



Report to the Ranking Member,  
Committee on Rules and Administration,  
U.S. Senate

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November 2016

# INSPECTORS GENERAL

## Improvements to IG Oversight Needed for Architect of the Capitol Operations

# GAO Highlights

Highlights of [GAO-17-25](#), a report to the Ranking Member, Committee on Rules and Administration, U.S. Senate

## Why GAO Did This Study

The AOC OIG was established by statute in 2007, in part because of congressional concerns about time delays and cost overruns during construction of the Capitol Visitor Center. GAO was asked to assess the AOC OIG's oversight of AOC. This report describes AOC areas subject to OIG oversight and examines the extent to which the OIG developed plans and policies for AOC oversight for fiscal years 2012 through 2015 and the extent to which oversight was provided. GAO reviewed AOC's annual performance and accountability reports, the OIG's statutory requirements, the OIG's policies and procedures, and applicable CIGIE standards. GAO also interviewed AOC OIG officials, analyzed the OIG's plans and reports for the 4-year period, and compared these efforts with the AOC areas subject to oversight.

## What GAO Recommends

GAO is making two recommendations to the AOC OIG to (1) revise and implement policies and procedures to provide audit reports based on planning that includes risk assessment and assignment of priorities consistent with CIGIE standards and (2) obtain a peer review from another federal OIG of overall investigative operations, including consideration of the OIG's reliance on investigations performed by other entities, and to make any needed changes based on the results of such review. In comments on a draft of this report, the AOC OIG agreed with the two recommendations but raised concerns with some of GAO's findings. GAO continues to believe that its findings are valid, as discussed in the report.

View [GAO-17-25](#). For more information, contact Beryl H. Davis at (202) 512-2623 or [davisbh@gao.gov](mailto:davisbh@gao.gov).

November 2016

## INSPECTORS GENERAL

# Improvements to IG Oversight Needed for Architect of the Capitol Operations

## What GAO Found

During fiscal years 2012 through 2015—the 4-year period GAO reviewed—the Architect of the Capitol (AOC) Office of Inspector General (OIG) had responsibilities for independent audits and investigations of AOC's

- 10 jurisdictions with specific program responsibilities for the maintenance, operations, and preservation of the buildings and grounds across Capitol Hill;
- Capitol Construction and Operations with central support offices; and
- construction and restoration projects, including its four largest ongoing “mega projects,” with an estimated combined cost of over \$1 billion.

The AOC OIG's audit planning during this period did not include either risk assessments or assigned priorities for conducting audits consistent with standards of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). In addition, the OIG did not adopt these CIGIE standards in its policies and procedures. Instead, the current IG emphasized “continuous review” of mega projects, which he defined as an effort to alert AOC and the Congress of contract management issues as they occurred. This approach and the prior IG's efforts did not result in any audit reports of AOC's mega projects during fiscal years 2012 through 2015. The OIG also reported a decline in total audit reports and monetary accomplishments of potential dollar savings during fiscal years 2014 and 2015 (see table). Further, the OIG provided only one audit report of an AOC jurisdiction program during the 4-year period. Because of incomplete plans, a limited number of audit reports, and the lack of audit reports of AOC's mega projects, AOC and the Congress did not have the full benefit of OIG findings and recommendations and were not kept fully and currently informed of possible AOC problems and deficiencies during the 4-year period.

In fiscal year 2014, the IG rescinded the OIG's law enforcement authority and removed the OIG investigators' responsibility to complete criminal investigations. Instead, the OIG's investigators have responsibility for administrative investigations and rely primarily on the U.S. Capitol Police (USCP) to perform criminal investigations, and on occasion other AOC program offices perform their own investigations. USCP and AOC program offices are not subject to CIGIE standards. The OIG is required to follow CIGIE standards for investigations. These OIG changes contributed in part to a decline in investigative reports and monetary accomplishments. The OIG has volunteered to receive a peer review of its investigations that could be expanded to include consideration of investigations by these other entities.

**Reports of Audits and Investigations, Other Reports, and Monetary Accomplishments, Fiscal Years 2012 through 2015**

Fiscal year	Audit reports	Investigative reports	Other reports	Total monetary accomplishments
2012	4	23	7	\$1,032,485
2013	5	30	1	444,930
2014	3	12	7	242,610
2015	2	11	1	7,260
<b>Total</b>	<b>14</b>	<b>76</b>	<b>16</b>	<b>\$1,727,285</b>

Source: GAO analysis of Architect of the Capitol Office of Inspector General-reported data. | GAO-17-25

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# Contents

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Letter		1
	Background	3
	AOC Jurisdictions, Offices, and Major Contracts Subject to OIG Oversight	5
	Statutory Requirements, Policies, and Resources Related to the AOC OIG's Work	7
	OIG's Insufficient Audit Planning and Changes to Investigative Operations Limited OIG Oversight	12
	Conclusions	22
	Recommendations for Executive Action	23
	Agency Comments and Our Evaluation	24
Appendix I	Objectives, Scope, and Methodology	28
Appendix II	Architect of the Capitol Jurisdictions Subject to Office of Inspector General Oversight	31
Appendix III	Architect of the Capitol Offices Subject to Office of Inspector General Oversight	33
Appendix IV	Architect of the Capitol Mega Projects Subject to Office of Inspector General Oversight	35
Appendix V	Comments from the Architect of the Capitol Office of Inspector General	37
Appendix VI	GAO Contact and Staff Acknowledgments	44
Tables		
	Table 1: Architect of the Capitol Office of Inspector General Budget and Staff, Fiscal Years 2012 through 2015	11

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Table 2: Architect of the Capitol (AOC) Office of Inspector General (OIG) Audit Reports Issued Fiscal Years 2012 through 2015	15
Table 3: Office of Inspector General Audit Reports and Reports of Evaluations and Other Reports Issued and Related Reported Monetary Accomplishments, Fiscal Years 2012 through 2015	16
Table 4: Decline in Architect of the Capitol Office of Inspector General Investigative Reports and Related Reported Monetary Accomplishments, Fiscal Years 2012 through 2015	21
Table 5: Architect of the Capitol Jurisdictions and Program Responsibilities	31
Table 6: Architect of the Capitol's Capitol Construction and Operations Offices and Functions	33
Table 7: Architect of the Capitol (AOC) Mega Projects and Descriptions	35

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## Figures

Figure 1: Architect of the Capitol Office of Inspector General Organization as of September 30, 2015	5
Figure 2: Architect of the Capitol Organization	6

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### Abbreviations

AOC	Architect of the Capitol
AOC IG Act	AOC Inspector General Act of 2007
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CVC	Capitol Visitor Center
IG	inspector general
IG Act	Inspector General Act of 1978
OIG	Office of Inspector General
OPM	Office of Personnel Management
USCP	U.S. Capitol Police

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November 4, 2016

The Honorable Charles E. Schumer  
Ranking Member  
Committee on Rules and Administration  
United States Senate

Dear Senator Schumer:

The Architect of the Capitol (AOC) is responsible for the maintenance, operation, and preservation of the buildings and grounds that make up the U.S. Capitol complex, including the Capitol Building, the House and Senate Office Buildings, the Library of Congress, the Supreme Court, and U.S. Botanic Garden, among other facilities. Overall, AOC programs are managed by 10 jurisdictions supported by its Capitol Construction and Operations, which is made up of nine central offices. All of the jurisdictions and offices report to the Architect.<sup>1</sup> Contracting also plays a central role in helping AOC achieve its mission. The AOC Office of Inspector General (OIG) was established by the AOC Inspector General Act of 2007 (AOC IG Act) as an independent and objective office to conduct and supervise audits and investigations relating to AOC;<sup>2</sup> to provide leadership and coordination and to recommend policies to promote economy, efficiency, and effectiveness; and to keep AOC and the Congress fully and currently informed about problems and deficiencies relating to the administration of programs and operations of AOC.<sup>3</sup> The AOC OIG was established in part because of congressional concerns about time delays and cost overruns during the construction of the Capitol Visitor Center, which was opened to the public in 2008.

You requested that we review the role of the OIG given the history surrounding its creation and assess whether the OIG is performing at the level the Congress directed and anticipated in its oversight of AOC. This

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<sup>1</sup>The Architect of the Capitol is the title of both the agency and the AOC head. For purposes of this report, Architect is used to refer to the head of AOC.

<sup>2</sup>Audits are independent, objective assessments of the stewardship, performance, or cost of an agency's policies, programs, or operations. Investigations can involve allegations of criminal, civil, or administrative misconduct, and can result in criminal prosecutions, fines, civil monetary penalties, administrative sanctions, and personnel actions.

<sup>3</sup>Pub. L. No. 110-161, div. H, title I, § 1301, 121 Stat. 1844, 2240 (Dec. 26, 2007), *classified at* 2 U.S.C. § 1808.

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report addresses (1) the AOC jurisdictions, offices, and major contracts subject to AOC OIG oversight during fiscal years 2012 through 2015; (2) the statutory requirements, policies, and budgetary and staffing resources of the AOC OIG during fiscal years 2012 through 2015; and (3) the extent to which the AOC OIG developed plans and policies for oversight of AOC's jurisdictions, offices, and major contracts during fiscal years 2012 through 2015, and the extent to which oversight was provided.

To identify the jurisdictions, offices, and major contracts subject to OIG oversight, we obtained information from AOC's performance and accountability reports for fiscal years 2012 through 2015. To determine the statutory requirements of the AOC OIG, we reviewed the AOC IG Act that established the office and relevant congressional reports. We identified the OIG's written policies and procedures during the 4-year period through interviews with the Inspector General (IG) and his staff and reviewed them to obtain an understanding of the intended oversight. We obtained AOC OIG budget information for fiscal years 2012 through 2015 from the OIG that had been verified by AOC budget officials for data reliability. We obtained AOC OIG staffing information for fiscal years 2012 through 2015 from the OIG, and AOC budget staff verified data reliability. We determined that the data were reliable for the purposes of this report.

To examine the extent to which the AOC OIG developed plans and policies for oversight of AOC's jurisdictions, offices, and major contracts, we reviewed the OIG's strategic and annual audit plans for the 4-year period and compared them with the jurisdictions, offices, and major contracts subject to OIG oversight. We also compared the OIG's audit plans with requirements for OIG planning contained in the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) *Quality Standards for Federal Offices of Inspector General*.<sup>4</sup> We examined the extent of the AOC OIG's oversight coverage for fiscal years 2012 through 2015 by reviewing the OIG's semiannual reports, individual audit and investigative reports, and other oversight efforts that addressed AOC's jurisdictions, offices, and major contracts. We also reviewed the OIG's monetary accomplishments reported in semiannual reports for fiscal years 2012 through 2015 to determine any trends in the results of the

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<sup>4</sup>CIGIE, consisting mainly of IGs, was established by the IG Reform Act of 2008 to address integrity, economy, and effectiveness issues that transcend individual government agencies, and to increase the professionalism and effectiveness of personnel in the IG offices. Pub. L. No. 110-409, § 7, 122 Stat. 4302, 4305 (Oct. 14, 2008).

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OIG's oversight. In addition, we interviewed the IG and OIG staff to obtain an understanding of the oversight provided. We determined the reliability of the OIG's semiannual report information and other OIG information by comparing it with the source reports issued by the OIG. The data were appropriate and reliable for meeting the report's objectives. Additional details on our scope and methodology are discussed in appendix I.

We conducted this performance audit from December 2014 to November 2016 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.

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## Background

The Capitol Visitor Center (CVC) was the largest construction project on the Capitol Grounds in over 140 years. It was built to provide greater security for all persons working in or visiting the U.S. Capitol and an enhanced educational experience for visitors to learn about the Congress and the Capitol Building. The construction contract for structural and excavation work was awarded in June 2002. Subsequently, we reported on delays in the construction of the CVC and uncertainties in the estimated cost of the project until it opened in December 2008, at a total cost of \$600 million, well above the original project budget of \$265 million.<sup>5</sup>

The House report accompanying the fiscal year 2008 Legislative Branch Appropriations bill noted the long-standing and continuing lapses in AOC management practices, including the delays and escalating costs of the CVC; cost overruns and time delays on other projects; and with regard to the Capitol Power Plant utility tunnels, complete management breakdown, failure of appropriate oversight responsibilities, and total disregard for the human element.<sup>6</sup> That Legislative Branch Appropriations bill included

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<sup>5</sup>For example, see GAO, *Capitol Visitor Center: Current Status of Schedule and Estimated Cost*, [GAO-03-1014T](#) (Washington, D.C.: July 15, 2003); *Capitol Visitor Center: Priority Attention Needed to Manage Schedules and Contracts*, [GAO-05-714T](#) (Washington, D.C.: May 17, 2005); and *Capitol Visitor Center: Schedule Delays Continue; Reassessment Underway*, [GAO-05-1037T](#) (Washington, D.C.: Sept. 15, 2005). As a result of these identified problems, we provided an update on the project's schedule and cost almost monthly from mid-2005 through late 2007.

<sup>6</sup>H.R. Rep. No. 110-198, at 17 (June 19, 2007).

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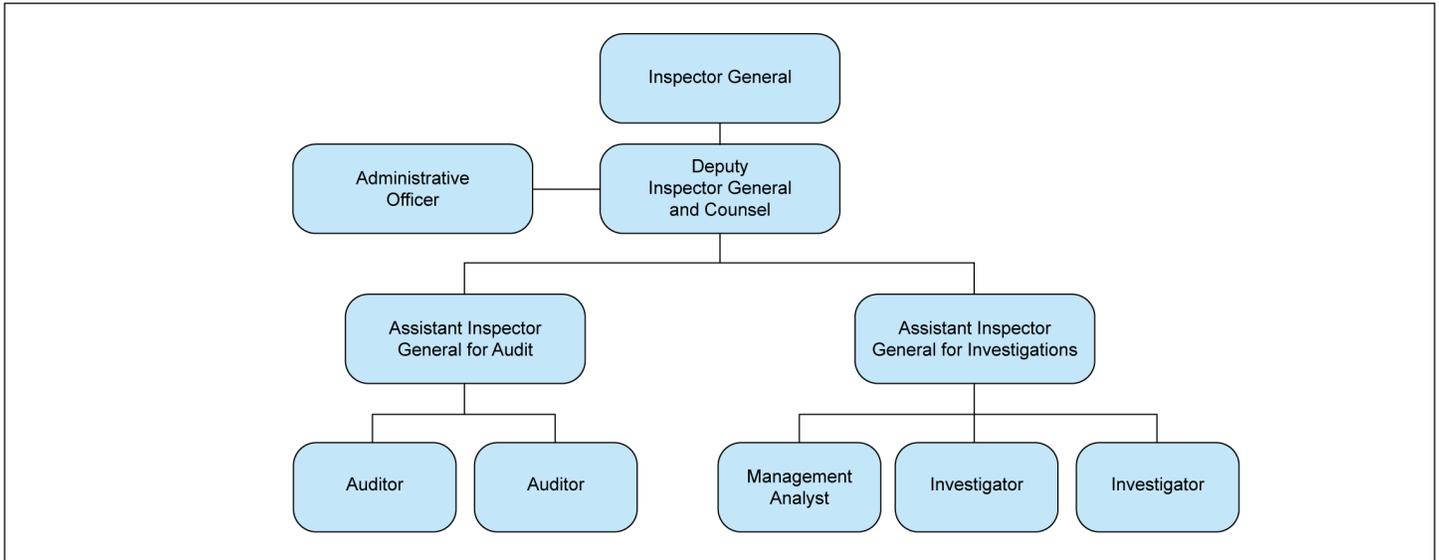
language that would have created an OIG for AOC to provide an independent office within AOC, and the AOC IG Act establishing the OIG was enacted on December 26, 2007, as part of the Consolidated Appropriations Act for fiscal year 2008. The Senate report that accompanied this legislation called for a statutory inspector general for AOC to promote integrity and efficiency in AOC programs and to detect and prevent fraud, waste, and abuse.<sup>7</sup> The related House report directed that the new IG ensure that AOC is utilizing appropriate management practices and budgetary and accounting standards within the limitations of all laws applicable to AOC operations and auditing and reporting semiannually on management, operational issues, and other issues as outlined in an annual audit plan.

The first statutory AOC IG was the former Assistant IG for Audit at the Corporation for National and Community Service and was appointed by the Architect in August 2008. After the first IG's retirement in August 2013, the Architect appointed AOC's Deputy General Counsel to become the current IG in September 2013. In addition to the IG, at the end of fiscal year 2015, the AOC OIG consisted of a Deputy IG (who also serves as the OIG's legal counsel), Assistant IG for Audit, Assistant IG for Investigations, two auditors, two investigators, a management analyst, and an administrative officer. (See fig. 1.)

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<sup>7</sup>S. Rep. No. 110-89, at 3 (June 25, 2007).

**Figure 1: Architect of the Capitol Office of Inspector General Organization as of September 30, 2015**

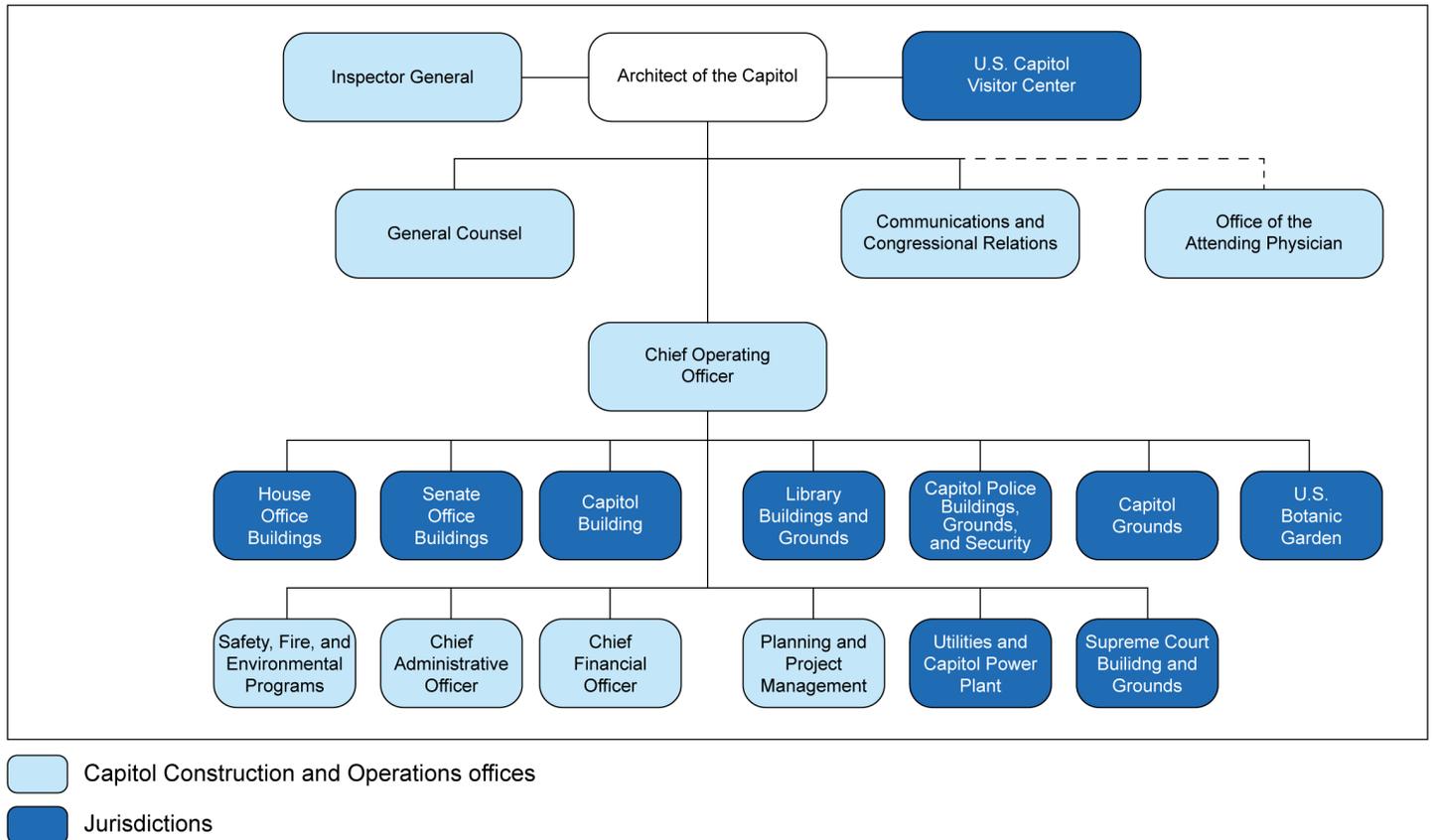


Source: Architect of the Capitol Office of Inspector General. | GAO-17-25

## AOC Jurisdictions, Offices, and Major Contracts Subject to OIG Oversight

AOC is responsible for the maintenance, renovation, and construction of the Capitol Hill buildings and grounds covering 17.4 million square feet of facilities and more than 587 acres, and the AOC OIG is responsible for the audit and investigative oversight of AOC. AOC carries out its mission through 10 jurisdictions with specific program responsibilities and Capitol Construction and Operations, which is made up of nine central offices, including the independent OIG. (See fig. 2.)

**Figure 2: Architect of the Capitol Organization**



Source: Architect of the Capitol Fiscal Year 2015 Performance and Accountability Report. | GAO-17-25

AOC’s 10 jurisdictions manage AOC’s programs for the maintenance, operations, and preservation of the grounds and structures across Capitol Hill. (See app. II.) AOC’s Capitol Construction and Operations offices have responsibilities that range from overall planning and project management to financial and human capital in support of AOC’s mission and programs. (See app. III.)

AOC’s responsibilities include the construction and restoration of key facilities. AOC classifies its largest projects for construction and restoration—those with an expected cost of over \$50 million—as mega projects. Mega projects are designed by external architecture and engineering firms and constructed by external construction firms under major contracts managed by AOC. AOC’s performance and accountability

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reports highlight mega projects, including the Capitol Dome restoration and the Cannon House Office Building renewal. According to AOC officials, at the end of fiscal year 2015 AOC had four ongoing mega projects estimated to cost in total approximately \$1.1 billion. (See app. IV.) According to AOC officials, the Cannon House Office Building renewal project is estimated to cost approximately \$752.7 million, and the Capitol Dome restoration project is estimated to cost approximately \$96.7 million. In addition, AOC estimated that the Refrigeration Plant Revitalization and the Capitol Power Plant Cogeneration projects will cost approximately \$183.2 million and \$116.6 million, respectively.<sup>8</sup>

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## Statutory Requirements, Policies, and Resources Related to the AOC OIG's Work

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### Significant Statutory Requirements of the OIG

As established by statute in 2007, the stated purposes of the AOC OIG are to (1) conduct and supervise audits and investigations relating to AOC; (2) provide leadership and coordination and recommend policies to promote economy, efficiency, and effectiveness; and (3) provide a means of keeping the Architect and the Congress fully and currently informed about problems and deficiencies related to the administration of programs and operations of AOC.<sup>9</sup> The AOC IG is appointed by the Architect, in consultation with the Inspectors General of the Library of Congress, the Government Publishing Office, the U.S. Capitol Police, and GAO, and is to be selected without regard to political affiliation and solely based on integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations. The IG reports to and is under the general supervision of the Architect, who has no authority to prevent or prohibit the IG from initiating or completing any audit or investigation, issuing any subpoena during the course of an audit or investigation, issuing any report, or carrying out any other statutory duty or responsibility of the IG. In

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<sup>8</sup>These estimated amounts were provided by AOC officials in November 2015.

<sup>9</sup>See 2 U.S.C. § 1808(b).

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addition, the IG may be removed from office by the Architect, who must promptly communicate in writing the reasons for such removal to each house of the Congress. Subject to the laws governing selection, appointment, and employment by AOC, generally, the IG is authorized to select, appoint, and employ such officers and employees, including consultants, necessary to carry out the functions, powers, and duties of the OIG.

The AOC IG Act also incorporates numerous provisions of the Inspector General Act of 1978 (IG Act), as amended, imposing responsibilities and providing authorities common among federal OIGs.<sup>10</sup> Among those responsibilities, the IG must comply with *Government Auditing Standards*, which requires, among other things, that in all matters relating to audit work, the audit organization and the individual auditor must be free from personal, external, and organizational impairments to independence and must avoid the appearance of such impairments.<sup>11</sup> The IG must also take appropriate steps to ensure that any work performed by nonfederal auditors complies with these standards. In addition, whenever the IG has reasonable grounds to believe there has been a violation of federal criminal law, it is to be reported expeditiously to the Attorney General. The IG is also required to prepare semiannual reports to inform the Architect and the Congress of any significant problems found and recommendations for corrective action made by the OIG during the reporting period. The IG's semiannual reports are to contain updates on significant recommendations from previous reports that have not been completed; a summary of matters referred to prosecutors and any prosecutions that occurred; and monetary accomplishments for the reporting period, including the dollar value of questioned costs and the dollar value of recommendations that funds be put to better use.

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## AOC OIG Policies and Procedures

AOC Order 40-1, *Order on the Office of Inspector General Authority and Responsibilities and Architect of the Capitol Employee Responsibilities*, effective October 12, 2010, sets out the authority and responsibilities of the AOC OIG in carrying out independent audits and investigations and promoting the economy, efficiency, and effectiveness of AOC. The

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<sup>10</sup>Pub. L. No. 95-452, 92 Stat. 1101 (Oct. 12, 1978), *codified as amended at* 5 U.S.C. App. The AOC IG Act incorporates sections 4, 5 (other than subsections (a)(13) and (e)(1)(B)), 6 (other than subsections (a)(7) and (8)), and 7 of this law. 2 U.S.C. § 1808(d)(1).

<sup>11</sup>GAO, *Government Auditing Standards: 2011 Revision*, [GAO-12-331G](#) (Washington, D.C.: December 2011).

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requirements are mostly derived from the statutory requirements and authorities of the AOC IG. These include the IG's direct access to the Architect, as well as access to all records, reports, audits, reviews, documents, papers, or other material available to the AOC. The order also specifies the IG's authority to undertake such investigations and reports that are, in the judgment of the IG, necessary or desirable; request information and assistance from any federal, state, or local governmental agency; and administer or take from any person an oath, affirmation, or affidavit, when necessary in performing OIG functions. In addition, CIGIE's *Quality Standards for Federal Offices of Inspector General* provides requirements for OIGs when developing an appropriate planning process and for managing, operating, and conducting oversight, including audits and investigations.<sup>12</sup>

## Audit Policies and Procedures

AOC Order 40-1 includes the requirement for OIG audits to comply with *Government Auditing Standards* and the responsibility to follow an audit process, starting with an audit plan at the beginning of each fiscal year. According to the order, the plans are to include audits based on risk and materiality (significance or importance), legislatively mandated audits, requests from the Congress and AOC, or other work selected for audit or evaluation. The audit process is to include written notification to AOC followed by an entrance conference with pertinent AOC representatives before the audit begins. After the audit work is complete, an exit conference is to be held with the AOC point of contact and AOC management to discuss the results of the audit. The audit team is to issue a draft audit report to AOC management for comment and then issue a final audit report to present the results of the audit with the comments of AOC management. The AOC OIG has also developed written policies in its *Audit Policies Manual* and its *Audit Standard Operating Procedures Manual*. Together, these two manuals provide general auditing policies as well as specific audit procedures for planning and conducting audits and reporting the results of audits to AOC and the Congress. They also

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<sup>12</sup>As a member of CIGIE, the AOC OIG is required to comply with CIGIE standards, as appropriate, where permitted by law, and where consistent with *Government Auditing Standards*. See Inspector General Act of 1978, as amended, § 11(c)(2)(A). However, many of the provisions in CIGIE's *Quality Standards for Federal Offices of Inspector General* are based on laws, regulations, and sources of guidance that may not apply within legislative branch entities such as AOC. In instances where the authority upon which a provision is premised is not clearly applicable to a particular OIG, the standards encourage the OIG to adopt the underlying principles and concepts to their operations. For example, OIGs that are not bound by the regulations on ethical conduct by executive branch officials are encouraged to adopt internal policies consistent with the goals of those regulations.

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## Investigative Policies and Procedures

provide guidelines for using nonfederal auditors to audit AOC's annual financial statements.

AOC Order 40-1 includes the requirement for OIG investigations to be conducted in accordance with CIGIE *Quality Standards for Investigations*.<sup>13</sup> The order states generally that the OIG is responsible for conducting and supervising investigations to find, remedy, or prevent fraud, waste, and abuse. It also lists examples of subjects that the OIG investigates, including fraud, waste, or abuse; bribes, kickbacks, and bid rigging; conflicts of interest; credit or purchase card fraud; forgery or thefts; improper use of AOC resources or property; violations of laws, rules, or regulations; and reprisal for reporting allegations of fraud, waste, or abuse to the OIG. The order also specifies that individual discrimination or retaliation complaints, individual employee benefits and compensation issues, individual grievances, individual workplace conflicts or matters covered in the collective bargaining agreement, or complaints regarding workplace safety and health or environmental issues are to be referred to AOC offices rather than to the OIG.

Policies and procedures for OIG investigations are contained in the *Investigative Program Manual*, which outlines the investigative conduct policy, coordination procedures, and other policies on the administration of investigations. These OIG policies also require that investigators adhere to all applicable CIGIE *Quality Standards for Investigations*. The CIGIE investigative standards include requirements for the qualifications of investigative personnel and the independence of investigative organizations and investigators from personal, external, and organizational impairments. In addition, the standards require the use of due professional care in the thoroughness of investigations, the application of legal requirements, and the use of appropriate investigative techniques. Due professional care also requires investigators to be impartial and objective and to provide accurate and complete documentation to support investigative reports. The CIGIE investigative standards also provide guidance on conducting investigations; using investigative plans with organizational and case-specific priorities; accurately, completely, and objectively reporting all relevant aspects of investigations; and managing investigative information.

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<sup>13</sup>Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Investigations* (Washington, D.C.: Nov. 15, 2011).

## OIG Budgetary and Staffing Resources

Funding for the AOC OIG is included in the appropriation available for AOC's general administration. The OIG submits its budget requests for review to the AOC budget office, which then includes it as part of AOC's overall budget request submitted to the Congress. The OIG's budgets grew from approximately \$2.0 million in fiscal year 2012 to approximately \$2.7 million in fiscal year 2015, while the OIG's staffing remained relatively constant, as shown in table 1.

**Table 1: Architect of the Capitol Office of Inspector General Budget and Staff, Fiscal Years 2012 through 2015**

OIG budget area	Fiscal year 2012	Fiscal year 2013	Fiscal year 2014	Fiscal year 2015
Payroll	\$1,340,000	\$1,644,454	\$1,639,380	\$1,848,179
Financial statement audit contract	463,000	367,075	347,401	370,000
Support services	141,000	67,988	31,613	403,511
Training	37,000	34,174	33,000	35,000
Other	27,000	37,746	35,500	38,950
<b>Total</b>	<b>\$2,008,000</b>	<b>\$2,151,437</b>	<b>\$2,086,894</b>	<b>\$2,695,640</b>
Staffing level at year-end	11	10	10 <sup>a</sup>	10

Source: GAO analysis of Architect of the Capitol Office of Inspector General budget information. | GAO-17-25

<sup>a</sup>Includes the Office of Inspector General's Attorney-Advisor, who was detailed to the Architect of the Capitol Office of General Counsel in January 2014 and permanently transferred there in January 2015.

The OIG's budget increase occurred primarily in fiscal year 2015 when the OIG was provided additional funding for support services. According to the OIG, the additional funds were intended to hire individuals with engineering expertise to assist in the audit oversight of the Capitol Dome restoration and Cannon House Office renewal projects, but instead the OIG returned \$343,501 of the funds to AOC when the engineering expertise was not obtained. The OIG ultimately hired a civil engineer in fiscal year 2016.

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## OIG's Insufficient Audit Planning and Changes to Investigative Operations Limited OIG Oversight

The OIG's strategic and annual audit plans for the 4-year period we reviewed did not include an assessment of AOC's risks and did not establish priorities for providing audit reports. In addition, the current IG eliminated all criminal investigator positions, leaving the OIG investigators with no responsibility to complete investigations of allegations of criminal wrongdoing, which the OIG now refers to the U.S. Capitol Police (USCP) for investigation. Also, although the OIG is responsible for addressing fraud, waste, and abuse under AOC policy, we found instances where other AOC offices investigated such allegations of wrongdoing within their own offices, despite the potential for conflicts of interest. The OIG's lack of adequate audit planning, lack of criminal investigators, and reliance on AOC program offices to conduct investigations of alleged wrongdoing have contributed to a significant decline in its audit and investigative reports and reported monetary accomplishments. As a result, AOC management and the Congress may not be fully and currently informed about potential problems and deficiencies relating to the administration of programs and operations of AOC.

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## Insufficient Planning Limited Audit Oversight

### OIG Planning Was Not Consistent with Policies and Did Not Apply CIGIE Standards

The AOC IG Act states that the OIG's primary purposes are to conduct and supervise audits and investigations; promote economy, efficiency, and effectiveness; and keep AOC and the Congress fully and currently informed about problems and deficiencies through semiannual reports and other means. In addition, the act requires that OIG audits comply with *Government Auditing Standards*, which requires audit reports to communicate the results of audits. CIGIE's *Quality Standards for Federal Offices of Inspector General* provides requirements for OIGs when developing an appropriate planning process and for managing, operating, and conducting oversight, including audits. The CIGIE standards direct OIGs to develop a methodology and process for identifying and prioritizing agency programs and operations as potential subjects for audits. In addition, the standards state that because resources are rarely sufficient to meet all requirements, audit planning should include an assessment of risk and an assignment of priorities to help ensure the optimum use of OIG resources. The CIGIE standards also provide guidance for OIGs on maintaining a planning system that assesses the nature, scope, and inherent risks of agency programs and operations. According to these standards, the annual performance planning process is to identify the activities to audit and investigate, inspect, or evaluate

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and translate these priorities into outcome-related goals, objectives, and performance measures.

The OIG's *Audit Standard Operating Procedures Manual* requires a risk analysis—using input received from AOC management and the Congress, as well as audit leads developed during the past year—to identify the most viable audits based on risk and potential payback. The OIG's annual audit plans for fiscal years 2012 through 2015 included the annual financial statement audits performed by an outside accounting firm; audits from prior years that were not completed, such as those of the Capitol Dome restoration and Cannon House Office Building reconstruction mega projects; and new planned audits, such as the audit of the Capitol Power Plant Cogeneration. However, the OIG's strategic and annual audit plans for the 4-year period we reviewed did not include an assessment of risk. In addition, neither the OIG's plans nor its policies included the assignment of priorities to help ensure the effective use of OIG resources in providing audit reports. While the OIG's policies included CIGIE's standards for investigations, the OIG has not adopted CIGIE's *Quality Standards for Federal Offices of Inspector General* or developed comparable policies and procedures on planning that include both risk assessment and assigned priorities. In interviews with the IG, he explained that instead of formal plans with an assessment of risk and an assignment of priorities, the OIG relied on a process of "continuous review" defined by the IG as an effort to alert AOC and the Congress to cost overruns, delays, and other contract management issues as they occurred.

OIG Provided No Audit Reports of AOC's Mega Projects and Most Jurisdictions and Offices during Fiscal Years 2012 through 2015

In large part because of the OIG's insufficient audit planning, the OIG provided no audit reports of AOC's mega projects with an estimated combined cost of over \$1.1 billion, and the OIG provided limited audit oversight of AOC's jurisdictions and offices during the 4-year period we reviewed.<sup>14</sup> According to OIG officials, the OIG staff performed continuous review by attending AOC's weekly progress meetings for both the Capitol Dome restoration and Cannon House Office Building renewal mega projects. However, without audit reports developed from plans based on an independent assessment of AOC's risks and with assigned

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<sup>14</sup>After the 4-year period we reviewed, the OIG issued *Audit of Capitol Dome Rehabilitation Project*, A-2016-02 (Washington, D.C.: Nov. 23, 2015), which was reissued on July 11, 2016, to include agency comments in accordance with *Government Auditing Standards*, and issued *Cannon House Office Building Renewal Project*, A-2016-01 (Washington, D.C.: June 24, 2016).

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priorities, the OIG provided little assurance that AOC's most critical programs and contracts received adequate oversight, that audit resources were being applied to the most critical areas, and that the OIG's efforts would fully inform AOC management and the Congress of any problems or deficiencies.

In addition, the lack of sufficient planning contributed to the minimal audit coverage of the jurisdictions and offices responsible for providing AOC's programs and support services during fiscal years 2012 through 2015. To illustrate, the fiscal year 2015 audit report of CVC's restaurant operations was the only OIG audit of a program provided by an AOC jurisdiction during the 4-year period we reviewed. However, this audit report was not a result of the OIG's annual audit plan for fiscal year 2015, but rather was provided in response to a request from CVC management. Additional audit reports issued by the OIG focused on procurement, human capital, and other support services provided by three of AOC's central offices in Capitol Construction and Operations during the 4-year period. (See table 2.)

**Table 2: Architect of the Capitol (AOC) Office of Inspector General (OIG) Audit Reports Issued Fiscal Years 2012 through 2015**

	Fiscal year 2012	Fiscal year 2013	Fiscal year 2014	Fiscal year 2015	Total
<b>AOC jurisdictions</b>					
Capitol Building	0	0	0	0	0
Capitol Grounds	0	0	0	0	0
Capitol Police Buildings, Grounds, and Security	0	0	0	0	0
House Office Buildings	0	0	0	0	0
Senate Office Buildings	0	0	0	0	0
Library Buildings and Grounds	0	0	0	0	0
Supreme Court Building and Grounds	0	0	0	0	0
Utilities and Capitol Power Plant	0	0	0	0	0
U.S. Botanic Garden	0	0	0	0	0
U.S. Capitol Visitor Center	0	0	0	1	1
<b>Total audits of AOC jurisdictions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>AOC Capitol Construction and Operations Offices</b>					
Chief Administrative Officer	3	4	1	0	8
Chief Financial Officer	1	1	1	1	4 <sup>a</sup>
Chief Operating Officer	0	0	0	0	0
Communications and Congressional Relations	0	0	0	0	0
General Counsel	0	0	0	0	0
Planning and Project Management	0	0	0	0	0
Safety, Fire, and Environmental Programs	0	0	1	0	1
Office of the Attending Physician	0	0	0	0	0
Inspector General	NA	NA	NA	NA	NA
<b>Total audits of Capitol Construction and Operations</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>13</b>
<b>Total audits of AOC</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>14</b>

Legend: NA = not applicable.

Source: GAO analysis of AOC OIG audit reports issued during fiscal years 2012 through 2015. | GAO-17-25

Note: OIG audit report coverage does not include OIG evaluations or other reviews not performed under *Government Auditing Standards*.

<sup>a</sup>Audits of AOC's financial statements are performed by an independent public accountant.

## Insufficient OIG Planning Contributed to a Decline in OIG Audits and Monetary Accomplishments

Because of the current IG's emphasis on performing continuous reviews rather than planned audit reports, the audit accomplishments reported by the AOC OIG have declined significantly in recent years. To illustrate, under the prior IG, the OIG completed a total of nine audit reports and two evaluations in fiscal years 2012 and 2013, with reported monetary accomplishments of approximately \$324,000. In fiscal years 2014 and

2015, the OIG, under the current IG, completed five audit reports and three other reviews, with reported monetary accomplishments of approximately \$54,000, or approximately 14 percent of the 4-year total.<sup>15</sup> (See table 3.)

**Table 3: Office of Inspector General Audit Reports and Reports of Evaluations and Other Reports Issued and Related Reported Monetary Accomplishments, Fiscal Years 2012 through 2015**

Fiscal year	Audit reports	Reports of evaluations and other reviews	Total reports	Reported monetary accomplishments
2012	4	2	6	\$324,000
2013	5	0	5	0
2014	3	2	5	54,000
2015	2	1	3	0
<b>Total</b>	<b>14</b>	<b>5</b>	<b>19</b>	<b>\$378,000</b>

Source: GAO analysis of Architect of the Capitol Office of Inspector General semiannual reports. | GAO-17-25

Note: Monetary accomplishments include potential savings amounts from audits and other reviews.

## IG Changes to Investigative Operations Resulted in Limited Oversight

As a result of changes by the current IG to eliminate criminal investigator positions, the OIG no longer has staff with the explicit responsibility to complete investigations of potential criminal wrongdoing and refers such cases to USCP for investigation. Also, we found instances where the OIG referred certain allegations of wrongdoing involving potential fraud, waste, and abuse to the AOC program offices for investigation. Neither USCP nor AOC program offices are subject to CIGIE's *Quality Standards for Investigations* when performing investigations or AOC IG Act requirements for protecting complainants' identities. These changes of investigative operations by the IG have contributed in part to a significant decline in the investigative reports and monetary accomplishments reported by the OIG. In addition, these changes have increased the risk that (1) criminal and other improper activities may not be detected and (2) potential cases of fraud, waste, and abuse may not be fully and independently investigated and may not be reported to AOC management and the Congress.

<sup>15</sup>The OIG's evaluations are not performed under *Government Auditing Standards*. According to OIG policies, evaluations are completed under CIGIE *Quality Standards for Inspection and Evaluation* and are defined as systemic and independent assessments of the design, implementation, or results of an agency's operations, programs, or policies. Other OIG reviews were completed without any specified standards.

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## IG's Rescinding of Law Enforcement Authority Led to Removal of Criminal Investigators

The OIG's policies and procedures provide that the OIG receives allegations of fraud, waste, or abuse and determines whether to initiate investigations, which are to be conducted in accordance with CIGIE's *Quality Standards for Investigations*. In addition, the AOC IG Act states that in carrying out the duties and responsibilities established under the act, the IG shall report expeditiously to the Attorney General whenever the IG has reasonable grounds to believe there has been a violation of federal criminal law. The act also provides that the Attorney General may provide the AOC IG with the necessary authority for law enforcement. The prior AOC IG obtained law enforcement authority for the OIG investigators through special deputation as authorized by the Attorney General, which allowed investigators to seek and exercise warrants, make arrests, and carry firearms when performing their investigative duties.

After the current IG rescinded the OIG investigators' law enforcement authority in January 2014, the IG stated, in the OIG's semiannual report for the first half of fiscal year 2014, that the carrying of firearms created AOC employee anxiety and was unnecessary to fulfill statutory OIG obligations.<sup>16</sup> Nevertheless, the OIG investigators had passed their most recent peer review, which included a review by another OIG on the proper use of firearms. In addition, the IG was unable to provide any specific incident where the OIG investigators had exercised the inappropriate use of their law enforcement authorities. The IG informed us that in his prior position as the AOC's Deputy General Counsel, he had become aware of AOC management's concerns with the OIG investigators' authority to carry firearms, and for this reason, he rescinded the OIG's law enforcement authority.

The OIG completed a job hazard analysis under the prior IG that was provided to the AOC Director of Safety, Fire, and Environmental Programs in June 2011. The OIG analysis concluded that OIG criminal investigators experienced safety hazards when conducting investigations of AOC personnel, programs, contracts, or funds when off the Capitol complex. The hazards included the surveillance of suspects, serving subpoenas, collecting physical evidence, and working with other law enforcement officials. The carrying of firearms was included among the personal protective equipment necessary to respond to these hazards.

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<sup>16</sup>Architect of the Capitol, Office of Inspector General, *Architect of the Capitol Office of Inspector General Semiannual Report to the Congress*.

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Having removed their authority to carry firearms, rather than place the OIG investigators into potentially unsafe conditions without the protection of firearms, the current IG removed the staff's responsibility to complete criminal investigations altogether by revising the position descriptions of the investigators. The IG stated in the second fiscal year 2014 semiannual report that carrying out law enforcement duties is unnecessary to the OIG's missions to serve AOC and the Congress. As a result, the OIG's criminal investigators were reclassified from Office of Personnel Management (OPM) Criminal Investigating Series 1811, with responsibilities for criminal investigations, to OPM General Investigating Series 1810, which has no specified responsibilities for criminal investigations.<sup>17</sup>

OIG Relied on Investigations  
by Entities That Were Not  
Subject to Professional OIG  
Standards

Because it has no criminal investigators to complete investigations of potential criminal allegations, the OIG refers such allegations to USCP for investigation. According to USCP officials, USCP is the only law enforcement agency with primary law enforcement authority for the U.S. Capitol buildings and grounds. In addition, USCP statutory authority extends to the protection of congressional members, officers, visitors, and facilities, which includes performing criminal investigations relating to AOC and other Capitol Hill entities. USCP officials confirmed that USCP does not have access to AOC's internal systems and therefore cannot develop leads for proactive criminal investigations of fraud in AOC's program management and contracting areas without being granted such access. Instead, USCP investigations are focused on criminal allegations referred to it by the OIG. USCP officials stated that USCP personnel have extensive training in performing criminal investigations. OIGs are required to follow CIGIE's *Quality Standards for Investigations* when they conduct investigations, which contain, among other things, explicit requirements for investigator independence, objectivity, and due professional care. As mentioned previously, AOC OIG has incorporated these investigative standards into its policies and procedures. Although USCP is not subject to CIGIE's investigative standards, USCP officials stated that the requirements in CIGIE's investigative standards are required for all of its

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<sup>17</sup>OPM series definition for General Investigating Series, GS-1810, specifies positions that involve planning and conducting investigations used to make or enable administrative judgments, sanctions, or penalties. OPM series definition for Criminal Investigating Series, GS-1811, specifies positions that involve planning and conducting investigations relating to alleged or suspected violations of criminal laws.

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criminal investigations and are integral to USCP directives, processes, policies, and procedures.<sup>18</sup>

In addition to the IG's elimination of the OIG investigators' responsibility to complete criminal investigations, the AOC OIG also changed its investigative operations with respect to noncriminal investigations. According to OIG investigators, shortly after the current IG took office, they were told in a meeting with the IG that senior AOC leadership would need to build its own investigative capabilities because the OIG would no longer handle many issues it previously investigated. Also, in the semiannual report for the period ending fiscal year 2014, the IG emphasized that the OIG would defer to AOC supporting offices in the absence of reasonable cause to believe complaints of alleged fraud, waste, and abuse of government resources. Consequently, the OIG may refer allegations of noncriminal wrongdoing to AOC's program offices for investigation and rely on the investigative capabilities developed by AOC's program offices. The review of allegations by other AOC offices is often appropriate when administrative actions can address the issues without OIG assistance. For example, AOC's policies specify that individual complaints of discrimination or retaliation, individual employee benefits and compensation issues, individual grievances, individual workplace conflicts, matters covered in the collective bargaining agreement, or complaints regarding workplace safety and health or environmental issues are addressed by AOC offices in association with the Office of Compliance.<sup>19</sup> The AOC IG Act allows the IG to exercise judgment when determining whether to conduct an OIG investigation. However, according to OIG investigators, the IG has also encouraged AOC program offices to conduct their own investigations, which can result in these offices addressing wrongdoing in areas outlined in the OIG's policies and procedures as OIG responsibilities regarding fraud, waste, and abuse. The program offices are not subject to explicit policies requiring independence, objectivity, and due professional care, which are requirements under CIGIE's investigative standards for OIGs.

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<sup>18</sup>We did not assess and therefore make no conclusions regarding whether USCP's policies and procedures align with CIGIE standards or how referrals were handled. Our audit focused on the AOC OIG's responsibilities for investigations of potential criminal allegations.

<sup>19</sup>The Office of Compliance is an independent legislative branch agency tasked with administering and enforcing certain legal provisions related to fair employment and occupational safety and health among certain legislative branch agencies, including AOC.

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To illustrate, the OIG under the prior IG conducted investigations of alleged abuses of worker's compensation benefits by employees who filed potentially fraudulent claims.<sup>20</sup> The OIG investigations conducted under the prior IG found that these employees were not always potentially eligible for worker's compensation benefits. However, the AOC Human Capital Management Division is responsible for investigations of worker's compensation issues. The Human Capital Management Division awarded a 1-year contract for \$150,000 in August 2015 to a private investigative firm to perform the surveillance work once done by OIG investigators and to determine whether AOC employees have filed false claims in order to collect worker's compensation or disability benefits. Since these investigations are not being performed by the OIG, they are not subject to CIGIE standards requiring independence, objectivity, or due professional care, which are among the requirements for investigations performed by the OIG. Human Capital Management Division officials stated that any suspected criminal violations would be referred to the OIG; however, under the IG's current investigative operations, even if such criminal referrals were made they would not be investigated by the OIG but rather referred to USCP.

In another example, the OIG referred allegations of potential ethics violations to the AOC Office of General Counsel for investigation, even though such cases are consistent with the OIG's responsibilities to investigate fraud, waste, and abuse. By referring these allegations to the Office of General Counsel for investigation, the resulting investigations are subject to neither CIGIE investigative standards for independence, objectivity, and due professional care nor the AOC IG Act, which requires the OIG to safeguard the identity of complainants. The lack of a statutory protection may hinder complainants from coming forward with information about potential wrongdoing within AOC. To illustrate, we reviewed an investigative case file provided by OIG investigators indicating that the OIG had received an allegation about a potential violation of AOC orders that prohibit using public office for private gain by the complainant's supervisor. Such violations of abuse are specified by OIG policies and procedures as matters the OIG investigates. However, the IG determined this allegation was an ethical matter to be investigated by the AOC Office of General Counsel. Upon learning that the AOC Office of General Counsel rather than the OIG would be performing the investigation,

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<sup>20</sup>The Federal Employees' Compensation Act, 5 U.S.C. §§ 8101-8193, provides for cash benefits to federal workers who sustain injuries or illnesses while performing federal duties.

Investigative Changes Contributed to a Decline of Reports and Accomplishments

according to the case file, the complainant withdrew the allegation because of fear of possible repercussions for moving forward with the case.

Although the OIG continues to perform investigations, the IG's changes in investigative operations have contributed in part to a significant decline in the number of investigative reports and monetary accomplishments reported by the OIG. To illustrate, under the prior IG, the OIG issued 53 investigative reports in fiscal years 2012 and 2013, compared to 23 reports in fiscal years 2014 and 2015 under the current IG, an almost 60 percent reduction. Also, as illustrated in table 4, since fiscal year 2013 the reported monetary accomplishments from investigations have declined from approximately \$444,930 to approximately \$7,260 in fiscal year 2015, as the current IG's changes to investigative operations gradually became effective.

**Table 4: Decline in Architect of the Capitol Office of Inspector General Investigative Reports and Related Reported Monetary Accomplishments, Fiscal Years 2012 through 2015**

Fiscal year	Investigative reports	Management advisories	Reported investigative monetary accomplishments	Percentage of 4-year total of monetary accomplishments
2012	23	5	\$708,485	52.5
2013	30	1	444,930	33.0
2014	12	5	188,610	14.0
2015	11	0	7,260	0.5
<b>Total</b>	<b>76</b>	<b>11</b>	<b>\$1,349,285</b>	<b>100.0</b>

Source: GAO analysis of Architect of the Capitol Office of Inspector General semiannual reports. | GAO-17-25

Note: Monetary accomplishments are savings to the Architect of the Capitol as specified in individual investigative reports.

In fiscal year 2015, the OIG reported monetary accomplishments that accounted for less than 1 percent of the 4-year total reported by both IGs. In addition, the OIG had previously provided management advisories, which reported internal control weaknesses identified by investigations; however, it did not issue any management advisory reports in fiscal year 2015.

The AOC OIG has voluntarily agreed to be a part of the CIGIE peer review process, which includes a review of its investigative operations by another OIG. The primary purpose of CIGIE peer reviews is to determine

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whether OIGs have consistently applied CIGIE's *Quality Standards for Investigations*. However, the OIG's reliance on investigations by other entities will not necessarily be included in CIGIE's peer review process. For example, the investigative operations of USCP when addressing criminal allegations and the investigations performed by AOC's program offices, such as the Human Capital Management Division, would not be included in a peer review of the AOC OIG's investigations. We discussed the objectives and scope of CIGIE's investigative peer reviews with the outside OIG scheduled to perform the AOC OIG's next review. We concluded that the issues raised in our report could be included within the scope of a peer review if expanded to include consideration of the OIG's reliance on investigations provided by USCP, AOC's Human Capital Management Division, the Office of General Counsel, and any additional AOC program offices that perform investigations of potential fraud, waste, and abuse.

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## Conclusions

The Congress passed legislation establishing the AOC OIG, in part, to address the cost overruns and time delays of AOC projects, such as those found during the construction of the CVC, and the failure of appropriate oversight responsibilities. In addition, the stated purposes of the AOC OIG as established by the AOC IG Act include OIG audits and investigations and for the OIG to keep the Architect and the Congress fully and currently informed through semiannual reports and otherwise concerning fraud and other serious problems, abuses, and deficiencies. The Congress also intended the AOC OIG to promote economy and efficiency in AOC programs and to detect and prevent fraud, waste, and abuse.

During fiscal years 2012 through 2015, the AOC OIG issued no audit reports of AOC's mega projects, which have an estimated combined cost of over \$1 billion. In addition, the current IG's emphasis on the continuous review of specific mega projects since fiscal year 2014 contributed to this outcome. During the same 4-year period, the OIG provided only one audit report that addressed a single program among all the programs provided by AOC's 10 jurisdictions, and reported a declining number of other audit reports accompanied by a corresponding decline in the reported amount of monetary accomplishments. As a result of the OIG's minimal audit report coverage, the Architect and the Congress may not be fully and currently informed about the operations of AOC's jurisdictions, offices, and major contracts. The OIG's efforts during the 4-year period, including its continuous review of mega projects, did not have audit plans that were based on an assessment of risk or assignment of priorities. This is in part because the OIG has not adopted CIGIE's *Quality Standards for Federal*

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*Offices of Inspector General* that includes these requirements for planning audits, investigations, and evaluations based on an assessment of agency risk and priority of efforts. Without policies and procedures for complete OIG plans with an assessment of AOC's risks and established priorities to help direct its resources, the OIG can provide little assurance that it will provide future audit reports that address AOC's most critical areas.

In addition, the current IG rescinded the OIG's law enforcement authority and removed its investigators' responsibility to complete investigations of potential criminal allegations, resulting in these allegations being referred to USCP for investigation. Furthermore, under the IG's changes, AOC program offices can perform their own investigations of alleged wrongdoing in areas that can include the OIG's responsibilities under its current policies regarding fraud, waste, and abuse. USCP and AOC program offices are not subject to CIGIE's *Quality Standards for Investigations*. The OIG is subject to CIGIE's standards that require investigations to be objective, independent, and consistent with due professional care, and to AOC IG Act requirements that complainants' identities be protected. The current IG's changes have contributed, at least in part, to fewer investigative reports and monetary accomplishments and may hinder potential complainants from coming forward with allegations of wrongdoing. As a result, the OIG's practices raise questions about whether the OIG is carrying out its work in a way that fulfills the Congress's original intent regarding the oversight of AOC.

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## Recommendations for Executive Action

We are making two recommendations to the AOC OIG regarding its (1) audit planning and (2) investigative operations.

- To provide increased oversight of AOC and to keep the Architect and the Congress fully and currently informed, we recommend that the AOC OIG revise and implement policies and procedures to provide audit reports that are based on planning that includes an assessment of risk and the assignment of priorities, consistent with requirements in CIGIE's *Quality Standards for Federal Offices of Inspector General*.
- To reduce the risk that fraud, waste, and abuse and criminal activities are not detected or fully addressed, we recommend that (1) the AOC OIG work with CIGIE to obtain a peer review from another federal OIG of the AOC OIG's overall investigative operations, including consideration of the OIG's reliance on investigations performed by other entities, and (2) make any needed changes in its operating procedures based on the results of the review to help ensure that

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investigations of AOC are conducted in accordance with CIGIE standards for investigations and AOC IG Act requirements.

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## Agency Comments and Our Evaluation

We provided a draft of this report to the AOC OIG for review and comment. In written comments reprinted in appendix V, the AOC OIG agreed with the two recommendations and stated that it would implement them. The AOC OIG also provided information on changes made in late 2015 and 2016, which was after our review period. Although these changes were outside the scope of our work, our report acknowledges the hiring of a civil engineer in fiscal year 2016 and the issuance of two reports on AOC mega projects, also in fiscal year 2016. The OIG acknowledged our findings on audit planning and the number of audit reports on AOC's major construction projects and jurisdictions and stated that the OIG has now moved away from an approach that appeared to simply monitor projects and will incorporate a more formal risk assessment and prioritization process into its audit planning. We also received technical comments from the AOC OIG, which were addressed as appropriate. However, the OIG disagreed with a number of the statements and findings in the report related to its investigative operations, as discussed below. The USCP General Counsel also provided technical comments on behalf of USCP, which were addressed as appropriate.

In its written response, the AOC OIG stated that a CIGIE investigative program review had been scheduled to be completed in fiscal year 2016, and that without advance notice to the AOC OIG, the GAO review team requested that the designated CIGIE OIG peer review team suspend its activities pending the completion of this GAO audit. As we state in our report, our purpose in contacting the OIG peer reviewer was to determine the extent to which the AOC OIG's investigative operations would be included in a peer review. The peer review had not yet begun when we met with the OIG peer reviewer, who provided information on CIGIE's peer review process. We did not request that the peer review be suspended or postponed. We also discussed the ability of the peer review to include the OIG's overall investigative operations, including consideration of the OIG's reliance on investigations performed by other entities.

In its written comments, the AOC OIG also stated that the GAO draft confuses program responsibilities with investigative responsibilities and that the OIG does not rely on agency program offices to perform OIG investigations. The OIG commented that AOC program offices do not

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investigate any allegations of fraud, waste, or abuse for the OIG and that the AOC OIG is the only office responsible for performing such investigations pursuant to the IG Act. The OIG added that it is the only AOC office that can guarantee confidentiality to employees and other witnesses. The OIG concluded that GAO's factual findings in this area are mistaken and not supported. Our report discusses AOC's policies applicable to the OIG that specify the issues that program offices can and should address, and the issues of fraud, waste, and abuse that are specifically OIG responsibilities. Our report provides examples of AOC program offices that have addressed wrongdoing in areas of OIG responsibilities regarding fraud, waste, or abuse. These examples are based on our review of documentation in the OIG's case files. Specifically, as noted in our report, we reviewed an investigative case file provided by OIG investigators indicating that the OIG had received an allegation about a supervisor's potential violation of AOC orders that prohibit using public office for private gain. Such violations of abuse are specified by OIG policies and procedures as matters the OIG investigates. However, the OIG determined that this allegation would be investigated by the AOC Office of General Counsel. In another example, we obtained documentation from the Human Capital Management Division of its contract for \$150,000 in August 2015 for a private investigative firm to perform the surveillance work once done by OIG investigators, to determine whether AOC employees have filed false claims in order to collect worker's compensation or disability benefits. Based on these examples, AOC program offices may have investigated matters of fraud, waste, and abuse, which are specifically OIG responsibilities. The OIG agreed with our recommendation to work with CIGIE to obtain a peer review of the AOC OIG's investigative operations, including consideration of the OIG's reliance on investigations performed by other entities.

The AOC OIG stated that our draft report rejects the OIG's reliance on the law enforcement authority of USCP and that this is contrary to law. Our report does not assess and therefore provides no opinion on the law enforcement authority of USCP and how these investigations were handled or resolved. Contrary to the OIG's assertion, our report specifically addresses the OIG's investigative process, including the referral of matters for investigation, relative to CIGIE's quality standards. In addition, our report does not address whether the policies and procedures of USCP align with CIGIE standards on how referrals are to be handled. Also, as stated in our report, the AOC OIG had law enforcement authority, which includes the authority to carry firearms, already in place when the current IG entered office in September 2013,

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which he rescinded based on reasons outlined in our report. In addition, the Attorney General had previously determined under the criteria laid out in Section 6 of the IG Act that law enforcement authority was appropriate for the AOC OIG. We did not assess this determination.

The AOC OIG also provided several comments about the qualifications of USCP, citing its accreditation by the Commission on Accreditation for Law Enforcement Agencies, Inc. The OIG includes the attributes for accreditation, which included among others, professionalism, independence, and objectivity. As stated in our report, our focus was on OIG investigations and specifically how OIG investigations follow quality standards provided by CIGIE, which were established, in part, to help ensure the independence of OIG investigative efforts. Based on technical comments provided by the USCP General Counsel on behalf of USCP officials, we added certain information regarding requirements of USCP's criminal investigations. However, we did not audit USCP or the policies and procedures that apply to its investigations. AOC OIG has responsibility for ensuring that its investigations comply with applicable standards. It is for these reasons that we have recommended that the AOC OIG work with CIGIE to obtain a peer review from another federal OIG of the AOC OIG's overall investigative operations, including consideration of the OIG's reliance on investigations performed by other entities, and make any needed changes in its operating procedures based on the results of the review to help ensure that investigations of AOC are conducted in accordance with CIGIE standards for investigations and AOC IG Act requirements. The AOC OIG agreed to implement this recommendation.

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We are sending copies of this report to the Architect, the Architect of the Capitol Inspector General, and interested congressional committees. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

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If you or your staff have any questions about this report, please contact me at (202) 512-2623 or [davisbh@gao.gov](mailto:davisbh@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VI.

Sincerely yours,

A handwritten signature in cursive script that reads "Beryl H. Davis".

Beryl H. Davis  
Director  
Financial Management and Assurance

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# Appendix I: Objectives, Scope, and Methodology

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Our audit objectives were to (1) identify the Architect of the Capitol's (AOC) jurisdictions, offices, and major contracts subject to AOC Office of Inspector General (OIG) oversight during fiscal years 2012 through 2015; (2) determine the statutory requirements, policies, and budgetary and staffing resources of the AOC OIG during fiscal years 2012 through 2015; and (3) examine the extent to which the AOC OIG developed plans and policies for oversight of AOC's jurisdictions, offices, and major contracts during fiscal years 2012 through fiscal year 2015, and the extent to which oversight was provided.

To identify the AOC jurisdictions, offices, and major contracts subject to AOC OIG oversight during fiscal years 2012 through 2015, we obtained the AOC's performance and accountability reports for each fiscal year. From these reports, we determined AOC's priorities and the focus of AOC's efforts for matters that could be considered for OIG oversight. We also obtained descriptions of AOC's organizational units, including the administrative offices that provide operational support and the 10 jurisdictions that provide the AOC's programs for the maintenance, renovation, and construction of the Capitol Hill buildings and grounds. We identified the largest construction and renovation contracts as reported by AOC that are classified as mega projects, with over \$50 million each in estimated cost.

To determine the statutory requirements of the AOC OIG, we reviewed the AOC Inspector General Act of 2007 (AOC IG Act) and obtained the associated legislative history of that law, including committee reports and accompanying statements regarding the proposed bills leading to enactment. We summarized the views of the congressional committees as stated in reports and bills that led to the creation of the OIG to obtain an understanding of where the OIG could focus its efforts and resources. We also analyzed the statutory requirements from the Inspector General Act of 1978, as amended, that apply to the AOC OIG to determine the full range of requirements applicable to the office. We obtained the OIG's written policies and procedures that applied to the 4-year period we reviewed. We summarized the guidance provided by the OIG's policies and procedures to help determine whether they included requirements for audits and investigations and addressed the requirements of the AOC IG Act.

We obtained AOC OIG budget information for fiscal years 2012 through 2015 from the OIG that had been verified by AOC budget officials for data reliability. We obtained AOC OIG staffing information for fiscal years 2012

through 2015 from the OIG; AOC budget staff verified data reliability. We determined that the data were reliable for the purposes of this report.

To examine the OIG's oversight plans and policies, we obtained the strategic plans and annual audit plans for the 4-year period we reviewed from the OIG and discussed the focus and definition of continuous review efforts with the Inspector General (IG). We also obtained the OIG policies and procedures specific to OIG planning and compared these requirements with the OIG's plans. We also reviewed the OIG's plans for consistency with CIGIE's *Quality Standards for Federal Offices of Inspector General* regarding planning. In addition, we obtained and summarized the requirements in the OIG's policies and procedures for audits and investigations. We obtained all OIG reports issued during the 4-year period we reviewed, which included audits, investigations, evaluations, management advisories, and memorandums, and identified the AOC programs addressed by the reports. We compared the subjects addressed by OIG's audit reports with AOC's jurisdictions, offices, and major contracts and noted any lack of audit coverage during the 4-year period. We also obtained the monetary accomplishments from OIG audits reported in the OIG's semiannual reports to determine any trends and changes over the period. We also summarized the content and results of all investigative reports for the 4-year period to determine any changes in the reported results and any trends and changes in reported monetary accomplishments.

We interviewed all OIG investigative staff and the IG to obtain an understanding of changes made to the OIG's investigative operations. We also interviewed an officer in the U.S. Capitol Police (USCP) Investigations Division identified by the AOC OIG to obtain an understanding of USCP's mission and investigative procedures related to allegations of criminal violations referred to it by the AOC OIG. In addition, we obtained the assistance of AOC OIG investigators who provided examples of OIG investigations for our review. We determined the reliability of information in the OIG's semiannual reports and other reported information by comparing it with the source information in individual reports issued by the OIG. The data we obtained were appropriate and reliable for meeting the report's objectives.

We conducted this performance audit from December 2014 to November 2016 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

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that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Appendix II: Architect of the Capitol Jurisdictions Subject to Office of Inspector General Oversight

The Architect of the Capitol (AOC) Office of Inspector General (OIG) was established, in part, to conduct and supervise audits and investigations relating to AOC. This includes AOC's jurisdictions, which are responsible for AOC's programs and are subject to OIG oversight (see table 5).

**Table 5: Architect of the Capitol Jurisdictions and Program Responsibilities**

<b>Jurisdiction</b>	<b>Program responsibilities</b>
Capitol Building	Is responsible for the care and stewardship of the U.S. Capitol Building, including carpentry, construction, masonry, painting, plumbing, special events, and Flag Office support.
Capitol Grounds	Is responsible for preserving and maintaining 286 acres of landscape and infrastructure across Capitol Hill.
Capitol Police Buildings, Grounds, and Security	Managed by the Office of Security Programs, is responsible for the maintenance, care, and operation of the buildings, grounds, and security enhancements of the U.S. Capitol Police. Manages all Architect of the Capitol internal security programs and emergency preparedness.
House Office Buildings	Oversees the office and committee space for the members of the House of Representatives and their staffs, including maintenance and preservation of the offices, leased space, underground garages, annexes, and subways.
Senate Office Buildings	Is responsible for the facilities, operations, planning, and domestic care of office spaces housing U.S. senators and their staffs and committees, hearing rooms, child care, restaurants, congressional page school and student dormitory, subway transportation systems, and leased facilities.
Library Buildings and Grounds	Provides day-to-day structural, mechanical, and grounds care of the Library of Congress.
Supreme Court Building and Grounds	Operates and maintains the Supreme Court Building and the Thurgood Marshall Federal Judiciary Building.
Utilities and Capitol Power Plant	Manages the year-round operations of the power plant, providing steam and chilled water to heat and cool the U.S. Capitol and 22 other facilities.

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**Appendix II: Architect of the Capitol  
Jurisdictions Subject to Office of Inspector  
General Oversight**

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<b>Jurisdiction</b>	<b>Program responsibilities</b>
U.S. Botanic Garden	Is responsible for maintenance, operations, and construction improvements throughout the Botanic Garden's public areas and approximately 8 acres of surrounding gardens encompassing the National Garden and Frederic Auguste Bartholdi Park.
U.S. Capitol Visitor Center	Provides the main entrance for visitors to the U.S. Capitol and informational exhibits, a restaurant, two orientation theaters, a large auditorium, and two gift shops.

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Source: GAO analysis of *Architect of the Capitol Fiscal Year 2015 Performance and Accountability Report*, November 13, 2015. | GAO-17-25

# Appendix III: Architect of the Capitol Offices Subject to Office of Inspector General Oversight

The Architect of the Capitol (AOC) Office of Inspector General (OIG) was established, in part, to conduct and supervise audits and investigations relating to AOC. This includes AOC's Capitol Construction and Operations offices, which provide program support and are subject to OIG oversight (see table 6).

**Table 6: Architect of the Capitol's Capitol Construction and Operations Offices and Functions**

<b>Capitol Construction and Operations offices</b>	<b>Functions</b>
Chief Administrative Officer	Provides administrative and business support, which includes acquisition, material management, human capital management, and information technology.
Chief Financial Officer	Is responsible for accounting operations, budget formulation and execution, financial reporting, financial systems management, fiscal policy, internal controls, and managerial cost accounting.
Chief Operating Officer	Is responsible for organization-wide strategic planning, performance management, quality management, work safety, customer satisfaction, and service quality.
Communications and Congressional Relations	Is responsible for strategic communications initiatives, legislative affairs, and media and community relations.
General Counsel	Provides legal counsel to the Architect, senior staff, and others within the organization on matters involving procurement, contract claims, litigation, real property, the environment, employment, labor, occupational safety, occupational health, and torts.
Planning and Project Management	Oversees capital planning and improvement efforts, including construction; provides architectural and engineering design expertise; and executes project and in-house construction services.
Safety, Fire, and Environmental Programs	Is responsible for ensuring that the Architect of the Capitol complies with safety, fire, and environmental regulations.
Office of the Attending Physician	Comprises several health units throughout Capitol Hill and provides primary care, emergency, environmental, and occupational health services to visiting dignitaries, staff, and visitors.

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**Appendix III: Architect of the Capitol Offices  
Subject to Office of Inspector General  
Oversight**

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<b>Capitol Construction and Operations offices</b>	<b>Functions</b>
Inspector General	Is responsible for promoting the integrity, efficiency, and effectiveness of the Architect of the Capitol's operations and programs through independent audits and investigations, and for recommending policies to detect and prevent fraud, waste, and abuse.

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Source: GAO analysis of *Architect of the Capitol's Fiscal Year 2015 Performance and Accountability Report*, November 13, 2015. | GAO-17-25

# Appendix IV: Architect of the Capitol Mega Projects Subject to Office of Inspector General Oversight

The Architect of the Capitol (AOC) Office of Inspector General (OIG) was established, in part, to conduct and supervise audits and investigations relating to AOC. This includes AOC's mega projects, which are each estimated to cost over \$50 million and are subject to OIG oversight (see table 7).<sup>1</sup>

**Table 7: Architect of the Capitol (AOC) Mega Projects and Descriptions**

Mega project	Description
Cannon House Office Building Renewal	AOC began a top-to-bottom, phased building renewal of the oldest congressional office building, the Cannon House Office Building (Cannon Building). AOC plans to correct serious safety, health, environmental, and operational issues within the Cannon Building and address requirements such as energy conservation, physical security, hazardous material abatement, and historic preservation. The project is to involve substantial reconfiguration of interior and exterior spaces, including reconstructing the building's top floor and landscaping the courtyard. AOC plans to conduct the work in phases corresponding to the four sections of the building. The Cannon Building project is scheduled to be completed in 2025 and is estimated to cost \$752.7 million.
Capitol Dome Restoration	This AOC project's goal is to repair more than 1,600 cracks and deficiencies in the Capitol Dome. The project is intended to stop deterioration in the dome's cast iron structure and to ensure the protection of the interior of the dome and rotunda. This work includes removing lead paint, cleaning stains, repairing cast iron, preparing new castings, and repairing windows. The scope of the repairs is significant. The project is scheduled to be completed in time for the 2017 presidential inauguration ceremonies and is estimated to cost \$96.7 million.
Refrigeration Plant Revitalization	AOC has a long-term plan to replace its older chillers for producing chilled water, which calls for the replacement of several existing chillers and the addition of cooling towers over several phases by 2018. The program will replace inefficient equipment dating from the 1970s and will incorporate new controls to improve the efficiency of chilled water delivery. The Refrigeration Plant Revitalization project was initially estimated to cost \$183.2 million; however, this estimate is being reevaluated.

<sup>1</sup>These estimated amounts were provided by AOC officials in November 2015.

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**Appendix IV: Architect of the Capitol Mega  
Projects Subject to Office of Inspector General  
Oversight**

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<b>Mega project</b>	<b>Description</b>
Capitol Power Plant Cogeneration	As part of AOC's plans to be energy efficient and to provide a cost-effective means to meet future energy requirements by generating on-site electricity, AOC received permits to construct a cogeneration plant, which involves the simultaneous production of electricity and heat from the same fuel source. The project is estimated to cost \$116.6 million, of which \$67 million is financed by a public-private partnership.

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Source: GAO analysis of AOC information and GAO reports. | GAO-17-25

# Appendix V: Comments from the Architect of the Capitol Office of Inspector General



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October 24, 2016

Beryl H. Davis  
Director, Financial Management and Assurance  
U.S. Government Accountability Office  
Washington, DC 20548

Dear Ms. Davis:

Thank you for the opportunity to comment on the draft report. We also appreciate GAO's considerable effort in reviewing the AOC OIG as part of its two prong review of both the main agency and the Office of Inspector General in response to Senator Charles Schumer's December 3, 2014 request for a review of AOC contracting procedures and administration. See *Architect of the Capitol, Contracting Function Generally Follows Key Practices, but Certain Improvements Are Needed*, GAO-16-348, issued April 7, 2016.

We agree with, and will implement, the two recommendations in your draft report. Broadening our risk analysis process and proceeding with the peer review of our investigations activities will definitely contribute to our future success. Now that your review is complete, we will re-start the CIGIE peer review process, which the GAO team had requested the reviewing IG to suspend, due to your ongoing review.

GAO's review of my office's oversight of AOC contracting procedures and administration was prior to significant changes and improvements in the OIG. Most important, significant opportunities for change and increasing our expertise resulted from staff turnover in late 2015 and 2016, which was after your review period.

First, as you know, in early 2015, the OIG hired a Deputy Inspector General who also serves as the OIG's independent counsel. The OIG had been without in-house counsel for all of 2014 after the staff counsel left. My Deputy IG/Counsel provides leadership and counsel in the highly specialized political and legal environment of the AOC and the legislative branch.

Second, just recently, I hired two new team members, a civil engineer and a new head of the audit division. In late May 2016, our civil engineer joined the OIG team after serving over two decades as

**Appendix V: Comments from the Architect of  
the Capitol Office of Inspector General**

October 24, 2016

director of the United States Department of Transportation OIG engineering team. There, he provided engineering and technical support to audits and investigations of transportation infrastructure projects. His technical knowledge means that, for the first time, meaningful oversight of the AOC project work is possible, particularly overseeing AOC's major construction projects. He has already proven to be a valuable resource to auditors and investigators.

This past June, we welcomed a new Assistant Inspector General for Audits (AIGA). His predecessor had announced his retirement in Fall 2015, but did not retire until April 30, 2016. The new AIGA comes to us from the position of the Deputy Assistant Inspector General for Quality Assurance at the Department of Defense OIG and is a Certified Government Financial Manager. He is also a member of the Association of Government Accountants and has served in various federal positions since 1989.

These key additions, made since Senator Schumer requested the review in December 2014, will help guide our efforts in contracting, construction, and major project oversight. They will help us to improve our production of reports with important recommendations to the Architect and Congress, both of whom have pressed me to focus oversight on these major projects since my appointment.

As you know, this oversight of major projects had languished in past years. In contrast, in recent months, beyond the period of your review, we issued two reports on major projects: A-2016-01, Cannon House Office Building Renewal Project and A-2016-02, Audit of Capitol Dome Restoration Project.

We have embarked on transformational strategic planning and produced a three-year strategic business plan. Our work in this area began in the months before the entry conference and continued for most of 2015 and 2016. The OIG's 2016-2018 strategic business plan will guide its work and priorities and increase production, again, with a focus on major project oversight.

The OIG established the following as the top priorities for achieving its vision:

1. *BECOME A TRUSTED PARTNER*
2. *ENHANCE OIG EXPERTISE OF AOC OPERATIONS AND PROGRAMS*
3. *PROVIDE OIG SERVICES EARLIER IN THE MAJOR CONSTRUCTION PROJECT LIFECYCLE*
4. *EMPOWER A HIGH PERFORMING TEAM*

Our plan will track our progress in achieving the top priorities, which will promote efficiency and effectiveness and to deter and prevent fraud, waste, and mismanagement in AOC operations and programs.

**Appendix V: Comments from the Architect of  
the Capitol Office of Inspector General**

October 24, 2016

During the review period, we had a successful Council of the Inspectors General on Integrity and Efficiency (CIGIE) peer review of our audit program. In accordance with Government Auditing Standards issued by the Comptroller General and executed under the authority of the CIGIE Peer Review Program, the National Credit Union Administration OIG (NCUA OIG) conducted a Peer Review of the AOC OIG audit organization for the three-year period ending March 31, 2015. The NCUA OIG concluded in its September 2015 report that the AOC OIG's system of quality control was suitably designed and provided reasonable assurance that audits were conducted in conformance with applicable professional standards. As a result, the AOC OIG received the highest rating of "pass." Our pursuit of audit excellence continues; we have a quality assurance review of our audit organization planned for fiscal year 2017, which the new AIGA will oversee.

*The remainder of our comments will address the specific areas of the report's findings and recommendations. These are in addition to our technical comments submitted for your consideration on October 21, 2016.*

Audit Planning and Reports

We acknowledge GAO's findings on audit planning and the number of audit reports on AOC's major construction projects and Jurisdiction programs. We have taken, or plan to take, action to increase our production. The audits that were reviewed were part of the auditing planning and design in effect when the office was first established. We have issued a new two-year audit plan for Fiscal Years 2017-2018. We have moved away from an approach that appears to simply "monitor" projects. That approach had limited effectiveness, having added little to the monitoring effort that GAO has undertaken, at the request of a House committee, on the Cannon Renewal project.

Prior to our work on the projects regarding the Capitol Dome and the Cannon Building, had we performed a separate risk assessment, I am confident that, given the persistent interest of both the Architect of the Capitol and Congress, these two projects and their associated risks and priority would remain at the top of our list of priorities. A more formal risk assessment and prioritization process, nevertheless, would be beneficial. I will incorporate the process into the audit planning process so that it happens routinely. In this regard, we will perform a risk scan of the agency's programs and operations as part of our FY2017 audit work.

Investigative Program

We take pride in having an independent investigative program, and we have made improvements by revising our investigative policy and procedures. I have selected a new head of investigations who will ensure that the focus of our investigative resources remains on finding and reporting waste, fraud, and abuse in AOC programs and operations.

We have improved the office's hotline operations. In September 2015 the OIG began a live telephone hotline service for complaints of suspected fraud, waste, or abuse. Specialists provide a

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**Appendix V: Comments from the Architect of  
the Capitol Office of Inspector General**

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October 24, 2016

comprehensive experience for AOC employees, contractor employees, and the public who call with complaints about suspected fraud, waste, and abuse in AOC operations and programs. The specialists gain a better understanding of callers' complaints to speed the OIG's consideration and response. All calls to the OIG Hotline are confidential, and callers have the option to remain anonymous. We are sensitive to protecting the identity of email sources.

We have revamped fraud awareness training for all AOC employees in order to reflect higher risk issues in fraud detection and awareness. In this period, a joint Audit and Investigation team commenced an evaluation to detect and deter the risks of product substitution in AOC projects, contracts, and equipment/material purchases. Also during this new SAR period, we received and developed a total of 25 contacts, an increase from the last reporting period.

To ensure our independence, we participate in a voluntary CIGIE peer review program. A CIGIE investigative program review had been scheduled to be completed in FY2016. Without advance notice, however, the GAO review team requested the designated CIGIE OIG peer review team to suspend their activities pending the completion of this GAO review.

Now that the GAO review is complete, we are eager to satisfy your recommendation by obtaining a peer review of the investigative section under the CIGIE peer review program for investigative units. We will immediately press to have the peer review put back on the schedule so we might regain the momentum lost due to the suspension.

The GAO Draft confuses program responsibilities with investigative responsibilities. It is blatant error to find that OIG referral of matters to offices with program responsibilities akin to shirking the OIG's investigative authority. The OIG does not rely on agency program offices to perform OIG investigations. Putting it another way, AOC program offices do not investigate any allegations of fraud, waste or abuse for the OIG. The AOC OIG is the only office responsible to perform such investigations pursuant to the IG Act and the only office that can guarantee confidentiality to employees and other witnesses.

The AOC has separate offices, however, to handle AOC program activities in which each program office has technical subject matter expertise. We ensure that those offices handle matters within their expertise. This does not mean that those offices are conducting OIG investigations. Were the OIG to move in and manage inquiries within those program areas, as the OIG did under my predecessor, my office would be engaging in operations that are inimical to the proper operation of those offices in their programs areas. Such a practice undermines the authority and the competence of AOC officials. Indeed, it would encourage them to shirk their official duties. That is not a desirable outcome for the AOC mission or for economy and efficiency in government. On this basis, the GAO factual findings in this area are mistaken and not supported.

October 24, 2016

Much of the GAO discussion on the investigative program is centered on the exercise of law enforcement authority. The history of the office demonstrates that the prior criminal investigation focus came up empty on criminal prosecutions accepted by the United States Attorney, and despite the number of complaints handled, the investigators' work had little meaningful impact on the AOC. Despite the reporting of estimated savings, only nominal actual savings returned to the taxpayers. We can provide more detail on this point, on request.

We also contend that the draft's rejection of our reliance on the law enforcement authority of the United States Capitol Police is contrary to law. An OIG, such as my office, without statutory law enforcement authority cannot deploy criminal investigators unless that authority is provided through special deputation by the U.S. Marshals Service. We are, therefore, bound by law to look to the criteria in determining whether we need such deputation.

Specifically, Section 6 of the Inspector General Act of 1978 provides that the Attorney General has the authority to give IGs the power to carry arms, make arrests, etc., states in part (emphasis added):

(2) The Attorney General may authorize exercise of the powers under this subsection only upon an initial determination that--

(A) the affected Office of Inspector General is significantly hampered in the performance of responsibilities established by this Act as a result of the lack of such powers;

(B) *available assistance from other law enforcement agencies is insufficient to meet the need for such powers*; and

(C) adequate internal safeguards and management procedures exist to ensure proper exercise of such powers.

Thus, the law endorses, indeed it requires, the IG to consider "available assistance from other law enforcement agencies" before requesting such deputation. As I have reported, upon my appointment I concluded that my predecessor did not consider the availability of assistance from the United States Capitol Police (USCP) before requesting deputation by the Attorney General through the U.S. Marshals Service (USMS). Thus, the USMS was not aware of the fact that the OIG shares a building with a large contingent of USCP law enforcement officers or that the USCP has the primary law enforcement role in the Capitol, the congressional office buildings and on Capitol Grounds.

The AOC operates on the U.S. Capitol buildings and grounds. The United States Capitol Police is the accredited, local law enforcement agency within the U.S. Capitol buildings and grounds charged with policing and the enforcement of law, the protection of members of Congress and congressional employees, and other duties within and around the U.S. Capitol buildings and grounds. See 2 U.S.C. Sections 1941, 1961, 1966 and 1967 and <https://www.uscp.gov/the-department/accreditation>. The accreditation of the USCP by the Commission on Accreditation for Law Enforcement Agencies, Inc.

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**Appendix V: Comments from the Architect of  
the Capitol Office of Inspector General**

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October 24, 2016

(CALEA) highlights the following attributes of its standards: “professionalism, stewardship, integrity, diversity, *independence*, continuous improvement, *objectivity*, credibility, consistency, knowledge, experience, accountability and collaboration.” (emphasis added) In 2014, the USCP received its fifth accreditation award from CALEA. The USCP maintains a strong presence, both in investigations and other policing, in our headquarters building and throughout the Capitol Buildings and Grounds.

I spoke with the USCP Office of the General Counsel (OGC) soon after I assumed the position of AOC IG. The OGC confirmed then that the USCP would accept criminal cases identified by my office should our investigation reveal a basis to pursue a criminal investigation. In that case, the USCP would then determine whether a criminal investigation was necessary and consider any appropriate charges for prosecution to be submitted for consideration by the United States Attorney. Based on the criterion in section 2(B), quoted above, I therefore concluded that my predecessor’s request for U.S. Marshals’ deputation was not supported by law. Thus, the “available assistance” of the USCP was (and is) sufficient to meet the need of the AOC OIG. My office would support any criminal investigation and would facilitate any access that the USCP might need to internal AOC information and offices, upon request. Beyond my reading of the law, as I mentioned to you, my concern was that the OIG agents’ possession and display of firearms in the Congressional workplace had an unintentional, intimidating effect on employees and other individuals. The special deputations, therefore, “significantly hampered” the performance of OIG responsibilities, a second criterion in the law, cited above. Finally, this collaborative relationship promotes economy and efficiency among Capitol Hill offices and recognizes the primary law enforcement role of the USCP, as established by Congress.

Based on these and the other factors I specified, I respectfully contend that the GAO draft report, by finding that the “available law enforcement assistance” that the USCP provides does not satisfy applicable standards because the USCP does not follow CIGIE standards, expressly contradicts the IG Act’s endorsement and encouragement of IG reliance on “available assistance from other law enforcement agencies.” Your finding further ignores the CALEA accreditation that distinguishes the USCP work and, frankly, undermines economy and efficiency principles. The OIG is acting properly when it relies on the USCP, and the USCP is qualified to provide its capable assistance in the investigation of criminal matters that may come to the attention of the OIG.

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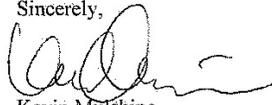
**Appendix V: Comments from the Architect of  
the Capitol Office of Inspector General**

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October 24, 2016

We appreciate the courtesies and professionalism that the GAO team demonstrated during this review. If you need any further information or clarifications, please contact me at 202-593-0260.

Sincerely,



Kevin Mulshine  
Inspector General

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# Appendix VI: GAO Contact and Staff Acknowledgments

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## GAO Contact

Beryl H. Davis, (202) 512-2623 or [davisbh@gao.gov](mailto:davisbh@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, Jackson Hufnagle (Assistant Director), Lisa Boren, Jason Kirwan, Lisa Motley, Taya Tasse, and Kenneth Thiry made key contributions to this report.

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