

ARCHITECT OF THE CAPITOL
OFFICE OF INSPECTOR GENERAL

OVERSIGHT PLAN FOR FISCAL YEAR 2027





REPORT FRAUD WASTE ABUSE

The Office of Inspector General (OIG) maintains the Architect of the Capitol (AOC) OIG Hotline as a confidential channel for receiving allegations of fraud, waste, abuse, and other violations of law or policy related to AOC programs and operations. Information received through the hotline is evaluated and, when appropriate, referred for investigation or other oversight action.

Individuals may submit allegations to OIG through the following methods:



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Message From the Inspector General



I am pleased to present the Architect of the Capitol (AOC) Office of Inspector General (OIG) Oversight Plan for Fiscal Year (FY) 2027. This plan outlines the audits, inspections, evaluations, follow-up activities, and investigative initiatives we expect to undertake to deliver on that mission and provide risk-based oversight of the AOC.

Our work provides independent, objective oversight that promotes integrity and accountability; improves performance; and safeguards the AOC's stewardship of historic facilities, infrastructure, and resources in service to Congress, the Supreme Court, and the American people.

We aligned this plan with our new [Strategic Plan for Fiscal Years 2026–2030](#), which outlines OIG's strategic goals for the next 5 years: (1) ensuring accountability, stewardship, and transparency in AOC operations; (2) developing a skilled, resilient, and mission-ready workforce; and (3) enhancing oversight through effective operations, analytics, and technology. For the first time, this plan also includes OIG's performance measures for FY 2027, translating these goals and their objectives into specific targets. We will use these measures to assess our performance and report on our progress in next year's agency performance report. This new performance-planning framework reinforces our commitment to continuous improvement, transparency, and accountability.

In determining which programs, operations, and functions to include in this plan, we applied an enterprise-wide risk assessment framework, focusing our limited resources on the areas of greatest risk and potential impact. This structured, risk-informed process considered statutory and regulatory requirements, legislation and legislative report language, AOC management priorities, financial risk, compliance and legal risk, stakeholder interest, strategic and operational risk, and oversight history. We also assessed available resources, staff expertise, and opportunities to coordinate with other oversight bodies to avoid duplication and maximize impact.

Based on that analysis, we plan to continue reviews of deferred maintenance and capital renewal, information security and incident response, procurement, suitability, and historic preservation and heritage asset management; finalize the Cannon House Office Building Capstone Report; and launch new reviews in areas related to major construction project contracting, safety and security, and human capital management. Additionally, we are launching a new investigative initiative to better inform AOC staff of their shared responsibility for preventing fraud, waste, and abuse in AOC operations.

With that said, oversight planning is inherently dynamic. Although this plan reflects our priorities at the start of the fiscal year, our approach to risk assessment calls for ongoing monitoring and review of the AOC's risk profile, and we will consider emerging risks, incidents, congressional or AOC requests, or changes in resource availability to ensure our work remains timely, relevant, and responsive.

OIG remains committed to providing objective, independent information and recommendations that support the AOC's ability to serve, preserve, and inspire on behalf of Congress, the Supreme Court, and the American public. I look forward to continued constructive engagement with AOC leadership and Congress regarding the oversight priorities and risks outlined in this Oversight Plan.

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Inspector General Act

The Architect of the Capitol Inspector General Act of 2007, Title 2 United States Code §1808, established the Office of Inspector General as an independent, objective office within the Architect of the Capitol (AOC). It applies certain sections of the Inspector General Act of 1978 that detail the Inspector General’s duties and authorities and establish important protections for AOC employees and responsibilities for the AOC.



Highlights



About the Architect of the Capitol

AOC Overview

Permanent authority for the care and maintenance of the U.S. Capitol is vested in the Architect of the Capitol (AOC) under Title 2 § 1811 of the United States Code (U.S.C.). The AOC is responsible for the maintenance, operation, development, and preservation of more than 18.5 million square feet of facilities, approximately 570 acres of grounds, and thousands of works of art. These responsibilities encompass the U.S. Capitol, House and Senate office buildings, the U.S. Capitol Visitor Center, the Library of Congress, the Supreme Court of the United States, the U.S. Botanic Garden, the Capitol Power Plant, and other facilities across the Capitol campus.

In addition to facilities operations and preservation, the AOC provides professional expertise related to architectural and artistic stewardship and makes recommendations regarding the design, construction, maintenance, and preservation of facilities and grounds. The AOC is also responsible for the upkeep and improvement of the U.S. Capitol Grounds and for supporting inaugural ceremonies and other significant events held on the Capitol campus.

Approximately 2,700 AOC employees support the legislative and judicial branches by providing facilities, infrastructure, and services necessary to conduct official business. The AOC's annual budget exceeds \$900 million.



OIG Overview

The AOC Inspector General (IG) Act of 2007, Title 2 U.S.C. § 1808 established the Office of Inspector General (OIG) as an independent, objective oversight office within the AOC. The IG Act applies key provisions of the IG Act of 1978, as amended, including authorities related to access to records and information, independence in carrying out oversight work, and protections for employees who contact OIG or participate in OIG activities.

In carrying out its mission, OIG conducts audits, evaluations, and related oversight activities independently and in accordance with applicable professional standards. OIG determines the scope, timing, and methods of its work free from interference and communicates the results of its work directly to AOC leadership and Congress, as appropriate, to promote transparency, accountability, and effective corrective action.

Consistent with its statutory authorities, OIG's duties include the following:

- Conduct, supervise, and coordinate audits and investigations relating to AOC programs and operations.

ESTABLISHED IN *2007*
AS AN INDEPENDENT
AND OBJECTIVE OFFICE



- Review existing and proposed legislation and regulations that impact AOC programs and operations and, in the Semiannual Report, note their impact on the economy and efficiency or the prevention and detection of fraud, waste, and abuse.
- Recommend policies for AOC activities to promote economy and efficiency or prevent and detect fraud, waste, and abuse in its programs and operations.
- Provide a means of keeping the AOC and Congress fully and currently informed about problems and deficiencies relating to the administration of AOC programs and operations and the need for and progress of corrective action.

Vision, Mission, and Values



VISION

Be a trusted and independent oversight partner that drives accountability, safeguards AOC resources, and supports the enduring institutions that represent American democracy.



MISSION

Provide independent, objective oversight that promotes integrity and accountability, improves performance, and safeguards the AOC's stewardship of historic facilities, infrastructure, and resources in service to Congress, the Supreme Court, and the American people.

VALUES



INTEGRITY

We uphold the highest ethical standards in all we do.



INDEPENDENCE

We deliver oversight that is objective and free from undue influence.



ACCOUNTABILITY

We protect taxpayer resources and strengthen public trust through transparency.



PEOPLE

We value, support, and invest in our team, empowering them to achieve excellence in oversight.

OIG Oversight Process

Oversight Planning

The Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Federal Offices of Inspector General requires OIG to use a strategic planning process that "carefully considers current and emerging agency programs, operations, risks, and management challenges. This analysis will identify and assess the nature of agency programs and operations, their performance measures (PMs) and anticipated outcomes, their scope and dollar magnitude, their staffing and budgetary trends, their perceived vulnerabilities, and their inherent risks."

Pursuant to that guidance, OIG uses a structured, risk informed oversight planning process to identify priority areas and allocate resources across audits, inspections, evaluations, and follow up activities. This process is designed to ensure that oversight work focuses on areas of greatest risk, significance, and potential impact, while remaining responsive to emerging issues and statutory requirements.

In developing the Fiscal Year (FY) 2027 Oversight Plan, the OIG considered multiple inputs, including statutory and regulatory mandates, the AOC's FY 2025 Management Opportunities and Performance Challenges, legislation and associated legislative reports, prior oversight results and open recommendations, stakeholder input from Congress and AOC leadership, and indicators of emerging risk. As part of those efforts, OIG staff evaluated AOC programs and operations using a standard scorecard (Table 1) that considered financial risk, compliance and legal risk, stakeholder interest, strategic and operational risk, and oversight history. Scorecard results inform, but do not by themselves determine, work selection. OIG leadership considers the scores together with emerging risks, timing, available resources, potential impact, and other relevant information when setting and adjusting oversight priorities.

OIG conducts this comprehensive risk assessment at least annually, but the process remains iterative throughout the year. When AOC establishes a new program, activity, or function — or when OIG receives information that could materially change the risk profile of an existing area — OIG reassess priorities as appropriate.

As part of this review, OIG contracted with independent accounting firm Kearney & Company, P.C. in FY 2026 to conduct an organizational risk assessment. This assessment, typically conducted triennially, reviewed AOC jurisdictions and Capitol Construction and Operations offices and divisions to identify and rank significant risk areas and assess

their overall effect on the AOC’s enterprise-wide risk profile. Table 2 summarizes key enterprise-wide risk observations identified in the FY 2026 organizational risk assessment. These observations are presented for context and do not represent a comprehensive or current risk ranking. For a complete definition of each risk domain, refer to appendix A.

Table 1. AOC OIG Risk Assessment Scorecard

Factor	Subfactors
Financial risk	• Program funding or dollars impacted
Compliance and legal risk	• Changes in laws, regulations, funding, or operations • Impact of noncompliance with laws and regulations or with the AOC’s policies, procedures, and requirements • Hotline complaints or investigative referrals • Success in meeting program PMs
Stakeholder interest	• AOC leadership interest • Congressional interest • Public interest
Strategic and operational risk	• Safety and/or security risk • AOC strategic objective or closely tied to a strategic goal • Reputational risk • Staff turnover • Interview/survey-based risk assessment of AOC staff
Oversight history	• Time since the last OIG or Government Accountability Office (GAO) review • Program or office is considered an OIG management opportunity or performance challenge • Program or office is on GAO’s High-Risk List • Program or office has open recommendations • Program or office has unresolved or nonconcurrent recommendations • Program or office has trends/patterns of noncompliance, internal control deficiencies, and fraud identified through OIG audits, evaluations, and investigations

Table 2. Summary of AOC-Wide FY 2026 Risk Assessment Observations in Brief

Risk Domain(s)	AOC-Wide Risk Observations
Cybersecurity and critical infrastructure	• Current financial resources and technology tools will be stressed to maintain cyber integrity, increasing the likelihood that cyber intrusions and breaches occur, which will significantly impact the agency.
Fraud	• The AOC has a unique fraud risk profile with respect to procurement activities and the size of contracts awarded in support of the agency’s mission.
Human capital	• As staff leave the agency, mission delivery risk increases with the loss of institutional knowledge and specialized skill sets. • As the cost associated with backfilling increases, it exacerbates this risk given the current budget and funding constraints. • Possible staff turnover due to morale and leadership issues could impact the agency’s ability to successfully perform essential functions and tasks due to the loss of key personnel and institutional knowledge. • This turnover could lead to a decrease in work quality and potential compliance issues if deadlines and requirements are unable to be met.
Strategic and program/project	• Buildings, assets, and infrastructure will continue to deteriorate over time, increasing the risks associated with deferred maintenance and capital renewal and the likelihood of operational disruption. If updates and maintenance continue to be delayed, costs will continue to increase. • There are potential safety threats to visitors, staff, and congressional members. • There are potential safety threats that could disrupt operations and damage facilities and assets, which may lead to financial implications.

FY 2025 Opportunities and Challenges



Each year, OIG issues its Management Opportunities and Performance Challenges report for inclusion in the AOC's Performance and Accountability Report. Consistent with oversight best practices identified in the Reports Consolidation Act of 2000¹ and Office of Management and Budget (OMB) Circular A-136,² this report provides OIG's view of the most significant opportunities and challenges affecting the AOC's operations, internal controls, and overall mission performance.

OIG considers those challenges and opportunities in its risk assessment process to ensure oversight work is focused where it can have the largest impact. In FY 2025, OIG identified the following six areas as significant management opportunities and performance challenges for the AOC:



1. Safety, Security, and Preservation Management

refers to the AOC's responsibility to "serve, preserve, inspire" while ensuring that construction, renewal, and daily

operations protect the Capitol campus, its occupants, and its historical assets. This area also includes emergency preparedness, physical security, and consistency in applying safety codes and standards.



2. Information and Cybersecurity Risk Management

refers to the protection of sensitive information technology (IT) assets in an environment marked by increasing cyber threats,

public- and private-sector data breaches, and sophisticated attacks capable of disrupting critical IT services. Such disruptions could compromise data confidentiality, impede mission-critical functions, and affect the safety and security of the Capitol campus.

¹ Public Law 106-531. Reports Consolidation Act of 2000. <https://www.congress.gov/106/plaws/publ531/PLAW-106publ531.pdf>.

² OMB. Circular A-136. Financial Reporting Requirements. <https://www.whitehouse.gov/wp-content/uploads/2025/04/OMB-Circular-No.-A-136.pdf>.



3. Workforce Management and Accountability encompasses a wide range of personnel-related activities, including workforce planning (e.g., hiring, retention, and training), employee benefits and services, payroll administration, and employee and labor relations. These functions are fundamental to the AOC's ability to execute its mission effectively.



4. Data Governance and Records Retention refers to the consistent application of procedures for recording transactions, communications, and significant events so that documentation is complete, reliable, and readily available for examination.



5. Resource Waste and Accountability refers to the extravagant, careless, or needless expenditure of AOC funds or the consumption of AOC property that results from operational and programmatic

redundancies, deficient practices, weak systems, ineffective controls, or poor decisions. Intent is not necessarily a factor in defining waste. This challenge area also encompasses the absence of comprehensive accountability standards governing the wasteful use of government resources.



6. Whistleblower Protections refers to leadership's responsibility to maintain a safe workplace where employees can report concerns about fraud, waste, abuse, or misconduct without fear of reprisal. This responsibility includes ensuring that employees understand their rights, have access to confidential reporting mechanisms, and can raise concerns without exposure to retaliation.

FY 2027 OIG Performance Measures

Each year, OIG will take measurable steps toward accomplishing its strategic goals established in its [Strategic Plan for Fiscal Years 2026–2030](#) through annual performance measures (PMs).

Progress from FY 2027 will be reported in next year's first OIG performance report. The following FY 2027 PMs are designed to support continuous improvement throughout OIG.



Goal 1: Ensure Accountability, Stewardship, and Transparency in AOC Operations

Objective 1.1: Promote efficiency, effectiveness, and continuous improvement across AOC programs and operations.

- **PM1:** Ensure 70% of OIG audits, evaluations, and inspections meet established timeframes for the issuance of the final report.
- **PM2:** Conduct integrity and fraud awareness training and outreach for 50% of AOC staff.
- **PM3:** Achieve AOC concurrence with 90% of OIG recommendations for corrective action.

Objective 1.2: Maintain a quality control framework to ensure efficient and effective internal operations and compliance with professional standards.

- **PM4:** Ensure all OIG work products meet professional standards and demonstrate rigorous planning, evidence collection, analysis, and reporting.



Goal 2: Develop a Skilled, Resilient, and Mission-Ready Workforce

Objective 2.1 Maintain a culture of high performance and engagement.

- **PM5:** Incorporate strategic planning goals into employees' individual performance plans and evaluations.
- **PM6:** Achieve 80% employee participation in the AOC's Health Index Survey and evaluate the results.
- **PM7:** Maintain the newly established Employee Advisory Committee to routinely engage staff and solicit staff viewpoints on OIG internal operations and practices.

Objective 2.2 Develop a professional development framework that ensures successful transfer of institutional knowledge and promotes subject-matter expertise.

- **PM8:** Develop a professional development framework centered around competencies, mentoring, and training required by grade level.
- **PM9:** Ensure staff meet Continuing Professional Education requirements and AOC training requirements to build subject-matter expertise across all oversight disciplines.



Goal 3: Enhance Oversight Through Effective Operations, Analytics, and Technology

Objective 3.1 Enhance oversight practices and operations to support mission delivery.

- **PM10:** Develop and publish an OIG performance report for FY 2027.
- **PM11:** Maintain streamlined operations by updating internal operations policy and guidelines for key administrative, financial, and oversight processes.

Objective 3.2 Promote a data-driven approach to prioritizing oversight work, ensuring resources are directed where they have the greatest impact.

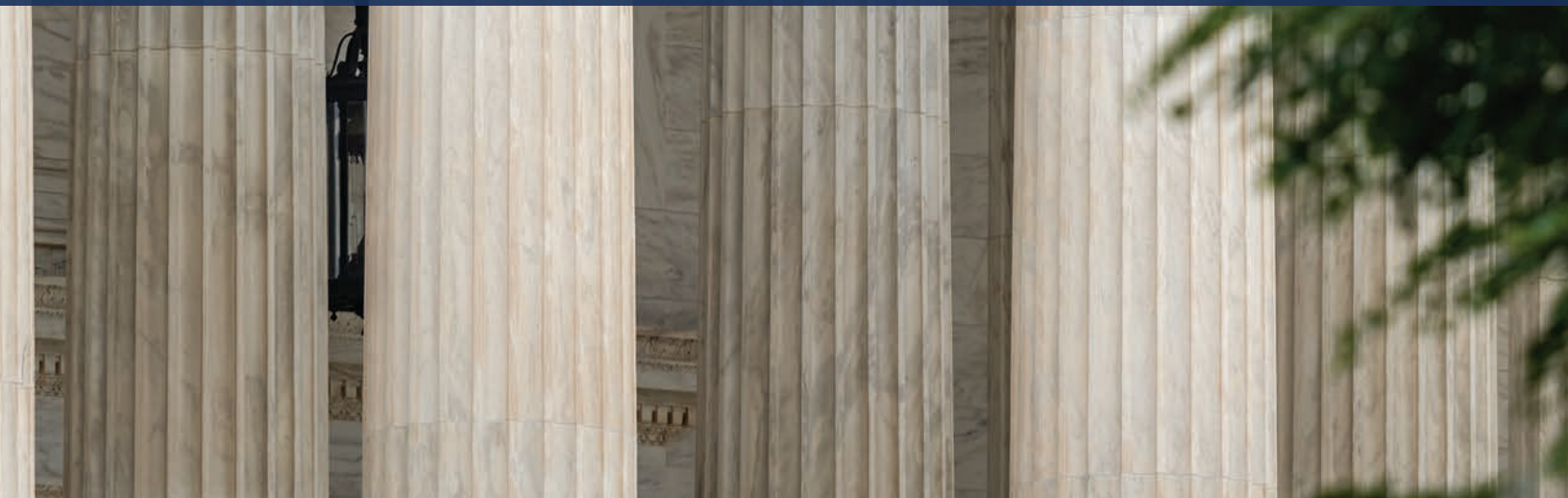
- **PM12:** Update OIG's risk assessment framework and use it to conduct the annual risk assessment.

Objective 3.3 Promote the secure and effective use of data and technology.

- **PM13:** Develop a comprehensive data analytics framework to ensure the timely provision and use of data in OIG work products.



FY 2027 Oversight Priorities by Division



Audits Division

The Audits Division (AUD) conducts audits, program assessments, and performance reviews of the AOC's management and financial operations. This work includes audits of financial statements, construction projects and operations, information security, internal business processes, and selected externally funded activities administered by the AOC.

AUD's work is risk-based and focuses on high-cost programs, significant management challenges, and critical operations with the greatest potential impact on mission delivery, internal controls, and stewardship of public resources. Given limited resources, the division prioritizes work in areas such as construction management, acquisition and procurement, and financial management, where oversight can provide actionable information to support sound decision-making.

In addition to discretionary oversight projects, AUD devotes resources to fulfilling the annual financial statement audit and responding to congressional and AOC leadership requests.

Table 3 highlights OIG's AUD priorities in FY 2027.



Table 3. FY 2027 AUD Oversight Priorities

Title	Objective	Jurisdiction	Risk Domain(s)
Capstone Report of the Architect of the Capitol's Cannon House Office Building Renewal Project ^a	Compose a capstone report that summarizes the results, recommendations, and corrective actions for all Cannon House Office Building Renewal Project reports issued between FY 2019 and FY 2026.	Office of the Chief Engineer (OCE)	Program/project
Fiscal Year 2026 Financial Statement Audit ^a	Opine on the AOC's financial statements as of and for the fiscal year ending September 30, 2026.	Office of the Chief Financial Officer (OCFO)	Internal control
Evaluation of the Architect of the Capitol's Procurement Process and Systems ^a	Assess the AOC's procurement process and systems for the acquisition of supplies, services, and construction related services.	Office of the Chief Administrative Officer (OCAO)	Internal control
Fiscal Year 2027 Financial Statement Audit	Opine on the AOC's financial statements as of and for the fiscal year ending September 30, 2027.	OCFO	Internal control
Audit of Multimillion-Dollar Construction Project Change Orders	Determine whether change orders for multimillion-dollar construction projects, such as the Visitor Experience Master Plan Project and others, are reasonable, authorized, supported, and compliant with contract requirements.	OCE	Program/project
Evaluation of Construction Project Requests for Equitable Adjustments	Assess whether Requests for Equitable Adjustment awards are consistent, supported, defensible, and align with accepted industry practices and standards agencywide.	OCE	Program/project
Audit of Federal Employees' Health Benefits Eligibility	Assess controls over federal employees' eligibility for health benefits.	OCAO	Internal control
Evaluation of Government Cost Estimates for Construction-Related Projects	Assess whether independent government estimates are consistent, policy-compliant, and reliable for decisions.	OCE	Program/project
External Peer Review of Government Publishing Office	Assess the Government Publishing Office's system of quality management.	External	Not applicable

^a Reflects ongoing work initiated in FY 2026.

Inspections and Evaluations Division

OIG's Inspections and Evaluations Division (I&E) conducts independent, objective assessments of the AOC's programs and operations. These reviews focus on management practices, program performance, and systemic issues affecting efficiency, effectiveness, and accountability. I&E work is intended to provide insight to AOC leadership, Congress, and the public on issues of significance and emerging risk.

I&E employs multidisciplinary analytical approaches to identify cross-cutting issues, examine resource management and internal controls, and assess whether programs and initiatives are achieving intended outcomes. In addition to planned evaluations, the division conducts special reviews and targeted research to inform future oversight work and support risk-based planning.

Table 4 highlights OIG's I&E priorities in FY 2027.



Table 4. FY 2027 I&E Oversight Priorities

Title	Objective	Jurisdiction	Risk Domain(s)
Evaluation of the Architect of the Capitol's Deferred Maintenance Management and Capital Renewal Program ^a	Assess the effectiveness of the AOC's planning, prioritization, and resource allocation for addressing deferred maintenance and capital renewal across Capitol complex facilities, including risks to asset performance, safety, operational continuity, and long-term cost efficiency.	OCE	Program/project
Evaluation of the Architect of the Capitol's Implementation of Information Security Modernization Fiscal Year 2026 ^a	Assess the extent to which the AOC developed and implemented effective information security programs and practices when compared against Federal Information Security Modernization Act standards, including the extent to which the AOC has implemented processes for incident detection, analysis, and handling.	OCAO	Cybersecurity and critical infrastructure
Evaluation of the Architect of the Capitol's Historic Preservation and Heritage Asset Management ^a	Determine the effectiveness and efficiency of the AOC's Historic Preservation and Stewardship Program, with an in-depth assessment of the AOC's management, maintenance, documentation, and recordkeeping activities for heritage assets under its custodianship.	AOC	Program/project
Evaluation of the Architect of the Capitol's Workforce Planning and Mission Capacity	Assess whether the AOC has an effective workforce-planning process that identifies current and future staffing, skills, and competency requirements.	OCAO	Human capital
Evaluation of the Architect of the Capitol's Capitol Visitor Center Operations	Assess whether the AOC effectively manages Capitol Visitor Center (CVC) operations to provide safe, efficient, accessible, and high-quality visitor services.	CVC	Internal control
I&E Inspection Series	Assess AOC programs and operations through timely, risk-based inspections that identify opportunities to strengthen internal controls, management oversight, accountability, and operational effectiveness. In FY 2027, inspections will include a focus on safety and security.	AOC	Various

^a Reflects ongoing work initiated in FY 2026.

Follow-Up Division

OIG's Follow-Up Division (FLD) conducts independent and objective follow-up evaluations of corrective actions and recommendations implemented by the AOC in response to prior OIG audits, evaluations, and investigations. These evaluations assess whether agreed-upon corrective actions have been implemented as intended and whether they effectively address the conditions identified in prior oversight work. FLD's work supports OIG's responsibility to monitor the disposition of recommendations and assess the extent to which corrective actions strengthen internal controls, improve program performance, and reduce identified risks. The results of follow-up work provide insight into the impact of OIG oversight and inform future oversight planning and priority setting.

Table 5 highlights OIG's FLD priorities in FY 2027.



Table 5. FY 2027 FLD Oversight Priorities

Title	Objective	Jurisdiction	Risk Domain(s)
Follow-up Evaluation of the Architect of the Capitol's Suitability Program ^a	Determine whether the AOC implemented corrective actions to address recommendations in the 2022 OIG report, Evaluation of the Architect of the Capitol's Security Badging Program (2022-0001-IE-P).	Office of the Chief Security Officer (OCSO)	Internal control and human capital
Follow-up Evaluation of the Capitol Power Plant Cogeneration Facility Cybersecurity Posture	Determine whether the AOC implemented corrective actions to address recommendations related to physical security in the 2020 OIG report, Evaluation of the Architect of the Capitol's (AOC's) Capitol Power Plant Cogeneration Facility Cybersecurity Posture (2019-0002-IE-P).	OCAO and Office of the Chief of Operations	Cybersecurity and critical infrastructure
Follow-up Evaluation of U.S. Capitol Building Window Installation, Preservation, and Repair	Determine whether the AOC implemented corrective actions to address recommendations in the 2022 OIG report, Flash Report Series — U.S. Capitol Building Window Installation, Preservation and Repair: Before and After January 6, 2021 (2022-0003-IE-P).	OCSO	Cybersecurity and critical infrastructure
Follow-up Evaluation of the Architect of the Capitol's Records and Archives Management	Determine whether AOC implemented corrective actions to address recommendations in the 2023 OIG report, Flash Report Series — Architect of the Capitol's Records and Archives Management (2023-0001-IE-P).	OCAO	Internal control and legal and compliance

^a Reflects ongoing work initiated in FY 2026.

Investigations Division

OIG's Investigations Division (INV) conducts investigations of alleged criminal, civil, and administrative violations related to AOC programs and operations. Investigative matters are typically initiated based on information received through the AOC OIG Hotline, referrals from AOC management or employees, other OIGs, federal law enforcement agencies, Congress, or members of the public.

When appropriate, criminal and civil matters are referred to the Department of Justice or other prosecutorial authorities. Administrative matters may be referred to the AOC, the Office of Congressional Workplace Rights, or other appropriate entities for action. Investigations are conducted independently and in accordance with applicable laws, regulations, and professional standards.



In addition to reactive casework, OIG employs a proactive, risk-informed investigative approach to identify potential vulnerabilities related to fraud, waste, and abuse within AOC programs and operations. Investigative insights, trends, and systemic issues identified through this work inform broader oversight planning and may result in referrals for audit, evaluation, or management review. FY 2027 investigative priorities represent the greatest risks to American taxpayer dollars and the most significant vulnerabilities to the integrity of AOC programs and operations. INV will focus its FY 2027 investigative activities on procurement and contract fraud investigations, employee integrity investigations, and educational outreach.

Consistent with its statutory responsibilities for fraud prevention and detection, OIG also conducts fraud awareness and outreach activities. The goal for FY 2027 is to increase outreach and better

inform AOC staff about the role of OIG and its part in preventing, identifying, and reporting fraud, waste, and abuse. To accomplish that goal, INV will develop a comprehensive Fraud Awareness Briefing Program that will provide a forum where OIG can raise awareness related to fraud indicators, highlight specific vulnerabilities identified during investigative activities, and increase employee awareness of OIG's mission, whistleblower protections, and methods of reporting. It will also provide an avenue for OIG to engage with agency leadership and stakeholders to discuss recurring or emerging issues arising from investigative work impacting AOC programs.

OIG will continue to maintain oversight of an annual fraud awareness training requirement for all AOC employees through AOC Learn. This training includes information on identifying and reporting fraud, waste, and abuse and highlights common risk areas and current investigative trends.



Appendices



Appendix A



Risk Domain Definitions

Risk Domain	Definition
Cybersecurity and critical infrastructure	Risk that could expose the AOC to exploitation of vulnerabilities to compromise the confidentiality, integrity, or availability of the information being processed, stored, or transmitted by its information systems.
Fraud	Risk of intentional acts by individuals or organizations to deceive, manipulate, or misrepresent information to obtain an unauthorized benefit, cause financial loss, or harm the integrity of an enterprise's operations or reporting, encompassing both internal and external threats, and requiring proactive identification, assessment, and mitigation through controls, monitoring, and ethical practices.
Human capital	Risk that the AOC's workforce will not achieve strategic business goals and objectives and result in a negative impact to the AOC. Human capital risk can result from ineffective workforce planning, ineffective recruitment, employee turnover, absenteeism, workplace performance issues, accident/injury, legal/compliance issues, fraud, lack of professional competence, and/or gaps in leadership.
Internal control	The risk of direct or indirect loss arising from inadequate or failed internal processes, people, and systems or external events. It can cause financial loss, reputational loss, loss of competitive position, or regulatory sanctions.
Legal and compliance	Risk of failing to comply with applicable laws and regulations and the risk of failing to detect and report activities that are not compliant with statutory, regulatory, or organizational requirements. Compliance risk can be caused by a lack of awareness or ignorance of the pertinence of applicable statutes and regulations to operations and practices.
Program/project	Risk that a potential outcome that causes an AOC and/or jurisdiction program to fail to meet a goal. Program/project risk is related to individual project risks with a focus on risks that have cross-project impact. For example, integration risks between projects are commonly tracked at the program management level.
Stakeholder/oversight	Risk that may arise due to actions taken by Congress or other key policy makers that could potentially impact business operations, the achievement of the AOC's strategic and tactical objectives, or existing statutory and regulatory authorities. Examples include debt ceiling impasses, Government closures, etc.
Strategic	Risk that the AOC and/or a jurisdiction would not meet its mission objectives from the pursuit of an unsuccessful business plan. Strategic risk can result from making poor business decisions, substandard execution of decisions, inadequate resource allocation, or a failure to respond well to changes in the business environment.

Appendix B



List of Acronyms Used

Term	Definition
AOC	Architect of the Capitol
AUD	Audits Division
CVC	Capitol Visitor Center
FLD	Follow-Up Division
FY	fiscal year
GAO	Government Accountability Office
I&E	Inspections and Evaluations Division
IG	Inspector General
INV	Investigations Division
IT	information technology
OCAO	Office of the Chief Administrative Officer
OCE	Office of the Chief Engineer
OCFO	Office of the Chief Financial Officer
OCSO	Office of the Chief Security Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
PM	performance measure

