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Audit of the Architect of the Capitol's Unauthorized Commitments

OIG-AUD-2026-03

September 28, 2026



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Results in Brief

Audit of the Architect of the Capitol's Unauthorized Commitments

SEPTEMBER 28, 2026



OBJECTIVE

The objective of this audit was to assess the efficiency and effectiveness of the Architect of the Capitol's (AOC) management of unauthorized commitments (UAC). Specifically, we evaluated the AOC's process for identifying, assessing, and ratifying, as applicable, unauthorized commitments and verified compliance with AOC's policies and procedures. Procurement audits and evaluations are included in the Architect of the Capitol Office of Inspector General (OIG) Oversight Plan. As such, the AOC OIG conducted an audit of UACs.

FINDINGS

We reviewed and evaluated the AOC's processes for the identification, assessment, and ratification of UACs, as well as compliance with the requirements outlined in AOC policies and procedures and federal guidance, as a best practice.

Our audit determined that the efficiency and effectiveness of the AOC's management of UACs need improvement. Based on our review, the AOC's current policies, procedures, and training do not sufficiently address how to prevent, identify, assess, or ratify UACs.

Specifically, we found that:

1. Government Purchase Card (GPC) annual reports identified 40 UACs totaling \$156,891.20 that were not detected or reported at the time they occurred.

2. Acquisition and Material Management Division (AMMD) staff issued waivers for 53 UACs totaling \$220,820.69 that bypassed the formal process and were not accounted for in the UAC population, citing perceived inefficiencies within the formal process for low-dollar and emergency or urgent procurements.
3. AMMD did not fully comply with the required ratification procedures for the UACs that were ratified due to inconsistent process application and use of unreliable data.

The absence of clear definitions, expectations, and documentation requirements within the Contracting Manual (CM), coupled with inconsistent practices and unreliable data in ratification activities, resulted in an incomplete UAC population, unsupported ratification decisions, and repeated deviations from required procedures. These systemic weaknesses elevate the risk of inaccurate reporting, noncompliance with procurement requirements, and weakened internal controls over acquisition activities.

RECOMMENDATIONS

We made seven recommendations to address the identified areas of improvement. Specifically, we recommend that AMMD:

1. Establish and implement policies and procedures that clearly define and specify the types of procurement actions that constitute an unauthorized commitment.

Results in Brief Continued

2. Develop and implement a comprehensive, continuous training program on government purchase card use.
3. Revise policies, procedures, and processes to improve the operational efficiency of the unauthorized commitment ratification process.
4. Establish and implement clear policies and procedures for emergency/urgent procurements.
5. Enhance ratification procedures to clearly define the requirements for documenting unauthorized commitments and submitting, assessing, and approving ratification requests.
6. Enhance automated system controls to ensure the ratification submission, review, and approval process requirements are met.
7. Develop and implement periodic training for all relevant AOC personnel on (1) appropriate prevention, identification, reporting, and documentation of unauthorized commitments, and (2) the submission, assessment, and approval of ratifications.

MANAGEMENT COMMENTS

The AOC provided comments on September 23, 2026, see **Appendix D**. In its management comments, the AOC concurred with the OIG's seven recommendations.

Please see the Recommendations Table on the following page.

RECOMMENDATIONS TABLE

Management	Recommendation Required Comment
Office of the Chief Administrative Officer, Acquisition and Material Management Division	1, 2, 3, 4, 5, 6, and 7

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Office of the Chief Administrative Officer, Acquisition and Material Management Division	1, 2, 3, 4, 5, 6 and 7	None	None

The following categories are used to describe agency management's comments to individual recommendations:

- **Open Unresolved:** Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Open Resolved:** Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed:** OIG verified that the agreed upon corrective actions were implemented.



Inspector General

DATE: September 28, 2026

TO: Thomas Austin, PE, CCM, PMP
Architect of the Capitol

FROM: Luiz A. Santos, CFE, PMP
Inspector General

SUBJECT: Audit of the Architect of the Capitol's Unauthorized Commitments
(OIG-AUD-2026-03)

Please see the attached final report for our audit of the Architect of the Capitol's (AOC's) Unauthorized Commitments (UACs), which we announced on December 15, 2025. This report presents one finding and seven recommendations related to the efficiency and effectiveness of the AOC's management of UACs. Our audit determined that the AOC's current policies, procedures, and training do not sufficiently address how to prevent, identify, assess, or ratify UACs.

We appreciate the courtesies extended to our staff during the audit. If you have any questions, please contact me at 202.593.1948 or luiz.santos@aoc.gov. Alternatively, your staff may contact Peter Sima-Eichler, Deputy Inspector General, at 202.355.5948 or peter.sima-eichler@aoc.gov or Erica Boyden, Assistant Inspector General for Audits, at 202.215.3395 or erica.boyden@aoc.gov.

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INTRODUCTION

Objective

This report presents the results of the performance audit of the Architect of the Capitol's (AOC) Unauthorized Commitments (UAC). The objective of this audit was to assess the efficiency and effectiveness of the AOC's management of UACs. Specifically, we evaluated the AOC's process for identifying, assessing, and ratifying, as applicable, unauthorized commitments and verified compliance with the AOC's policies and procedures.

To accomplish this objective, we (1) reviewed policies, procedures, and supporting documentation related to identifying, assessing, and ratifying UACs; (2) interviewed acquisition staff and conducted process walkthroughs to obtain an understanding of the organizational structure, roles and responsibilities, and applicable controls; (3) conducted a gap analysis to assess whether policies and procedures aligned with federal procurement best practices; and (4) performed detailed testing to determine compliance with applicable AOC policies and procedures.

We conducted this audit in Washington, D.C., from December 2025 through July 2026, in accordance with the Generally Accepted Government Auditing Standards (GAGAS) (per the 2024 revision of the *Government Accountability Office's [GAO's] Government Auditing Standards*). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Refer to **Appendix A** for a discussion on Scope and Methodology, Use of Computer-Processed Data, and Prior Coverage.

Background

The AOC's Office of the Chief Administrative Officer, Acquisitions and Material Management Division (AMMD) is responsible for overseeing the AOC's procurement functions. AMMD streamlines these functions through three groups:

- Supplies, Services, and Material Management Division (SSMMD)
- Design and Construction Acquisition Division (DCA)
- Acquisition Policy Branch

AOC Order 34-1, Contracting Manual (CM) establishes procedures and requirements for the acquisition of supplies, services, construction, and related services that should be applied by AOC personnel. According to the CM, no contract shall be entered into on the AOC's behalf unless the requirements of the manual, applicable laws, and other agency acquisition

procedures are met. The procurement authority to enter into and administer contracts on the agency's behalf is delegated, within applicable warrant limits, to the Chief Procurement Officer (CPO),¹ Chief of SSMMMD, Chief of DCA, and Contracting Officers (CO).

From October 1, 2023, through September 30, 2025, the AOC managed 2,850 active contracts valued at approximately \$2.38 billion. During this same period, the agency identified 11 UACs totaling approximately \$313,000. Within the OIG's Fiscal Year (FY) 2024 Statement of Management Opportunities and Performance Challenges, the OIG highlighted ongoing internal control weaknesses and failures within the agency's acquisition functions. In addition, the OIG's Investigations Division received seven complaints involving potential UACs.

The CM, in alignment with the Federal Acquisition Regulation (FAR), defines a UAC as an agreement that is not binding because the government representative who made it lacked the authority to enter into that agreement on behalf of the government. The manual also defines a ratification as the process by which a UAC is approved for conversion to an official and legal AOC contract or order.

Although the CM defines UACs, it does not provide guidance for how to identify them.

Identification of a UAC

According to AMMD officials, Acquisition staff become aware of a UAC:

1. During daily reviews of completed acquisition packages or daily conversations
2. When the COs notice differences in the invoice and purchase request dates or receive an invoice without a purchase request
3. When the responsible Office/Jurisdiction makes a purchase without ensuring the availability and commitment of funds
4. When the responsible Office/Jurisdiction notifies the CO of a potential UAC
5. When an individual without a warrant makes a purchase without authorization or authorizes a contractor to perform or provide additional services or goods
6. When using a purchase card before a requisition is submitted and approved in the financial management system
7. When an "emergency" or "urgent" procurement occurs
8. During annual government purchase card (GPC) reviews

¹ Head of Contracting Authority

GPC Annual Reviews

The CM states that it is AOC policy to use a purchase card for all small purchases below the competition threshold of \$2,500 for services and \$2,000 for construction and as a payment method specified by contract terms. The AOC established the GPC program to provide personnel with a streamlined method of ordering and paying for supplies and services, reducing administrative costs, avoiding unnecessary burdens for ordering activities and contractors, and promoting efficiency. The Agency Program Coordinator (APC) is responsible for the day-to-day management of the GPC program, to include implementing the program's policies and procedures, maintaining all forms and documents, and conducting annual on-site reviews of cardholder files.

To initiate the annual on-site reviews of cardholder files, the APC analyzes a Tableau Custom Report and selects a sample of transactions for each Office/Jurisdiction. Then, the APC requests and reviews the supporting documentation for each sampled transaction to verify compliance with the CM, applicable requirements of law, and other agency acquisition procedures. Upon completion of the review, the APC issues a Purchase Card Review Report and meets with each Office/Jurisdiction to discuss the rating and finding(s).

The Purchase Card Review report contains objectives, information about how to achieve the objectives, findings, recommendations, assigned ratings (satisfactory, marginal or unsatisfactory), and a list of reviewed transactions. The report details the objectives as:

- Determine the effectiveness of activity purchase card processes
- Evaluate performance against sound management principles
- Assist the activity in understanding and carrying out AOC program policies
- Recommend ways and means for the activity to improve effectiveness and responsiveness of the purchase card process
- Detect problem patterns and opportunities for general improvements
- Evaluate existing procedures and processes to ascertain potential for fraudulent, wasteful, or abuse practices and to recommend adjustments where necessary

Assessment and Ratification of a UAC

According to AMMD staff, when a UAC is identified, the responsible Office/Jurisdiction initiates the ratification process by completing the Ratification Request form and uploading supporting documentation in eDocs² for submission. This automated form replaced the memorandum discussed in *CM Section 1.3.5 Ratification of Unauthorized Commitments*. Then, the Chief of SSMMMD or DCA receives notification via email that a Ratification Request form was submitted. The Chief of SSMMMD or DCA reviews and sequentially routes the form by assigning a CO, Branch Chief, and the Review and Approval Board (also referred to as the Board) to conduct their review and approval. The Board consists of the Chief Financial Officer, Chief

² eDocs (Electronic Documents) is a digital platform used to house AOC Online Forms, such as the Ratification Request form.

Administrative Officer, Office of General Counsel, and Chief of Staff. All board members simultaneously receive an email notification to approve the ratification.

The reviewers assess each ratification based on the information on the form and additional supporting documentation included in the request. The purpose of the review is to determine whether the (1) government needed and obtained a benefit from the services/supplies received; (2) price is fair and reasonable; and (3) funds are available or were available at the time the UAC occurred. All designated reviewers can request additional documentation and/or include corrective action.

As outlined in the CM, all board members must unanimously agree to the ratification. If unanimous agreement is not reached, the Architect of the Capitol may make the final approval decision. Once approved, the Office/Jurisdiction is responsible for completing any required corrective action and providing supporting documentation to the appropriate individuals. After the ratification process is finalized, an automated notification from eDocs is sent to the Division Chief via email.

Review of Internal Controls

The audit team reviewed internal controls to obtain an understanding of the processes to identify, assess, and ratify UACs. Specifically, we (1) reviewed policies and procedures for identifying, assessing, and ratifying UACs; (2) interviewed acquisition staff to understand the AOC's management of UACs; (3) conducted a gap analysis to assess whether the CM guidance for managing UACs aligned with industry's best practices — the FAR; and (4) performed detailed testing to determine compliance with policies and procedures.

We determined that the AOC's Order 34-1, Contracting Manual aligned with the FAR; however, the AOC needs to improve its management of UACs.

Criteria

To determine the efficiency and effectiveness of the AOC's management of UACs, we relied on relevant criteria from AOC policies and GAO's standards for internal controls, in addition to the FAR as a best practice:

- AOC Order 4-10, Internal Control Program Policy, dated March 31, 2016
- AOC Order 34-1, Contracting Manual, dated July 14, 2022
- GAO, Standards for Internal Control in the Federal Government, GAO-25-107721 (May 2025) (2025 Green Book)
- FAR, Subpart 1.6 - Career Development, Contracting Authority, and Responsibilities, (FAC) 2019-06; (Effective September 10, 2019)

Refer to **Appendix C** for detailed criteria.

AUDIT RESULTS

Our audit determined that the efficiency and effectiveness of the AOC's management of UACs need improvement. The AOC's current policies, procedures, and training do not sufficiently address how to prevent, identify, assess, or ratify UACs. As a result, the AOC lacks efficient UAC identification and tracking, effective assessment, and full compliance with required ratification procedures.

Specifically, we found that:

- Annual GPC reports identified 40 UACs, totaling \$156,891.20, that were not detected or reported at the time of occurrence.
- AMMD staff bypassed the required ratification procedures by issuing waivers for 53 UACs totaling \$220,820.69, which were identified but not incorporated into the UAC population, citing perceived inefficiencies within the formal process for low-dollar and emergency or urgent procurements.
- AMMD did not fully comply with the required ratification procedures for the identified UACs.

Because UACs were not efficiently identified, effectively assessed, or properly ratified, AMMD lacks the required assurances for those UACs that goods and services were necessary, prices were fair and reasonable, and funds were properly obligated in accordance with the CM and federal internal control standards.

We made seven recommendations to improve both the efficiency and effectiveness of the AOC's management of UACs.

FINDING

AOC's Management of UACs Needs Improvement

We determined that AOC's management of UACs needs improvement. The AOC lacks efficient identification and tracking of UACs, effective assessment of those commitments, and full compliance with required ratification procedures. Specifically, our audit found (1) GPC annual reports identified UACs that were not detected or reported at inception; (2) AMMD staff bypassed the required ratification procedures by issuing waivers; and (3) AMMD did not fully comply with the required ratification procedures for the identified UACs.

GPC Annual Reports Identified UACs not Detected or Reported at Inception

The GPC annual reports identified 40 UACs totaling \$156,891.20 that were not detected or reported at the time they occurred. We determined that these UACs resulted from a lack of clear guidance and insufficient training. The AOC's handling of purchase card UACs elevates the likelihood of repeat errors, reduces insight into the complete UAC population and associated costs, and fosters inconsistent practices.

The audit team requested copies of the FY 2024 and FY 2025 annual Purchase Card Review Reports for all Offices/Jurisdictions to obtain an understanding of the types of CM violations that occurred during the annual review. Based on our analysis, we identified:

- 36 UACs in FY 2024 –
 - 1 noncompliance violation of Section 1.3.5. Ratification of a UAC
 - 18 noncompliance violations of Sections 1.3.5. Ratification of a UAC and 7.3.6.(b) Using the Government Purchase Card
 - 17 noncompliance violations of Section 7.3.7. Unauthorized Card Use
- 4 UACs in FY 2025 –
 - 1 noncompliance violation of Section 7.3.6.(b) Using the Government Purchase Card
 - 3 noncompliance violations of Section 7.3.7. Unauthorized Card Use

These violations were committed across 19 offices by various cardholders, including those who were also COs and Contracting Officer's Representatives (COR). While the CM does not

explicitly define unauthorized purchase card usage as a UAC or specify the types of procurement actions that constitute one, the APC identified these violations as UACs.

The APC was unable to confirm whether the 40 UACs completed the formal ratification process, stating this determination is the responsibility of the Offices/Jurisdictions. As a result, we contacted each Office/Jurisdiction that committed a UAC to verify how the UACs were addressed. We received responses from 18 of the 19 offices.

While the responding Offices/Jurisdictions did not consistently provide documentation to support their responses, we summarized their explanations of the UACs as follows:

- A lack of clearly defined GPC procedural guidance for GPC users
- Misinterpretation of CM requirements
- Insufficient training for new or infrequent GPC users

The AOC's current approach for managing GPC UACs creates a heightened risk of recurrence, provides limited visibility into the full population and total costs of UACs, and results in inconsistent practices across the AOC.

53 Waived UACs Bypassed Required Ratification Procedures

The audit team conducted a gap analysis of the required ratification procedures and determined that the procedures align with federal procurement best practices — the FAR. However, we found that AMMD staff adopted an informal waiver process to bypass the required ratification procedures, citing perceived inefficiencies within the formal process for low-dollar and emergency or urgent procurements rather than following the deviation requirements outlined in CM Section 1.1.7. Deviation from the Contracting Manual. As a result, 53 waived UACs were issued outside of the formal process and not accounted for in the UAC population.

Audit interviews revealed that AMMD staff substituted the formal ratification process for unauthorized procurements with an informal email-based waiver process involving consultation with the APC and/or approval from the Chief of SSMMMD. In response, we requested all waiver emails issued. We reviewed the 53 ratification waivers totaling \$220,820.69 issued between May 22, 2024, and March 12, 2026, and found:

- 29 waivers allowed services exceeding \$2,500
- 7 out of 33 cardholders were issued three or more waivers
- 41 percent of the waivers were issued among 3 jurisdictions
- Inconsistencies existed in the level of detail and supporting documentation provided

Audit interviews indicated that some UACs occasionally resulted from emergency or urgent procurements needed to address safety or security concerns. For example, incidents occurring

after normal business hours may require immediate procurement of goods or services when a CO is unavailable, leaving staff without a representative having applicable contracting authority to direct a contractor/vendor to act. However, AMMD has not established policies or procedures for managing emergency or urgent procurements, nor does it provide guidance on which procurements qualify as such. As an alternative, the Chief of SSMMMD informally applies CM Section 1.3.5.(b), which states that “positive action should be taken to preclude, to the maximum extent possible, the need for ratification actions” as a waiver mechanism for UACs and minor administrative issues. While some waiver requests appeared urgent, we were unable to determine the total number of requests resulting from emergency-related requests due to inconsistent information provided by Offices/Jurisdictions.

AMMD Leadership stated that the current ratification process is time-consuming and requires extensive C-Suite (supervisory and executive) involvement. According to the Acting CPO, the formal process outlined in CM Section 1.3.5. Ratification of Unauthorized Commitments requires multiple levels of review and approvals — often nine or more — which can take months to complete, even for low-dollar and emergency-related procurements.

Without formal policies, procedures, and training to prevent, identify, assess, and ratify UACs, including clear guidance for low-dollar and emergency-related procurements, AMMD faces increased risk of:

- Recurring UACs
- Inconsistent resolution of UACs and CM violations
- Noncompliance with the CM
- Inaccurate reporting of UACs
- Lack of accountability for individuals who repeatedly violate the CM

Noncompliance with Required Ratification Procedures

AMMD did not fully comply with the required ratification procedures for the UACs that were ratified due to inconsistent process application and use of unreliable data. We identified noncompliance related to roles and responsibilities, inadequate supporting documentation, and insufficient training.

AMMD identified 11 UACs that completed the ratification process. The audit team reviewed the contract files for the 11 UACs committed between October 1, 2023, and September 30, 2025, along with two additional contracts. For each file, we reviewed the Ratification Request forms, as applicable, and supporting documentation provided by AMMD to determine whether the ratification process was properly followed.

Of the 13 contracts reviewed, 1 did not include a UAC. But 12 files, totaling approximately \$318,000, resulted in UACs where AMMD did not fully comply with the required ratification procedures. Specifically, AMMD:

- Allowed individuals who were not responsible for the UAC to submit the request form
- Accepted incomplete request forms with blank fields
- Assessed and approved ratifications without required documentation needed to identify: (1) the UAC, (2) responsible individuals, (3) proper CO or COR authority, (4) funding availability, (5) purchase order or invoice amounts, (6) payment type, and/or (7) completion of mandatory training
- Permitted the same individual to approve ratifications in multiple roles in a manner inconsistent with the CM
- Allowed a contract specialist without authority to issue an approval as a CO

Because of the inconsistent application and unreliable data associated with the current ratification procedures, AMMD cannot ensure that UACs are properly tracked, assessed, or resolved. As a result, the agency faces an increased risk of processing transactions containing errors, lacking adequate support for ratification decisions, or bypassing required reviews. These issues heighten the likelihood of improper, untimely, or incomplete corrective actions, potentially leading to inaccurate financial records, noncompliance with AOC procurement policies and procedures, and weakened internal controls over acquisition activities.

Summary

Collectively, our findings demonstrate that the AOC lacks clear guidance, training, and controls necessary to efficiently and effectively prevent, identify, assess, and ratify UACs. Weaknesses in policy and practice have resulted in UACs going undetected at inception, the use of informal waiver processes that bypass required ratification procedures, and inconsistent compliance with the ratification requirements. In particular, the CM does not:

- Clearly define whether unauthorized purchase card usage constitutes a UAC
- Specify the types of procurement actions that qualify as UACs
- Require routine training for inexperienced or infrequent GPC users
- Clarify “positive actions should be taken to preclude, to the maximum extent, the need for ratification actions”
- Address emergency or urgent procurements occurring when a CO is unavailable (such as night or weekend shifts)
- Specify how to properly identify UACs
- Review the approach, requirements, and roles and responsibilities for the ratification review procedures
- Clearly define the documentation required to support a ratification request

As a result, the agency ratified only 12 UACs, while 40 UACs were not detected prior to the GPC annual review and 53 waived UACs bypassed the formal ratification process entirely. The Acting CPO explained that although staff sought a more efficient way to resolve low-dollar or emergency UACs, the informal waiver process misapplied CM 1.3.5(b). This provision is intended to promote proactive prevention of UACs, not authorize alternative approval paths outside the CM’s deviation process. The informal waiver mechanism reduced the deterrent effect of the formal ratification process and increased the risk of recurring unauthorized procurement actions. A more appropriate approach would have been to request official policy

changes through the Acquisition Policy Branch to develop a streamlined yet compliant process for small or urgent actions.

AMMD leadership acknowledged these systemic deficiencies, noting that staff training is insufficient and the current system lacks the tools necessary to help staff properly manage UACs. They are currently drafting a new UAC policy to address these gaps.

Conclusion

Overall, our audit concludes that the AOC's management of UACs is neither efficient nor effective and requires improvement. Across the three issues identified — undetected UACs identified only through annual GPC reviews, the use of informal waivers that bypass required ratification procedures, and noncompliance with the formal ratification process — the AOC lacks the policies, procedures, and training necessary to ensure UACs are properly prevented, identified, assessed, and resolved.

The absence of clear definitions, expectations, and documentation requirements within the CM, coupled with inconsistent practices and unreliable data in ratification activities, has resulted in an incomplete UAC population, unsupported ratification decisions, and repeated deviations from required procedures. These systemic weaknesses elevate the risk of inaccurate reporting, noncompliance with procurement requirements, and weakened internal controls over acquisition activities. Strengthening the policy, oversight, and training will be essential for AOC to improve the efficiency and effectiveness of UAC management.

Recommendations

Recommendation 1

We recommend that Acquisition and Material Management Division establish and implement policies and procedures that clearly define and specify the types of procurement actions that constitute an unauthorized commitment.

Recommendation 1 – AOC Comment

AOC Concurs. AMMD will update the Architect of the Capitol Acquisition Manual (ACAM) to clearly define and specify the types of procurement actions that constitute an unauthorized commitment and the appropriate corrective actions.

Recommendation 1 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved.

but open. The recommendation will be closed upon completion and verification of the proposed actions.

Recommendation 2

We recommend that Acquisition and Material Management Division develop and implement a comprehensive, continuous training program on government purchase card use.

Recommendation 2 – AOC Comment

AOC Concurs. AMMD will develop and implement a comprehensive, continuous training program for government purchase card use, including for approving officials.

Recommendation 2 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

Recommendation 3

We recommend that Acquisition and Material Management Division revise policies, procedures, and processes to improve the operational efficiency of the unauthorized commitment ratification process.

Recommendation 3 – AOC Comment

AOC Concurs. AMMD will publish Part 1, Ratification of Unauthorized Commitments, and Part 71, AOC Purchase Card Program, to provide updated procedures and improve the operational efficiency of the ratification process.

Recommendation 3 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

Recommendation 4

We recommend that Acquisition and Material Management Division establish and implement clear policies and procedures for emergency/urgent procurements.

Recommendation 4 – AOC Comment

AOC Concurs. AMMD will publish the ACAM Chapter on Emergency and Urgent Acquisitions, which implements clear policies and procedures for emergency/urgent procurements.

Recommendation 4 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

Recommendation 5

We recommend that Acquisition and Material Management Division enhance ratification procedures to clearly define the requirements for documenting unauthorized commitments and submitting, assessing, and approving ratification requests.

Recommendation 5 – AOC Comment

AOC Concurs. AMMD will review and update Part 1, Ratification of Unauthorized Commitments, to include a review of internal controls for documenting unauthorized commitments.

Recommendation 5 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

Recommendation 6

We recommend that Acquisition and Material Management Division enhance automated system controls to ensure the ratification submission, review, and approval process requirements are met.

Recommendation 6 – AOC Comment

AOC Concurs. AMMD will work with Information Technology Division (ITD) to assess the capability of automated system controls. AMMD will review and implement internal control improvements where possible.

Recommendation 6 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.

Recommendation 7

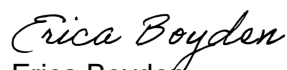
We recommend that Acquisition and Material Management Division develop and implement periodic training for all relevant Architect of the Capitol personnel on (1) appropriate prevention, identification, reporting, and documentation of unauthorized commitments, and (2) the submission, assessment, and approval of ratifications.

Recommendation 7 – AOC Comment

AOC Concurs. AMMD will develop and implement periodic training for all relevant AOC personnel to establish preventative education on unauthorized commitments. AMMD will develop and implement mandatory training on submitting, assessing, and approving ratifications for individuals involved in the unauthorized commitment process.

Recommendation 7 – OIG Comment

We recognize the AOC's concurrence with the recommendation. The AOC's actions appear to be responsive to the recommendation. Therefore, the recommendation is considered resolved but open. The recommendation will be closed upon completion and verification of the proposed actions.



Erica Boyden

Assistant Inspector General for Audits

September 28, 2026

APPENDIX A

Scope and Methodology

The scope of this performance audit was to review the AOC's management of UACs for the period October 1, 2023-September 30, 2025, specifically the identification, assessment, and ratification of UACs. The audit team conducted this performance audit from December 2025 through July 2026 in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our objective, we (1) requested and reviewed policies, procedures, organizational charts, training slides, checklists, reports, emails, and appointment letters related to identifying, assessing, and ratifying UACs; (2) interviewed acquisition staff and conducted process walkthroughs to obtain an understanding of the organizational structure for acquisitions, their roles and responsibilities, and applicable controls to identify, prevent, assess, and ratify UACs; (3) conducted a gap analysis comparing the AOC's ratification process to relevant federal guidance and FAR best practices; (4) performed detailed testing on 100 percent of the ratified UAC population, occurring between October 1, 2023 and September 30, 2025 — 11 UACs totaling approximately \$313,000 — and two additional contracts, one of which included a UAC totaling approximately \$5,000, to determine compliance with applicable AOC policies and procedures; and (5) attempted to conduct data analytics to identify potentially undetected or unreported UACs as well as any trends or anomalies within procurement transactions. However, system limitations within the financial management system and invoice processing portal prevented the audit team from obtaining reliable data.

Use of Computer-Processed Data

We did not use computer-processed data to perform this audit.

Prior Coverage

During the last five years, the AOC OIG issued three reports discussing UACs and/or procurement actions. Unrestricted AOC OIG reports can be accessed at www.aocoig.gov/reports.

AOC OIG Follow-Up Division

Follow-up Evaluation of the AOC's Compliance with the Government Purchase Card Program, report dated November 25, 2024

The objective of the evaluation was to determine whether the AOC effectively implemented corrective actions to address the findings and recommendations in the 2019 AOC OIG's Evaluation of the AOC's Compliance with the Government Purchase Card Program. The evaluation followed up on the three findings and four recommendations made to improve the AOC's implementation of the government purchase card program. OIG found that the AOC improved its purchase card review process by creating a more detailed transaction report to assist with the review, hired additional staff and developed a purchase card review standard operating procedure. However, the team also found:

- The AOC does not use data analytics and lacks specific guidance for conducting purchase card reviews.
- Cardholders may have split transactions as AOC policy lacks specific guidance for staff on split purchases and strategies on how to avoid them.
- The AOC lacks guidance on purchases from third-party processors and vendors.
- The AOC does not monitor or track the amount of sales tax paid.

AOC OIG Inspections and Evaluations Division

Evaluation of the Architect of the Capitol's Contracting Officer and Contracting Officer's Representative Oversight, report dated June 12, 2024

The evaluation was aligned with the AOC OIG's identification of waste and accountability as an agency management opportunity and performance challenge in 2022 and 2023. The objective of the evaluation was to determine if COs and CORs were performing their duties in accordance with AOC policies, procedures, and contractual requirements, while assessing any limitations that might hinder opportunities for efficiency in the CO and COR work process. Based on the evaluation, the team found:

- The AOC's organizational reporting structure for acquisition limits COs authority and independence.
- Independent Government Estimates are accessible to non-AOC personnel.
- The AOC lacks formal policies and procedures for COR selection/nomination.
- The AOC's tracking of COR certifications and training, and the COR certification process needs improvement.
- Appropriations law training is not required for CORs.
- Some CORs do not consistently or adequately maintain oversight documentation.

- The AOC lacks detailed guidance for COR file audits and CO accountability.

AOC OIG Investigations Division

Allegations of Unauthorized Expenditures and Improper Requests by Supervisors, report dated February 22, 2024

The AOC OIG hotline received an anonymous complaint that a Jurisdiction was not in compliance with AOC policy regarding the purchase of training, in addition to receiving complaints detailing the specific actions of two individuals. The complainants alleged that a supervisor had not provided sufficient time, notification or documentation to justify the training and did not follow appropriate contract protocol. Supervisor 1 was not found to be in violation of the AOC's Contract Manual because they obtained the training using a SF-182.

The complainants further alleged that another supervisor, Supervisor 2, had directed AOC staff to falsify dates on AOC forms to rectify the unauthorized training courses. OIG was unable to obtain sufficient evidence supporting the claim that the supervisor demanded staff falsify paperwork to push training courses through the approval process. The signature on the documents obtained by OIG was digitally signed and authenticated, time stamped and certified by the Delegation of Authority prior to the course start date. OIG did not identify the incident as an Unauthorized Commitment nor substantiate violations of AOC policy. However, the investigation identified that the Jurisdiction owed the vendor an outstanding debt of \$15,000.00 for completed training. The investigation has been closed.

APPENDIX B

Notification Letter



Office of Inspector General
Fairchild Bldg.
499 S. Capitol St., SW, Suite 518
Washington, D.C. 20515
202.593.1948
www.aoc.gov

United States Government
MEMORANDUM

DATE: December 15, 2025

TO: Thomas E. Austin, PE, CCM, PMP
Architect of the Capitol

FROM: Luiz A. Santos, CFE, PMP
Inspector General 

SUBJECT: Announcement Memorandum for the Audit of the Architect of the Capitol's
(AOC) Unauthorized Commitments (2026-AUD-002-A)

This memorandum serves as notification that the Office of Inspector General (OIG) plans to initiate an audit of the AOC's unauthorized commitments. The objective of this audit is to assess the efficiency and effectiveness of the AOC's management of unauthorized commitments. Specifically, we will evaluate the AOC's process for identifying, assessing, and ratifying, as applicable, unauthorized commitments, and verify compliance with AOC's policies and procedures.

We will contact the OIG liaisons to set up an audit entrance conference. If you have any questions, please contact me at 202.593.1948 or Luiz.Santos@aac.gov. Alternatively, your staff may contact Erica Boyden, Assistant Inspector General for Audit, at 202.215.3395 or Erica.Boyden@aac.gov.

Distribution List:

Joseph Campbell, Deputy Architect
Patrick Briggs, Chief of Staff
Danna Planas Ocasio, Deputy Chief of Staff
Joseph DiPietro, Chief of Operations
Telora Dean, Chief Administrative Officer
Sherri Jordan, Chief Financial Officer
Angela Freeman, General Counsel
Jerrod Whittington, Chief Procurement Officer
Curtis McNeil, Risk Management Officer

APPENDIX C

Detailed Criteria

AOC

- **AOC Order 4-10, Internal Control Program:**

Section 2 Policy

The AOC is committed to providing world-class support to our customers with a high degree of accountability. In our continuing effort to improve performance and reduce risk, a comprehensive Internal Control Program is necessary to enhance AOC's ability to manage its resources effectively and efficiently. Accordingly, AOC adopted the following policy statement:

AOC management is committed to exercising sound internal controls that ensure effective and efficient program operations, reliable financial reporting and compliance with applicable laws.

This policy statement addresses the key aspects of a strong internal control environment as set forth by the Government Accountability Office (GAO) in its Standards for Internal Control in the Federal Government. The GAO states that internal control is an integral component of an organization's management that provides reasonable assurance that the above objectives defined in the AOC policy are being achieved. Additionally, internal control includes the plans, methods and procedures used to meet missions, goals and objectives to support performance-based management.

- **Order 34-1, Contracting Manual:**

Section 1.1.7. Deviation from the Contracting Manual

(a) Circumstances may arise in which established policies, orders, directives or business practices are not appropriate for a new technique or approach or a specific contractual situation. In those cases, a deviation may be deemed necessary. The term deviation includes:

(1) The use of any business practice inconsistent with any AOC publication, policy, order or directive.

(2) The use of a clause or provision inconsistent with any policy, order, directive or business practice established by the AOC.

(b) To maintain uniformity to the maximum extent possible, deviations should be kept to a minimum. It is the CO's responsibility to request a deviation whenever it is in the best

interest of the government. A request for approval of any deviation shall be in the form of a determination and findings (D&F), reviewed first by one level above the CO, and then forwarded to the Chief DCA or the Chief SSMMD, as applicable, for review and approval. The D&F shall explain the nature of the deviation and provide the reasons necessitating it. Adequate time should be allowed for review and approval of the request. The D&F and approval shall be documented in the contract file.

Section 1.3.5. Ratification of Unauthorized Commitment —

(a) An unauthorized commitment is an agreement that is not binding because the government representative who made it lacked the authority to enter into that agreement on behalf of the government.

(b) Positive action should be taken to preclude, to the maximum extent possible, the need for ratification actions. Although procedures are provided in this CM where the ratification of an unauthorized commitment is necessary, these procedures may not be used in a manner that encourages such commitments being made by AOC personnel.

(c) All ratifications of unauthorized commitments are subject to the Antideficiency Act and AOC policy.

(d) When an unauthorized commitment has occurred, the responsible individual will receive a memorandum from the Chief DCA or Chief SSMMD, as applicable. In this memorandum, the individual is instructed to answer relevant questions and provide a description of all facts concerning the unauthorized commitment, including all pertinent records and documents. The information requested shall include:

- (1) A description and the amount of the service/supply received
- (2) Justification for the service/supply
- (3) The benefit the government acquired from receiving the service/supply
- (4) The circumstances that led to the unauthorized commitment, including why a procurement request was not prepared and why the CO was not allowed an opportunity to place an order for the service/supply
- (5) The name of the vendor that provided the item, the vendor's invoice, how the vendor was selected to provide the item, how the vendor's price was determined fair and reasonable, and other vendors and prices considered
- (6) Date the service/supply was requested and received by the government official
- (7) If the unauthorized commitment was executed using prior fiscal year funds, documentation from the AOC Budget Division that funds are available for the appropriate fiscal year, or if current year funds are proposed for use, a requisition in the appropriate amount utilizing the proper funds

(8) What actions will be taken to prevent future unauthorized commitments

(9) Why the unauthorized commitment should be ratified rather than requiring the individual who made the unauthorized commitment to settle the action directly with the vendor

(e) The responsible individual for the unauthorized commitment shall sign their name with title on the memorandum. If the individual is no longer an AOC employee, then the individual's Superintendent or Director shall sign the memorandum.

(f) The responsible individual shall forward the completed memorandum through their respective Superintendent/Director to the Chief DCA or Chief SSMMD, as applicable. Upon receipt of the memorandum and documentation for an unauthorized commitment, and if it is deemed to be sufficient, the Chief DCA or Chief SSMMD, as applicable, shall prepare the following determinations and recommendations:

(1) The government needed and obtained a benefit from the service/supplies received

(2) The price for the service/supplies has been determined to be fair and reasonable

(3) Funds are available and were available at the time the unauthorized commitment was made

(4) The ratification request is in accordance with established agency procedures

(5) Based on the information received, a resulting order/contract would otherwise be proper if executed by a CO and there appears to be no conflict of interest

(6) The vendor is not debarred or ineligible for award

(7) The CO has explained to the individual who made the unauthorized commitment that:

(i) Only government personnel with contracting authority may obligate government funds

(ii) The action is not a binding government agreement and does not require the government to pay the vendor for the item

(iii) The person who made the unauthorized commitment may be held liable to the vendor for payment or return of the item

(iv) Payment for the service/supply is recommended or not recommended

(g) The Chief DCA or Chief SSMMD, as applicable, shall forward the memorandum, determination and recommendation, and any other supporting documentation to the

Review and Approval Board (consisting of the Chief of Staff, Chief Administrative Officer, Chief Financial Officer and General Counsel). The board, after review of the unauthorized procurement, will either recommend for or against the request for ratification based upon the sufficiency of the memorandum. If all board members do not approve of the ratification, the Architect of the Capitol has the authority to make the final approval.

(h) The board shall notify the Chief DCA or Chief SSMMD, as applicable, of its decision.

(1) If the ratification request is approved by the board, the applicable Chief shall notify the Superintendent/Director of the board's approval. The Superintendent/Director shall prepare the appropriate documentation (sole source justification, etc.) and submit it to the CO for procurement action in accordance with applicable regulations and AOC policy.

(2) If the ratification request is not approved by the board, the jurisdiction/organization will receive a copy of the board's disapproval. Disapprovals may require disciplinary action against the employee and/or notification to the vendor that the AOC is not responsible for the procurement of this item. The employee may be held liable for the expenditure.

Section 7.3.6. Using the Government Purchase Card —

(a) Purchase cards may be used within specific limitations to procure supplies and services needed for the day-to-day operation of the AOC, while providing cardholders with authority and funding. Purchase card transactions must be distributed equitably among qualified suppliers.

(b) All purchase card procurements are required to first have a written and signed Request for Small Purchase Form submitted from the employee requiring the supplies or services. The order must be entered into and approved in the financial management system (FMS) prior to placing the order for each purchase.

(c) When a purchase card is used, Jurisdictions are responsible for performing the receiving function for those supplies and/or services ordered. All steps from requesting the purchase card transaction through payment authorization are the responsibility of the cardholder/organization. Additionally, the requestor or the Approving Official must sign and date the receiving documentation and keep it in the purchase card file.

Section 7.3.7. Unauthorized Card Use — Unauthorized uses of the GPC include:

(1) Cash advances, money orders or travelers' checks

(2) Splitting purchases to bypass requirements for transaction limits or procurement policies

(3) Purchases for personal use such as food and/or lodging

- (4) IT equipment and software, unless delegated authority by ITD
- (5) Longterm motor vehicle lease/rental exceeding one month
- (6) Lease/rental of office equipment
- (7) Furniture and furnishings, except for (i) furniture purchases in accordance with AOC policy regarding Reasonable Accommodation in Employment Policy and Procedures and (ii) those jurisdictions with funding authority
- (8) Telecommunications services and equipment, unless specifically authorized
- (9) Construction of over \$2,000 or services over \$2,500
- (10) Use of the government purchase card for proof of identity when making nongovernment purchases
- (11) Long-term (exceeding one month) equipment lease/rental, including construction equipment and storage trailers
- (12) Repair of leased General Services Administration vehicles
- (13) Utilization of store credit for personal use; all use of store credit requests must be submitted to the Chief, SSMMD, for approval; documentation will be required that ensures the store credit was utilized for the benefit of the AOC
- (14) Charges to any U.S. Supreme Court account, except those cardholders that have specific authority
- (15) Purchase card transactions with contractors/vendors having delinquent federal debt when the government purchase card is a method of payment authorized under an existing AOC contract

Section 7.3.11. Review Reports — A purchase card review will be performed by the APC on each cardholder's files annually. Reviews will check for compliance with this manual, other applicable AOC policy and all applicable laws.

- (a) Purchase Card Review reports will be issued following the actual on-site review.
- (b) Each review will be given one of the following ratings:
 - (1) Satisfactory. The activity or individual typifies AOC policies or procedures. Some areas may be commendable, and some improvements may be necessary.
 - (2) Marginal. The activity or individual is minimally acceptable and deficient in application of AOC policy and procedures. A marginal rating is assigned when an activity or functional area is less than fully satisfactory but demonstrates the potential for self-improvement. This rating may be used if file documentation is

lacking. A change in purchase card authority may be authorized at the Agency Program Manager's discretion. A follow-up review 60 days after the report is issued is required after receipt of a marginal rating. If the follow-up review does not indicate that the deficiencies found in the initial review have been corrected, the rating will be downgraded to unsatisfactory. If the deficiencies have been corrected, the rating will be upgraded to satisfactory.

(3) Unsatisfactory. The activity or individual is incapable or unwilling to apply AOC policies and procedures. A change in the purchase card authority must be part of any unsatisfactory review, which will be approved by the Chief, SSMMD. A follow-up review is required in 60 days and a second follow-up review in six months from the date of the issuance of the original report.

(i) Following any rating of unsatisfactory, within 30 days, the cardholder's jurisdiction is required to submit a Corrective Action Plan (CAP) to the Chief, SSMMD, for review and approval. The CAP will address all issues found during the review and will provide a process of checks and balances to ensure that deficiencies do not occur again. Failure to submit an approved CAP will result in a reduction of purchase cards and/or buying authority for the jurisdiction. Once a CAP has been reviewed and approved by the Chief, SSMMD, it shall be distributed to all personnel involved in the purchase card process.

(c) Purchase cards are subject to OIG and auditor review. Copies of all files shall be provided to the OIG within a reasonable time.

GAO

AOC management is responsible for establishing and maintaining effective internal controls over the acquisition process to ensure procurement actions aligned with AOC policies and procedures and applicable assessed alignment with relevant federal guidance and FAR best practices. The Government Accountability Office, Standards for Internal Control in the Federal Government (Green Book) states: management should establish control activities, remediate identified deficiencies, enforce accountability, and monitor operations to ensure objectives are achieved and risks are addressed. AOC Order 4-10 adopts the Green Book framework for AOC's Internal Control Program.

Principle 5 Enforce Accountability — (5.01) Management should evaluate performance and hold individuals accountable for their internal control responsibilities.

Principle 10 Design Control Activities — (10.01) Management should design control activities to mitigate risks to achieving the entity's objectives to acceptable levels.

Principle 12 Implement Control Activities — (12.01) Management should implement control activities through policies and procedures.

Principle 16 Perform Monitoring Activities — (16.01) Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

Principle 17 Evaluate Issues and Remediate Deficiencies — (17.01) Management should remediate identified internal control deficiencies on a timely basis.

FAR (Best Practice)

Subpart 1.6 - Career Development, Contracting Authority, and Responsibilities (FAC)
2019-06; (Effective September 10, 2019)

1.602-3 Ratification of unauthorized commitments

(a) *Definitions.*

Ratification, as used in this subsection, means the act of approving an unauthorized commitment by an official who has the authority to do so.

Unauthorized commitment, as used in this subsection, means an agreement that is not binding solely because the Government representative who made it lacked the authority to enter into that agreement on behalf of the Government.

(b) *Policy.*

(1) Agencies should take positive action to preclude, to the maximum extent possible, the need for ratification actions. Although procedures are provided in this section for use in those cases where the ratification of an unauthorized commitment is necessary, these procedures may not be used in a manner that encourages such commitments being made by Government personnel.

(2) Subject to the limitations in paragraph (c) of this subsection, the head of the contracting activity, unless a higher-level official is designated by the agency, may ratify an unauthorized commitment.

(3) The ratification authority in paragraph (b)(2) of this subsection may be delegated in accordance with agency procedures, but in no case shall the authority be delegated below the level of chief of the contracting office.

(4) Agencies should process unauthorized commitments using the ratification authority of this subsection instead of referring such actions to the Government Accountability Office for resolution. (See 1.602-3(d).)

(5) Unauthorized commitments that would involve claims subject to resolution under 41 U.S.C. chapter 71, Contract Disputes, should be processed in accordance with subpart 33.2, Disputes and Appeals.

(c) *Limitations.* The authority in paragraph (b)(2) of this subsection may be exercised only when-

- (1) Supplies or services have been provided to and accepted by the Government, or the Government otherwise has obtained or will obtain a benefit resulting from performance of the unauthorized commitment;
- (2) The ratifying official has the authority to enter into a contractual commitment;
- (3) The resulting contract would otherwise have been proper if made by an appropriate contracting officer;
- (4) The contracting officer reviewing the unauthorized commitment determines the price to be fair and reasonable;
- (5) The contracting officer recommends payment, and legal counsel concurs in the recommendation, unless agency procedures expressly do not require such concurrence;
- (6) Funds are available and were available at the time the unauthorized commitment was made; and
- (7) The ratification is in accordance with any other limitations prescribed under agency procedures.

(d) *Nonratifiable commitments.* Cases that are not ratifiable under this subsection may be subject to resolution as recommended by the Government Accountability Office under its claim procedure (GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 4, Chapter 2), or as authorized by FAR subpart 50.1. Legal advice should be obtained in these cases.

APPENDIX D

Management Comments



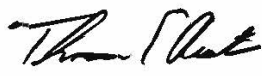
Architect of the Capitol
U.S. Capitol, Room SH-16
Washington, DC 20515
202.225.1795
www.aoc.gov

United States Government

MEMORANDUM

DATE: September 23, 2026

TO: Luis A. Santos, CFE, PMP
Inspector General

FROM: Thomas E. Austin, PE, CCM, PMP 
Architect of the Capitol

SUBJECT: OIG's Audit of the Architect of the Capitol's Unauthorized Commitments (2026-AUD-002-A)

Thank you for the opportunity to review and comment on the Office of the Inspector General's (OIG) Audit of the Architect of the Capitol's Unauthorized Commitments. The Acquisition and Material Management Division (AMMD) is undertaking a full review of the Contracting Manual as it transitions to the new Architect of the Capitol Acquisition Manual (ACAM), including a full review of Part I, Ratification of Unauthorized Commitments, and Part 71, AOC Purchase Card Program. The OIG's recommendations align with internal observations and allow the Architect of the Capitol (AOC) to update acquisition policy immediately. The AOC's responses to the OIG's seven findings can be found below:

Recommendation 1

Establish and implement policies and procedures that clearly define and specify the types of procurement actions that constitute an unauthorized commitment.

AOC Response

We concur. AMMD will update the ACAM to clearly define and specify the types of procurement actions that constitute an unauthorized commitment and the appropriate corrective actions.

Anticipated Completion: December 31, 2026

Recommendation 2

Develop and implement a comprehensive, continuous training program on government purchase card use.

AOC Response

We concur. AMMD will develop and implement a comprehensive, continuous training program for government purchase card use, including for approving officials.

Anticipated Completion: April 1, 2027

Recommendation 3

Revise policies, procedures, and processes to improve the operational efficiency of the unauthorized commitment ratification process.

AOC Response

We concur. AMMD will publish Part 1, Ratification of Unauthorized Commitments, and Part 71, AOC Purchase Card Program, to provide updated procedures and improve the operational efficiency of the ratification process.

Anticipated Completion: December 31, 2027

Recommendation 4

Establish and implement clear policies and procedures for emergency/urgent procurements.

AOC Response

We concur. AMMD will publish the ACAM Chapter on Emergency and Urgent Acquisitions, which implements clear policies and procedures for emergency/urgent procurements.

Anticipated Completion: December 31, 2027

Recommendation 5

Enhance ratification procedures to clearly define the requirements for documenting unauthorized commitments and submitting, assessing, and approving ratification requests.

AOC Response

We concur. AMMD will review and update Part 1, Ratification of Unauthorized Commitments, to include a review of internal controls for documenting unauthorized commitments.

Anticipated Completion: December 31, 2027

Recommendation 6

Enhance automated system controls to ensure the ratification submission, review, and approval process requirements are met.

AOC Response

We concur. AMMD will work with ITD to assess the capability of automated system controls. AMMD will review and implement internal control improvements where possible.

Anticipated Completion: September 30, 2027

Recommendation 7

Develop and implement periodic training for all relevant AOC personnel on (1) appropriate prevention, identification, reporting, and documentation of unauthorized commitments, and (2) the submission, assessment, and approval of ratifications.

AOC Response

We concur. AMMD will develop and implement periodic training for all relevant AOC personnel to establish preventative education on unauthorized commitments. AMMD will develop and implement mandatory training on submitting, assessing, and approving ratifications for individuals involved in the unauthorized commitment process.

Anticipated Completion: September 30, 2027

Doc. No. 260909-02-02

ACRONYMS AND ABBREVIATIONS

ACAM	Architect of the Capitol Acquisition Manual
AMMD	Acquisitions and Material Management Division
AOC	Architect of the Capitol
APC	Agency Program Coordinator
CAP	Corrective Action Plan
CM	Contracting Manual
CO	Contracting Officer
COR	Contracting Officer's Representative
CPO	Chief Procurement Officer
DCA	Design and Construction Acquisition Division
D&F	Determination and Findings
FAR	Federal Acquisition Regulation
FMS	Financial Management System
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GPC	Government Purchase Card
ITD	Information Technology Division
OIG	Office of Inspector General
SSMMD	Supplies, Services, and Material Management Division
UAC	Unauthorized Commitment