



Highlights of [GAO-04-966](#), a report to Congressional committees.

## Why GAO Did This Study

The Conference Report on the Consolidated Appropriations Resolution, 2003, directed GAO to monitor AOC's progress in implementing recommendations contained in GAO's management review of AOC's operations, issued in January 2003. This is the second status report in which GAO examines the actions taken by AOC to implement selected GAO recommendations. Additionally, the Consolidated Appropriations Resolution, 2003, mandated GAO to assess AOC's Chief Operating Officer's (COO) action plan. This report provides that assessment.

## What GAO Recommends

GAO makes 13 additional recommendations to assist AOC in its management control efforts—such as stakeholder involvement, auditable financial statements and related internal controls, financial reporting for operating units and cost accounting, and Capitol complex master planning—and to enhance the COO action plan. The Architect noted his agreement with each of our recommendations, except for three that addressed worker safety performance measures, Capitol complex master planning, and the process for prioritizing projects. GAO continues to believe that additional efforts are needed, but revised two of the three recommendations—master planning and project prioritization—to address the Architect's concerns and provide greater clarity.

[www.gao.gov/cgi-bin/getrpt?GAO-04-966](http://www.gao.gov/cgi-bin/getrpt?GAO-04-966).

To view the full product, including the scope and methodology, click on the link above. For more information, contact J. Christopher Mihm at (202) 512-6806 or [mihmj@gao.gov](mailto:mihmj@gao.gov).

# ARCHITECT OF THE CAPITOL

## Midyear Status Report on Implementation of Management Review Recommendations

### What GAO Found

AOC has made progress on key management control issues, but substantial work remains to achieve sustained, long-term management improvements and organizational transformation. These key issues include (1) stakeholder involvement, (2) employee communications, (3) auditable financial statements and related internal controls, (4) financial reporting for operating units and cost accounting, (5) information security management, (6) worker safety performance measures, (7) Capitol complex master planning, and (8) strategic management of recycling.

For example, AOC has not fully engaged its congressional and other stakeholders in developing a clear, transparent, and documented understanding of how AOC sets project priorities and how progress will be assessed. AOC has taken some steps to involve its stakeholders by delivering planning documents and responding to requests for information. AOC has made progress addressing employee communications issues and can maintain momentum by fully and effectively implementing its planned initiatives. AOC has made progress in preparing auditable agencywide financial statements; however, it has deferred the audit of a complete set of financial statements from fiscal year 2004 to fiscal year 2005. Also, substantial work remains before AOC can provide its managers with the meaningful financial, cost, and performance information needed to enhance their management of operating units. AOC has continued to make some progress establishing the management foundation for effective information security management, but much remains to be accomplished, such as completing system risk assessments and monitoring and evaluating its security policies and controls. Additionally, AOC has developed performance measures to track worker safety, but work remains to ensure successful implementation of these measures. In regard to project management, AOC has taken steps to develop a Capitol complex master plan and expects it to be available for stakeholder comment in February 2006. Given the importance of the master plan, stakeholder involvement early in and throughout its development is key to the plan's ultimate acceptance and value. Similarly, AOC has made progress developing a mission statement and goals for its recycling program as part of its broader Environmental Program Plan, although AOC does not expect to obtain congressional input until after the plan has been completed—an important omission.

The Architect and the COO need to work with Congress to determine Congress' information needs—with a specific focus on AOC's project management—and the timing and format of delivery of that information that will best meet Congress' needs. The COO Action Plan was submitted to Congress on December 22, 2003—59 days late. Overall, the plan's high-level description of action items assumes that Congress and other users have a deep and detailed knowledge of AOC's goals, internal operations, and management functions—a level of knowledge that is not reasonable to expect.