

# Architect of the Capitol Office of Inspector General



## Information Guide

Fraud, Waste, and Abuse: Don't Accept It – Do Something About It!

# AOC OIG Mission and Vision



## Vision

The Architect of the Capitol (AOC) Office of Inspector General (OIG) promotes efficiency and effectiveness, and economy to deter and prevent fraud, waste, abuse, and mismanagement in AOC programs and operations. We do this through value-added, transparent, impactful, and independent audits, inspections and evaluations (I&E), and investigations. We strive to positively affect the AOC and benefit the taxpayer while keeping the AOC and Congress fully informed.

The OIG is a high-performing team, promoting positive change and striving for continuous improvement in AOC programs and operations. We foster an environment that inspires AOC workforce trust and confidence in our work.

The AOC OIG is a member of the Council of Inspectors General for Integrity and Efficiency (CIGIE).

AOC OIG reports are published to [www.oversight.gov](http://www.oversight.gov).



## Mission

The mission of this independent office is to:

- Conduct, supervise, and coordinate audits, inspections and evaluations, and investigations relating to AOC programs and operations.
- Review existing and proposed legislation and regulations that impact AOC programs and operations and comment on potential impacts to the economy, efficiency, or the prevention and detection of fraud, waste, and/or abuse.
- Recommend policies for AOC activities to promote economy and efficiency or prevent and detect fraud and abuse in its programs and operations.
- Provide a means of keeping the Architect and Congress fully and currently informed about problems and deficiencies relating to the administration of AOC programs and operations and the need for and progress of corrective action. This is generally done by issuing the Semiannual Report to Congress (SAR) and monthly meetings with stakeholder committees.

# AOC OIG Authorities



The AOC OIG operates under AOC Order 40-1: *Authority and Responsibilities of the Office of Inspector General and Cooperation of Architect of the Capitol Employees* (March 12, 2019).

The AOC Inspector General (IG) Act of 2007, 2 U.S.C. § 1808, establishes the OIG as an independent, objective office within the AOC and applies to the AOC certain sections of the IG Act of 1978, as amended, that details the IG's duties and authorities and establishes employee protections from retaliation for contacting the OIG or participating in OIG activities.

<p><b>INSPECTOR GENERAL ACT OF 1978</b> [Public Law 95-452; 5 U.S.C. App.]</p> <p>[As Amended Through P.L. 115-254, Enacted October 05, 2018]</p> <p>[Currency: This publication is a compilation of the text of Public Law 95-452. It was last amended by the public law listed in the box provided through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the statement of the public law listed at <a href="http://www.govinfo.gov/app/collector/comps/">http://www.govinfo.gov/app/collector/comps/</a>]</p> <p>[Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).]</p> <p>AN ACT to establish Offices of Inspector General within various departments and agencies.</p>	<p><b>§1808. Inspector General of the Architect of the Capitol</b></p> <p>(a) <b>Short title</b> This section may be cited as the "Architect of the Capitol Inspector General Act of 2007".</p> <p>(b) <b>Office of Inspector General</b> There is an Office of Inspector General within the Office of the Architect of the Capitol which is an independent objective office to— (1) conduct and supervise audits and investigations relating to the Architect of the Capitol; (2) provide leadership and coordination and recommend policies to promote economy, efficiency, and effectiveness; and (3) provide a means of keeping the Architect of the Capitol and the Congress fully and currently informed about problems and deficiencies relating to the administration of programs and operations of the Architect of the Capitol.</p> <p>(c) <b>Appointment of Inspector General: supervision</b></p> <p>(1) <b>Appointment and supervision</b> (A) <b>In general</b> There shall be at the head of the Office of Inspector General of the Architect of the Capitol, in the Congress, Government Publishing Office, Slow Police. The appointment shall be made with integrity and demonstrated ability in accounting public administration, or investigations. The Inspector General shall be under the supervision of the Architect of the Capitol.</p> <p>(B) <b>Audits, investigations, reports, and other matters</b> The Architect of the Capitol shall have no authority to— (i) initiate, carry out, or complete an audit; (ii) issuing any subpoena during the course of an audit; (iii) issuing any report or opinion; (iv) carrying out any other duty or responsibility.</p> <p>(2) <b>Removal</b> The Inspector General may be removed from the Capitol shall, promptly upon such removal, consult with each House of Congress.</p> <p>(3) <b>Compensation</b> The Inspector General shall be paid at an amount not to exceed the amount of pay of the Architect of the Capitol.</p> <p>(d) <b>Duties, responsibilities, authority, and reports</b></p> <p>(1) <b>In general</b> Sections 4, 5 (other than subsections (a)(13) and (b) thereof), and 7 of the Inspector General Act of 1978 shall apply to the Inspector General of the Architect of the Capitol.</p>
<p>Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,</p> <p><b>PURPOSE:</b> SEC. 2. In order to create and carry out the programs listed in section 1822, (1) to provide leadership, and effectiveness prevent and detect fraud activities; and (2) to provide a means of keeping the Congress and the Architect of the Capitol fully and currently informed about problems and deficiencies relating to the administration of programs and operations of the Architect of the Capitol.</p>	<p><b>United States Government</b> <b>ORDER 40-1</b></p>
<p>October 11, 2018</p>	<p><b>EFFECTIVE DATE:</b> March 12, 2019</p> <p><b>SUBJECT:</b> Authority and Responsibilities of the Office of Inspector General (OIG) and Cooperation of Architect of the Capitol (AOC) Employees</p> <p><b>SERIES:</b> Audits, Evaluations/Inspections and Investigations</p> <p><b>DESCRIPTION:</b> This order describes the duties, responsibilities and authority for the OIG. It also includes the responsibility for cooperation of AOC employees in OIG audits, evaluations/inspections and investigations.</p> <p><b>SCOPE:</b> This policy covers all AOC employees</p> <p><b>OPR:</b> Office of Inspector General</p> <p><b>SUMMARY OF CHANGES:</b> This order supersedes AOC Order 40-1 dated October 12, 2010</p> <p>The revised order:</p> <ul style="list-style-type: none"> <li>Includes information on the "Inspector General Empowerment Act of 2016," an amendment to the Inspector General Act of 1978, which strengthens the independence of the Inspectors General, in addition to other purposes.</li> <li>Includes more detailed information on OIG audit, evaluation/inspection and investigative processes.</li> <li>Includes new information on AOC response timeliness and the OIG recommendation resolution process.</li> <li>Includes updated OIG contact information.</li> </ul>
<p>Christine A. Merdon, F.T.E. Acting Architect of the Capitol</p>	<p>Christopher F. Failla, CIG Inspector General</p>





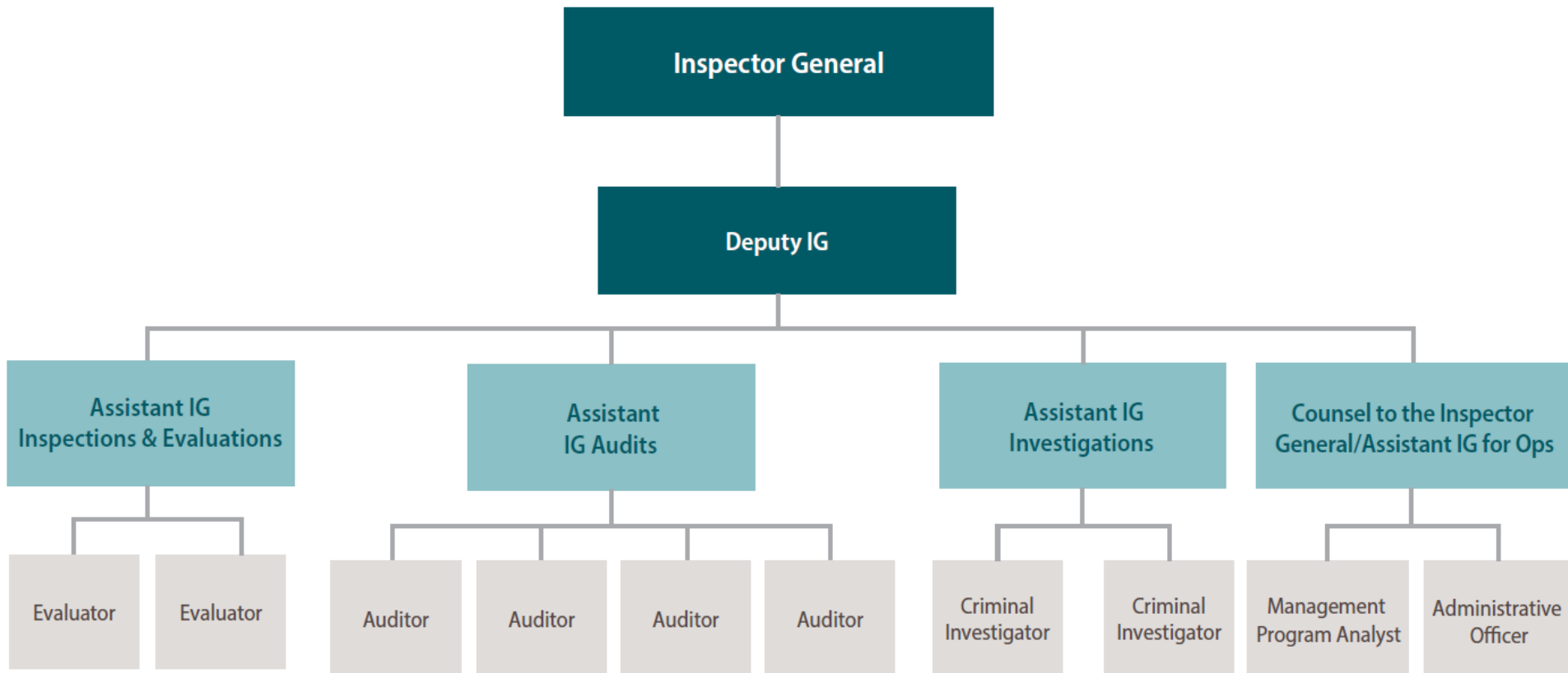
# Faces of AOC OIG – Who we Are



- Team
  - 14 employees
- Experience
  - 15 years average in career field
- Knowledge
  - 55% graduate degrees
- Skills
  - 45% professional certifications



# AOC OIG Organizational Chart



# AOC OIG Work Products



- Audit: Results of reviewed compliance and controls of a program or process.
- Evaluation: Reviews of programs and operations against best practices and objective criteria to determine efficiency, effectiveness, and/or economies.
- Inspection: Reviews generally performed to determine compliance with a law or policy.
- Investigation: Reports on allegations of violation of policy or criminal statute. Subject names are included. These reports are sensitive and distribution is restricted.
- Management Advisory: Reports on specific gaps or weaknesses in internal controls observed during OIG work. These reports are a communication tool that may or may not contain recommendations which may or may not require AOC concurrence.
- Notice of Concern: Reports on specific safety or security issues observed during the course of OIG work and are provided to AOC management for immediate action they deem appropriate. These reports do not provide recommendations.
- Semiannual Report to Congress: Summation of all OIG products and figures reported to the AOC and Congress, issued twice per year.

# Audits v Inspections & Evaluations (What's the Difference?)



## Audits:

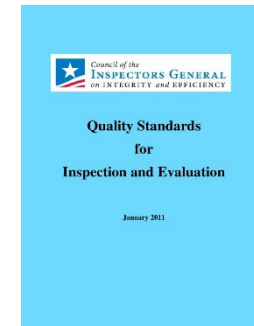
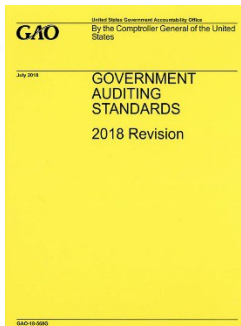
- *Generally Accepted Government Auditing Standards, 2018*
  - AKA Yellow Book by Government Accountability Office
- Typically a comprehensive examination of a program or activity
- Often broad scope and backward looking
- More structured – typically follows the “why” and “how”
- Usually examines internal controls for program efficiency
- Often analyzes root causes for systematic and policy issues
- Recommendations often target accountability and standards

## Inspections & Evaluations:

- *Quality Standards for Inspections and Evaluations, 2012*
  - AKA Blue Book by CIGIE
- Typically a snapshot of a program or activity
- Often limited and focused scope and forward looking
- Less structured – typically follows the “what” and “so what”
- Usually examines conditions and cause/effect relationships
- Often analyzes process issues
- Recommendations often target program/process improvement

## Both are:

- Independent, objective, credible, and supported by evidence
- Examine effectiveness, efficiency, and economies
- Use reputable standards and best practices
- Improve stakeholder understanding and decision making
- Prepare annual plans based on:
  - Congressional requests and mandates
  - Identified risk to the AOC
  - Hotline complaints and referrals
  - Self-Initiated based on trends and significance



# Elements of a Finding (Condition, Criteria, Cause, Effect, Recommendation)



- **Condition**

- Situation that exists
- Current state of events or practice

- **Cause**

- Reason or explanation for the condition

- **Criteria**

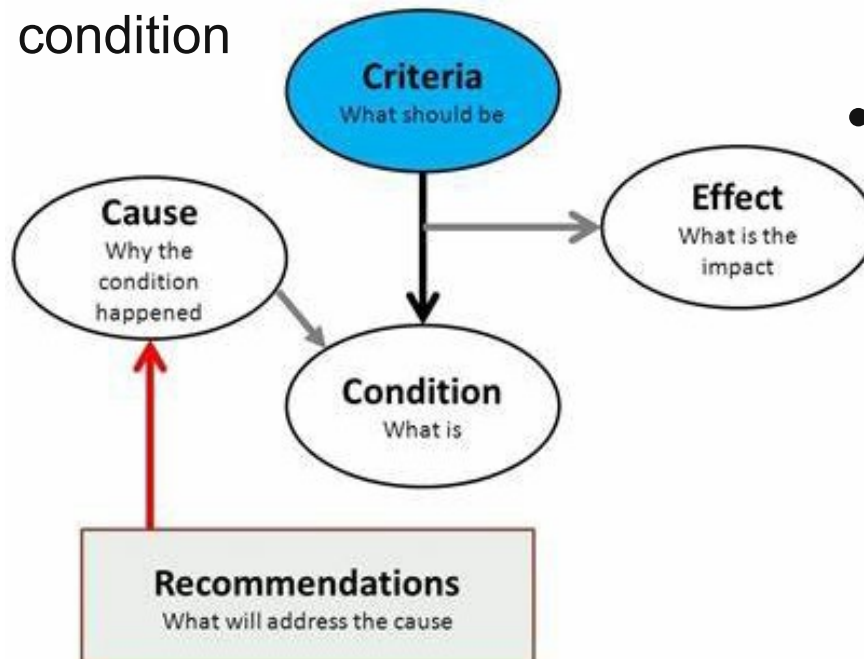
- Required or desired state or expectation
- i.e. policy, SOP

- **Effect**

- Impact of the difference between condition and criteria

- **Recommendation**

- Resolves the cause and/or condition





# Audits and Inspections & Evaluations Process



## Intake

- Receipt of Topic (Congressional, Hotline, Complaint/Walk-in, Follow-up, Referral, Self-Initiated)
- Assign Team
- Open Project Number

## Planning & Research

- Identify Scope, Objective, and Methodology
- Identify Resources (i.e. policies, standards, personnel, previous reporting) and Begin Coordination
- Issue **Announcement Memo, Request for Information, and Management Representation Letter**
- Hold **Entrance Conference** for Discussion on Roles & Responsibilities, Expectations, and Timeline

## Fieldwork

- **Conduct Interviews**
- Collect and Document Evidence
- Test, Analyze, and Adjudicate Evidence
- Issue **Notice of Findings/Recommendations (NFR)** (Audits only) to Jurisdiction for Comment as Issues Arise

## Reporting

- Issue **Discussion Draft Report** to Jurisdiction for Comment (Adjudicate Comments)
- Hold **Informal Exit Conference** with Jurisdiction (Audits only) for Discussion on Findings and Recommendations
- Issue **Official Draft Report** to AOC for Official Comment (Adjudicate Comments and Redactions, as applicable)
- Hold **Exit Conference** with Architect to Brief Recommendations and Request **Corrective Action Plan (CAP)**
- Distribute Final Report to AOC

## Follow-up

- Publish Final Report to Oversight.gov
- Maintain and Update Recommendations Tracker and Follow up on CAP at Prescribed Intervals
- Prepare Report Highlights for Inclusion in Semiannual Report to Congress

**Bold** items are discussion points between the AOC and the AOC OIG.

# Recommendations Follow up & CAPs

- AOC Roles and Responsibilities

- Recommendations

- Concur
  - Corrective Action Plan (CAP)
    - » Identify responsible party
    - » Objectives to address recommendation
    - » Provide status updates to OIG
- Nonconcur
  - Justification and Evidence

- AOC OIG Roles and Responsibilities

- Recommendations

- Closed
- Resolved
- Unresolved
  - Monitor CAP
    - » Sufficiency to address recommendation
    - » Check-in at prescribed times
    - » Receive status updates
    - » Mark “closed” once fulfilled



# Investigations

## Did You Know...

- Criminal violations are reported to the Department of Justice and AOC leadership for prosecution;
- Administrative violations (violation of policy) are reported to AOC leadership for action;
- Conducted in accordance with CIGIE's *Quality Standards for Investigations*, 2011; and
- The AOC OIG operates an independent hotline for complaint intake.

**HOTLINE**



## Examples of what the AOC OIG may investigate:

- Gross waste of government funds or property;
- Misconduct or abuse of supervisor's authority;
- Improper use of AOC resources or property;
- Violations of federal law or AOC policy;
- Reprisal for contacting the AOC OIG;
- Contractor product substitution;
- Travel or purchase card fraud;
- Bribes, kickbacks, bid-rigging;
- Theft of government property;
- Falsification of time cards; and/or
- Contractor false claims.



The AOC OIG may refer issues not directly involving fraud, waste, abuse, or mismanagement to another Avenue of Assistance or outside agency such as:

- Equal employment opportunity/diversity issues;
- Employee benefits and compensation issues;
- Discrimination or management retaliation;
- Individual conflicts with a supervisor; and/or
- Safety violations.

# Investigations Continued

The AOC OIG is authorized to receive allegations of violations of law or misconduct regarding fraud, waste, abuse, or mismanagement in AOC programs, operations, or contracts, and has jurisdiction over AOC employees and contractors.

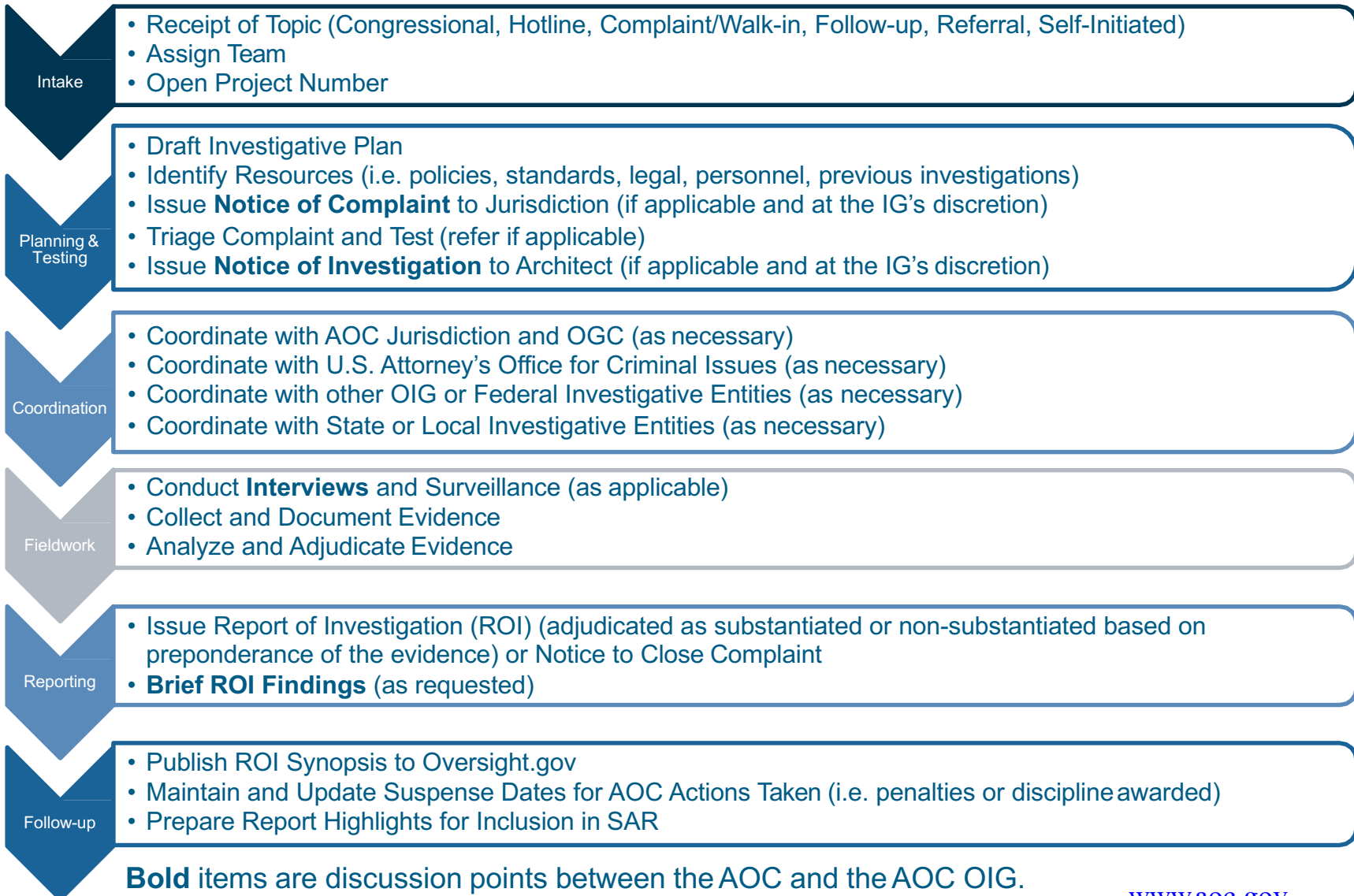


The AOC OIG Investigations Division has three primary work categories:

- Complaint
  - Typically received via hotline
  - Triage and tested
- Investigation
  - Typically started as a Complaint
  - Criminal and/or Administrative
- Referral



# Investigations Process





# Fraud Awareness and Reporting



## AOC Annual Training Requirement

- Employee Role in Preventing and Reporting
  - Fraud
  - Waste
  - Abuse
- Contract Fraud
- False Claims Act
- Workers' Compensation
- Time & Attendance Fraud
- [Available on the AOC's Training Portal](#)



# AOC OIG Independent Hotline



- Toll Free: (877) 489-8583
- Phone: (202) 593-1948
- Fax: (202) 593-0055
- Office: Fairchild Building, Suite 518
- Confidential E-mail: [hotline@aac-oig.org](mailto:hotline@aac-oig.org)
- Online: <https://www.aoc.gov/oig/inspector-general>



Many Legislative Branch agencies including the AOC are not subject to the *Whistleblower Protection Act of 1989* or the *Whistleblower Protection Enhancement Act of 2012*; however, AOC employees have some protections under the *Congressional Accountability Act of 1995*, as amended.



**QUESTIONS?**