



Office of Inspector General  
U.S. General Services Administration

# FISCAL YEAR 2025 AUDIT PLAN



# FOREWORD

*This audit plan is the culmination of our planning efforts for Fiscal Year 2025. We developed the audits identified in this document after considering GSA's strategic goals and performance measures, legal and regulatory requirements, and issues raised by GSA management, as well as our own assessment of challenges and risks facing GSA. Our goal in developing the Fiscal Year 2025 Audit Plan is to demonstrate how our office can help GSA management improve its programs and operations and best protect American taxpayer interests.*

*The audits identified in this plan represent our highest priorities. Collectively, these audits will assess many GSA programs, systems, operations, and internal controls; respond to requests from GSA management; and address issues mandated by law or regulation. This plan also provides time for our office to provide audit support to contracting officials in carrying out their procurement and administration responsibilities. Finally, this plan allots time for our continued support of the U.S. Department of Justice's resolution of False Claims Act cases.*

*I want to thank GSA management for its assistance. We carefully considered GSA management's comments, suggestions, and requests during our preparation of the Fiscal Year 2025 Audit Plan.*



R. Nicholas Goco  
Assistant Inspector General for Auditing

# TABLE OF CONTENTS

<b>FISCAL YEAR 2025 AUDIT PLAN</b>	<b>1</b>
PERFORMANCE AUDITS	1
FEDERAL ACQUISITION SERVICE	2
PUBLIC BUILDINGS SERVICE	5
OFFICE OF THE CHIEF FINANCIAL OFFICER	7
OFFICE OF GSA IT	8
OFFICE OF ADMINISTRATIVE SERVICES	9
MULTIPLE SERVICES	10
CONTRACT AUDIT SUPPORT	12
<b>OFFICE OF AUDITS CONTACT POINTS</b>	<b>13</b>

# FISCAL YEAR 2025 AUDIT PLAN

The *Fiscal Year 2025 Audit Plan* represents our forecast for allocating available resources during the fiscal year.

This plan anticipates a resource mix using 60 percent of available direct staff for performance audits and 40 percent for contract audits. This mix reflects our emphasis on audits of GSA's major programs, systems, internal controls, and regulations. This plan includes audits of GSA programs, policies, and procedures for managing procurements. It also includes audits of GSA's building maintenance, electric vehicles, and remote work. In addition, we will continue to provide contract audit services to assist GSA contracting officials in carrying out their procurement responsibilities.

We anticipate that GSA managers and other government entities will request additional audits over the coming year. We will strive to respond to these requests as resources permit.

## PERFORMANCE AUDITS

Information on our planned performance audits is presented by service and staff office on the following pages.

# FEDERAL ACQUISITION SERVICE

## **Audit of Multiple Award Schedule Economic Price Adjustment Requests**

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on whether Federal Acquisition Service (FAS) contracting personnel are obtaining sufficient information to justify approving Economic Price Adjustment requests to increase pricing under Multiple Award Schedule contracts.

## **Audit of FAS's Contract Award and Administration to Mentor-Protégé Joint Ventures**

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on whether FAS is ensuring that contracts are being awarded and administered to joint ventures, specifically mentor-protégé agreements, in accordance with federal regulations.

## **Audit of the Technology Transformation Services' Office of Consulting Financial Management Strategies**

**Audit Type:** Economy and Efficiency Audit

**Focus:** This audit will determine whether the Technology Transformation Services (TTS) complies with the Chief Financial Officers Act of 1990, which requires agencies to evaluate program fees, rates, and other charges every 2 years, and to make recommendations for programs to achieve cost recovery. In addition, we will assess use of TTS's consulting staff.

## **Audit of GSA's Contract Compliance Analysts and the Contractor Assessments**

**Audit Type:** Program Effectiveness Audit

**Focus:** This audit will focus on the role of GSA's contract compliance analysts and how they conduct contractor assessments to ensure contractors are complying with their contractual terms and conditions. The audit will also evaluate whether these assessments are accurate, performed consistently, and used by the contracting officers to effectively administer Multiple Award Schedule contracts.

## **Audit of the Country of Origin for Products Sold Through GSA's Multiple Award Schedule Program**

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether products sold by GSA contractors through Multiple Award Schedule contracts list the correct country of origin and if sales of items with an incorrect country of origin violated the Trade Agreements Act of 1978.

## **Audit of FAS's Governmentwide Acquisition Contract Price Analysis**

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on whether FAS's price analysis under GSA governmentwide acquisition contracts complies with the Federal Acquisition Regulation, which requires purchases of products and services at fair and reasonable prices.

# **PUBLIC BUILDINGS SERVICE**

## **Audit of PBS's Electronic Contract Files**

Audit Type: System Audit

Focus: This audit will assess whether the Public Buildings Service's (PBS) official electronic contract files contain required documentation and are maintained in a usable format and structure.

## **Audit of PBS's Rental Billing Rates for Federal Tenants in GSA-Owned Properties**

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on how PBS determines its rent billing rates for federal tenants in GSA-owned space are in line with the evolving commercial market.

## **Audit of PBS's Permit-Required Confined Space Program**

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether PBS is adequately identifying, assessing the safety of, and eliminating hazardous conditions found in confined spaces as required by OSHA standard, *Permit-Required Confined Spaces* (29 C.F.R. 1910.146).



## **Audit of the Office of Portfolio Management’s National Portfolio Plan**

Audit Type: Program Effectiveness Audit

Focus: This audit will evaluate the effectiveness of the process GSA’s Office of Portfolio Management used in developing the National Portfolio Plan. This audit will include evaluating PBS’s methodology for identifying buildings, the metrics chosen, and the alignment of building identification strategies with organizational objectives.

## **Audit of GSA’s Building Assessment Tool**

Audit Type: Program Effectiveness Audit

Focus: This audit will determine if GSA’s Building Assessment Tool (BAT) is effectively used to monitor the costs of building repairs and maintenance and whether PBS is complying with internal guidance related to the BAT system.

## **Audit of PBS Region 4’s Acquisition Management Division**

Audit Type: Program Effectiveness Audit

Focus: This audit will determine whether PBS Region 4’s Acquisition Management Division consistently follows the Federal Acquisition Regulation and applicable procurement policy; and appropriately establishes price reasonableness for its contracts.

# OFFICE OF THE CHIEF FINANCIAL OFFICER

## **Audit of GSA's Compliance with the Payment Integrity Information Act of 2019**

Audit Type: Regulatory Audit

Focus: This audit will determine if GSA complied with the Payment Integrity Information Act of 2019 regarding the reporting of improper payments.

## **Oversight of the Fiscal Year 2025 Financial Statements Audit**

Audit Type: Program Monitoring

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2025 Financial Statements Audit. We will ensure that the independent public accountant is qualified and performs the audit in accordance with generally accepted government auditing standards; the Office of Management and Budget's Bulletin No. 24-01, *Audit Requirements for Federal Financial Statements*; and the U.S. Government Accountability Office and the Council of the Inspectors General on Integrity and Efficiency's *Financial Audit Manual*.

# OFFICE OF GSA IT

## Oversight of the Fiscal Year 2025 Federal Information Security Modernization Act Audit

Audit Type: Program Monitoring

Focus: This assignment will provide oversight of the work of the independent public accountant performing the Fiscal Year 2025 Federal Information Security Modernization Act audit. The independent public accountant will evaluate the effectiveness of GSA's information security program and practices. We will ensure that the independent public accountant is qualified and performs the audit in accordance with generally accepted government auditing standards and applicable Federal Information Security Modernization Act of 2014, Office of Management and Budget, and Department of Homeland Security requirements.

## Audit of Security Controls for GSA's Google Shared Drives

Audit Type: Program Effectiveness Audit

Focus: This audit will assess the effectiveness of security controls and privacy settings in place to protect the confidentiality, integrity, and availability of information stored within GSA's Google shared drives as required by the Federal Information Security Modernization Act of 2014, the Privacy Act of 1974, 5 U.S.C. 552a, and GSA Order CIO P 2100.1P, *GSA Information Technology Security Policy*.

# OFFICE OF ADMINISTRATIVE SERVICES

## Audit of GSA's Fiscal Year 2024 Travel Card Program

Audit Type: Regulatory Audit

Focus: This audit will identify and analyze risks of illegal, improper, or erroneous travel card spending as they relate to GSA's travel card program. Additionally, we will report GSA's progress in implementing audit recommendations to the Director, Office of Management and Budget.

## GSA Office of Inspector General's Fiscal Year 2024 Risk Assessment of GSA's Charge Card Program

Audit Type: Regulatory Assignment

Focus: This assignment will identify and analyze risks of illegal, improper, or erroneous purchases as they relate to GSA's purchase cards, combined integrated card programs, and travel cards. Additionally, we will report GSA's progress in implementing audit recommendations to the Director, Office of Management and Budget.

# MULTIPLE SERVICES

## **Audit of GSA’s Electric Vehicle Charging Capabilities at PBS-Managed Facilities**

Audit Type: Program Effectiveness Audit

Focus: This audit will focus on the status of PBS’s and FAS’s efforts in establishing charging capabilities for the federal electric vehicle fleet. The audit will focus on current charging stations at federal buildings, outside “commercial” charging, and the \$25 million PBS plans to spend on installing new charging stations at federal buildings.

## **Technical Security Audit of Login.gov**

Audit Type: System Audit

Focus: This audit will determine whether Login.gov: (1) has effective technical security controls in place to protect the confidentiality, integrity, and availability of system resources; and (2) has technical security controls that meet standards, guidelines, and recommendations as defined by GSA IT security policy and the National Institute of Standards and Technology.

## **Audit of GSA's Management of its Remote Workforce and Locality Pay**

Audit Type: Internal Control Audit

Focus: This audit will assess whether GSA has effective internal controls in place to manage its remote work program. Among other things, the audit will determine if GSA maintains accurate and reliable data on its remote workforce, has appropriate remote work agreements in place for its remote workforce, and ensures remote employees receive the correct locality pay.

## CONTRACT AUDIT SUPPORT

In Fiscal Year 2025, we will continue our contract audit coverage through preaward and postaward audits. The goals of these audits are to ensure that contracts are reasonably priced for customers and adhere to the contracting requirements set forth in the Federal Acquisition Regulation.

This audit plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with FAS officials, we identified approximately 22 potential preaward audits of Multiple Award Schedule contracts. This plan also allows for flexibility to perform other types of contract audits, as needed, at the discretion of each audit office based on materiality of the contract and availability of resources. These include audits of construction claims and cost accounting standards, cost or pricing audits, and postaward audits.

Furthermore, we have allotted 1,200 hours as part of our continuing effort to assist the U.S. Department of Justice in the resolution and settlement of False Claims Act cases. These cases require a labor-intensive, long-term commitment, spanning multiple years. Over the past 5 fiscal years, we have aided the Department of Justice in the successful resolution of these cases, resulting in settlements in excess of \$48 million.

# OFFICE OF AUDITS CONTACT POINTS

<b>REGION</b>	<b>CONTACT</b>	<b>TELEPHONE</b>
Central Office	R. Nicholas Goco Assistant Inspector General for Auditing (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 501-2322
Central Office	Lisa L. Blanchard Director Audit Planning, Policy, and Operations Staff (JAO) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 501-4865
Central Office	Barbara E. Bouldin Deputy Assistant Inspector General for Acquisition Audits (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 273-7371
Central Office	Brian J. Gibson Deputy Assistant Inspector General for Real Property Audits (JA) 1800 F Street, NW, Room 5318 Washington, DC 20405	(202) 273-7278



<b>REGION</b>	<b>CONTACT</b>	<b>TELEPHONE</b>
Central Office	Christopher L. Leishear Associate Deputy Assistant Inspector General for Auditing Center for Contract Audits (JA-A) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7383
Central Office	Cairo J. Carr Associate Deputy Assistant Inspector General for Auditing Finance and Administration Audit Office (JA-F) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7385
Central Office	Byron G. Bustos Associate Deputy Assistant Inspector General for Auditing Real Property Audit Office (JA-R) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7241
Central Office	Sonya D. Panzo Associate Deputy Assistant Inspector General for Auditing Information Technology Audit Office (JA-T) 1800 F Street, NW, Room 5215 Washington, DC 20405	(202) 273-7333
1, 2	Arthur F. Maisano Regional Inspector General for Auditing Northeast and Caribbean Region Audit Office (JA-2) 26 Federal Plaza, Room 3006 New York, NY 10278	(212) 264-0672

<b>REGION</b>	<b>CONTACT</b>	<b>TELEPHONE</b>
3	Thomas P. Tripple Regional Inspector General for Auditing Mid-Atlantic Region Audit Office (JA-3) 100 South Independence Mall West, Room 439 Philadelphia, PA 19106	(215) 446-4835
4	Nicholas V. Painter Regional Inspector General for Auditing Southeast Sunbelt Region Audit Office (JA-4) 401 West Peachtree Street, SW, Room 1701 Atlanta, GA 30303	(404) 331-5520
5	Michael C. Lamonica Regional Inspector General for Auditing Great Lakes Region Audit Office (JA-5) 230 South Dearborn Street, Room 408 Chicago, IL 60604	(312) 353-8481
6, 8	Michelle L. Westrup Regional Inspector General for Auditing Heartland Region Audit Office (JA-6) 2300 Main Street, Room 3NW-417 Kansas City, MO 64108	(816) 926-8605
7	Grace D. McIver Regional Inspector General for Auditing Greater Southwest Region Audit Office (JA-7) 819 Taylor Street, Room 10A34 Fort Worth, TX 76102	(817) 978-7318

<b>REGION</b>	<b>CONTACT</b>	<b>TELEPHONE</b>
9, 10	Hilda M. Garcia Regional Inspector General for Auditing Pacific Rim Region Audit Office (JA-9) 1301 Clay Street, Room 1170-N Oakland, CA 94612	(510) 285-1090



Office of Inspector General  
U.S. General Services Administration  
Office of Audits  
1800 F Street NW  
Washington, DC 20405  
<https://www.gsaig.gov>