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U.S. CAPITOL POLICE

Progress Made in Addressing Prior GAO Recommendations on Administrative and Management Operations

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Chairman Feinstein, Mr. Bennett, and Members of the Committee:

We appreciate the opportunity to be here today to discuss the United States Capitol Police's (USCP) progress in implementing our prior recommendations on administrative and management operations. The USCP is responsible for securing the 276-acre Capitol Complex; protecting members of Congress, their staff, visitors, 19 buildings, national treasures; and regulating traffic within the Capitol grounds. Having efficient and effective administrative and management operations is important in the USCP's overall mission to protect the United States Capitol Complex and the on-site public.

Over the years, in response to various requests and legislative mandates, we have reported on USCP's efforts to address a range of (1) operational, (2) financial management, (3) human capital management, and (4) information technology (IT) management issues. Our reviews have disclosed management control problems in these areas. As a result of these reviews, we have made a number of recommendations that we believe the USCP should implement to achieve its strategic goals and operate in an efficient and effective manner.

In our March 2007 report, we noted that USCP's progress in implementing many of our past recommendations in the four aforementioned areas had been slow for reasons that included an absence of goals, time frames, and accountability; a lack of continuity in leadership and staff; and a tendency to focus on near-term operational demands to the exclusion of longer-term challenges. To ensure greater accountability and transparency, we recommended that the Chief of Police set goals and timetables to track prior recommendations and to report semiannually to the Capitol Police Board and congressional stakeholders on progress towards addressing open recommendations (that is, recommendations not yet fully implemented).

My remarks today are based on our recent review of USCP progress toward addressing recommendations we have made from January 2004 through March 2007 in the following areas: (1) creating an accountability framework for monitoring recommendations; (2) effectively linking USCP's resource requirements and allocations to risks, threats, and vulnerabilities; (3) ensuring adequate accountability for its assets and resources and meeting its long-term goal of becoming a sound, fully functional financial management operation; (4) ensuring strategic management of its workforce; and (5) effectively leveraging information technology to meet its strategic mission, goals, and outcomes.

To evaluate USCP's efforts in these areas, we reviewed documentation, such as risk matrices, budget documents, financial reports, and strategic plans in support of the current status of USCP actions to improve management controls and close

outstanding recommendations; analyzed USCP operational, strategic and human capital planning, and IT management information; reviewed USCP management and administrative processes and written policies, procedures, plans, and directives; and interviewed members of the USCP leadership team, contractors, and other key USCP staff. In determining the status of financial management recommendations we also supplemented our assessment with the agency auditor's report findings. Prior experience with the auditors and our review of their reports provided the basis for determining the sufficiency and relevance of evidence provided in these documents. We conducted our review from October 2007 through April 2008, and updated our work in certain financial management activities in July 2008 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Summary

Since our March 2007 report, USCP has made significant progress toward addressing 46 recommendations we made since 2004. As shown in table 1, of the 46 recommendations we made, USCP has completed actions on 15 recommendations, is making progress toward addressing 30 recommendations, and has not made progress on 1 recommendation.

Table 1: USCP's Progress toward Addressing GAO's Recommendations

Issue area	GAO recommendations since 2004	Status of recommendations		
		Completed	In progress	No progress
Accountability framework for monitoring recommendations	2	2	0	0
Linking resources to risks, threats, and vulnerabilities	3	0	3	0
Financial management	23	8	15	0
Human capital management	9	1	7	1
Information technology (IT)	9	4	5	0
Total	**46**	**15**	**30**	**1**

Source: GAO analysis of USCP data.

The following describes the actions taken and the work remaining to address the recommendations in the five areas shown in table 1:

Accountability Framework for Monitoring Recommendations. USCP has completed actions on both of our recommendations relating to creating a framework for monitoring recommendations and holding management accountable. USCP set goals and timetables for implementing each of GAO's 46 recommendations, assigned responsibility to an appropriate USCP official for ensuring that actions are taken to implement the recommendations, and created a tracking system to monitor progress. In addition, USCP now reports semiannually to the USCP Board, Senate and House Appropriations Committees, the Senate Committee on Rules and Administration, and the Committee on House Administration on progress made in implementing our prior recommendations.

Linking Resources to Risks, Threats, and Vulnerabilities. USCP is making progress toward implementing our three recommendations relating to more effectively linking USCP's staffing and other resource needs to the risks, threats, and vulnerabilities that the Capitol Complex faces. USCP has taken steps to complete and apply a risk matrix that assesses the security environment at 18 of the 19 Capitol Complex facilities, and plans to apply it to six Library of Congress buildings when USCP assumes responsibility for their security at the end of the fiscal year. Moreover, initial steps have been taken to conduct both external peer reviews and periodic testing of USCP's overall risk management approach. While USCP has plans to periodically test and evaluate the risk matrix, the process has yet to be formalized as a Standard Operating Procedure (SOP).

Financial Management. Of the 23 GAO recommendations relating to financial management, USCP has completed actions on 8 recommendations, in areas such as assessing its staffing needs and procurement process and issuing its first full set of financial statements in accordance with generally accepted accounting principles in December 2007. USCP is also making progress towards addressing 15 recommendations related to staffing, training, policies, procedures, and internal controls. Importantly, since April 2008, USCP has filled five financial management vacancies, including the Chief Financial Officer position, and the remaining positions are in the process of being filled.

Human Capital Management. Of the nine GAO recommendations relating to human capital management, USCP has implemented one recommendation by adopting a hiring policy and is making progress on seven other recommendations related to workforce planning and training. USCP has not yet addressed a ninth recommendation to monitor and evaluate the results of its strategic workforce

plan because this plan is still being developed and it is still too soon for USCP Office of Human Resources (OHR) officials to monitor and evaluate any progress on achieving the human capital goals of the plan.

Information Technology (IT). Of our nine recommendations relating to IT, USCP has implemented four recommendations and is making progress toward implementing the remaining five. Specifically, USCP has made progress towards establishing important IT management capabilities, such as the use of disciplined system acquisition management practices. However, more work remains to be done in the areas of enterprise architecture, IT investment management, information security, and continuity of operations planning.

I will briefly discuss each of the major areas where we have made recommendations and USCP's progress to date in implementing those recommendations. More detailed information on our recommendations and USCP's efforts to implement them is included as an appendix to this statement.

Creating an Accountability Framework for Monitoring Recommendations: USCP Has Established a Framework

USCP's progress in implementing many of our past recommendations had been slow for reasons that included an absence of goals, time frames, and accountability; a lack of continuity in leadership and staff; and a tendency to focus on near-term operational demands to the exclusion of longer-term challenges. To help ensure that actions were taken to implement our recommendations, in March 2007, we recommended that the USCP Chief of Police (1) set goals and timetables, and establish accountability for implementing the recommendations, and (2) report semiannually to the USCP Board, Senate and House Appropriations Committees, the Senate Committee on Rules and Administration, and the House Committee on House Administration on progress made in implementing our recommendations.

To address our first recommendation, USCP appointed an Audit Liaison to coordinate the tracking, reporting, and resolution of recommendations made by GAO and the USCP Office of the Inspector General (OIG). In this regard, USCP created a formal recommendation resolution process with several components. Each recommendation is assigned to a designated official who is responsible for establishing an action plan to outline the actions needed to implement the recommendation, identify staff responsible for taking the needed actions, establish a target completion date, and track the status of related actions until completion. In a larger sense, during the last year, USCP has taken additional steps to strengthen management accountability and address both our and OIG recommendations. For example, USCP has created a formal process known as the Force Development Planning Process aimed at ensuring that all organizationwide decision-making, planning, and resource allocation processes incorporate elements of threat-based planning. According to USCP, the process

links seven previously separate activities related to planning, investments, budget formulation, execution, and performance evaluation into a single process that integrates risk and operational and administrative assessments. By linking these activities, USCP endeavors to establish timetables and better accountability for planning and resource requirements while ensuring that the overall department employs a more strategic and results-oriented approach.

With respect to the second recommendation, USCP submitted two semiannual reports during 2007 to stakeholders to provide an update on progress made to implement both our and the OIG prior recommendations. In these reports, the Chief of Police also linked USCP's progress toward implementing the recommendations and improving overall USCP management and operations to the steps necessary to realize the goals in the USCP strategic plan and Concept of Operations (ConOps).

Linking Resources to Risks, Threats, and Vulnerabilities: Progress Made in Implementing a Risk Management Approach

Over the years, we have supported the use of a risk management approach to help implement and assess responses to various national security and terrorism concerns. We have concluded that without an approach that provides insights about the present threat and vulnerabilities as well as the organizational and technical requirements necessary to achieve a program's goals, there is little assurance that programs are properly prioritized and focused.

In the past, we have reported that to improve operations and better support resource requirements, USCP would have to more effectively link threats and vulnerabilities to its staffing and other resource needs. In our 2005 report, we noted that according to USCP, continued increases in its operational requirements were not being met with necessary increases in its number of uniformed officers. We also noted that USCP's ability to assess risk levels—relative to the vulnerabilities of and threats to USCP security posts—would provide USCP with information needed to more effectively allocate limited resources to the areas of greatest need. In that regard, we worked with USCP to develop a risk analytical management matrix that could be used to assess risk relative to the threats and vulnerabilities of the Capitol Complex. Moreover, we issued three recommendations to help USCP develop a risk management framework that links threats and vulnerabilities to allocation of resources.

In our March 2007 report, we noted that while USCP had taken several steps to develop a risk management framework to address our recommendations, its progress was slow. Since we issued that report, USCP has made significant progress in addressing our recommendations regarding the implementation of a risk management approach, although further actions are needed.

Progress Has Been Made in Applying the Risk Matrix, but It Is Not Fully Implemented

USCP has made significant progress in applying the risk management framework. Using the risk matrix and other tools, USCP has completed risk assessments for 18 of 19 congressional facilities and is scheduled to complete all assessments this fiscal year. According to USCP officials, they will be required to complete a total of 25 assessments after the department assumes responsibility for six additional facilities from the Library of Congress at the end of the fiscal year. USCP will need to complete the risk assessments of all the facilities under its responsibility to fully address our recommendations. Moreover, to ensure that USCP's resource requirements are better linked to threats and vulnerabilities, USCP contracted with Enlightened Leadership Solutions (ELS) to assess the department's manpower configuration, law enforcement operations, and overall staffing resources. According to USCP officials, the findings from the ELS Manpower Study are currently being evaluated and integrated into its Force Development Planning Process. Agency officials told us that upon integration, the USCP will be able to more effectively link resource requirements to threats and vulnerabilities.

Initial Steps Taken to Review and Test the Effectiveness of the Matrix; However, Additional Actions Are Necessary

While USCP has taken initial steps to review and test the effectiveness of its risk management framework, further action is necessary to fully implement our recommendation. For example, ELS examined the risk management frameworks employed by comparable federal law enforcement agencies to identify best practices and potential benchmarks. To do this work, ELS conducted best practices research and interviewed high-level officials in the Central Intelligence Agency (CIA), the Federal Bureau of Investigation (FBI), the U.S. Department of State's Bureau of Diplomatic Security, and the Department of Defense. Moreover, USCP sought the assistance of three additional agencies—the General Services Administration (GSA), the Transportation Security Administration (TSA), and the U.S. Secret Service (USSS)—to conduct peer reviews by reviewing USCP's risk management framework. According to USCP, the agencies listed above share protective missions similar to the USCP as well as conduct large physical security surveys. According to USCP, regarding the risk management framework, these agencies all concur with USCP's methodologies, processes, and reporting structures. Although we did not validate the initial findings of the external peer reviews, we believe that USCP is taking steps in the right direction to review the effectiveness of its risk management framework.

To test the effectiveness of the risk matrix, according to USCP officials, the department's Safety and Security Bureau (SSB) plans to conduct an annual internal review and assessment of the risk matrix after all risk assessments have been completed for all congressional facilities. As a part of the review, SSB proposed to evaluate the thoroughness and accuracy of each risk assessment; review whether or not all existing vulnerabilities and mitigation options were

correctly identified; and suggest changes or updates to the risk matrix as a result of the review. Agency officials told us that this plan has yet to be formalized into their SOPs until all physical assessments of the congressional facilities have been completed.

When fully integrated, the combination of these efforts should fulfill our remaining recommendations regarding the linkage between risk management and the necessary resource requirements to address those risks in the most efficient and effective manner.

Financial Management: Progress Noted in Certain Areas, but Major Financial Management Challenges Remain

In our March 2007 report, we found that USCP continued to face major challenges and had not made significant progress toward improving its financial management operations. Major challenges reported included a high level of staff turnover and open vacancies, which have continued into fiscal year 2008 and prevented USCP's Office of Financial Management (OFM) from stabilizing its financial management operations. As you know, a stable and skilled workforce is needed to build a strong foundation for financial management, internal control, and accountability. Our March 2007 report also highlighted continuing challenges related to financial reporting and the performance of related physical inventories of assets, the implementation of a new financial management system, and the need to follow through with plans to develop and implement an internal control program. Further, we reported that 23 previously issued financial management recommendations covering general financial management and reporting, internal control policies and training development, procurement, and staffing identified during our reviews since 2004 had not been addressed.

During the past year, OFM has made important progress toward addressing long-standing financial management issues in each of these areas, including the issuance of its first full set of financial statements in accordance with generally accepted accounting principles in December 2007. In addition to achieving this important milestone, USCP completed actions in areas such as assessing its staffing needs and procurement process that effectively addressed 8 of our 23 recommendations. In addition, although USCP has made important progress toward addressing the remaining 15 recommendations related to staffing, training, policies and procedures, internal controls, and other financial management activities, continued efforts are needed to ensure that USCP's financial management operations meet their objectives and stakeholder needs.

Addressing Staffing Shortages Is Critical for Sustained Improvements

USCP effectively addressed two of our prior recommendations related to evaluating its financial management staffing needs by conducting internal assessments of current and future needs that included assessing the need for additional staff or contractors to meet ongoing needs and high-priority demands.

USCP has made recent progress in addressing two recommendations related to staffing shortages. As of April 4, 2008, eight OFM positions, including the Chief Financial Officer (CFO), Deputy CFO, Budget Officer, and Procurement Officer were vacant, due to recurring turnovers and other factors. As a result of these shortages, USCP financial statement auditors reported significant weaknesses related to OFM's ability to effectively monitor its financial management operations. Since that time, several of the positions—including the CFO position—have been filled and others are in the process of being filled.

Additional Efforts Needed to Build on Progress Made in Procurement Activities and Credit Card Programs

Collectively, USCP efforts effectively addressed three of our prior recommendations related to procurement activities and credit card programs; however, additional efforts are needed to address nine other recommendations in these areas. For example, efforts to realign procurement staff and implement workload efficiencies have enabled OFM to eliminate previously reported backlogs and provided an effective framework for meeting future activity. In addition, USCP monitored purchase card activity to identify potential fraudulent activity, improper usage, or abuses of these cards and initiated efforts to monitor fleet and travel card activities. USCP has also made progress toward providing training and guidance for staff involved in procurement activities and credit card programs. However, continued efforts are needed to further assess credit card program risks and enhance existing guidance, training, and monitoring activities to ensure consistent application of policies and procedures.

Financial Reporting and Internal Control Have Improved, but Challenges Remain

USCP effectively addressed three of our seven recommendations related to financial reporting and general internal control by issuing its first full set of financial statements, formalizing procedures related to reprogramming transactions, and establishing electronic approval paths in its new financial management system. By the end of fiscal year 2007 USCP had also issued or revised about 30 policies and procedures covering a wide range of financial activities including payroll, capitalized assets, and access to its financial management reporting system. Although USCP has made substantial progress in formalizing its policies and procedures, additional efforts are needed to address issues identified in the four remaining recommendations. For example, the USCP financial statement auditor noted in its 2007 audit report instances where the lack of staff and improper implementation of USCP's policies and procedures created

deficiencies that ultimately contributed to two material weaknesses[1] and the auditor's inability to issue an opinion on the financial statements.

Recognizing that annual financial statements audits provide a valuable assessment of USCP's financial management operations and that auditors reported significant deficiencies in December 2007, we encourage USCP to continue to work with its auditors to address (1) the deficiencies that prevented its auditors from expressing an unqualified opinion on its financial statements, (2) significant internal control deficiencies reported by the auditors including those considered to represent material weaknesses related to payroll processing and financial management, and (3) any instances of noncompliance with laws and regulations reported by the auditors. Correcting these deficiencies will not only permit USCP to obtain an unqualified opinion in the future, but will also help in achieving its long-term goal of becoming a fully functional financial management operation with a solid foundation of internal control and accountability.

Human Capital Management: USCP Has Adopted Hiring Policy and Initiated Efforts to Address Long-standing Workforce Planning and Training Issues

Since our prior review in March 2007, USCP has successfully implemented our August 2004 recommendation to adopt a civilian hiring policy. USCP has addressed this recommendation by issuing a policy that describes the department's process for hiring both sworn and civilian staff and outlines the responsibilities of managers and selecting officials in this process. Additionally, USCP has made some initial steps to develop a strategic workforce plan and a master training plan. Our past work has identified the need for USCP to develop these plans to address several long-standing human capital challenges, such as updating human resource management policies and procedures, improving workforce planning, and addressing employees' training needs. In January 2004, we issued six recommendations proposing that USCP develop and implement a strategic workforce planning process containing specific human capital strategies addressing such areas as recruitment and training. We made two additional recommendations regarding the implementation of this process in our reports issued in 2005. Of these eight recommendations, USCP has made progress on all but one recommendation—to monitor and evaluate the results of its strategic

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[1]A material weakness is a significant deficiency, or a combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

workforce plan. Because USCP has not yet fully developed its strategic workforce plan, it is still too soon for officials from USCP's Office of Human Resources (OHR) to monitor and evaluate the results of this plan.

USCP Has Adopted a Civilian Hiring Policy

In our August 2004 report, we determined that USCP needed to adopt clear, up-to-date policies and procedures for hiring individuals into civilian positions. Specifically, both USCP's SOP that discusses the roles and responsibilities managers have in the civilian hiring process and the supplemental memorandum on the process for making job offers were out-of-date and not consistently implemented by USCP officials. In October 2007, USCP successfully implemented this recommendation by issuing its Employment and Promotion Policy Plan that provides a standardized hiring process for both sworn and civilian positions within USCP. In addition to including a description of the department's hiring process, this plan also outlines the responsibilities that managers and selecting officials have in the hiring process, such as determining whether vacant positions still need to be filled and consulting with OHR officials on any changes in the position's duties, responsibilities, or organizational placement. This plan was approved by USCP's Chief of Police and applies to all personnel actions related to filling USCP positions.

USCP Has Taken Initial Steps to Develop a Strategic Workforce Plan

Our prior work examining the practices of leading organizations has highlighted the importance of developing human capital strategies—the programs, policies, and processes that organizations use to hire and train staff; develop succession plans; administer a performance management system; and use human capital flexibilities.[2] These strategies can assist an agency in addressing skill gaps within its current workforce as well as acquiring skills needed in the future to achieve an agency's mission and goals.

To address our eight recommendations relating to the development and implementation of a strategic workforce planning process, USCP's Office of Human Resources has completed an initial draft of a strategic workforce plan, which discusses the importance of workforce planning, demographic information on USCP's workforce, as well as a listing of action items needed to develop a set of human capital strategies. Although creating this initial draft plan is an important first step, OHR officials acknowledge that the plan will need further

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[2]GAO, *Human Capital: Agencies Need Leadership and the Supporting Infrastructure to Take Advantage of New Flexibilities,* GAO-05-616T (Washington, D.C.: Apr. 21, 2005; and GAO, *Human Capital: Effective Use of Flexibilities Can Assist Agencies in Managing Their Workforces*, GAO-03-2 (Washington, D.C.: Dec. 6, 2002).

refinement. Specifically, as the draft plan is further developed, the action items should be more fully developed and include such details as specific tasks to complete, defined roles and responsibilities, milestones, and resource requirements. Finally, because USCP has not yet fully developed its strategic workforce plan, it is too soon for OHR officials to monitor and evaluate their progress on achieving the human capital goals of their plan—one of the eight recommendations we made related to strategic planning.

Further Collaboration Needed to Complete Master Training Plan

In our March 2007 report, we discussed USCP's efforts to establish a well-designed training program that addresses the needs of both sworn and civilian staff. Effective training and development programs are an integral part of an agency's ability to ensure that its employees have the information, skills, and competencies to work effectively. These training programs can also enhance an agency's ability to attract and retain employees with needed skills and competencies.

To address three of the recommendations related to developing USCP's strategic workforce plan, USCP's Training Services Bureau (TSB) officials have been working on a four-phase process to develop a master training plan, which is to define and prioritize staff training needs and requirements. TSB has completed the process' first phase by issuing a training catalog containing all training courses available to USCP staff through TSB as well as external training providers and facilities. Currently, TSB is in the second phase of this process—validating the competencies of USCP's position descriptions—which will require further collaboration with OHR. According to OHR officials, they have finished identifying the competencies for USCP's civilian positions and are currently reviewing and revising competencies for the sworn positions. Upon completion of this phase, TSB officials, working with OHR and other stakeholders, plans to then identify appropriate professional development and training curriculum for all USCP staff based on the set of validated competencies. To complete the development of the master training plan, TSB officials plan to develop specific training strategies and procedures, such as formulating future training needs.

Information Technology: USCP Has Made Progress toward Establishing IT Management Capabilities, but Further Actions Are Needed to Address Remaining Weaknesses

USCP relies on information technology (IT) to support achievement of its mission. For example, USCP depends on IT systems to schedule and dispatch police officers, manage the maintenance of vehicles and equipment, and perform numerous administrative functions, such as preparing financial reports and paying employees. To effectively leverage IT in achieving strategic mission goals and outcomes, an organization such as USCP needs to institutionalize certain management disciplines and capabilities. Accordingly, we have advised the agency on the importance of (1) following disciplined system acquisition management practices, (2) developing and implementing an enterprise architecture, (3) establishing and implementing IT investment management structures and processes, and (4) developing and implementing an effective information security program and continuity of operations plan. Our research of leading private and public sector organizations shows that success in managing and leveraging IT can be linked to these strategic IT management disciplines and capabilities.

USCP has made progress in addressing our recommendations related to each of these IT management disciplines and capabilities, including the use of disciplined system acquisition management practices. Nevertheless, weaknesses remain in the areas of enterprise architecture, investment management, information security, and continuity of operations planning. Of nine recommendations we made in January and August 2004 to improve USCP's IT management capabilities, the department has completed actions on four of the recommendations and has made progress toward completing the remaining five recommendations.

System Acquisition Policies and Procedures Have Been Developed and Implemented

USCP has completed the development and implementation of system acquisition policies and procedures that are essential to reducing the risk of acquiring systems that do not perform as intended, are delivered late, and cost more than planned. Specifically, the agency's policies and procedures provide for, among other things, developing acquisition plans and maintaining them throughout the acquisition life-cycle. Additionally, USCP has taken steps to ensure that system acquisitions are conducted in accordance with the policies and procedures. For example, as part of its acquisition of a new case management system, USCP developed a project management plan, defined requirements, and monitored project development costs. According to USCP officials, the agency's policies and procedures are followed for ongoing and planned system acquisitions. As a result of improving its system acquisition management, USCP has reduced the risk of systems not performing as intended, not being delivered on time, and not meeting cost and schedule expectations.

Further Actions Needed to Develop and Implement Enterprise Architecture

USCP has a long-standing enterprise architecture program and, according to agency officials, all but one of the agency's existing applications are in compliance with the current architecture version. However, progress within the last year toward effectively managing the program in accordance with relevant guidance, such as our enterprise architecture management maturity framework, has been limited. Further, the agency's architecture products do not include the full breadth of necessary content, particularly regarding descriptions of how security will be achieved. Additionally, USCP officials have identified the need to update their transition plan and for the revised plan to include a current schedule for legacy systems replacement and the resource needs for accomplishing this replacement. According to the officials, the agency has not had sufficient staff resources to support its architecture program, and thus, has requested funding for two full-time architecture staff in its fiscal year 2009 budget request. Until USCP addresses these weaknesses in its enterprise architecture program, the agency will be challenged in its ability to implement systems that optimally support mission operations.

IT Investment Management Process Has Been Developed, but Implementation Has Limitations

USCP has developed, but not yet fully implemented, a comprehensive IT investment management process. The agency's IT Capital Planning and Investment Control Guide defines a comprehensive process that includes selection, control, and evaluation of proposed and ongoing investments. While the agency has made progress toward implementing a process consistent with its guide, the existing process is largely limited to the selection of proposed investments, with little emphasis on controlling and evaluating ongoing investments. For example, the process does not yet require documentation of key decisions or include assignment of responsibility for executing decisions during the control and evaluation stages of the investment life cycle. In speaking to these activities, USCP officials said they chose to focus their initial investment management efforts on increasing discipline in the selection of all (i.e., IT and non-IT) investments across the agency; however they recognized the need to extend such discipline to the control and evaluation of the agency's investments. Until USCP implements an investment management process that includes control and evaluation of investments, in addition to the already established selection process, the agency will not be effectively positioned to provide the management oversight and informed decision making that is necessary to ensure that investments are performing as planned and delivering promised value.

Further Actions Needed to Fully Implement Information Security Program and Continuity of Operations Plan

USCP has implemented an information security program and performed continuity of operations planning. The agency reported that it has implemented 70 of 108 information security program activities that it had identified as necessary. For example, it has completed the execution of vulnerability assessments and network scans. Additionally, according to agency officials, certification and accreditation of major applications has been completed and information security plans have been developed for major applications. Regarding continuity of operations planning, USCP has revised its continuity of operations plan and begun activities to implement the plan throughout the agency. Specifically, in January 2008, the Chief of Police adopted the revised plan and directed follow-on activities to be completed that include a timeline for ensuring the integration of the plan with agency operations. Nevertheless, USCP officials assert that the agency needs additional staff resources to fully implement its remaining security program activities and maintain an effective security program. To this end, the agency has requested funding for two full-time IT security staff in its fiscal year 2009 budget request. Until USCP completes its security program activities, it will not be positioned to protect its systems and critical information.

Concluding Remarks

Over the years, we have recommended that USCP take actions to correct deficiencies we identified in the areas of operations, financial management, strategic and human capital planning, and IT management. Since the issuance of our last report and as noted in this statement, USCP has made significant progress in addressing our prior recommendations. Notwithstanding the progress that has been made, there is still substantial work that remains to be done. For example, in the areas of linking resources to threats and vulnerabilities, USCP has yet to fully integrate its risk management framework. Until this process is completed, USCP will not be in the best position to effectively link resources needs to threats and vulnerabilities. In the areas of financial management, USCP has yet to fully address the challenges of ongoing staff shortages and work imbalances. Until these recommendations are implemented, USCP's ability to sustain improvement efforts and meet long-term financial management goals will be limited. In the area of human capital management, work still remains to complete its strategic workforce plan and master training plan, which should include long-term strategies for acquiring, developing, and retaining a workforce with the critical skills and competencies needed to accomplish the department's mission. In the area of information technology, despite the progress made in addressing management concerns, weaknesses remain in enterprise architecture, investment management, and information security. Until these management and operational issues are fully addressed and implemented, USCP will not be in the best position to achieve its strategic goals and mission in the most efficient and effective manner. This underscores Congress's need to stay closely attuned to

USCP's progress toward addressing the administrative and management challenges we identified.

Madam Chair, this concludes our prepared statement. We would be happy to respond to questions you or other members of the subcommittee may have at this time.

For questions regarding this testimony, please contact Richard M. Stana at (202) 512-8777 or stanar@gao.gov. Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this statement.

Appendix I: Status of United States Capitol Police (USCP) Recommendations

This appendix provides a status summary of the progress made and remaining actions by USCP in addressing prior GAO recommendations.

GAO recommendation and date of recommendation	Status	Progress and remaining action
Framework for Recommendation Accountability		
1. Set goals, timetables, and establish accountability for implementing outstanding GAO recommendations. March 2007	Completed	**Progress** USCP has fulfilled this recommendation, through the creation of the Force Development Process—which is an organizational effort to incorporate risk management into its planning, operations, investment decisions and resource requests and the establishment of an audit liaison to handle the coordination, tracking, and reporting of all open recommendations (that is, recommendations not yet fully implemented) from both GAO and USCP's Office of the Inspector General (OIG). In July 2007, USCP issued Directive 2032.001 that established a framework tool to track the progress made on outstanding GAO and OIG recommendations. The primary objectives of the directive are to: (1) specify the roles of USCP officials involved with follow-up and resolution of outstanding recommendations, (2) strengthen the procedures utilized by the department, (3) assure that corrective actions committed by the department are actually taken in a timely manner, and (4) improve overall internal controls over audit follow-up and ensure continuous organizational evaluation and improvement. Moreover, USCP developed a planning process and tracking system that utilizes action plans to document the assignment of recommendations to specific owners, establish timetables, and track the resolution of recommendations. **Remaining action** None required.
2. Report semiannually to the USCP Board, Senate and House Appropriations Committees, the Senate Committee on Rules and Administration, and the House Committee on House Administration on progress made in implementing our prior recommendations. March 2007	Completed	**Progress** USCP has completed this recommendation by reporting semiannually to the designated stakeholders. Specifically, USCP has issued two semiannual reports to the designated stakeholders to provide a progress update regarding prior GAO recommendations. This is a part of the department's framework to increase organizational accountability and its response to stakeholder concerns. **Remaining action** None required.

GAO recommendation and date of recommendation	Status	Progress and remaining action
Linking Resources to Risks, Threats, and Vulnerabilities		
1. Apply the risk matrix to all 19 congressional buildings. November 2005	In progress	**Progress** Since our March 2007 report, USCP has made good progress in completing risk assessments for almost all congressional facilities. Over the past year, the department has applied the risk matrix— which is based on threat level and criticality—to 18 of 19 facilities and plans to apply it to six Library of Congress buildings when USCP assumes responsibility for their security. USCP is scheduled to complete assessments on any remaining facilities in fiscal year 2008. A critical aspect of this work includes linking threats and vulnerabilities to staffing resources. In October 2006, USCP contracted with Enlightened Leadership Solutions (ELS) to conduct an assessment of how well USCP responds to the threats and risks unique to the Capitol Complex and to determine the most effective way to allocate staffing resources throughout the department. According to agency officials, ELS completed the Manpower study in October of 2007. However, the study's recommendations are under review and have yet to be applied to USCP's risk management approach and overall operations and strategic planning. Agency officials told us that once the recommendations from the study are applied to the risk management framework and its operations, the department will be in a better position to determine how best to strategically place its officers throughout the Capitol Complex to mitigate threats and vulnerabilities. **Remaining action** Although ELS delivered its recommendations on how USCP should allocate its staffing resources throughout the Capitol Complex in October 2007, USCP has yet to fully implement them into its risk management approach. While progress has been made in linking threats and vulnerabilities to staffing and resource allocation, according to agency officials, integrating the findings from the ELS report into USCP's overall operations and strategic planning processes is an ongoing task that requires oversight and feedback. Moreover, USCP senior management indicated that achieving buy-in from the department's uniformed officers and staff will also take additional time.

GAO recommendation and date of recommendation	Status	Progress and remaining action
2. Conduct an external peer review of the risk matrix and make revisions as appropriate. November 2005	In progress	**Progress** USCP has taken steps to address this recommendation by conducting best practices research from comparable federal law enforcement agencies. USCP contracted with ELS to determine how best to link staffing resources with threats and vulnerabilities. During the course of the review, ELS contacted several federal law enforcement agencies that shared similar missions with USCP. ELS interviewed security officials from the Uniformed and Protective Division of the Federal Bureau of Investigation (FBI), the Central Intelligence Agency (CIA), the Department of Defense, and the Department of State (Bureau of Diplomatic Security). ELS concluded that the factors considered in their risk management approach aligned with the current practices of their peer federal law enforcement agencies. In January 2008, USCP sought the assistance of three additional agencies to review its risk matrix. These agencies included the United States Secret Service (USSS), the Transportation Security Administration (TSA), and the General Services Administration (GSA). According to USCP officials, these federal agencies were chosen because they share protective missions similar to USCP and therefore conduct similar physical security assessments. According to USCP, regarding the risk management framework, these agencies all concur with USCP's methodologies, processes, and reporting structures. Although GAO did not validate the findings of the external peer review, we believe that USCP is taking steps in the right direction. **Remaining action** USCP needs to complete risk assessments of the remaining congressional facilities as well as the six facilities it will assume responsibility for from the Library of Congress and incorporate the findings from the ELS manpower study into the risk matrix.
3. Conduct periodic testing and evaluation of the risk matrix to help ensure its continued effectiveness as a risk assessment/resource allocation tool. November 2005	In progress	**Progress** The Security Services Bureau (SSB) has developed a plan to conduct periodic assessments of the risk matrix. The proposed plan includes an annual review of all the assessments conducted for congressional assets, quarterly reviews of technology concerns related to the risk matrix, and a formal process to report recommendations and modifications to the risk matrix to the Chief Operating Officer (COO). **Remaining action** While the USCP has plans to periodically test and evaluate the risk matrix, the process has yet to be formalized as a Standard Operating Procedure (SOP).

GAO recommendation and date of recommendation	Status	Progress and remaining action
Financial Management		
Financial Reporting and General Internal Controls		
1. Consult with congressional stakeholders to determine the format of audited financial statements that would be useful to those stakeholders and explore interim steps, such as preparing a statement of budgetary resources, to be completed prior to developing a full set of financial statements in accordance with generally accepted accounting principles (GAAP) for federal entities, so that congressional and other stakeholders are provided with audited information that meets their needs. January 2004	Completed	**Progress** USCP has fulfilled this recommendation by issuing its first Statement of Budgetary Resources in fiscal year 2004 and its first full set of financial statements in accordance with GAAP in fiscal year 2007. Although USCP's efforts satisfied the intent of this recommendation, financial statement auditors disclaimed their opinion on the USCP financial statements because they were unable to obtain sufficient, competent evidential matter to determine if the financial statements were fairly presented in accordance with generally accepted accounting principles. These deficiencies prevented the auditors from validating amounts at which property, plant, and equipment were recorded, as well as other items such as the amount of write-offs, depreciation expense, and operating expenses. The USCP financial auditor also identified two material weaknesses in the areas of payroll processing and financial management which included several deficiencies that USCP needs to address.
2. Provide training and other guidance to Office of Financial Management (OFM) staff to ensure consistent application of the applicable policies and procedures relating to financial management operations. January 2004	In progress	**Progress** USCP has made significant progress in providing guidance to OFM staff through financial management training sessions and through the development and implementation of numerous financial management policies and procedures since this recommendation was reported. □ During fiscal years 2006 and 2007, USCP issued or revised over 30 SOPs related to its budget activities, payroll processing, reconciliations, year-end procedures, capitalized asset processing, and other financial management activities. Financial statement auditors also reported progress in their December 2007 report, noting that USCP implemented many recommended policies and procedures for managing its financial operations. □ During fiscal year 2007, OFM held numerous training sessions relating to its financial management system including budget, financial reporting, financial systems, internal controls, and other areas. These included sessions developed for Directors, Financial Liaison Officers, and administrative staff with financial management functions. □ To further improve its guidance and documentation on internal control processes, USCP hired a contractor to perform an overall review of USCP's internal control program, including an evaluation of policies and procedures over financial reporting. The contractor is to assist USCP in identifying required policies and procedures necessary to ensure compliance with OMB Circular No. A-123[a] and support financial statement development.

GAO recommendation and date of recommendation	Status	Progress and remaining action
		However, despite ongoing efforts by USCP to provide training and other guidance such as policies and procedures to its staff, financial statement auditors reported in USCP's 2007 audit report that policies and procedures were not consistently applied due to the lack of manpower resulting in continuing financial management deficiencies. Auditors also reported the need for additional policies in several areas to address internal control deficiencies identified during the audit. For example, auditors reported that USCP has inadequate quality assurance procedures for year-end closing and financial statement preparation activities. They also reported that lack of policies and procedures to ensure coordination between OFM and the Office of General Counsel and among OFM divisions contributed to inadequate communication required for timely and accurate financial reporting.

Remaining Actions

☐ Continue efforts to develop and implement additional policies and procedures to address deficiencies noted by financial statement auditors as well as those identified through other internal and external reviews.

☐ Ensure staff continue to receive training in key financial management areas and in new and existing policies.

☐ Assess the cause of deficiencies noted by financial auditors to determine if weaknesses relate to deficiencies in the SOPs, implementation of procedures, or lack of monitoring.

☐ Monitor the implementation of policies and procedures to ensure consistent application of the policies and eliminate deficiencies related to this area.

GAO recommendation and date of recommendation	Status	Progress and remaining action
3. Assess whether adequate segregation of duties exists over financial management activities to ensure that proper control procedures are in place over USCP resources to reduce the risk of erroneous or fraudulent transactions. August 2004	In progress	**Progress** ☐ In our February 2005 report, we noted that OFM had taken actions to correct the segregation of duties issues identified and developed an OFM-wide policy on internal controls to ensure proper segregation of duties. ☐ In 2006, USCP hired a contractor to perform an overall review and assessment of its internal control program, including assessing segregation of duties. In September 2007, the contractor provided an assessment of USCP's internal control environment related to financial reporting policies and procedures, which included numerous recommendations for improvement. In addition, as of February 2008, this contractor had reviewed six of USCP's financial assessable units and, according to an OFM official, completion of the remaining financial reviews is expected by June 2008. ☐ In May 2007, USCP developed and established an SOP that provided guidance on requirements for granting access to its Momentum and Maximo financial systems. This SOP also included provisions for periodic reviews to ensure adequate segregation of duties. Before this SOP was finalized, a review of Momentum access was completed in December 2006, and USCP reported that as of January 2008 it had initiated efforts to conduct its 2008 review.

GAO recommendation and date of recommendation	Status	Progress and remaining action
		However, despite these efforts, the fiscal year 2007 financial statement audit report issued in December 2007 disclosed significant internal control deficiencies related to financial management and other areas, which may be caused in part by improper segregation of duties. For example, the auditor cited several instances where transactions were not properly supervised and monitored creating misstatements, transaction errors, incomplete transactions, and inaccurate documentation. Until USCP addresses these deficiencies and underlying causes, it cannot adequately ensure that the risks of erroneous or fraudulent transactions are mitigated by appropriate internal controls. **Remaining action** USCP needs to continue implementing actions to address deficiencies and issues identified through its internal and external internal control review efforts.
4. Continue to develop and implement all necessary policies and procedures covering financial management operations, and adequately train all staff involved in financial management activities to ensure consistent application of the applicable policies and procedures, and to reduce risk in financial management operations. February 2005	In progress	**Progress** USCP has made significant progress in providing guidance to OFM staff through financial management training sessions and through the development and implementation of numerous financial management policies and procedures since this recommendation was made. For additional information on progress made and remaining actions, refer to those described in Recommendation 2.
5. Increase efforts to develop and implement all necessary policies and procedures covering financial management operations, and adequately train staff involved in financial management activities to help ensure consistent application of the applicable policies and procedures, and to reduce risk in financial management operations. November 2005	In progress	**Progress** USCP has made significant progress in providing guidance to OFM staff through financial management training sessions and through the development and implementation of numerous financial management policies and procedures since this recommendation was made. For additional information on progress made and remaining actions, refer to those described in Recommendation 2.
6. Establish, document, and formalize specific policies and procedures for year-end reprogramming transactions. November 2005	Completed	**Progress** In August 2006, USCP issued a Budget Modifications and Reprogramming Standard Operating Procedure (SOP) which fulfilled the intent of this recommendation. The USCP SOP outlined procedures for processing year-end reprogramming and other transactions, which included provisions for □ establishment of deadlines for bureau and office staff to approve requisitions, and travel and training authorizations in USCP's financial system; □ Budget Office authority to withdraw remaining annual funds to fund other priority needs;

GAO recommendation and date of recommendation	Status	Progress and remaining action
		☐ provision to officially request any reprogramming or notification actions from oversight committees, if necessary; and
		☐ Budget Office authority to initiate and process reprogramming documents for any bureau or office in order to effect year-end spending reallocations and priorities and committee-approved transactions in USCP's financial system.
		Although USCP satisfied this recommendation with the issuance of its SOP, additional efforts are needed to address issues identified by financial statement auditors and our review related to monitoring contracts and expenditures, and processing-related reprogramming transactions. Refer to Recommendations 7 and 21 for additional information.
7. Establish electronic approval paths that are properly designed and implemented in the new financial management system to help ensure that adequate segregation of duties is in place and that only approved reprogramming transactions are processed in the system. November 2005	Completed	**Progress** In connection with the implementation of its new financial system, electronic approval paths have been established, segregating the ability to create and approve reprogramming transactions and to help ensure that only approved transactions are processed in the system. Although USCP efforts to implement electronic approval paths in its new financial system satisfy the intent of this recommendation, the USCP financial statement auditors noted in its audit report that 2 of the 87 reprogramming transactions were entered after the fiscal year ended. For example, one of these reprogramming issues resulted from travel expenditures by the Dignitary Protection Division (DPD) exceeding year-end budgeted amounts. According to an OFM official, DPD travel expenditures are difficult to estimate and track since DPD uses group travel authorizations as opposed to individual authorizations. To cover for the DPD-related travel vouchers, approximately $63,000 of additional funds had to be reprogrammed after year-end. According to an OFM official, USCP encountered another reprogramming transaction after year-end related to a contractor's late submission of outstanding invoices for 2007 expenditures resulting in a reprogramming transaction involving approximately $115,000 of fiscal year 2007 funds. Because of these type of situations, it is important that USCP monitors its transactions to identify and process all reprogramming transactions by fiscal year-end.

GAO recommendation and date of recommendation	Status	Progress and remaining action
Staffing		
8. Hire additional staff to fill vacant positions and maintain authorized staffing levels to meet USCP financial management goals. August 2004	In progress	**Progress** Since April 2008, five financial management positions have been filled in OFM through new staff hiring and internal promotion. These recently filled positions include the Chief Financial Officer (CFO), Budget Officer, and Procurement Officer positions. In addition, according to a USCP official, selections have been made to fill the remaining three vacancies existing as of April 4, 2008 and one more position; however these positions have not been confirmed. Although OFM made attempts in the past to address the large number of vacancies and staff imbalance issues, no actual progress had been made prior to these recent efforts due to the high rate of turnover and other factors as evidenced by the following findings: ☐ Eight vacancies existed in its Office of Financial Management (OFM) as of April 4, 2008, indicating no overall progress toward reaching authorized staffing levels. ☐ Seven key financial staff left OFM during 2007, including the Chief Financial Officer (CFO), Deputy CFO, Procurement Officer, and a Budget Officer. In addition, the USCP financial statement auditor cited in its fiscal 2007 audit report that severe loss of human capital resources had a significant effect on USCP's financial reporting capability for fiscal year 2006, and additional human capital loss during fiscal year 2007 exacerbated the existing finding. The auditor also stated that the combination of existing and new staff shortages, additional financial statements, and the accelerated deadline, along with the identified internal control weaknesses, taxed OFM beyond its capacity. **Remaining action** USCP must continue efforts to fill existing OFM vacancies and hire needed staff with sufficient skills to meet its financial management goals.

GAO recommendation and date of recommendation	Status	Progress and remaining action
9. Continually evaluate its financial management staffing needs to determine whether staffing levels are sufficient to address current and future operational demands and meet long-term financial management goals. February 2005	Completed	USCP has fulfilled this recommendation by continually evaluating its staffing needs to meet operational demands and long-term financial management goals. Since our March 2007 report, the USCP did the following: ☐ Evaluated its staffing needs and, based in part on a staffing analysis performed by an independent contractor, continued to request funding for additional OFM positions in its annual budget request. This request includes a description of the purpose for the requested position and the effect on financial management operations if not funded. For example, USCP's fiscal year 2009 budget request includes two new accountant positions, noting that if these positions are not filled, OFM will have difficulties in meeting financial management goals and will struggle to produce financial statements, conduct timely quarterly closings, implement cost accounting, and address internal control deficiencies. ☐ Posted announcements for several vacant positions in OFM using recently updated job descriptions. ☐ Updated job descriptions to reflect USCP's assessment of the specific competencies required for the vacancies. ☐ Evaluated the need to restructure OFM resources and utilize services of contractors to fill short-term and ongoing needs in areas such as financial reporting, analysis, and travel voucher processing.
10. Evaluate its financial management staffing needs to (1) determine the proper mix of contractor and staff support needed during the current period of high demand and in the future, (2) determine whether staffing levels are sufficient to address future workload demands, and (3) meet its long-term financial management goals. November 2005	Completed	**Progress** USCP has fulfilled this recommendation by continually evaluating its staffing needs to meet operational demands and long term financial management goals. For additional information on progress made, refer to actions described in Recommendation 9.
11. Immediately address high-priority staffing and contractor needs and fill vacancies to reduce risk associated with any workload and staffing imbalance. November 2005	In progress	**Progress** USCP has made progress in filling certain key vacant positions to meet its financial management goals and avoid workload imbalances. For additional information refer to Recommendation 8.

Procurement and Credit Card Programs

GAO recommendation and date of recommendation	Status	Progress and remaining action
12. Develop and implement detailed policies and procedures covering USCP's procurement activities and provide training to the appropriate staff. January 2004	In progress	**Progress** USCP has made significant improvements in addressing its detailed policies and procedures covering its procurement activities and has provided training to applicable staff. □ In our February 2005 and November 2005 reports, we noted ongoing progress related to developing, finalizing, and implementing policies, procedures, and controls related to procurement, including the development of numerous policies and procedures and other guidance related to its purchase card, travel card, and fleet card programs. □ During 2006 and 2007, USCP issued or revised numerous procurement-related policies, including USCP's procurement policy; travel card administration and monitoring policy; and policies related to contracting officer responsibilities, procurement thresholds, payment approvals, purchase order processing, file documentation, and acquisitions of office supplies. □ In August 2007, USCP issued interim guidance related to its travel and fleet card policies. □ According to an OFM official, credit card holders are required to receive training regarding the proper use of USCP credit cards to ensure purchases of goods and services are made in accordance with existing policies. □ Purchase card holders are required to sign that they have taken training before they are issued a purchase card. However, although OFM efforts to draft a purchase card policy were noted in an earlier report, this important procurement-related policy has not yet been finalized. In addition, USCP's financial statement auditors reported in December 2007 that USCP does not have procedures in place to implement its new policy for monitoring fuel purchase transactions related to its fleet card program. **Remaining actions** □ Continue efforts to provide training and other guidance to address issues identified in the audit report and through internal reviews to monitor consistent application of policies and procedures. □ Complete comprehensive purchase card policy. □ Complete detailed procedures for performing reviews of fleet card transactions. □ Implement procedures that conform with stated policies.

GAO recommendation and date of recommendation	Status	Progress and remaining action

13. Provide training and other guidance to USCP operations staff who procure goods and services or oversee contracts to help ensure consistent application of the applicable policies and procedures relating to financial management operations.
 	
August 2004
	In progress	**Progress**
		
		USCP has made significant improvements in developing its detailed policies and procedures covering its procurement activities and has provided training to applicable staff.
		
		☐ Refer to Recommendation 12 describing progress made by USCP in providing training and other guidance to staff who procure goods and services.
		
		☐ In addition to procurement guidance, USCP implemented the following steps to help ensure consistent application of contract management:
		
		  ☐ created contract and interagency agreement listings that, according to OFM officials, list all active contracts and interagency agreements;
		
		  ☐ dedicated teams to provide support to internal customers on procurement issues (see details and progress described in Recommendation 15); and
		
		  ☐ implemented policy related to monitoring contractor performance and the role of Contracting Officer Representatives (COR).
		
		However, despite these efforts, USCP continues to be hampered by the lack of sufficient training and guidance and inconsistent application of policies and procedures related to procuring goods. For example
		
		☐ USCP experienced problems in monitoring contracts involving procurement-related activities to ensure contractor invoice submissions;
		
		☐ certain purchase card guidance and desk procedures have not been finalized; and
		
		☐ the financial statement auditor and subsequently USCP found problems with travel reimbursement processing, which resulted in several duplicate travel reimbursements.
		
		Remaining action
		
		Refer to remaining actions described in Recommendation 12.

14. Finalize detailed policies, procedures, and internal controls covering USCP's procurement and purchasing activities and provide training to the appropriate staff. August 2004	In progress	Refer to progress and remaining action described in Recommendation 12.
15. Assess the procurement workload to identify the current backlog of procurement transactions and identify any additional staffing needed to address the backlog and projected future procurement activity. August 2004	Completed	**Progress** USCP efforts have collectively addressed the procurement backlog and provided a framework for meeting future activity. These efforts include ☐ adoption of a team approach involving assignment of procurement staff to work with specific bureaus in March 2006 to improve operations and better manage the overall procurement workload,

GAO recommendation and date of recommendation	Status	Progress and remaining action
		☐ restructuring of procurement staff among bureaus in March 2007 to more evenly balance procurement staff workload, and
		☐ routine use of procurement-related status and activity reports to monitor workload such as outstanding requisitions and requisitions received each month.
		As of December 2007 and January 2008, USCP had 58 and 110 outstanding requisitions, respectively. This increase, according to an OFM procurement official, was expected due to increased procurement activity related to USCP's receipt of USCP's fiscal year 2008 annual appropriations. Also, according to reports used to monitor procurement workload, at least 97 percent of outstanding requisitions as of January 2, 2008, were initiated since October 1, 2007, indicating USCP's ability to process procurement activity on a timely basis.
16. Systematically monitor the purchase card program to identify potential fraudulent, improper, and abusive uses of the purchase cards, as well as any patterns of improper cardholder transactions. August 2004	Completed	**Progress** USCP has implemented actions to monitor the use of purchase cards that fulfills this recommendation: ☐ In our February 2005 report, GAO noted that OFM established monitoring activities to reduce the risk of fraudulent purchase card transactions including training sessions, reviews of buying logs, surprise reviews of files supporting transactions, and the use of a consultant to review credit card history of each purchase card holder. ☐ During our current review, we confirmed that USCP continued to monitor purchase card activity in 2007 through the use of buying logs and surprise reviews. ☐ USCP requires purchase card holders to take applicable training to help ensure compliance with policies and procedures. In addition, an external contractor hired to review key financial internal control activities reported no findings based on its review of process flows and tests of key controls related to purchase cards.
17. Continue to assess the risks associated with the management of all credit card programs, including fleet and travel, and take appropriate action where necessary to strengthen controls and to minimize the risks of fraudulent, improper, and abusive credit card transactions. August 2004	In progress	**Progress** As noted in Recommendations 12 and 16, USCP has continued to provide training and additional guidance associated with the management of its credit card programs. USCP has also implemented various actions to strengthen controls related to the use of travel cards. For example ☐ OFM staff review quarterly reports noting unusual or questionable activity based on numerous predefined parameters,

□ bureau Commanders or office Directors are notified of questionable travel card transactions and corrective action is taken, as necessary, and

□ according to OFM officials, staff responsible for monitoring travel card activities coordinates with staff that process travel vouchers to minimize specifically identified risks associated with individual travel card holders.

Additional controls implemented by USCP related to fleet cards include the following:

□ OFM staff scans monthly reports of detailed fleet card transactions for unusual or questionable activity. Activity is organized on these reports by card holder enabling OFM staff to more easily identify unusually high usage.

□ Fleet card holders must input specific personal identification numbers and odometer readings to obtain authorization for each fleet card transaction.

Although several activities have been established to strengthen controls over the use of purchase cards, detailed policies and procedures for performing these reviews have not been formalized. In addition, USCP continues to have deficiencies related to the use of credit cards. For example, USCP policy requires the monthly reconciliation of travel cards maintained in the Accounting Section safe. However, we noted that as of February 2008, only one reconciliation had been completed and certified since June 2007. OFM officials also stated that questionable activity was noted during the last quarter of 2007 requiring additional follow-up.

Remaining actions

□ Complete detailed procedures for performing reviews of fleet card transactions.

□ Complete comprehensive purchase card policy.

□ Continue efforts to provide training and other guidance to address issues identified in the audit report and through internal reviews to monitor consistent application of policies and procedures (see recommendation 12).

□ Consider the results of the external contractor's assessment of internal controls related to all credit card programs reviewed and implement additional controls as appropriate (see recommendation 3).

| 18.   Continue efforts to finalize detailed policies, procedures, and internal controls covering USCP's procurement and purchasing activities, and adequately train staff to reduce risk in the procurement area.

February 2005 | In progress | **Progress**

Refer to Recommendation 12 describing progress and actions related to developing, finalizing, and implementing policies and procedures and training. See also Recommendations 14 and 17 for progress and remaining actions related to implementing internal controls related to procurement and purchasing activities associated with USCP's credit card programs. |

GAO recommendation and date of recommendation	Status	Progress and remaining action
19. Evaluate the process for procurements that require multiple actions, approvals from higher levels, and additional follow-up, to determine what additional resources are needed to efficiently complete the procurement request and to reduce the procurement workload. February 2005	Completed	**Progress** USCP efforts have collectively addressed the procurement backlog and provided a framework for meeting future activity. USCP has fulfilled this recommendation. For additional information on progress made refer to Recommendation 15.
20. Continue to implement proper internal control, such as monitoring, over all credit card programs to minimize the risks of fraudulent, improper, and abusive credit card transactions. February 2005	In progress	**Progress** USCP has continued to provide training and additional guidance associated with the management of its credit card programs. For additional information on progress made and remaining actions, refer to those described in Recommendation 17.
21. Monitor the effectiveness of recently implemented reporting requirements and procedures established to improve accountability over large-dollar contracts. February 2005	In progress	**Progress** USCP has implemented the following steps to improve accountability over large dollar contracts: □ the creation of contract and interagency agreement listings which, according to OFM officials, include all active contracts and interagency agreements; □ the implementation of dedicated teams to provide support to internal customers on procurement issues; and □ the implementation of policy related to monitoring contractor performance and the role of Contracting Officer Representatives (COR). Despite these efforts, USCP continues to experience challenges with monitoring large-dollar contracts, especially related to monitoring contractor invoice submissions. For example, according to an OFM official, a contractor did not submit invoices for several months and USCP underestimated the amount of outstanding invoices at year-end, which resulted in a 15 percent overrun of expenditures on this contract and the need to reprogram unobligated fiscal year 2007 funds to satisfy $115,000 in expenditures. **Remaining action** Clarify responsibilities for monitoring activities related to contract invoice submissions and expenditures and implement appropriate measures to ensure accountability and timely and thorough performance of required monitoring activities.
22. Finalize detailed policies, procedures, and internal controls covering USCP's procurement and purchase activities, and adequately train staff to reduce risk in the procurement area. November 2005	In progress	**Progress** USCP has made significant improvements in addressing its detailed policies and procedures covering its procurement activities and has provided training to applicable staff. For additional information on progress made and remaining actions, refer to those described in Recommendation 12.

GAO recommendation and date of recommendation	Status	Progress and remaining action
23. Evaluate alternatives for contract administration over large-dollar contracts to determine which would be cost beneficial and effective to help ensure that contract requirements are met and deliverables are received. November 2005	In progress	**Progress** USCP has implemented steps to improve accountability and contract administration over large-dollar contracts. However, additional procedures are needed. For additional information on progress made and remaining actions, refer to those described in Recommendation 21.
Human Capital Management		
1. Chief of Police should direct the Chief Administrative Officer (CAO) and the Director of Human Resources to implement a workforce planning process that clearly establishes and assigns roles and responsibilities to link planning of resource requirements to the USCP strategic plan and achieve operating efficiencies. February 2005	In progress	**Progress** USCP has made progress by gathering input from USCP's leaders and managers on the human capital goals and challenges facing the organization. Leading organizations developing workforce planning strategies have involved their employees and other stakeholders in identifying ways to streamline processes and improve human capital strategies. USCP has taken initial steps by surveying through e-mail all sworn employees from the rank of Lieutenant and higher, and higher-level civilian employees, seeking their opinions regarding USCP's most significant human capital challenges and goals. USCP officials view this survey as the first of several steps to gather information from its workforce to refine the strategic direction of its workforce planning. **Remaining actions** USCP needs to continue with its process of gathering input from not only its leadership and managers, but from its other employees and employee union. By involving the entire workforce, USCP will help ensure that the entire organization understands the need for and benefits of changes described in the strategic workforce plan, allowing USCP to develop clear and transparent policies and procedures to implement the plan's human capital strategies. In addition, USCP will need to take steps to involve its stakeholders in this process of gathering input and seeking an understanding of the plan's human capital strategies.
2. Chief of Police direct the Director of Human Resources to develop and implement a USCP strategic workforce planning process that includes: Building capabilities to address administrative, education, and other requirements important to support workforce strategies. January 2004	In progress	**Progress** USCP is making progress through drafting appropriate human capital policies, a strategic workforce plan, and a master training plan. We reported in our January 2004 report that USCP needs to make updating its leave policy a high priority because previous guidance on the use of leave was fragmented among a number of documents and needed to be integrated to provide greater consistency. In addition, we recommended USCP develop and implement a strategic workforce planning process that included strategies for hiring and training staff to address workforce gaps and sustain the needed critical skills and competencies. As part of this plan, USCP should identify currently available human capital flexibilities—polices and practices that an agency has the authority to implement in managing its workforce. These flexibilities can include policies and practices such as alternative work schedules, monetary recruitment and retention incentives, and special hiring authorities. Since our 2004 report, USCP's Office of Human Resources (OHR) has revised its leave policy,

GAO recommendation and date of recommendation	Status	Progress and remaining action
		which is currently under internal review. In addition, OHR has made progress by creating an initial draft of its strategic workforce plan. USCP's Training Services Bureau (TSB) has initiated a four-phased process for developing a master training plan. TSB has completed its first phase by producing a training catalog containing all training courses available to USCP staff through TSB as well as through 15 other training providers and facilities, such as the Federal Law Enforcement Training Center operated by the Department of Homeland Security in Glynco, Georgia. TSB officials are currently in the second phase of this process in which they are collaborating with the OHR to validate the competencies of USCP's sworn and civilian positions to ensure that the training provided addresses the competencies required for staff to perform their duties.
		Remaining actions
		USCP officials need to continue with developing, finalizing, and implementing appropriate human capital policies, their strategic workforce plan, and master training plan. USCP officials should use the development of the strategic workforce plan as an opportunity to identify available and new human capital flexibilities for managing its workforce and accomplishing its mission and goals. Furthermore, USCP will need to ensure that using any human capital flexibilities is part of an overall human capital strategy as well as ensure that stakeholder input is considered as part of the process for developing any flexibilities-related policies and procedures.
3. Chief of Police direct the Director of Human Resources to develop and implement a USCP strategic workforce planning process that includes: Defines organizational roles for establishing a more integrated approach to civilian training. January 2004	In progress	**Progress** USCP has been making progress by completing its review and revision of all USCP's civilian position descriptions. Through this process, USCP's OHR has identified the appropriate competencies associated with each civilian position description, which will enable OHR and USCP's TSB to identify the appropriate training curriculum addressing the competencies of these positions. In addition, USCP has established a departmentwide 14-member training working group to discuss and begin addressing training issues throughout the department. **Remaining actions** USCP's revision of its civilian position descriptions is an important first step in adopting a more strategic approach to training its civilian employees. In addition, civilian training issues should be addressed as part of TSB's master training plan. Without a more strategic approach, USCP cannot ensure optimum use of its training funds.
4. Chief of Police direct the Director of Human Resources to develop and implement a USCP strategic workforce planning process that includes: Determining critical skills and competencies that are needed to achieve future programmatic results. January 2004	In progress	**Progress** USCP has been making progress on this recommendation through its review and revision of all USCP's civilian position descriptions. To complete this process, USCP's OHR held focus groups with supervisors of USCP's civilian staff to identify the appropriate competencies and critical skills associated with each position description. OHR revised these position descriptions based on this input. Furthermore, OHR has entered these civilian position descriptions into an automated human resource management system (supported by AVUE Technologies Corporation), which can be a useful tool for identifying skill gaps within the department as well as for identifying the training needs of employees.

GAO recommendation and date of recommendation	Status	Progress and remaining action
		Remaining actions
		Having completed a revision of all the civilian position descriptions, USCP will need to complete a similar process for its sworn staff, which OHR officials have reportedly begun. As USCP continues this process, OHR officials should ensure that the critical skills and competencies of the sworn position descriptions are aligned with USCP's strategic goals, as they have done with the civilian position descriptions.
5. Chief of Police direct the Director of Human Resources to develop and implement a USCP strategic workforce planning process that includes: Devising strategies (e.g., hiring, outsourcing, or training) to address gaps in the number, deployment, and alignment of human capital resources to enable and sustain the contributions of critical skills and competencies. January 2004	In progress	**Progress** USCP is making progress through its development of a draft strategic workforce plan and the establishment of a process for developing a master training plan. Our March 2002 strategic human capital model stressed the importance of agencies developing human capital strategies—the programs, policies, and processes that agencies use to hire and train staff; develop succession plans; administer a performance management system; and use human capital flexibilities. In addition, we found that agencies need to consider how these strategies can eliminate skill gaps within their current workforces and to plan for acquiring skills needed in the future to achieve the agencies' mission and goals. USCP's draft strategic workforce plan is a significant first step in addressing this recommendation by listing specific actions needed to develop these human capital strategies. Additionally, USCP officials reported that they plan to include within the master training plan an examination of the possible professional development courses for various positions as well as an organizationwide succession plan to ensure the continuity of USCP's leadership. A recent development in establishing a human capital strategy is the OHR's implementation of an "Officer Voluntary Reassignment Program." Through accessing OHR's automated resource management system (supported by AVUE Technologies Corporation), sworn personnel can request reassignments from their current unit to another USCP unit, within the constraints of the organization's needs and staff seniority.

GAO recommendation and date of recommendation	Status	Progress and remaining action
		Remaining actions
		USCP officials need to continue developing their strategic workforce plan and master training plan. In particular, the strategic workforce plan will need to be further refined. Although it contains an appendix listing action items for implementing human capital strategies, these action items lack sufficient details on specific steps needed to establish potential human capital strategies. TSB will need to continue its four-phase process to develop the master training. Currently, TSB is in the second phase of this process—validating the competencies of USCP's position descriptions—a process that will require further collaboration with USCP's OHR. Upon completion of this phase, TSB officials, working with OHR and other stakeholders, plan to then identify appropriate professional development and training curriculum for all USCP staff based on the set of validated competencies. Finally, to complete the master training plan, TSB officials plan to develop specific training strategies and procedures, such as identifying future training needs.
		Once these plans have been developed, USCP leadership will be in a position to better communicate—to all its employees—the specific strategies being implemented. To further implement this recommendation, USCP leaders should consider developing a communication strategy when issuing these plans to create a shared set for expectations among staff and promote transparency during the implementation of these human capital strategies.
6. Chief of Police direct the Director of Human Resources to develop and implement a USCP strategic workforce planning process that includes: Involving top management and employees in developing, communicating, and implementing a strategic workforce plan. January 2004	In progress	**Progress** USCP has taken the initial steps to address this recommendation by surveying via e-mail all high-ranking sworn officers and all higher-level civilian employees seeking their opinions on USCP's most significant human capital challenges and goals. An official from USCP's Office of Human Resources (OHR) explained that this survey is the first of several steps to gather information from its workforce in order to refine the direction of its workforce planning. OHR has also taken the initiative to discuss the need for a strategic workforce planning process with USCP's senior management team, which consists of middle-level managers from management offices as well as captains within the operational bureaus. Recently established by USCP, the senior management team meets on a monthly basis to discuss various management and operational issues. **Remaining actions** USCP officials will need to continue seeking ways to involve top management and employees in the development, communication, and implementation of the strategic workforce plan. Our work reviewing the experience of leading organizations has shown that top management that is personally involved in the strategic workforce planning process can provide an organizational vision that is important in times of change; can help provide stability as the workforce plan is being developed and implemented; and help ensure that human capital strategies are thoroughly implemented and sustained over time.

GAO recommendation and date of recommendation	Status	Progress and remaining action
7. Chief of Police direct the Director of Human Resources to develop and implement a USCP strategic workforce planning process that includes: Monitoring and evaluating progress toward the organization's human capital goals and the contribution that human capital results have made toward achieving programmatic goals. January 2004	No progress	**Remaining actions** Because the strategic workforce plan is still being developed, USCP officials acknowledged that it is still too early to evaluate the progress of its planned human capital strategies. In the future, it will be important for USCP to measure both the outcomes of its human capital strategies and how these outcomes have helped USCP accomplish its mission and strategic goals. Periodic measurement of an agency's progress towards its human capital goals and the extent that human capital strategies contribute to achieving agency goals provides information for effective oversight by identifying performance shortfalls and appropriate corrective actions.
8. Chief of Police make completing the strategic workforce plan a priority for USCP and be involved in developing, communicating, and implementing the workforce plan. In this regard, the workforce analyses assigned to the OHR workforce planner should be evaluated to help ensure that progress on the strategic workforce plan can also go forward. As we recommended in our February 2005 report, the Chief should direct the CAO and the Director of OHR to implement a workforce planning process that clearly establishes and assigns roles and responsibilities to link planning of resource requirements to the USCP strategic plan. November 2005	In progress	**Progress** USCP has addressed a portion of this recommendation by ensuring that the Office of Human Resources' (OHR) strategic workforce planner is assigned primarily to the development of the strategic workforce plan rather than performing other workforce analyses. By focusing his effort on the workforce plan, OHR's strategic workforce planner has made significant progress by creating an initial draft of the strategic workforce plan. **Remaining actions** While USCP has made some progress on this recommendation, a substantial amount of work is still required to develop and implement the strategic workforce plan. Although the plan contains useful background material and demographics of USCP workforce, it lacks sufficient details on how USCP will establish its potential human capital strategies.

GAO recommendation and date of recommendation	Status	Progress and remaining action
9. Human Capital, Civilian Hiring. In addition, to provide increased assurance that USCP is consistently implementing clear, up-to-date policies and procedures for civilian hiring and a strategic approach for training civilian employees, we recommend that the Chief of Police monitor the development and implementation of USCP's civilian handbook and its analysis of the competencies that employees will need to meet its performance goals. August 2004	Completed	**Progress** In October 2007, USCP implemented this recommendation by issuing its Employment and Promotion Policy Plan. In our August 2004 report, we determined that both USCP's SOP that discusses the roles and responsibilities of managers in the civilian hiring process and the supplemental memorandum outlining information to be reviewed before making a job offer to applicants were out-of-date and not consistently implemented by USCP officials. We concluded that USCP needed to adopt clear, up-to-date policies and procedures for its civilian hiring process. To address this recommendation, USCP's OHR developed and issued a plan that provides a standardized hiring process for both sworn and civilian positions within USCP. In addition to including a description of the department's hiring process, the plan outlines the responsibilities that managers and selecting officials have in the hiring process, such as determining whether vacant positions still need to be filled and consulting with OHR officials on any changes in the position's duties, responsibilities, or organizational placement. This plan was approved by USCP's Chief of Police and applies to all personnel actions related to filling USCP positions. Furthermore, OHR officials have reviewed and revised all the department's civilian position descriptions, which include the applicable competencies for these positions. By using these position descriptions as part of the hiring process, USCP will be able to identify, recruit, and hire individuals based on whether the applicant has the requisite competencies for the position.
Information Technology		
1. Manage development, maintenance, and implementation of USCP's enterprise architecture (EA) in accordance with relevant guidance. January 2004	In progress	**Progress** USCP has made limited progress in managing, developing, maintaining, and implementing its enterprise architecture since March 2007. According to agency officials, USCP has completed additional content to enhance its existing architecture products. **Remaining action** USCP has not yet instituted several important architecture management practices. For example, it has yet to establish a committee to guide, direct, and approve the architecture. In addition, USCP has not yet fully developed and implemented architecture products or implemented an independent verification and validation function. It also has not measured and reported architecture product quality. Furthermore, the agency still needs to ensure the sufficiency of the staff resources it applies to developing, maintaining, and implementing its architecture.

GAO recommendation and date of recommendation	Status	Progress and remaining action
2. Ensure that EA products are sufficiently complete to include (1) the business operation description to address the business strategy and business rules governing how agency strategic goals and objectives will be achieved, including a description of key business processes and how they are to support the agency's mission, and identify opportunities to re-engineer, unify, and simplify systems and processes across the agency; (2) the technology architecture description identifying the physical components of the IT infrastructure and the policies, procedures, and processes for, among other things, system development, acquisition, and integration activities, and (3) all descriptions addressing how security will be achieved. January 2004	In progress	**Progress** USCP developed architecture products, including a business operation description and a technology architecture description. However, these descriptions do not address how security will be achieved. Further, the agency has taken steps to ensure that it has sufficient staff resources to maintain and support its architecture program. Thus, USCP has identified the need for two full-time architecture staff and has requested funding for these positions in its fiscal year 2009 budget request. **Remaining action** USCP needs to include information on how security will be achieved in its architecture descriptions. Additionally, the agency needs to ensure the sufficiency of the staff resources it applies to maintaining and implementing its architecture.
3. Ensure that the modernization program management plan (or transition plan) includes a governance and control structure for aligning the organization's business transformation with systems modernization, including a schedule that shows legacy system replacement and resource needs for accomplishing this replacement. January 2004	In progress	**Progress** In September 2006, USCP updated its transition plan as part of the most recent version of the agency's enterprise architecture. Although the transition plan includes references to the architecture governance and control policies and included a legacy systems replacement schedule, agency officials stated that this schedule needs to be updated. **Remaining action** USCP needs to revise its enterprise architecture transition plan to include a current schedule for legacy systems replacement and the resource needs for accomplishing this replacement.
4. Manage IT investments in accordance with relevant guidance, to include defining and implementing (1) policies and procedures for measuring IT project progress, (2) a process for Investment Review Board (IRB) oversight of implemented IT projects, and (3) a process for collecting and maintaining information in its catalog of IT systems and using that information to make investment decisions. January 2004	In progress	**Progress** The agency has developed an IT Capital Planning and Investment Control Guide that includes policies and processes for measuring IT project progress, IRB oversight of ongoing projects, and maintaining information on IT systems for use in making investment decisions. In addition, USCP's investment management approach includes top management involvement in the review, approval, and monitoring of IT investments. **Remaining action** USCP's investment management approach largely focuses on the selection of investments, but does not address the control and evaluation of investments. According to agency officials, USCP plans to enhance the current process with respect to the control and evaluation of investments.
5. Limit future IT investments to small, low-risk projects until the appropriate controls have been implemented. January 2004	Completed	**Progress** Following our recommendation, USCP limited its IT investments to small, low-risk projects until it had established its *IT Capital Planning and Investment Control Guide.*

GAO recommendation and date of recommendation	Status	Progress and remaining action
6. Ensure that the members of USCP's IRB are adequately trained on how to carry out the IRB's IT investment responsibilities. January 2004	Completed	**Progress** USCP has conducted training for its IRB members on how to carry out its investment management responsibilities.
7. Develop and implement an appropriate set of system acquisition policies and procedures, based on relevant Software Engineering Institute (SEI) guidance, that at a minimum (1) addresses relevant key processes and practices identified in SEI guidance, including acquisition planning, solicitation, and transition to support; (2) ensures that reliable project cost estimates are prepared; and (3) addresses how to handle questions from potential bidders. January 2004	Completed	**Progress** USCP has developed and implemented system acquisition policies and procedures that address best practice guidance, require cost estimate development, and address how to handle questions from potential bidders. Further, the agency has taken steps to ensure that system acquisitions are conducted in accordance with these policies and procedures. For example, USCP developed a project management plan, developed requirements, and monitored project costs for its Case Management System acquisition as prescribed by the agency's policies and procedures.
8. Ensure that adequate resources to implement planned and ongoing information security activities and continuity of operations planning efforts are provided. August 2004	In progress	**Progress** USCP has continued to implement planned and ongoing activities related to information security and continuity of operations. For example, the agency has implemented information security program activities such as the certification and accreditation of major IT systems. In addition, its 2008 continuity of operations plan was reviewed and adopted by the Chief of Police. Further, USCP officials have asserted that the agency lacks adequate staff resources to address all the information security activities it has identified and to effectively maintain the agency's information security program. Accordingly, the agency has identified the need for two full-time information security staff in its fiscal year 2009 budget request. **Remaining action** The agency needs to ensure the sufficiency of the staff resources it applies to implementing planned and ongoing IT security activities such as ensuring data integrity and maintaining continuity of operations.
9. Assess USCP's near-term exposure to the risk posed by not having a continuity of operations plan for all essential administrative functions, and take appropriate steps to mitigate this risk. August 2004	Completed	**Progress** USCP assessed the risks posed by not having a continuity of operations plan in 2005. The agency has since developed such a plan and, in doing so, has mitigated the risks posed by not having one.

[a]OMB Circular No. A-123, Management's Responsibilities for Internal Control (revised Dec. 2004).

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

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Acknowledgments

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U.S. CAPITOL POLICE

Progress Made in Addressing Prior GAO Recommendations on Administrative and Management Operations

Why GAO Did This Study

The United States Capitol Police (USCP) is responsible for securing the 276-acre Capitol Complex, including protecting Members of Congress, congressional facilities, national treasures, and visitors. In response to heightened security concerns, various requests, and legislative mandates over the years, GAO has reported on management control problems in five key areas: (1) establishing an accountability framework for monitoring recommendations, (2) establishing a risk management framework, (3) ensuring financial management, (4) ensuring strategic and human capital planning, and (5) managing information technology (IT). From January 2004 through March 2007, GAO made 46 recommendations aimed at improving USCP administrative and management operations and achieving strategic goals in these areas. This testimony reports on the status of USCP's efforts to address GAO's recommendations. To conduct its work, GAO analyzed USCP documentation, such as risk matrices, budget documents, and strategic plans. GAO also conducted interviews with USCP officials and contractors on their efforts related to its recommendations. GAO performed this work from October 2007 through April 2008, and updated its work on certain financial management activities in July 2008.

USCP generally agreed with GAO's 46 prior recommendations and its findings on the status of those recommendations.

To view the full product, including the scope and methodology, click on GAO-08-1000T. For more information, contact Richard M. Stana at (202) 512-8777 or stanar@gao.gov.

What GAO Found

USCP has made significant progress in addressing the 46 recommendations GAO made since 2004. As shown in the table below, USCP has completed actions on 15 recommendations, is making progress toward addressing 30 recommendations, and has not made progress on 1 recommendation. With respect to the five areas, the status of USCP's efforts to address GAO's recommendations is as follows:

- **Accountability Framework for Monitoring Recommendations**. USCP has completed actions on creating a framework to monitor progress on addressing GAO's recommendations and on reporting this progress to appropriate congressional committees and the USCP Police Board.
- **Linking Resources to Risks, Threats, and Vulnerabilities**. USCP has taken steps to complete risk assessments for 18 of the 19 congressional facilities. However, additional actions will be required to adequately test and review its overall risk management approach.
- **Financial Management**. USCP has completed actions on 8 GAO recommendations, including preparing its first full set of financial statements. USCP is making progress in addressing another 15 recommendations related to staffing, training, policies, procedures, and internal controls.
- **Human Capital Management**. USCP has implemented one recommendation by adopting a hiring policy and is making progress on seven other recommendations related to workforce planning and training. USCP has not yet addressed a ninth recommendation to monitor and evaluate the results of its strategic workforce plan because this plan is still being developed.
- **Information Technology**. USCP has implemented four recommendations related to IT management capabilities and is making progress toward implementing the remaining five recommendations related to enterprise architecture, IT investment management, information security, and continuity of operations planning.

Status of USCP Progress in Addressing GAO's Recommendations

Issue area	GAO recommendations since 2004	Status of recommendations		
		Completed	In progress	No progress
Accountability framework for monitoring recommendations	2	2	0	0
Linking resources to risks, threats, and vulnerabilities	3	0	3	0
Financial management	23	8	15	0
Human capital management	9	1	7	1
Information technology	9	4	5	0
Total	**46**	**15**	**30**	**1**

Source: GAO analysis of USCP data.