



Office of Inspector General  
U.S. Government Accountability Office

# SEMIANNUAL REPORT TO CONGRESS

October 1, 2020, through March 31, 2021



April 2021  
OIG-21-4SP



O I G

Office of Inspector General

United States Government Accountability Office

April 21, 2021

**To:** Gene L. Dodaro  
Comptroller General of the United States

**From:** Adam R. Trzeciak  
Inspector General

A handwritten signature in black ink that reads "A.R. Trzeciak".

**Subject:** Semiannual Report to Congress—October 1, 2020 through March 31, 2021

I am pleased to submit this report in accordance with Section 5 of the Government Accountability Office (GAO) Act of 2008. The report summarizes the activities of the Office of Inspector General (OIG) for the first six months of fiscal year 2021.

During this reporting period, we issued one audit report and began three performance audits. We closed four investigations and two self-initiated inquiries, and opened seven new investigations. We processed 46 hotline complaints, many of which were referred to other OIGs for action because the matters involved were within their jurisdictions. We remained active in the GAO and OIG communities by briefing new GAO employees on our audit and investigative missions and participating in Council of Inspectors General on Integrity and Efficiency committees and working groups, including those related to the Pandemic Response Accountability Committee. Details of these activities and other OIG accomplishments are provided in the accompanying report.

We post our audit, evaluation, and semiannual reports on [gao.gov](https://www.gao.gov) and [oversight.gov](https://www.oversight.gov), a publicly accessible, text-searchable website containing the latest reports from contributing federal inspectors general. In addition, OIG reports are included in the listing of available updates on GAO's GovDelivery subscription page. We continue to look for innovative ways to enhance our oversight efforts and increase the transparency of our work.

I thank the OIG staff for their continued dedication and professionalism, as their efforts are reflected in this report. I also thank GAO's Executive Committee, managers, and staff for their cooperation and attention to the important work of our office.

Attachment

## INTRODUCTION

### The United States Government Accountability Office

The U.S. Government Accountability Office (GAO) is an independent agency in the legislative branch of the federal government. GAO exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. It supports congressional oversight by (1) auditing agency operations to determine whether federal funds are being spent efficiently and effectively; (2) investigating allegations of illegal and improper activities; (3) reporting on how well government programs and policies are meeting objectives; (4) performing policy analyses and outlining options for congressional consideration; and (5) issuing legal decisions and opinions, such as bid protest rulings and reports on agency rules.

### The Office of Inspector General

Established as a statutory office by the Government Accountability Office Act of 2008, GAO's Office of Inspector General (OIG) independently conducts audits, evaluations, and other reviews of GAO programs and operations and makes recommendations to promote economy, efficiency, and effectiveness in GAO. The OIG also investigates allegations of fraud, waste, and abuse, including the possible violation of law or regulation within GAO.

## OIG STRATEGIC PUBLICATIONS

### Strategic Plan

The OIG's [Strategic Plan for Fiscal Years 2021-2025](#) identifies the vision, goals, objectives, and strategies for its activities under the authority of the Government Accountability Office Act of 2008, to promote efficiency, effectiveness, and integrity in GAO programs and operations. As discussed in the plan, OIG supports GAO and Congress by helping to protect GAO programs and operations from fraud, waste, and abuse. Independent and objective audits, evaluations, and investigations are the primary methods for assessing GAO programs and operations and identifying risks to GAO, enhancing its ability to protect and maximize its resources.

### Biennial Work Plan

The OIG's biennial work plan provides a brief description of audits and other work planned for a two year period and an overview of its investigations program. In addition, the plan sets forth OIG's formal strategy for identifying priority issues and managing its workload and resources.

### Top Management Challenges Facing GAO

Each year, OIG is asked to comment on management's assessment and reporting of GAO's challenges for its annual Performance and Accountability Report. OIG work has resulted in improved reporting and transparency of GAO's management challenges and the efforts under way to mitigate the risk these challenges pose to GAO's ability to efficiently and effectively support Congress and the American people. Progress in addressing these challenges is



monitored through the agency’s annual performance and accountability process and OIG audits and evaluations.

For fiscal year 2020, GAO identified management challenges in (1) responding to the COVID-19 pandemic, (2) maintaining its operations, and (3) improving the efficiency of its engagements. OIG identified infrastructure management as a challenge area, highlighting space, occupancy, and other issues that coincide with leasing arrangements particular to GAO at its Washington, D.C., headquarters building. OIG will continue to monitor these challenges particularly as the agency navigates its operating posture throughout 2021 and beyond.

Semiannual Reports to Congress

GAO OIG’s [Semiannual Reports to Congress](#) describe OIG’s work on identifying problems, abuses, deficiencies, remedies, and investigative outcomes relating to the administration of GAO programs and operations that were disclosed during the reporting period. This semiannual report presents the results of OIG’s work for the period October 1, 2020, through March 31, 2021, including product and performance statistics for audits and investigations. It also provides an overview of each audit report issued, investigation closed, and, as appropriate, actions GAO took or initiated in response to those reports, as of the end of the reporting period.

**ACTIVITIES OF THE OFFICE OF INSPECTOR GENERAL**

GAO and OIG management work cooperatively in fulfilling the role of the OIG. There were no attempts by GAO to resist, object to, or interfere with OIG independence or delay OIG access to information during the reporting period.

During the period, OIG issued an audit report ([OIG-21-1](#)) that contained one recommendation which GAO agreed to implement. Table 1 provides fiscal year summary statistics for unimplemented OIG recommendations as of March 31, 2021.

**Table 1: Fiscal Year Summary Statistics Related to Unimplemented Recommendations, as of March 31, 2021**

Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations
2019	1	4
2020	0	0
2021	1	1
<b>Total</b>	<b>2</b>	<b>5</b>

Source: OIG assessment as of March 31, 2021.

Audits and Evaluations

All OIG audit and evaluation reports, with the exception of reports on GAO’s implementation of the Federal Information Security Modernization Act of 2014 (FISMA), are fully disclosed to the

public. Due to the sensitive nature of issues identified, generally only summary pages of the FISMA report are made publicly available.

### OIG Reports and Status of Current Period Recommendations, and Other Work

OIG issued one audit report on New Blue project management<sup>1</sup> during the first six months of fiscal year 2021. During the reporting period, OIG also began work on audits of GAO's:

- Debt Collection Program. The audit objective is to assess the extent to which GAO has established effective internal control to collect debts owed to the agency by employees.
- Information Security. OIG will assess agency security policies and practices consistent with FISMA and industry best practices.
- Compliance with the Digital Accountability and Transparency (DATA) Act of 2014. The audit objective is to assess (1) the completeness, accuracy, timeliness, and quality of the financial and payment data GAO submitted for publication on USASpending.gov for the first quarter of fiscal year 2021 and (2) GAO's implementation and use of government-wide financial data standards established by the Office of Management and Budget and the Department of the Treasury.

Table 2 identifies GAO actions on one OIG recommendation issued during the period and the status of the recommendation made, as of March 31, 2021. See attachment II for a report summary. OIG reports are available at [gao.gov](http://gao.gov) and [oversight.gov](http://oversight.gov).

**Table 2: Status of Agency Actions on OIG Audit Reports Issued in the Current Reporting Period (October 1, 2020, through March 31, 2021)**

OIG Report	Recommendation	Status of Recommendation
<i>New Blue: Additional Efforts Could Improve Project Management Efficiency, OIG-21-1 (January 26, 2021)</i>	Review and update procedures to ensure that a) schedule practices address all key project components; project schedules are baselined and appropriate risk analyses are performed; b) cost estimates fully meet best practices for comprehensiveness, accuracy, and credibility; and c) all project requirements are tracked and managed.	<b>Open</b>  GAO is reviewing and revising its scheduling and cost estimating practices. Further, GAO is identifying and incorporating requirements for tracking and traceability methods for major information technology projects and incorporating them within its project management process. GAO expects to complete these efforts by the end of August 2021.

Source: OIG assessment as of March 31, 2021.

### Status of Unimplemented OIG Audit Recommendations

At the end of the prior reporting period (September 30, 2020), there were 16 unimplemented recommendations from 4 OIG audit reports. Table 3 summarizes the status of actions planned

<sup>1</sup>New Blue is a web-based report publishing platform currently under development.

or taken in response to recommendations made in prior reporting periods, as of March 31, 2021. As noted below, 12 recommendations are closed and 4 recommendations remain open.

**Table 3: Status of Agency Actions on Prior Period Unimplemented Recommendations, as of March 31, 2021**

OIG reports	Recommendations	Status of actions planned or taken by GAO in response to the recommendations
<p><i>INFORMATION SECURITY: Review of GAO's Program and Practices for Fiscal Years 2016 and 2017</i> <a href="#">OIG-18-4</a> (July 17, 2018)</p>	<p>Document plans, policies, and procedures for identifying, prioritizing, and mitigating operational risk related to establishing full failover capabilities at the Alternate Computing Facility (ACF) in the event of a disaster and preparing for end-of-support upgrades for Windows 7.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO has addressed the recommendation by documenting its disaster recovery plans and substantially completing the migration from Windows 7.</p>
<p><i>INFORMATION SECURITY: Review of GAO's Program and Practices for Fiscal Year 2018</i> <a href="#">OIG-19-3</a> (September 30, 2019)</p>	<p>Ensure that all entries in GAO's system inventory have been reviewed to determine if an impact assessment is needed and assessments are performed as appropriate.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO has completed a review of its systems inventory and removed or updated the status to determine if an impact assessment is required and performed assessments as appropriate.</p>
	<p>Update standard operating procedures to ensure that standard contract language for security aligns with National Institute for Standards and Technology (NIST) recommendations as appropriate.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO developed, approved, and implemented a contract language template which includes standard security language that can be used, as appropriate.</p>
	<p>Take steps to ensure that identified vulnerabilities are remediated within prescribed time frames.</p>	<p><b>Recommendation: Open</b></p> <p>GAO is continuing its efforts to address reporting issues that are identified by vulnerability scanning tools, focusing on strategies for remediating issues affecting the highest-risk assets. GAO indicated these efforts are in progress and expects full implementation by the end of fiscal year 2021.</p>
	<p>Ensure that baseline configurations for all identified environments have been documented and approved.</p>	<p><b>Recommendation: Open</b></p> <p>GAO is working to improve its management of baseline configurations and ensure baselines are properly vetted and approved. GAO indicated these efforts are in progress and expects full implementation by the end of fiscal year 2021.</p>
	<p>Ensure that contingency planning testing accurately reflects the ability of GAO to recover mission critical systems in the event of a disaster.</p>	<p><b>Recommendation: Open</b></p> <p>GAO reported that it has taken steps to address this recommendation, pending final management review and approval of testing outputs.</p>

OIG reports	Recommendations	Status of actions planned or taken by GAO in response to the recommendations
	Complete business impact analysis for IT systems and update contingency plans where necessary to ensure that business needs are met in the event of a disaster.	<p><b>Recommendation: Open</b></p> <p>GAO’s business impact analysis, originally scheduled to be performed in fiscal year 2020, was delayed due to the COVID-19 pandemic. GAO expects to complete a business impact analysis as part of its continuity of operations planning by the end of September 2021.</p>
<p><i>Voluntary Leave Transfer Program: Additional Controls Are Needed to Strengthen Program Management, <a href="#">OIG-20-1</a> (August 17, 2020)</i></p>	Update leave transfer program procedures to establish who is responsible for maintaining recipient applications, including medical documentation; ensuring their signed approval from unit managers; and overseeing the implementation of established responsibilities.	<p><b>Recommendation: Closed / Implemented</b></p> <p>The Human Capital Office (HCO) revised its voluntary leave transfer program standard operating procedures to assign this responsibility to the HCO Pay and Processing Information Center Lead Assistant.</p>
	Issue guidance for responsible staff to help them confirm that the medical certifications address the nature, severity, prognosis, and duration of leave recipients’ medical emergencies.	<p><b>Recommendation: Closed / Implemented</b></p> <p>HCO revised its voluntary leave transfer program standard operating procedures to assign responsibility to the HCO Pay and Processing Information Center Lead Assistant to ensure medical certifications for leave recipients with approved applications confirm the need for donated leave, the nature of the medical emergency, and the likely duration and periods of absences.</p>
	Establish procedures to be followed by approving officials to monitor recipients’ medical status and continued program participation. Such procedures could include what medical documentation and other information the agency considers necessary and relevant for determining recipients’ medical status and continued program participation; and how and when to obtain that documentation and information.	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO updated its Leave Share Program intranet webpage with specific guidance for approving officials to monitor recipients’ medical status and continued program participation.</p>
	Develop and implement written procedures and recordkeeping requirements for manual donated leave calculations and time and attendance recording. Such procedures and requirements could include information on how, when, and where to manually record donated leave information, and how long to maintain it.	<p><b>Recommendation: Closed / Implemented</b></p> <p>HCO revised its voluntary leave transfer program standard operating procedures to add procedures for managing leave recipient time and attendance and annual accounts containing donated leave outside of webTA, the agency’s time and attendance system.</p>

OIG reports	Recommendations	Status of actions planned or taken by GAO in response to the recommendations
<p><i>Non-Competed Contracts: Actions Needed to Improve Internal Control, OIG-20-2 (September 18, 2020)</i></p>	<p>Update acquisition management policy and procedures to define and document the roles and responsibilities of the Competition Advocate and Senior Procurement Executive to address the required reviews and related annual reports.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO satisfactorily documented the roles and responsibilities of the Competition Advocate and Senior Procurement Executive in its updated acquisition management standard operating procedures.</p>
	<p>Incorporate GAO's contract competition data into its quality review process to help ensure that data reported into the Federal Procurement Data System – Next Generation (FPDS-NG) is accurate.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO made changes to its system and quality assurance processes for ensuring that the competition data that it reports into FPDS-NG is accurate</p>
	<p>Update the Acquisition Management Procurement Operations Standard Operating Procedures (AMPO SOP) to document the requirements for acquisition plans and the publicizing of non-competitive justifications.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO documented the requirements for acquisition plans and the publicizing of non-competitive justifications in its AMPO SOP.</p>
	<p>Develop and implement steps to ensure that proposal price reviews are adequately performed and documented, Recommendation for Award (RFA) forms are completed, and offering letters to SBA contain all the required information.</p>	<p><b>Recommendation: Closed / Implemented</b></p> <p>GAO implemented steps to ensure that the proposed price reviews are performed and documented, RFAs are completed, and SBA offering letters contain all the required information.</p>
	<p>Obtain adequate evidence to support the listed price of the Information Technology (IT) equipment GAO acquired through another Legislative Agency's BPA. Confirm that required discounts were applied, or that GAO was overcharged and seek reimbursement, as appropriate.</p>	<p><b>Recommendation: Closed / Unimplemented</b></p> <p>GAO affirms it was not overcharged by the contractor, but was unable to support the listed price of the IT equipment acquired or confirm that required discounts were applied.</p>

Source: OIG assessment as of March 31, 2021.

**Complaints and Investigations**

The OIG hotline is the primary source of complaints or information for identifying suspected fraud and other problems, abuses, and deficiencies relating to the administration of GAO's programs and operations. As shown in Table 4 on the following page, OIG processed 46 substantive hotline complaints during this 6-month reporting period.



**Table 4: Summary of OIG Hotline Complaint Activity, October 1, 2020, through March 31, 2021**

Hotline complaints open at the start of the reporting period	4
New hotline complaints received this reporting period <sup>a</sup>	42
<b>Total hotline complaints</b>	<b>46</b>
Complaints closed (referred to other GAO offices)	3
Complaints closed (referred to FraudNet <sup>a</sup> )	0
Complaints closed (referred to Office of Audit within GAO OIG)	1
Complaints closed (no jurisdiction and referred by the GAO OIG to appropriate agency OIG or other law enforcement offices <sup>b</sup> )	28
Complaints converted to investigations	7
<b>Total hotline complaints open at the end of the reporting period</b>	<b>7</b>

Source: OIG hotline summary statistics as of March 31, 2021.

<sup>a</sup>FraudNet is a government-wide hotline operated by GAO staff on its Forensic Audits and Investigative Service team that receives complaints of fraud, waste, abuse, and mismanagement of federal funds.

<sup>b</sup>FraudNet was provided a copy of each referral made to federal entities outside of GAO.

In addition to the 46 hotline complaints shown in Table 4, OIG received 116 complaints that were closed due to insufficient information or no basis for opening an investigation. These complaints generally did not involve GAO programs and operations, and lacked either (1) sufficient merit to warrant direct OIG referral to another federal or state organization, or (2) actionable information.

As shown in Table 5, there were 17 open investigations during this reporting period. At the end of the reporting period, 13 investigations remained open.

**Table 5: Summary of OIG Investigations, October 1, 2020 through March 31, 2021**

Investigations open at the start of the reporting period	10
New investigations initiated this reporting period	7
<b>Total investigations</b>	<b>17</b>
Investigations closed this reporting period	4
<b>Total investigations open at the end of the reporting period</b>	<b>13</b>
<b>Total investigative reports issued during the reporting period</b>	<b>0</b>
Referred to Department of Justice	0
Referred to state/local prosecutor	0
<b>Total referrals for criminal prosecution</b>	<b>0</b>
<b>Total indictments/information obtained during reporting period</b>	<b>0</b>

Source: OIG investigative activity statistics as of March 31, 2021.

## **Significant Investigations**

### *Bank Fraud*

As reported previously, OIG investigated a GAO employee for travel card abuse. The analyst was arrested and charged with four counts of bank fraud. Subsequent to the arrest, the analyst resigned from GAO effective November 8, 2020. As a result, no further action from GAO is anticipated. OIG closed the investigation in the prior period however the criminal case is pending. (G-17-0114-O)

### *Senior Analyst's Unapproved Outside Employment*

OIG received a referral from GAO's Insider Threat program which alleged that a GAO senior analyst engaged in unethical activities. OIG determined that the analyst actively deceived management by requesting Leave Without Pay (LWOP) to take care of a sick relative when the actual reason for the request was to work overseas from February to November 2020. In addition, although the analyst was aware that teleworking from overseas was prohibited, on three occasions prior to taking LWOP, the analyst teleworked from overseas. Shortly after the analyst's interview with OIG, the analyst resigned from GAO.

During the course of the investigation, OIG learned that the analyst had deferred employee health insurance premium payments while on LWOP. On December 8, 2020, OIG issued a memorandum to the agency regarding \$1,385 that the agency had paid for health insurance on the analyst's behalf which the agency subsequently collected from the analyst. On March 29, 2021, the case was closed. This case was not previously disclosed publicly. (G-20-0292-P)

### *Time & Attendance Fraud*

OIG received a hotline allegation that a GAO employee was submitting fraudulent timecards. The OIG investigation corroborated the allegation that the employee repeatedly did not work the hours claimed. OIG issued a Report of Investigation on September 30, 2020, with a response due on November 30, 2020. On February 18, 2021, the agency responded with a letter of reprimand which was issued to the employee on February 10, 2021. This case was closed on March 4, 2021, and was previously disclosed publicly. (G-18-0305-HL-O)

## **Other Investigations**

In addition to the two investigations identified as closed above, OIG closed two investigations during the period, both of which were not previously disclosed publicly. A summary of the two investigations that were not previously disclosed publicly is provided in Table 6 on the following page.

**Table 6: Closed Investigations Not Previously Disclosed Publicly, October 1, 2020, to March 31, 2021**

Subject	Results	Completed
<p><b>1. Alleged Disregard of GAO Audit Policies</b>            OIG received a hotline complaint alleging that a GAO manager engaged in audit practices that were counter to GAO's audit policies. (G-20-0072-HL-MR)</p>	<p>OIG conducted a preliminary review, which determined that GAO audit policies had not been disregarded. Thereafter the investigation was closed.</p>	<p><b>February 10, 2021</b></p>
<p><b>2. Tax Scam Attempt with Scammer Posing as GAO</b>            OIG received a referral from GAO's FraudNet involving a letter purporting to be from GAO that requested tax payment on lottery winnings. (G-21-0099-HL)</p>	<p>OIG conducted a preliminary review to determine if there were similar complaints made to the Internet Crime Complaint Center and was unable to identify other complaints. OIG notified the complainant that the letter was a scam and closed the case.</p>	<p><b>March 23, 2021</b></p>

Source: OIG investigative activity statistics as of March 31, 2021.

## Proactive Inquiries

OIG has initiated proactive inquiries based on traditional areas of vulnerability that cut across agencies and core administrative functions. These inquiries focus on data analysis, looking for outliers or exceptions that require targeted investigative methods, such as interviewing subjects and witnesses.

During this period, OIG closed two proactive inquiries. The first inquiry reviewed employee network accounts that were inactive 30 days or more, and the second review looked for patterns or trends in equipment (phones, laptops) reported to be lost or stolen. Neither inquiry resulted in a spin-off investigation.

## Ongoing Matters Referred for Prosecution

During the period, OIG continued to lead a task force involving a phishing attempt to divert the paychecks of several senior GAO, executive branch, and state agency officials to fraudulent bank accounts. The task force includes the OIGs for the Federal Housing Finance Agency, Department of Energy, National Archives and Records Administration, and National Endowment for the Humanities. Other task force members include the Secret Service, Federal Bureau of Investigation, and Maryland State Police. The task force is working with the District of Columbia's U.S. Attorney's Office to develop the case for prosecution. (G-19-0077-O)

As discussed above, a GAO analyst was indicted for bank fraud in a prosecution by the U.S. Attorney's Office in Atlanta, Georgia. This case was accepted by the U.S. Attorney's Office in a previous reporting period and is ongoing. (G-17-0163-O)

## **OTHER ACTIVITIES**

### Activities within GAO

OIG leadership continued its discussion of the duties, responsibilities, and authorities of the OIG with participants in GAO's new employee orientation program. In addition, OIG leadership attended weekly senior staff meetings and met periodically with staff of the independent public accounting firm conducting GAO's annual financial statement audit and the Audit Advisory Committee.

### Activities within the Inspector General Community

OIG has participated with and responded to requests for information from the Pandemic Response Accountability Committee (PRAC), established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.<sup>2</sup> OIG also took part in monthly meetings of the COVID-19 Accountability Work Group, organized by the National Association of State Auditors, Comptrollers, and Treasurers, along with PRAC members and other federal IGs.

OIG continued to participate on the Council of Inspectors General on Integrity and Efficiency (CIGIE), a council of federal inspectors general that promotes collaboration on issues of economy, efficiency, and effectiveness that transcend individual agencies. OIG leadership regularly participated in monthly CIGIE meetings, and periodic meetings with other OIGs designed to address issues common to smaller OIGs. The Assistant Inspector General for Audits participated in periodic CIGIE Audit Committee meetings. The Assistant Inspector General for Investigations (AIGI) participated in monthly CIGIE Investigations Committee meetings, quarterly AIGI meetings, and various investigative working groups. The Counsel to the Inspector General participated in monthly CIGIE Legislation Committee meetings and Council of Counsels to Inspectors General (CCIG) meetings, and worked with the CCIG's COVID-19 Working Group to provide guidance to the OIG community on COVID-19-related issues.

### Law Enforcement Outreach Activities

OIG continues to work with a Northern Virginia/Washington, D.C. Internet Crimes Task Force to maintain its ability to access available law enforcement tools. In addition to pooling law enforcement resources, the task force seeks to enhance the effectiveness of participating agencies by providing investigative training.

### Freedom of Information

During the current reporting period, OIG did not receive any access requests under GAO's access regulation, 4 C.F.R. Part 81.

### Whistleblower Retaliation

The GAO OIG has no statutory authority to investigate allegations of whistleblower retaliation. Although GAO is not subject to the Whistleblower Protection Act or the Whistleblower Protection Enhancement Act, GAO personnel management system controls are intended to protect GAO employees from prohibited personnel practices.

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<sup>2</sup>Public Law 116-136.



## **NEW BLUE PROJECT MANAGEMENT**

OIG evaluated the extent to which GAO has (1) followed leading practices for managing the New Blue project; and (2) tracked the cost and schedule performance of the project.

GAO established the New Blue project as an effort to publish web-based products in a way that increases automation in report development. The New Blue project integrates three components; Software, Publishing, and Change Management. OIG assessed GAO's project management of New Blue against leading practices in Capability Maturity Model Integration for Development (CMMI-DEV) and GAO guidance on project scheduling and cost estimating. While generally consistent with guidance, opportunities for improvement exist. OIG found that GAO's New Blue project management fully addressed four of seven CMMI-DEV process areas and partially addressed the remaining three process areas. The process areas that were fully addressed were configuration management, measurement and analysis, process and product quality assurance, and supplier agreement management. However, GAO did not fully implement practices in the project monitoring and control, project planning, and requirements management process areas.

In looking at project monitoring and control, the New Blue Project did not completely align with GAO guidance for all ten scheduling practices. OIG found that GAO had implemented two scheduling practices; partially implemented six; and did not implement two practices. In terms of project planning, GAO's cost estimates for the New Blue project generally aligned with GAO guidance on cost estimating; however, we identified practices needing improvement to ensure comprehensive, accurate, and credible cost estimates. Finally, requirements management was not consistently implemented across all New Blue Project components. GAO routinely tracked and managed requirements for contractor tasks, but did not use the same approach for in-house activities. Following all recommended practices across all project components would have provided management with key information for decision-making.

OIG recommended that the Comptroller General direct the Chief Administrative Officer to review and update procedures to ensure that a) schedule practices address all key project components and project schedules are baselined and appropriate risk analyses are performed; b) cost estimates fully meet best practices for comprehensiveness, accuracy, and credibility; and c) all project requirements are tracked and managed. GAO agreed with this recommendation and indicated that it is working on corrective actions.

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## OIG Mission

Our mission is to protect GAO's integrity through audits, investigations, and other work focused on promoting the economy, efficiency, and effectiveness in GAO programs and operations, and to keep the Comptroller General and Congress informed of fraud and other serious problems relating to the administration of GAO programs and operations.

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## Reporting Fraud, Waste, and Abuse in GAO's Internal Operations

To report fraud and other serious problems, abuses, and deficiencies relating to GAO programs and operations, you can do one of the following (anonymously, if you choose):

- Call toll-free (866) 680-7963 to speak with a hotline specialist, available 24 hours a day, 7 days a week.
- Visit <https://OIG.alertline.com>.

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## Obtaining Copies of OIG Reports and Testimonies

To obtain copies of OIG reports and testimonies, go to GAO's website: <https://www.gao.gov/ig/> or <https://www.oversight.gov/reports>, created by the Council of Inspectors General on Integrity and Efficiency.

