Architect of the Capitol
Office of Inspector General

Information Guide
Fraud, Waste and Abuse: Don’t Accept It – Do Something About It!

As of 11/3/2020
AOC OIG Mission and Vision

Vision

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

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

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

AOC OIG reports are published to www.oversight.gov.

Mission

The mission of this independent office is to:

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

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

- **Team**
  - 16 employees

- **Experience**
  - 15 years average in career field

- **Knowledge**
  - 55% graduate degrees

- **Skills**
  - 45% professional certifications
AOC OIG Work Products

- **Audit**: Results of reviewed compliance and controls of a program or process.

- **Evaluation**: Reviews of programs and operations against best practices and objective criteria to determine efficiency, effectiveness and/or economies.

- **Inspection**: Reviews generally performed to determine compliance with a law or policy.

- **Investigation**: Reports on allegations of violation of policy or criminal statute. Subject names are included. These reports are sensitive and distribution is restricted.

- **Management Advisory**: Reports on specific gaps or weaknesses in internal controls observed during OIG work. These reports are a communication tool that may or may not contain recommendations which may or may not require AOC concurrence.

- **Notice of Concern**: Reports on specific safety or security issues observed during the course of OIG work and are provided to AOC management for immediate action they deem appropriate. These reports do not provide recommendations.

- **Semiannual Report to Congress**: Summation of all OIG products and figures reported to the AOC and Congress, issued twice per year.
**Audits v Inspections & Evaluations (What’s the Difference?)**

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

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

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

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[www.aoc.gov](http://www.aoc.gov)
Elements of a Finding (Condition, Criteria, Cause, Effect, Recommendation)

- **Condition**
  - Situation that exists
  - Current state of events or practice

- **Cause**
  - Reason or explanation for the condition

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

- **Effect**
  - Impact of the difference between condition and criteria

- **Recommendation**
  - Resolves the cause and/or condition
Audits and Inspections & Evaluations Process

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

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

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

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

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

**Bold** items are discussion points between the AOC and the AOC OIG.
Recommendations Follow up & CAPs

• AOC Roles and Responsibilities
  – Recommendations
    • Concur
      – Corrective Action Plan (CAP)
        » Identify responsible party
        » Objectives to address recommendation
        » Provide status updates to OIG
    • Nonconcur
      – Justification and Evidence

• AOC OIG Roles and Responsibilities
  – Recommendations
    • Closed
    • Resolved
    • Unresolved
      – Monitor CAP
        » Sufficiency to address recommendation
        » Check-in at prescribed times
        » Receive status updates
        » Mark “closed” once fulfilled
Investigations

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

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

The AOC OIG may refer issues not directly involving fraud, waste, abuse, or mismanagement to another Avenue of Assistance or outside agency such as:
• Equal employment opportunity/diversity issues;
• Employee benefits and compensation issues;
• Discrimination or management retaliation;
• Individual conflicts with a supervisor; and/or
• Safety violations.
The AOC OIG is authorized to receive allegations of violations of law or misconduct regarding fraud, waste, abuse or mismanagement in AOC programs, operations or contracts, and has jurisdiction over AOC employees and contractors.

The AOC OIG Investigations Division has three primary work categories:

- **Complaint**
  - Typically received via hotline
  - Triaged and tested

- **Investigation**
  - Typically started as a Complaint
  - Criminal and/or Administrative

- **Referral**
Investigations Process

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

Planning & Testing
- Draft Investigative Plan
- Identify Resources (i.e. policies, standards, legal, personnel, previous investigations)
- Issue Notice of Complaint to Jurisdiction (if applicable and at the IG’s discretion)
- Triage Complaint and Test (refer if applicable)
- Issue Notice of Investigation to Architect (if applicable and at the IG’s discretion)

Coordination
- Coordinate with AOC Jurisdiction and OGC (as necessary)
- Coordinate with U.S. Attorney’s Office for Criminal Issues (as necessary)
- Coordinate with other OIG or Federal Investigative Entities (as necessary)
- Coordinate with State or Local Investigative Entities (as necessary)

Fieldwork
- Conduct Interviews and Surveillance (as applicable)
- Collect and Document Evidence
- Analyze and Adjudicate Evidence

Reporting
- Issue Report of Investigation (ROI) (adjudicated as substantiated or non-substantiated based on preponderance of the evidence) or Notice to Close Complaint
- Brief ROI Findings (as requested)

Follow-up
- Publish ROI Synopsis to Oversight.gov
- Maintain and Update Suspense Dates for AOC Actions Taken (i.e. penalties or discipline awarded)
- Prepare Report Highlights for Inclusion in SAR

Bold items are discussion points between the AOC and the AOC OIG.
AOC Annual Training Requirement

• Employee Role in Preventing and Reporting
  – Fraud
  – Waste
  – Abuse
• Contract Fraud
• False Claims Act
• Workers’ Compensation
• Time & Attendance Fraud

Available on the AOC’s Training Portal
Many Legislative Branch agencies including the AOC are not subject to the Whistleblower Protection Act of 1989 or the Whistleblower Protection Enhancement Act of 2012; however, AOC employees have some protections under the Congressional Accountability Act of 1995, as amended.
QUESTIONS?