



**Office of Inspector General  
Committee for Purchase from People  
Who Are Blind or Severely Disabled  
(U.S. AbilityOne Commission)**

November 4, 2021

FOR: Kimberly M. Zeich  
Executive Director (Acting)  
U.S. AbilityOne Commission

FROM: Rosario A. Torres, CIA, CGAP   
Assistant Inspector General for Audit  
U.S. AbilityOne Commission

SUBJECT: Quarterly Audit Recommendation Status Report (4<sup>th</sup> Quarter, FY2021)

We are pleased to provide the Office of Inspector General (OIG) Quarterly Audit Recommendation Status Report. As of September 30<sup>th</sup>, 2021, there are 58 open recommendations, 6 of which were reported as “implemented” by management; and 3 of the remaining 52 categorized as “Overdue.” Since the date of the OIG’s last recommendation status report, dated July 30<sup>th</sup>, 2021, no new recommendations were added, and 11 recommendations were closed.

If you have any questions pertaining to the status report, please contact me at (703) 772-9054 or rtorres@oig.abilityone.gov.

Enclosure: Quarterly Audit Recommendation Status Report

cc: Irene V. Glaeser  
Deputy Executive Director (Acting)  
U.S. AbilityOne Commission

Kelvin R. Wood  
Chief of Staff  
U.S. AbilityOne Commission

George V. Govan  
Chief Financial Officer  
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Edward Yang  
Chief Information Officer  
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November 1, 2021

Rosario Torres  
 Office of Inspector General  
 U.S. AbilityOne Commission  
 355 E. Street, SW  
 Washington, DC 20024

Dear Mr. Torres:

Enclosed is the Quarterly Audit Recommendation Status Report for the U.S. AbilityOne Commission (Commission) as of September 30, 2021. CliftonLarsonAllen LLP (CLA) prepared this report based on the listing and analysis of the status of open recommendations provided by the Office of Inspector General (OIG) for the Commission as of July 30, 2021 and updated for activity from that date to September 30, 2021. A summary of the source of the open recommendations as of September 30, 2021 and the responsible Audit Follow-Up Official (AFO) at the Commission is presented below in *Figure 1*.

**Figure 1: Summary of Open Audit Recommendations**

| Source   | Number of Open Recommendations | Audit Follow-Up Official <sup>1</sup> |
|--|--------------------------------|---------------------------------------|
| Performance Audits   | 31                             | PMO                                   |
| Federal Information Security Modernization Act (FISMA) Evaluations | 2                              | CIO                                   |
| Audited Financial Statements                                       | 25                             | CFO                                   |
| <b>Total</b>   | <b>58</b>                      |                                       |

Source: CLA analysis of status of open audit recommendations

As of September 30, 2021, there are 58 open recommendations (see *Table 1* in the enclosed report), 6 of which were reported as implemented by management but remain open per third-party (CLA/other Independent Public Accounting firm (IPA)/OIG) determination; and 3 of the remaining 52 were “Overdue.”<sup>2</sup>

<sup>1</sup> Legend for Audit Follow-Up Official is as follows:

- CFO – Office of the Chief Financial Officer
- CIO – Office of the Chief Information Officer
- PMO – Director of the Program Management Office

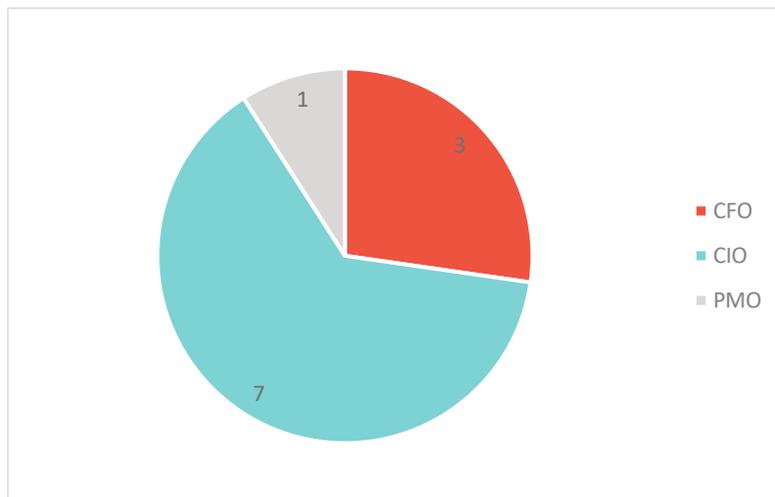
<sup>2</sup> An open recommendation is considered “overdue” if OIG has not received documentation that supports managements assertion of implementation prior to the recommendation’s target implementation date.

As of July 30, 2021, the date of CLA's first Quarterly Audit Recommendation Status Report for the Commission, there were 81 open recommendations reported. However, the IPA for the Commission's financial statement audits subsequently reported adjustments to reduce the number of open recommendations by 12 as of that date. Adjustments included two recommendations closed prior to July 30, 2021 (see *Table 3* in the enclosed report) and 10 recommendations from the 2020 financial statement audit that were consolidated with the same finding/recommendation from the 2019 financial statement audit. These 10 recommendations are identified in *Table 1* of the enclosed report with the notation "(Repeat finding from the 2019 Financial Statement Audit)." These adjustments resulted in a revised total of 69 open recommendations as of July 30, 2021.

Since July 30, 2021, no new recommendations were added, and 11 recommendations were closed (see *Table 2* in the enclosed report).

A summary of closed recommendations by the responsible AFO is presented in *Figure 2* below.

**Figure 2: Summary of Closed Recommendations**



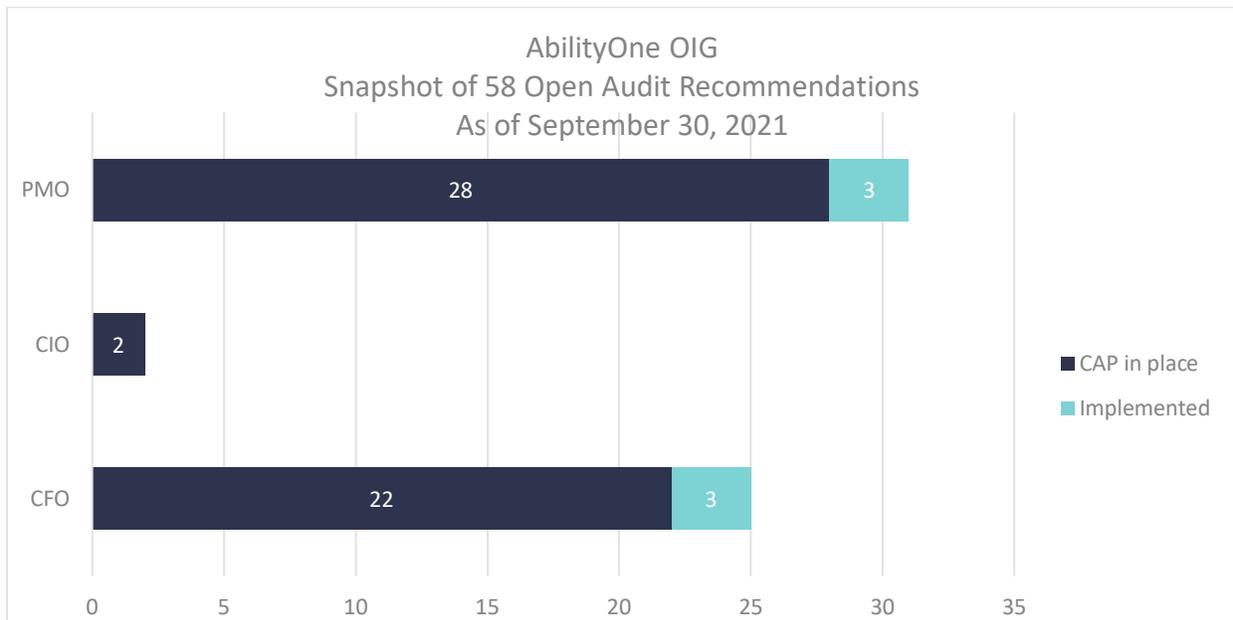
*Source: CLA analysis of closed audit recommendations*

We understand that the OIG considers a recommendation "Open" or "Closed" based on actions that the Commission's management takes or plans to take in response to the recommendation. OIG considers a recommendation "Closed" when:

- 1) the responsible AFO completes actions necessary to implement the recommendation and provides OIG with evidence of the final completed actions or other justifications; and
- 2) OIG or the delegated IPA reviews the evidence provided and determines that no additional action is required. With respect to the performance audit recommendations, the OIG has engaged CLA to review the supporting documentation provided to determine if recommendations can be closed, and to notify the OIG if a follow-up audit to determine effectiveness is required prior to closure. For the financial statement audit and FISMA recommendations, the respective IPA will manage the status of the recommendations and determine closure during the annual audit process. CLA is only required to obtain the status directly from the IPAs or the OIG and update the attached report accordingly.

Further details on the actions taken by the responsible AFO regarding the open audit recommendations are presented in *Figure 3* below.

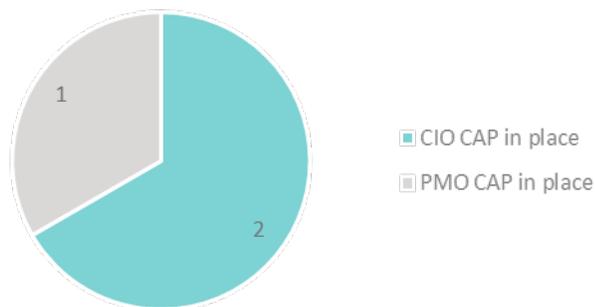
**Figure 3: Status of Management’s Actions Taken for Open Audit Recommendations**



Source: CLA analysis of status of open audit recommendations

- 1) The Director of the PMO, CIO, and CFO submitted corrective action plans (CAPs) for 52<sup>3</sup> recommendations. As of September 30, 2021, implementation of 3 of these 52 CAPs is considered “Overdue” (refer to *Figure 4* below for a summary by responsible AFO).

**Figure 4: Overdue CAPs by Responsible AFO**



Source: CLA analysis of status of open audit recommendations

- 2) The Director of the PMO, CIO, and CFO reported six recommendations as “Implemented.” As discussed above, these recommendations remain open until CLA or other responsible IPA obtains and reviews supporting documentation submitted to support their assertion.

<sup>3</sup> During this reporting period, the target completion date was extended past September 30, 2021 for 22 recommendations by the CFO and for 17 recommendations by the Director of the PMO.

U.S. AbilityOne Commission

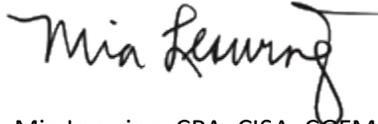
November 1, 2021

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Please contact me with any questions on the information provided.

Sincerely,

**CliftonLarsonAllen LLP**

A handwritten signature in black ink that reads "Mia Leswing". The signature is written in a cursive style with a long horizontal stroke at the end of the word "Leswing".

Mia Leswing, CPA, CISA, CGFM

Principal

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Enclosure

**AbilityOne Office of Inspector General (OIG)  
Quarterly Audit Recommendation Status Report  
As of September 30, 2021**

**Table 1: Open as of September 30, 2021**

| No. | Report Short Name                 | Recommendation  | Target Completion Date (Per Agency) | Current Status | Responsible Office <sup>1</sup> | Recommendation Progress (Per Agency)  |
|-----|-----------------------------------|---|-------------------------------------|----------------|---------------------------------|---------------------------------------|
| 1   | FY 2020 Financial Statement Audit | Become familiar with OMB Circular A-136 and other authoritative guidance relating to financial reporting requirements to better oversee the performance of its shared service provider and to ensure that its reporting requirements are being fulfilled ( <i>Repeat finding from 2019 Financial Statement Audit</i> ). | 8/31/2022                           | Open           | CFO                             | Corrective Action Plan (CAP) in place |
| 2   | FY 2020 Financial Statement Audit | Advise the service provider that outdated/superseded guidance was used in the preparation of its financial statements and footnotes so that this issue can be addressed by the service provider in the future ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).  | 8/31/2022                           | Open           | CFO                             | CAP in place                          |
| 3   | FY 2020 Financial Statement Audit | Request that the service provider enhance its current review procedures to identify errors and omissions in the required financial statements and footnotes and to ensure that all required presentation and disclosure requirements have been met ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).       | 8/31/2022                           | Open           | CFO                             | CAP in place                          |
| 4   | FY 2020 Financial Statement Audit | In accordance with generally accepted accounting principles (GAAP), ask the Commission's General Counsel to identify loss contingencies relating to legal matters that should be recorded in the agency's general ledger and/or disclosed in the notes to the   | 8/31/2022                           | Open           | CFO                             | CAP in place                          |

<sup>1</sup> Legend for Responsible Office is as follows:

CFO – Office of the Chief Financial Officer

CIO – Office of the Chief Information Officer

PMO – Director of the Program Management Office

**AbilityOne Office of Inspector General (OIG)  
Quarterly Audit Recommendation Status Report  
As of September 30, 2021**

| No. | Report Short Name                | Recommendation  | Target Completion Date (Per Agency) | Current Status | Responsible Office <sup>1</sup> | Recommendation Progress (Per Agency) |
|-----|----------------------------------|---|-------------------------------------|----------------|---------------------------------|--------------------------------------|
|     |                                  | financial statements and instruct the service provider to record these entries and/or disclose these amounts, as appropriate <i>(Repeat finding from 2019 Financial Statement Audit)</i> .  |                                     |                |                                 |                                      |
| 5   | FY2020 Financial Statement Audit | If the required statements, variance analyses, and footnotes are not submitted by the service provider on its behalf, then the Commission should consider submitting them to OMB directly.  | 8/31/2022                           | Open           | CFO                             | CAP in place                         |
| 6   | FY2020 Financial Statement Audit | Continue to implement management's corrective action plan, including the filling of vacant positions.   | 8/31/2022                           | Open           | CFO                             | CAP in place                         |
| 7   | FY2020 Financial Statement Audit | Consider preparing its own financial statements and footnotes, both at interim and year-end if the service provider cannot provide complete and accurate financial statements and footnotes timely.   | 8/31/2021                           | Open           | CFO                             | Implemented                          |
| 8   | FY2019 Financial Statement Audit | Commission management should develop a procedure to review disbursements made early in the subsequent reporting period to identify items which should be included in its year-end accounts payable or develop an alternative procedure which appropriately estimates the amount of these liabilities at year-end. | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 9   | FY2019 Financial Statement Audit | Commission management should independently verify the amounts recorded for accrued liabilities by its shared service provider or participate in the calculation of the recorded amounts.  | 10/31/2021                          | Open           | CFO                             | CAP in place                         |

**AbilityOne Office of Inspector General (OIG)  
Quarterly Audit Recommendation Status Report  
As of September 30, 2021**

| No. | Report Short Name                | Recommendation   | Target Completion Date (Per Agency) | Current Status | Responsible Office <sup>1</sup> | Recommendation Progress (Per Agency) |
|-----|----------------------------------|--|-------------------------------------|----------------|---------------------------------|--------------------------------------|
| 10  | FY2020 Financial Statement Audit | Commission management should develop written policies and procedures for the financial reporting process, including procedures to identify and perform (or assist its service provider in preparing) year-end entries to the general ledger that are required by generally accepted accounting principles ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).                         | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 11  | FY2019 Financial Statement Audit | Commission management should develop written policies and procedures which define the roles and responsibilities of the service provider and Commission staff in performing financial reporting functions.   | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 12  | FY2020 Financial Statement Audit | The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should independently verify the amounts recorded for accrued liabilities by its shared service provider and examine the entries that the service provider has recorded in its general ledger.   | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 13  | FY2020 Financial Statement Audit | Commission should consider performing routine reviews of employee benefit elections and Official Personnel Files (OPFs) to ensure they are complete and accurate and address this issue with its shared service provider to ensure that OPM guidance is appropriately followed with respect to the Commission's personnel records ( <i>Repeat finding from 2019 Financial Statement Audit</i> ). | 10/31/2022                          | Open           | CFO                             | CAP in place                         |
| 14  | FY2020 Financial Statement Audit | The Commission should consider obtaining replacement copies of missing records that have been identified and either provide these documents to the service provider so that the information can be   | 8/31/2022                           | Open           | CFO                             | CAP in place                         |

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Quarterly Audit Recommendation Status Report  
As of September 30, 2021**

| No. | Report Short Name                | Recommendation  | Target Completion Date (Per Agency) | Current Status | Responsible Office <sup>1</sup> | Recommendation Progress (Per Agency) |
|-----|----------------------------------|---|-------------------------------------|----------------|---------------------------------|--------------------------------------|
|     |                                  | maintained in the e-OPF or consider developing and implementing its own repository of documentation to ease the retrieval and response process.   |                                     |                |                                 |                                      |
| 15  | FY2020 Financial Statement Audit | The Commission should continue to implement the actions identified in its corrective action plan relating to employee payroll and benefits, dated September 30, 2020.   | 8/31/2022                           | Open           | CFO                             | CAP in place                         |
| 16  | FY2020 Financial Statement Audit | Ensure that new obligations are recorded only within the current FY, as required by law ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).  | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 17  | FY2020 Financial Statement Audit | Ensure that no payment reclassifications are performed between TAS unless the payment documentation is sufficient to show that the payment was applied to another TAS in error and there are sufficient existing obligated balances in excess of the amount(s) of the payment(s) ( <i>Repeat finding from 2019 Financial Statement Audit</i> ). | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 18  | FY2020 Financial Statement Audit | Ensure that all obligations recorded to the general ledger are properly supported (i.e., the obligated amount recorded agrees to the obligating document) ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).  | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 19  | FY2020 Financial Statement Audit | Open and complete a review into the potential ADA violation noted and report to the appropriate parties, as necessary, so that the Commission can determine if an actual violation occurred ( <i>Repeat finding from 2019 Financial Statement Audit</i> ).  | 7/31/2021                           | Open           | CFO                             | Implemented                          |

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|-----|----------------------------------|---|-------------------------------------|----------------|---------------------------------|--------------------------------------|
| 20  | FY2020 Financial Statement Audit | Fulfill the requirements of 31 USC §1517(b) by reporting the FY 2019 violations to the President, Congress, and the Comptroller General of the United States.   | 3/31/2022                           | Open           | CFO                             | CAP in place                         |
| 21  | FY2020 Financial Statement Audit | Continue to implement the measures established in the Commission's corrective action plan relating to budgetary controls, dated September 30, 2020.   | 3/31/2021                           | Open           | CFO                             | Implemented                          |
| 22  | FY2020 Financial Statement Audit | The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should work with the service provider to identify, at least quarterly, upward adjustments that have been offset by downward adjustments in the general ledger so that manual adjustments can be recorded to properly state the ending balances of both accounts. | 9/30/2022                           | Open           | CFO                             | CAP in place                         |
| 23  | FY2020 Financial Statement Audit | Commission management should work with its service provider to design and implement policies and procedures which enhance the internal review process for upward and downward adjustment transactions and includes a reconciliation of the UDO balances with the supporting documentation to ensure that transactions have been recorded correctly.                         | 9/30/2022                           | Open           | CFO                             | CAP in place                         |
| 24  | FY2020 Financial Statement Audit | The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should independently verify the amounts recorded for reimbursable activity by its shared service provider or participate in the calculation of the recorded amounts.   | 10/31/2021                          | Open           | CFO                             | CAP in place                         |

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Quarterly Audit Recommendation Status Report  
As of September 30, 2021**

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|-----|----------------------------------|---|-------------------------------------|----------------|---------------------------------|--------------------------------------|
| 25  | FY2020 Financial Statement Audit | The incoming Chief Financial Officer or other Commission personnel knowledgeable in accounting and finance should develop a procedure to identify accrued liabilities for reimbursable expenses which should be also be recorded as accrued accounts receivable.  | 10/31/2021                          | Open           | CFO                             | CAP in place                         |
| 26  | FY2020 FISMA                     | The Commission should follow their vulnerability remediation policies.  | 3/31/2021                           | Overdue        | CIO                             | CAP in place                         |
| 27  | FY2020 FISMA                     | Scanning should be run on a monthly basis, however if there are medium and/or high vulnerabilities, then they should be remediated, and the scan should be repeated and run again.  | 3/31/2021                           | Overdue        | CIO                             | CAP in place                         |
| 28  | Program Fee                      | We recommend the Commission require the Commission Staff to develop and implement effective policy and procedures on the Program Fee Ceiling criteria and methodology for determining the fee ceiling on the CNAs including aligning legacy and draft policy with the criteria in the Cooperative Agreements. | 11/30/2021                          | Open           | PMO                             | CAP in place                         |
| 29  | Program Fee                      | The Commission should follow GAO 14-704G, Standards for Internal Control in the Federal Government, Principles 10-15. The principles will assist the Commission to develop, design, and implement timely guidance that is supported by quality information.   | 11/30/2021                          | Open           | PMO                             | CAP in place                         |
| 30  | Program Fee                      | In order to effectively manage the Program fee, the Commission should complete a workforce analysis to determine Commission staffing requirements based on major mission activities and cross-cutting priority goals.   | 11/30/2021                          | Open           | PMO                             | CAP in place                         |

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As of September 30, 2021**

| <b>No.</b> | <b>Report Short Name</b>    | <b>Recommendation</b>  | <b>Target Completion Date (Per Agency)</b> | <b>Current Status</b> | <b>Responsible Office<sup>1</sup></b> | <b>Recommendation Progress (Per Agency)</b> |
|------------|-----------------------------|--|--|-----------------------|---------------------------------------|---|
| 31         | Program Fee                 | In order to support and inform decision-making processes and ensure effective and greater communication and reporting on the analysis being completed, the Commission should review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and evaluation methods. | 11/30/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 32         | Cooperative Agreement Audit | We recommend the Commission implement better practices for the QASP process that includes additions to the QASP plan or a separate procedure that outlines how the QASP and KPI measurements are developed and the basis for measurements.   | 11/30/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 33         | Cooperative Agreement Audit | We recommend the Commission to complete a work force analysis to determine staffing requirements based on major mission activities.  | 11/30/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 34         | Cooperative Agreement Audit | We recommend the Commission to Ensure the Commission's Agreements are harmonized with compliance enforcement protocol to ensure they are capable of meeting the regulatory requirements of the Agreements by the Commission and CNAs.  | 12/31/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 35         | Cooperative Agreement Audit | We recommend the Commission review and assess the requirements of the deliverables listed in Section G, attachment 1 of the Agreements, to determine if there are opportunities to reduce the volume and enhance the preparation effectiveness.  | 11/30/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 36         | Cooperative Agreement Audit | We recommend the Commission to review and analyze the Fee and Expenditure Reports and other materials received from the CNAs for opportunities to use a variety of analytical, research, and   | 11/30/2021                                 | Open                  | PMO                                   | CAP in place                                |

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Quarterly Audit Recommendation Status Report  
As of September 30, 2021**

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|-----|--|---|-------------------------------------|----------------|---------------------------------|--------------------------------------|
|     |  | evaluation methods to support an informed decision-making process.  |                                     |                |                                 |                                      |
| 37  | Cooperative Agreement Audit                          | We recommend the Commission to ensure that responses to follow up questions from CNAs have been addressed and included in the reports prior to sending the Fee and Expenditure Reports to Congress.   | 10/5/2020                           | Overdue        | PMO                             | CAP in place                         |
| 38  | Cooperative Agreement Audit                          | We recommend the Commission to ensure the CNAs have access to clear and complete guidance to follow when responding to Commission requests, enforcing the Commission's regulatory requirements, and meeting the requirements of the Agreements.   | 12/31/2021                          | Open           | PMO                             | CAP in place                         |
| 39  | Audit of Project Assignment and Allocation of Orders | Develop programmatic guidance on the interim pilot test program goals and provide it to the CNAs to help ensure the program achieves its goals, consistent with Standards for Internal Controls in the Federal Government. This includes: <ul style="list-style-type: none"> <li>a. Clarify its authority for conducting the pilot program to address recent federal court decisions that questioned whether the Commission has this authority.</li> <li>b. Clarifying whether the CNAs need to update their project distribution polices to incorporate the changes for the pilot test program.</li> </ul> | 9/30/2021                           | Open           | PMO                             | Implemented                          |
| 40  | Audit of Project Assignment and Allocation of Orders | Update policy 51.301 to include clarifying the meaning of equitable and transparent distributions, consistent with Standards for Internal Controls in the Federal Government and prior GAO recommendations.   | 3/31/2022                           | Open           | PMO                             | CAP in place                         |

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As of September 30, 2021**

| <b>No.</b> | <b>Report Short Name</b>                             | <b>Recommendation</b>   | <b>Target Completion Date (Per Agency)</b> | <b>Current Status</b> | <b>Responsible Office<sup>1</sup></b> | <b>Recommendation Progress (Per Agency)</b> |
|------------|--|---|--|-----------------------|---------------------------------------|---|
| 41         | Audit of Project Assignment and Allocation of Orders | Review and address the outstanding issues identified during the Commission's 2017 review to ensure NIB's project assignment policy aligns with Commission policy 51.301.  | 3/31/2022                                  | Open                  | PMO                                   | CAP in place                                |
| 42         | Audit of Project Assignment and Allocation of Orders | Ensure that NIB completes its order allocation policy and provide sufficient guidance to NIB to ensure that this policy aligns with Commission policy 51.301.   | 3/31/2022                                  | Open                  | PMO                                   | CAP in place                                |
| 43         | Audit of Project Assignment and Allocation of Orders | Require the CNAs to include specific criteria for considering the size of NPAs in their recommendation decisions. As part of this, develop metrics for assessing the CNAs on the equitable distribution of projects and monitor progress on an annual basis, consistent with the Standards for Internal Controls in the Federal Government. | 3/31/2022                                  | Open                  | PMO                                   | CAP in place                                |
| 44         | Audit of Project Assignment and Allocation of Orders | Conduct a study to determine whether a different mix of different sized NPAs could help increase the number of people employed through the program and their total work hours.  | 12/31/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 45         | Audit of Project Assignment and Allocation of Orders | Identify metrics for assessing transparency and monitor progress on annual basis, consistent with the Standards for Internal Controls in the Federal Government.  | 3/31/2022                                  | Open                  | PMO                                   | CAP in place                                |
| 46         | Audit of Procurement List Additions Process          | Develop a systematic approach to reviewing and updating policies and procedures every five years as needed in accordance with policy 51.101 including documentation of the review performed, whether updates are needed, and the prioritization of identified updates.  | 11/30/2021                                 | Open                  | PMO                                   | CAP in place                                |
| 47         | Audit of Procurement List Additions Process          | Update D&F policy 51.207 to improve transparency by clearly stating its use, purpose, and implementation including how D&F  | 12/31/2021                                 | Open                  | PMO                                   | CAP in place                                |

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As of September 30, 2021**

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|-----|---|--|-------------------------------------|----------------|---------------------------------|--------------------------------------|
|     |   | authority delegated to designated Commission staff is required to be approved by Commission members, documented, and periodically updated.   |                                     |                |                                 |                                      |
| 48  | Audit of Procurement List Additions Process | Review and evaluate the D&F thresholds, and the eight (8) other criteria for assessing whether using D&F approval authority is appropriate, in determining whether the risk tolerance for the volume of D&F approvals is at an acceptable level.         | 12/31/2021                          | Open           | PMO                             | CAP in place                         |
| 49  | Audit of Procurement List Additions Process | Monitor the annual use of D&F authority to include restarting the regular reporting to Commission members about the use of this authority.   | 7/1/2021                            | Open           | PMO                             | Implemented                          |
| 50  | Audit of Procurement List Additions Process | Develop comprehensive written documentation of the procedures performed by Commission staff for reviewing and evaluating PL additions including the approval process under D&F authority.  | 7/31/2022                           | Open           | PMO                             | CAP in place                         |
| 51  | Audit of Procurement List Additions Process | Complete in a timely manner the implementation to update the middleware software to facilitate the upgrades of the outdated vendor software and implement system patches or security updates as warranted.   | 6/26/2021                           | Open           | PMO                             | Implemented                          |
| 52  | Audit of Procurement List Additions Process | Update the Commission's contingency plan to include an offsite or alternative recovery location for PLIMS in the event of a natural disaster or catastrophic incident.   | 12/31/2021                          | Open           | PMO                             | CAP in place                         |
| 53  | Audit of Procurement List Additions Process | Review existing enhancements to PLIMS and determine any other enhancements needed to improve the PL additions process. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation. | 3/31/2022                           | Open           | PMO                             | CAP in place                         |

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|-----|---|--|-------------------------------------|----------------|---------------------------------|--------------------------------------|
| 54  | Audit of Procurement List Additions Process | Review the process for extracting and tabulating data to assess the CNAs' performance including new PLIMS data fields and standard reports. The review should include documenting these processes, prioritizing enhancements, and establishing a timeline for implementation.  | 3/31/2022                           | Open           | PMO                             | CAP in place                         |
| 55  | Audit of Procurement List Additions Process | Evaluate the security and functionality of PLIMS after enhancements are completed and determine whether the upgraded version of PLIMS addresses the Commission's needs or should be replaced.  | 9/30/2023                           | Open           | PMO                             | CAP in place                         |
| 56  | Audit of Procurement List Additions Process | Establish and document a process to ensure final PLIMS data files and other calculations supporting the metrics in assessing and reporting the CNAs' performance on PL additions and other PL transactions are maintained in a centralized location; and all assumptions, adjustments, and decisions made to adjust CNA final metric ratings based on the calculated results are documented. | 12/31/2021                          | Open           | PMO                             | CAP in place                         |
| 57  | Audit of Procurement List Additions Process | Establish and document a process to evaluate the PLIMS information for new metrics prior to including the new metrics in the CNAs' QASPs.  | 12/31/2021                          | Open           | PMO                             | CAP in place                         |
| 58  | Audit of Procurement List Additions Process | Identify metrics for assessing the efficiency and effectiveness of the PL additions process and monitor progress on an annual basis. This should include tracking approval rates for PL additions separately as well as end-to-end cycle times for completing a PL addition for products and services under full Commission voting process and D&F authority.                                | 6/30/2022                           | Open           | PMO                             | CAP in place                         |

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**Table 2: Closed During Current Period (July 31, 2021 to September 30, 2021)**

| <b>No.</b> | <b>Report Short Name</b>         | <b>Recommendation</b>  | <b>Close Date</b> | <b>Current Status</b> | <b>Responsible Office<sup>2</sup></b> |
|------------|----------------------------------|--|-------------------|-----------------------|---------------------------------------|
| 1          | FY2020 Financial Statement Audit | Request that the service provider begin preparing and submitting third quarter notes to the financial statements by the OMB submission deadline, in compliance with the financial reporting requirements which apply to agencies subject to the Accountability of Tax Dollars Act (ATDA) (Repeat finding from 2019 Financial Statement Audit). | 8/10/2021         | Closed                | CFO                                   |
| 2          | FY2020 Financial Statement Audit | If a waiver or exemption of the OMB Circular A-136 reporting requirements is deemed to be necessary, then the Commission should submit a request to OMB for consideration and obtain OMB's response in writing which formally waives this requirement.   | 8/10/2021         | Closed                | CFO                                   |
| 3          | FY2020 Financial Statement Audit | Commission management should record the proposed adjusting entries in order to correct the errors identified.  | 9/30/2021         | Closed                | CFO                                   |
| 4          | FY2020 FISMA                     | The Commission should identify any deficiencies (through the development of the SSP) and they should be documented on the SAR.   | 9/30/2021         | Closed                | CIO                                   |
| 5          | FY2020 FISMA                     | Once the SAR is completed, the Accrediting Official (AO) should sign off on the SAR indicating their acceptance of risk for this system to be in a production environment.   | 9/30/2021         | Closed                | CIO                                   |

<sup>2</sup> Legend for Responsible Office is as follows:

CFO – Office of the Chief Financial Officer

CIO – Office of the Chief Information Officer

PMO – Director of the Program Management Office

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| <b>No.</b> | <b>Report Short Name</b> | <b>Recommendation</b>   | <b>Close Date</b> | <b>Current Status</b> | <b>Responsible Office<sup>2</sup></b> |
|------------|--------------------------|---|-------------------|-----------------------|---------------------------------------|
| 6          | FY2020 FISMA             | All deficiencies identified on the SAR should then be categorized by risk (low, medium, and high) and then formalized POA&Ms should be created. The POA&Ms should contain the hours needed to remediate the deficiency, personnel required, timeline, and cost. | 9/30/2021         | Closed                | CIO                                   |
| 7          | FY2020 FISMA             | IT should ensure that backed up data is encrypted.  | 9/30/2021         | Closed                | CIO                                   |
| 8          | FY2020 FISMA             | All users should have their IDs automatically disabled after a period of 90 days of inactivity.   | 9/30/2021         | Closed                | CIO                                   |
| 9          | FY2020 FISMA             | Finalize the Mobile Device Policy and ensure that users of the systems adhere to the stipulations outlined within the Policy.   | 9/30/2021         | Closed                | CIO                                   |
| 10         | FY2020 FISMA             | Ensure that IT finalizes the Enterprise Architecture Policy and then disseminates it to appropriate personnel.  | 9/30/2021         | Closed                | CIO                                   |
| 11         | Program Fee              | We recommend the Commission require the Commission Staff, to work jointly with the CNAs to issue and implement a policy on the methodology for the CNAs to calculate the Program Fee.   | 9/30/2021         | Closed                | PMO                                   |

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**Table 3: Closed Prior to July 30, 2021**

| No. | Report Short Name                | Recommendation  | Close Date | Current Status | Responsible Office <sup>3</sup> |
|-----|----------------------------------|---|------------|----------------|---------------------------------|
| 1   | FY2019 Financial Statement Audit | We recommend that the Commission management develop and document a process to evaluate its internal controls over financial reporting which provides (1) an assessment of the effectiveness of the organization’s internal controls to support reliable financial reporting, effective and efficient programmatic operations, and compliance with applicable laws and regulations, and (2) an assessment of whether financial management systems comply with Federal financial management systems requirements. | 11/15/2020 | Closed         | CFO                             |
| 2   | FY2020 Financial Statement Audit | To ensure that billing and collection activities are complete and timely, the Commission should initiate (or instruct its service provider to initiate) IPACs to receive reimbursement payments from the Requesting Agency at the same time that the transmittal form approving the vendor payment is submitted to the service provider for processing.   | 6/30/2021  | Closed         | CFO                             |

<sup>3</sup> Legend for Responsible Office is as follows:

CFO – Office of the Chief Financial Officer

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