



**FY 2012 PERFORMANCE PLAN**  
**Office of Contracting and Procurement**

**MISSION**

OCP's mission is to procure quality goods and services through a streamlined procurement process that is responsive to the needs of government agencies and the public and that ensures all purchasing actions are conducted fairly and impartially.

**SUMMARY OF SERVICES**

OCP purchases approximately \$1.95 billion in goods and services on behalf of more than 60 different District agencies and programs. OCP buying teams include goods, services, transportation and specialty equipment and information technology. The agency provides oversight and monitoring of agencies with delegated contracting authority, contract administration support and manages the District's Purchase Card Program. OCP also provides surplus property management for all District agencies.

**PERFORMANCE PLAN DIVISIONS**

- Procurement Division
- Operations and Support Division
- Resource Management Division
- Technology Division
- Procurement Integrity and Compliance Division

**AGENCY WORKLOAD MEASURES**

	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>
Total # of POs Processed through OCP	9,342	8,881	7,697
Total \$ Amount Purchased by OCP (in millions)	1,106	1,220	1,948



## *Procurement Division*

### **SUMMARY OF SERVICES**

The Procurement Division for OCP acquires goods and services for all District programs in accordance with the Procurement Practices Act, District Code, and the 27 DCMR. Through the incorporation of industry best practices and the highest level of customer service the citizens of the District are guaranteed the most efficient, effective and economical expenditure of public funds.

### **OBJECTIVE 1: Streamline and Simplify the Procurement Process.**

#### **Initiative 1.1: Realize increased use of online catalogs via the Contracts Module.**

Since implementing the Ariba Contracts module in August of 2010, OCP has the ability to create catalogs for any contract. Procurement professionals utilize catalogs by establishing an easy-to-use choose and click interface that reflects pre-established contract pricing and requirements. Though OCP staff will need to spend additional time and resources building catalogs in the PASS system early in the award process, once operational, catalogs will alleviate downstream workload processing requisitions and simplify the end-user experience. Further, the creation of a catalog facilitates automated and accurate tracking of spend. At present, OCP has established two catalogs for the purchase of Dell Computers and Business cards. OCP hopes to create catalogs for an additional 4 contracts. Concurrently OCP will establish clear guidance and training materials to increase end-user capability using established catalogs. **Completion Date: September, 2012**

#### **Initiative 1.2: Maximize District vendor base through increased usage of the e-sourcing registration.**

The Office of Contracting and Procurement (OCP) successfully implemented the Ariba Sourcing module and e-sourcing registration process in August 2010. The new electronic process allows vendors to select the types of solicitations they would like to be notified about, and eliminates the need to check the OCP website to learn about business opportunities. The transition to an all electronic vendor registration process provides OCP with a great many advantages including reduced paper usage, fast and traceable application transmission, and a streamlined and more convenient way to advertise business opportunities to the vendor community. Though much has already been done to enroll vendors in the e-sourcing module, including mass communications to all District vendors, dozens of training courses to help vendors acclimate to the new system, and the creation of an Information Technology Help Desk to help users to enroll in the system, it is clear that more vendors can and should be registered in the Ariba Sourcing module. OCP currently has 1,628 vendors registered in the e-sourcing system. Through increased public outreach, new training initiatives, and improved customer service OCP hopes to increase the number of registered vendors to 2,000. **Completion Date - September, 2012**

### **OBJECTIVE 2: Increase Accountability through Transparency and Compliance with Governing Laws and Policies.**



**INITIATIVE 2.1: Continue steps toward full compliance with the PPRA of 2010.**

Since signing the PPRA into law OCP has taken numerous steps to ensure compliance with the law. Pursuing compliance with the PPRA will institutionalize best practices that promote transparency, efficiency, and oversight of procurement activities across the District. Specifically tasks that OCP is pursuing include the revision of the 27 DCMR to reflect changes to the PPRA, implementing transparency requirements of the law by virtue of additions and changes to the OCP website, implementation of a new vendor responsibility certification, the development of a Green Purchasing Program, and new training requirements. **Completion Date - September, 2012**

**INITIATIVE 2.2: OCP continues to develop its Green Purchasing Program (SUSTAINABILITY).**

Starting in October of 2010 a Green Purchasing Team was formed, which includes representation from procurement stakeholders in all of the commodity groups as well as representatives from DDOT, DPW, DRES, and DDOE. The group is headed by a Green Purchasing Coordinator, who used the first half of the year to develop and pilot a green purchasing prioritization exercise, and then pilot an Environmental Analysis that was applied to high priority contracts.

OCP has successfully applied Environmental Analysis to several term contracts. Furthermore, OCP has joined the Mayor's Sustainability Initiative and is a fixture in the Mayor's Green Cabinet, which will likely help to promote green purchasing initiatives across the District. Moving forward, OCP intends to ensure that at least three of the term contracts awarded in the approaching fiscal year are environmentally friendly. Additionally, OCP hopes to complete its first annual green spend report by the end of Q2 FY2012, update current IFB and RFP templates to reflect new green standards, update the Contracts module to include green spend tracking tools, and complete a Green Purchasing training that will be videotaped and posted on the OCP website. **Completion Date – September, 2012**



**OBJECTIVE 3: Provide Effective Customer Guidance and Education in a Responsive and Professional Manner.**

**INITIATIVE 3.1: Continue Establishment of the Procurement Training Initiatives.**

With the passage of the Procurement Reform Act of 2010, OCP will continue its efforts to establish the Procurement Institute for procurement education and training of OCP and non-OCP staff. The process began with the successful launch of initiatives like the Agency Contracting Officer's (ACO) certification program and Summer Internship Program (SIP) in FY10 and the rollout of the Ariba Sourcing module training program for OCP procurement personnel in FY11.

Procurement Institute courses will be taught by our own procurement staff and occur on a monthly basis. Staff will share their expertise and knowledge on topics related to industry procurement best practices and OCP policies and procedures. In addition to the in-house courses, OCP will also offer financial assistance to procurement staff who wishes to obtain professional procurement certifications such as the Certified Professional Public Buyer (CPPB), offered by the Universal Public Purchasing Certification Council (UPPCC). The agency will cover the costs of exams and materials. OCP believes that a well informed professional staff and customer will make an efficient procurement process and is committed to making this investment in our future. **Completion Date – September, 2012**



## PROPOSED KEY PERFORMANCE INDICATORS – Procurement Division

Measure	FY10 Actual	FY11 Target	FY11 Actual	FY12 Projection	FY13 Projection	FY14 Projection
\$ Amount of Central Purchasing Office Purchases per FTE <sup>1</sup> (in millions)	11.9	Baseline	19.3	20.0	21.0	22.0
Total # of Term Contract Vehicles <sup>2</sup>	10	18	2	6	Not Available	Not Available
# of EPP Term Contract Vehicles	Not Available	2	2	4	6	6
Number of newly active vendors in Sourcing Module	Not Available	2,000	1,628	2,000	2,100	2,200
No of Functional Catalogs in PASS	Not Available	Not Available	2	6	8	10

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<sup>1</sup> This is an industry standard. According to the FY10 ICMA Center for Performance Measurement the average Dollar Amount of Central Purchasing Office Purchases per FTE was \$15.71 million based on responses from 38 jurisdictions.

<sup>2</sup> OCP will assess the appropriate number of term contracts needed to meet the District's needs on an annual basis. Therefore no out-year projections are available



## *Operations and Support Division*

### **SUMMARY OF SERVICES**

The Operations and Support Division (OSD) provides the foundation for the Office of Contracting and Procurement (OCP). There are several sections under this division: Facilities Management, Records Management, the Customer Service Center, and the Surplus Property Division (SPD).

### **OBJECTIVE 1: Streamline and Simplify the Procurement Process**

#### **INITIATIVE 1.1: Establish an OCP Customer Service Unit.**

OCP presently has different individuals responsible for agency customer service, and vendor relations inquiries. Starting in FY12, OCP will join the responsibility areas into a full service customer service unit. In addition to responding to inquiries, the unit will be responsible for crafting internal and external communications, develop regular customer newsletters and oversee customer and OCP staff forums and special events. The members of the team will be trained to respond to all types of inquiries and understand how to navigate calls that they are unable to address. Date: 2nd Quarter, No Cost Associated

### **OBJECTIVE 2: Streamline and Simplify the On-line Auction Process to Increase Revenue**

#### **INITIATIVE 2.1: Implementation of the Expanded On-line Auction Contract**

The Surplus Property Division has partnered with GovDeals to gain access to one of the premier government on-line auctioning platforms. This partnership will allow District property to be displayed on an international bidding environment and expands the current buyer base. The division will now have the government property exposed and auctioned to potential buyers in all 50 states and some foreign countries. Additionally, an on-line marketing and physical distribution program will accompany this effort. The District's surplus property will be displayed in several on-line advertisements, local news-papers, and physical banners to draw attention to the various merchandise. OCP hopes to achieve an increase in revenue of 20% , starting with the various on-line adds, increase in buyer base, and overall raised visibility of the surplus equipment that will be available for on-line auction.



**INITIATIVE 2.2: Increase the quality and value of surplus services by maximizing the use of the equipment re-utilization program. Expand the equipment re-utilization program.**

The Surplus Property Division will expand the re-utilization program by 20%. This effort will be accomplished through a marketing program, in-person training for agency property officers, and expanded outreach to our certified participants. Under existing District and federal law, certified small business, non-profits, and district agencies are entitled to receive access to federal surplus property for usage within the physical boundaries of the District of Columbia. During the FY12, OCP's Surplus Property Division will introduced new processes that will increase the opportunities for the Certified participants and District agencies to receive more surplus equipment and furniture. The division will increase the awareness of the District residents of the existence of the program through partnership with GSA, speaking engagements at district agencies and community outreach to non-profits

**OBJECTIVE 3: Increase use and residual revenue from Purchase Card Program**

**INITIATIVE 3.1: Expand Purchase Card program to Ghost Card use for fixed costs**

The Purchase Card program has yielded significant revenues for the District by way of rebates. The District receives 1% cash back for all PCard purchases. For costs like fixed costs for electricity, telephony, and natural gas, the District could potentially receive millions in rebate dollars by using the Purchase Card to pay these bills. OCP will work with the Office of Finance and Revenue Management to institute use of our "ghost" card to pay for fixed cost expenses.



## PROPOSED KEY PERFORMANCE INDICATORS – Operations and Support

Measure sure	FY10 Actual	FY11 Target	FY11 (Actual)	FY 2012 Projection	FY 2013 Projection	FY 2014 Projection
% of OCP customers rating OCP satisfactory or better <sup>3</sup>	44%	60%	N/A	75%	85%	95
% of Purchasing Conducted with Purchasing Cards <sup>4</sup>	Not Available	Baseline	1.1%	1.5%	1.5%	1.5%
Purchase Card utilization rate (based on total eligible purchases under	82%	85%	94%	100%	100%	100%
# of Certified Participants who can receive surplus	Not Available	25	32	38	46	55
# of Pounds Processed for Recycling	Not Available	27	32	64	75	85
Total \$ Revenue Generated/ Collected by SPD (millions)	\$.402	\$.700	\$1.02	\$1.2	\$1.5	\$2.0
\$ Value of Excess Property Recycled to District Agencies for Re-Use (millions of dollars)	\$.819	\$.900	\$2.5	\$3.5	\$4.0	\$4.5

<sup>3</sup>This is an industry standard. According to the FY10 ICMA Center for Performance Measurement 76.8% of respondents (for jurisdictions with a population exceeding 100,000) rated their respective Procurement Operation's performance as good to excellent.

<sup>4</sup>This is an industry standard. According to the FY10 ICMA Center for Performance Measurement the median rate of Purchase Card utilization (for jurisdictions with a population exceeding 100,000) is 2.56%





## *Resource Management Division*

### **SUMMARY OF SERVICES**

The Resource Management (RM) Division within the Office of Contracting and Procurement (OCP) has primary responsibility for managing the agency human resources from start to finish including conducting needs analyses for each operational unit, recruiting, selecting, and training all levels of staff, and working with managers to oversee the coaching, development, evaluating, rewarding and retention of OCP resources. In Fiscal Year 2012, as a result of the mandated budget cuts, RM will now be responsible managing 84 staff members.

**OBJECTIVE 1: Create a procurement training institute that will provide a comprehensive training curriculum for all DC Government Procurement staff.**

**INITIATIVE 1.2: Develop a core set of ten (10) courses for procurement staff that will standardize procurement methods and procedures for OCP and better define the specific capabilities required at each job level.**

The purpose of these initiatives is to identify, develop and deliver a core group of courses for our procurement staff to standardize processes and procedures and to define capabilities required at each grade or level. **Completion date – June, 2012**

**INITIATIVE 1.3: Develop a Student Manual for staff that will provide a ready reference to all materials, examples changes, updates and or new or modified information in an easy to use desk reference guide.**

**Completion date – June, 2012**

**OBJECTIVE 2: Working with the University of the District of Columbia (UDC), develop and deliver procurement industry certification programs.**

**INITIATIVE 2.1: Plan and implement the training partnership with UDC. Completion date – April 2012**

**OBJECTIVE 3: Working with the University of the District of Columbia (UDC), develop and deliver procurement industry certification programs. Completion date – June, 2012**

**OBJECTIVE 4: Fill a minimum of 85% of budgeted staff positions. Completion date – June, 2012.**

**OBJECTIVE 5: Research, develop and pilot employee performance measures for 50% of OCP positions. Completion Date – June, 2012**



## PROPOSED KEY PERFORMANCE INDICATORS – Resource Management Division

<b>Measure</b>	<b>FY10 Actual</b>	<b>FY11 Target</b>	<b>FY11 (Actual)</b>	<b>FY12 Projection</b>	<b>FY13 Projection</b>	<b>FY14 Projection</b>
No. of new training courses developed and delivered	Not Available	Not Available	Not Available	10	20	30
% of Staff covered by standardized performance measures				50	100	100
% of budgeted staff hired by December, 2012;	Not Available	Not Available	Not Available	85	100	100
# of Working Days for External Recruitment <sup>5</sup>	Not Available	Not Available	Not Available	35	30	25

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<sup>5</sup> This is an industry standard. According to the FY10 ICMA Center for Performance Measurement the mean number of working days to recruit and place an internal candidate (for jurisdictions with populations exceeding 100,000) was 32.8 days.



## ***Technology Division***

### **SUMMARY OF SERVICES**

The PASS/IT Support Services team is responsible for overseeing the proper elements and commitments provided by OCTO's PASS Support Services are consistent with IT service support and delivery to the OCP. The team is also responsible for communicating any PASS/IT needs of the OCP staff, vendors, and agencies to OCTO with any enhancements, testing, maintenance, help desk support, as well as training related to PASS. The team provides as a single source for OCP's senior management team's vision of implementing latest technologies and support services to achieve best results and provide transparency in contracting and procurement throughout the District of Columbia. Our team provides consultative and technical support to agencies, vendors and OCP contracting staff, while preserving financial and environmental resources.

In addition to supporting PASS and Ariba eSourcing applications, we are also responsible for user interface for both internal and external customers, using various web applications, databases, Facebook, Twitter, maintained and supported by the PASS/IT team.

#### **OBJECTIVE 1: Communication and Training**

##### **INITIATIVE 1.1: Through surveys, forums, and other means, identify to needs of OCP staff, Vendors, and Agencies.**

By identifying any or all issues related to the PASS and Ariba eSourcing applications, OCP will utilize the latest technologies that are already in place to create a best in class contracting and procurement process that is efficient and transparent. OCP will identify whether additional support / training is needed for applications, or will make distinctions between business process re-works, data and code change. **Completion date – On-going**

#### **OBJECTIVE 2: New real-time Ariba Category Management module in PASS.**

##### **INITIATIVE 2.1: Finalize the implementation and training of ACM Module.**

In conjunction with OCTO's PASS Team and ARIBA, OCP will implement Ariba Category Management module in PASS. Ariba Category Management enables enterprises to leverage best practice sourcing processes and category knowledge for increased consistency. Key functionality delivered by the module includes:

- The ability to create standard category-specific sourcing processes, with the flexibility to add steps based on the unique needs of the customers business units.
- Collaborative project management tools, including team and stakeholder management, document versioning and review and approval workflow.
- Daily activity management for sourcing teams, with real-time status available for all projects and tasks, and proactive program management with insight into resource deployment and process efficiency. **Completion Date – On-going**

#### **OBJECTIVE 3: Information distribution to Internal and External customers via web portals.**



**INITIATIVE 3.1: Provide effective distribution of regulations, procedures, and processes to OCP staff, Agencies and Vendors via Website enhancements, as well as to support new PPRA regulations.**

Information distribution in timely manner is critical to contracting and procurement process both to internal and external customers. With ever changing regulations and procedures, the information must be made available immediately to all parties via public and private networks. Information related to Procurement Practices Reform Act of 2011, must be posted and shared with the public and vendors in a timely manner. Our team will identify priorities and implement any changes to both Intranet and Internet web sites to achieve this objective.

**Completion Date – September, 2012**



## PROPOSED KEY PERFORMANCE INDICATORS – Technology Division

Measure	FY10 Actual	FY11 Target	FY11 (Actual)	FY12 Projection	FY13 Projection	FY14 Projection
% of total number of issues resolved from all customers within 8 hours (HELP DESK) <sup>6</sup>	N/A	N/A	N/A	80%	80%	80%
% of total number of improvements and enhancement to the PASS/eSourcing application submitted to OCTO implemented within 30 days	N/A	N/A	N/A	90%	90%	90%
% of total number of intranet and internet updates completed within 24 hours	N/A	N/A	N/A	100%	100%	100%
% of internal overall customer satisfaction of PASS/eSourcing support	N/A	N/A	N/A	100%	100%	100%
% of Network updates, maintenance, or changes Completed When Scheduled within time allocated <sup>7</sup>	N/A	N/A	N/A	80%	80%	80%

<sup>6</sup> This is an industry standard. According to the FY10 ICMA Center for Performance Measurement the mean performance for this metric is 70.3% (for jurisdictions with populations exceeding 100,000).

<sup>7</sup> This is an industry standard. According to the FY10 ICMA Center for Performance Measurement the mean performance for this metric is 78.5% (for jurisdictions with populations exceeding 100,000).



## *Office of Procurement Integrity & Compliance (OPIC)*

### **SUMMARY OF SERVICES**

Established in 2007 and reorganized in September of 2011, the Office of Procurement Integrity and Compliance (OPIC) provides a full complement of Audit and Non-Audit advisory services to agency leadership, staff and affected stakeholders. Non-Audit services primarily consist of administering the agency's Deficiency Remediation and Performance Monitoring programs. Also noteworthy is the expansion of Non-Audit services to include 'real-time' best practices research, market analysis and subject matter expertise in specialized areas such as 'Green Procurement'.

OPIC audit activities are premised on a '3-D' approach (Deterrence, Detection and Disruption) to help reduce risk exposures and strengthen management controls. In collaboration with the agency's training division, *Deterrence* consists of the preparation of content derived from audit findings for use in annual and year-round training and remedial programs. *Detection* includes a mix of field inspections, performance and operations audits and compliance reviews. Finally, *Disruption* encompasses collaboration with applicable District agencies to prevent fraud, waste and abuse in procurement operations.

### **OBJECTIVE 1: Increase Compliance with District Procurement Laws and Regulations**

#### **INITIATIVE 1.1: Expand the Scope and Frequency of Audit and Compliance Activities**

The Procurement Practices Reform Act (PPRA) section 201(e), states "the CPO may review and monitor procurements by *any* agency, instrumentality, employee, *or official exempt under this act or authorized to procure independently of OCP.*"

While it is virtually impossible for an audit entity of any size to perform one-hundred percent (100%) reviews of all the programs and operations under its purview, in early June, OPIC began reevaluating risk at various stages in the District's procurement lifecycle with the purpose of identifying high risk areas which might not have been covered in its original plan. Results from this evaluation highlighted opportunities for reducing exposures. For instance, procurement risk has been defined as those transactions in the 'Small Competitive' threshold ( $\$5K \leq \$100K$ ) delegated to agency contracting officers (non-OCP employees). Consequently, audit and compliance activities had focused almost exclusively on 'policing' this facet of operations.

Further, based on FY2010 data, our risk assessment revealed that while the number of Purchase Orders issued in the 'Small Competitive' threshold accounted for approximately eighty-six percent (86%) of the total number of POs issued for competitive procurements (five-thousand dollars and greater), this threshold ( $\$5K \leq \$100K$ ) accounted for only fourteen percent (14%) of the District's total spend as compared to eighty-four percent (84%) for large procurements ( $> \$100K$ ).<sup>8</sup>

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<sup>8</sup> Data for OCP-dependent agencies (subject to CPO Authority)

To this end, OPIC's audit plan has been updated to include transactions processed within OCP, with an emphasis placed on higher dollar procurements (>\$100K). In addition to the traditional Post-Award audit, OPIC will also perform Pre-Award (upstream) compliance reviews and will collaborate with the training division on the educational component of rolling out a revamped Contract Administration Compliance Program, to include the validation of attestations by Contract Officers and Contract Administrators as this pertains to the timeliness, accuracy and completeness of monitoring activities.

Conclusively, OPIC's audit plan has also been updated to include eleven (11) discrete audit/compliance activities performed on a revolving schedule of weekly, bi-weekly, monthly, quarterly, semi-annual and annual engagements. For example, on a weekly basis, one hundred percent (100%) reviews of sole source procurements will be performed on a pre-award basis. Audits of Purchase Card transactions, a new addition to the audit and compliance portfolio, will be performed on a monthly basis. The CPO believes that redirecting our audit and compliance focus will help to yield the desired result of prevention or timely detection of material errors.

**Completion Date - March, 2012.**

#### **INITIATIVE 1.2: Assuring the Quality and Sustainability of Audit Operations**

OPIC has been subject to transitory pressures. In February of 2009, the division was disbanded and reconstituted under new leadership in August of the same year. OPIC did not reach full staffing strength until September of 2010, and once again within a few months, a change in administration impacted the office. As OPIC enters the next phase of its evolution, there is a recognition for the

need to create insular conditions that foster stability in day-to-day operations and safeguard institutional knowledge and assets developed by this critical internal audit function.

In July, the CPO authorized a peer review conducted by the Association of Local Government Auditors (ALGA). This was done with the goal of assessing the effectiveness of OPIC's quality control system, assessing the extent of adherence to Generally Accepted Government Auditing Standards (GAGAS) and identifying areas for improvement. While OPIC's audit operations were deemed to be satisfactorily compliant with GAGAS, the review team noted that the quality control system will benefit from certain enhancements to its procedures, internal review and policy framework. In the coming months, OPIC will address these deficiencies and will also apply lessons learned to efficiently administer the delivery of Non-Audit Services.

**Completion Date - March, 2012.**

### **OBJECTIVE 2: Systematize Enterprise-wide Risk Assessments and Response**

#### **INITIATIVE 2.1: Fully Implement an Integrated Risk and Controls Framework**

The aim of this initiative is to implement a system whereby risks and agency response actions are promptly identified, fully appreciated by the respective activity owners and systematically brought to the attention of the appropriate stakeholders in response to requests for information.



In late August the CPO authorized a sweeping assessment of the organization's activities to pinpoint weaknesses in management controls and to identify those risks that had not been previously considered. OPIC took the lead in developing two frameworks, the first depicting integrity violations (by procurement phase, scheme, common perpetrator(s) and mitigating controls) and the other providing historical information relative to management's assessment and response to identified risks. Both frameworks have been linked by the applicable mitigating controls.

In FY2012, OPIC will work with the training division to roll out aspects of the integrated risk-controls framework to enable responsible managers and staff to proactively assess the operational risks in their respective work programs. **Completion Date - September, 2012**





**PROPOSED KEY PERFORMANCE INDICATORS –<sup>9</sup>**  
**Office of Procurement Integrity & Compliance (OPIC)**

<b>Measure</b>	<b>FY10 Actual</b>	<b>FY11 Target</b>	<b>FY2011 (Actual)</b>	<b>FY2012 Projection</b>	<b>FY2013 Projection</b>	<b>FY2014 Projection</b>
# of Compliance Reviews and Audit Reports Issued	N/A	N/A	16	Baseline	TBD	TBD
Average # of Days to Complete a Compliance Review/Audit	N/A	N/A	N/A	Baseline	TBD	TBD
% of Sole Source, Emergency and Million Dollar Contracts Audited	N/A	N/A	N/A	100%	100%	100%
% of OCP Contracting Officer Operations Reviewed/Audited	N/A	N/A	N/A	Baseline	TBD	TBD
% of Agency Contracting Officer (ACO) Operations Reviewed/Audited	N/A	N/A	100%	20%	TBD	TBD

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<sup>9</sup> All objectives and initiatives adhere to Generally Accepted Government Auditing Standards (GAGAS) established by the Comptroller General of the United States, OPIC's United States Government Accountability Office. These professional standards provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence.