUDITS

Information on our planned performance audits is presented by service and staff office on the following pages.

FEDERAL ACQUISITION SERVICE

Audit of the Federal Acquisition Service's (FAS's) Office of Assisted Acquisition Services' Region 4 Client Support Center

Audit Type: Economy and Efficiency Audit

Focus: This audit will determine whether the FAS Assisted Acquisition Services' Region 4 Client Support Center is awarding and administering procurements in accordance with federal regulations, GSA internal policies, and FAS guidance.

Audit of FAS's Technology Transformation Services' Hiring Practices

Audit Type: Program Effectiveness Audit

Focus: This audit will determine if FAS's Technology Transformation Services is complying with federal hiring authorities, appropriately classifying positions, and following merit system principles related to hiring.

Audit of FAS's Monitoring and Enforcement of Small Business Requirements on the One Acquisition Solution for Integrated Services – Small Business Contract

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether FAS is adequately monitoring and enforcing the small business requirements of the One Acquisition Solution for Integrated Services – Small Business Contract.

Audit of GSA's Oversight of Transactional Data Reporting Contractors' Use of Non-Manufacturer Part Numbers

Audit Type: Internal Control/Compliance Audit

Focus: This audit will evaluate GSA's oversight of Transactional Data Reporting contractors' use of non-manufacturer part numbers. Specifically, the audit will focus on what procedures GSA has in place to ensure Transactional Data Reporting data submitted by the contractor contains part numbers that are actual manufacturer's part numbers and are used on the contractor's GSA price list, and the steps GSA takes to correct inaccurate information.

Audit of GSA's Multiple Award Schedule Pricing

Audit Type: Program Effectiveness Audit

Focus: This audit will determine the price variability for frequently purchased items on Multiple Award Schedule contracts. In addition, this audit will focus on whether more favorable pricing is available from commercial sources for frequently purchased items and whether there is any correlation between the pricing offered and how the proposed pricing was evaluated.

PUBLIC BUILDINGS SERVICE

Audit of the Public Buildings Service's (PBS's) Award of Energy Savings Performance Contracts in Texas and Louisiana

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on PBS's management of Energy Savings Performance Contracts supporting 10 buildings across Texas and Louisiana. During the audit, we will assess how PBS selected the energy saving contractor and what energy conservation measures will be used for measurement and verification of projected savings.

Audit of Fall Protection and Safety in GSA Buildings

Audit Type: Program Effectiveness Audit

Focus: This audit will assess PBS's fall protection systems and procedures to ensure they are effective at preventing injuries or death and comply with Occupational Safety and Health Administration and PBS requirements.

Audit of Studies Conducted Using PBS's Building Operations Funding

Audit Type: Program Effectiveness Audit

Focus: This audit will assess the various studies PBS conducts using its building operations funding, including environmental studies and assessments, project development studies, and building engineering reports.

Audit of Physical Security Access to GSA-Managed Federal Buildings and Leased Space

Audit Type: Program Effectiveness Audit

Focus: This audit will assess the effectiveness of physical security measures to prevent unauthorized access to GSA-managed federal buildings and leased space.

Audit of PBS's Management of Asbestos in GSA-Owned Federal Buildings

Audit Type: Program Effectiveness Audit

Focus: This audit will determine if PBS is managing asbestos in GSA-owned federal buildings in accordance with federal regulations and PBS policy to ensure the health and safety of individuals.

Audit of PBS's Disaster Response Policies and Procedures

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on whether PBS has formal policies and procedures in place to effectively respond to disasters. This will include determining whether a clear disaster recovery plan is in place that defines resources, roles, and responsibilities, and the effectiveness of any PBS preventive actions to safeguard assets and prepare GSA tenants for disasters. This audit will also examine PBS's process to assess and repair property damage, and its interrelationship with the Federal Buildings Fund.

Audit of GSA's Internal Space Utilization

Audit Type: Program Effectiveness Audit

Focus: This audit will determine if GSA has appropriately evaluated its physical space needs and utilization to consider increased employee telework and remote positions.

OFFICE OF THE CHIEF FINANCIAL OFFICER

Audit of GSA's Compliance with the Payment Integrity Information Act of 2019

Audit Type: Regulatory Audit

Focus: This audit will determine if GSA complied with the Payment Integrity Information Act regarding the reporting of improper payments.

Oversight of the Fiscal Year 2024 Financial Statements Audit

Audit Type: Regulatory Audit

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2024 Financial Statements Audit. We will ensure that the independent public accountant is qualified and performs the audit in accordance with generally accepted government auditing standards; the Office of Management and Budget's Bulletin No. 22-01, *Audit Requirements for Federal Financial Statements*; and the U.S. Government Accountability Office/President's Council on Integrity and Efficiency's *Financial Audit Manual*.

OFFICE OF GSA IT

Oversight of the Fiscal Year 2024 Federal Information Security Modernization Act Audit

Audit Type: Regulatory Audit

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2024 Federal Information Security Modernization Act audit. The independent public accountant will evaluate the effectiveness of GSA's information security program and practices. We will ensure that the independent public accountant is qualified and performs the audit in accordance with generally accepted government auditing standards and applicable Federal Information Security Modernization Act of 2014, Office of Management and Budget, and Department of Homeland Security requirements.

OFFICE OF ADMINISTRATIVE SERVICES

GSA Office of Inspector General's Fiscal Year 2023 Risk Assessment of GSA's Charge Card Program

Audit Type: Regulatory Audit

Focus: This assignment will identify and analyze risks of illegal, improper, or erroneous purchases as they relate to GSA's purchase cards, combined integrated card programs, and travel cards. Additionally, we will report GSA's progress in implementing audit recommendations to the Director, Office of Management and Budget.

MULTIPLE SERVICES

Audit of FAS's CIO Modernization and Enterprise Transformation Systems Modernization Projects

Audit Type: Economy and Efficiency Audit

Focus: This audit will assess the economy and efficiency of FAS's systems modernization projects under the CIO Modernization and Enterprise Transformation blanket purchase agreements. Specifically, this audit will evaluate FAS's success in overseeing agile development projects to ensure the efficient use of taxpayer funds.

Audit of GSA's Roles and Responsibilities under the Geospatial Data Act of 2018

Audit Type: Regulatory Audit

Focus: This audit will determine if GSA complied with the requirements set forth in the Geospatial Data Act of 2018.

CONTRACT AUDIT SUPPORT

In Fiscal Year 2024, we will continue our contract audit coverage through preaward and postaward audits. The goals of these audits are to ensure that contracts are reasonably priced for customers and adhere to the contracting requirements set forth in the Federal Acquisition Regulation.

This audit plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with FAS officials, we identified approximately 21 potential preaward audits of Multiple Award Schedule contracts. This plan also allows for flexibility to perform other types of contract audits, as needed, at the discretion of each audit office based on materiality of the contract and availability of resources. These include audits of construction claims and cost accounting standards, cost or pricing audits, and postaward audits.

Furthermore, we have allotted 200 hours as part of our continuing effort to assist the U.S. Department of Justice in the resolution and settlement of False Claims Act cases. These cases require a labor-intensive, long-term commitment, spanning multiple years. Over the past 5 fiscal years, we have aided the Department of Justice in the successful resolution of these cases, resulting in settlements in excess of \$74 million.

OFFICE OF AUDITS

CONTACT POINTS

REGION	CONTACT	TELEPHONE
Central Office	R. Nicholas Goco Assistant Inspector General for Auditing (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 501-2322
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4	Nicholas V. Painter Regional Inspector General for Auditing Southeast Sunbelt Region Audit Office (JA-4) 401 West Peachtree Street, SW, Room 1701 Atlanta, GA 30303	(404) 331-5520
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