
Semiannual Report to the Congress

Office of Inspector General



October 1, 1990 - March 31, 1991

FOREWORD

This document summarizes the Office of Inspector General's (OIG) activity during the 6-month period ending March 31, 1991. It is my eleventh Report to the Congress.

The report reflects an effective and broad-ranging Inspector General presence in the General Services Administration. The benefits of this presence can be seen, in part, by the level of savings accruing to the Government. This period, such savings—in terms of management decisions on financial recommendations, voluntary recoveries, court-ordered recoveries, and investigative recoveries—totaled \$125,428,917.

Beyond these quantifiable benefits, I believe that OIG activities have had a major impact on improving control systems; preventing fraud, waste, and abuse; and heightening awareness of the need for economy and efficiency in Agency operations.

I am most appreciative of the dedication exhibited by the OIG staff. This dedication, coupled with the solid support of the Congress, the Office of Management and Budget, and the GSA Administrator and his management team, helps the OIG to remain a significant, productive presence in the Agency.



WILLIAM R. BARTON
Inspector General

April 30, 1991

SUMMARY OF OIG PERFORMANCE

OIG ACCOMPLISHMENTS

Recommendations That Funds Be Put to Better Use	\$92,238,053
Questioned Costs	\$2,648,405
Audit Reports Issued	355
Investigative Referrals	205

RESULTS ATTAINED

Savings Achieved (Management Agreements and Recoveries)	\$125,428,917
Indictments and Informations	14
Successful Criminal Prosecutions	18
Civil Settlements/Judgments	12
Contractors Suspended/Debarred	86
Employees Disciplined	20

OVERVIEW AND FOCUS ON OIG ACTIVITIES

This report, submitted pursuant to the Inspector General Act of 1978, as amended, chronicles the activities of the General Services Administration's Office of Inspector General (OIG). It is the twenty-fifth Report to the Congress since the appointment of GSA's first Inspector General.

Overview

This period, our work had a significant impact on Agency procurements, internal operations, and prevention activities.

Procurement Activities

Significant OIG audits and investigations resulted in:

- \$11.2 million to be paid the Government in civil fraud settlements.
- The conviction of a tool company owner for falsifying laboratory test results.
- Management being advised of the need to improve the usefulness of Government estimates.
- Successful prosecution of a janitorial firm owner for submitting fictitious bonding and bid information.
- Improvements to the Agency's methods for evaluating contractor versus Government performance.

Agency Operations

In a series of internal reviews, the OIG advised management of the need to:

- Ensure that automated information systems development complies with procedures.
- Develop and test contingency plans for essential computer systems.
- Conduct required safety and environmental surveys prior to awarding leases.
- Ensure that state agencies for surplus property operate in compliance with applicable regulations.

Prevention Activities

OIG prevention activities included:

- Preaward reviews of 213 contracts with an estimated value of \$1.2 billion.
- Integrity awareness briefings of 588 GSA employees.
- Advisory reviews of 30 lease proposals.

Focus

This section outlines some of the areas where we see potential vulnerabilities and where we will focus future attention. It also highlights several initiatives we are taking to enhance our effectiveness within the Agency.

Vulnerability in the Procurement Area

Our activities indicate that Multiple Award Schedule procurements remain vulnerable as evidenced by the number of identified instances where contractors did not provide current, accurate, and complete price and discount information as required for negotiated procurements. In Fiscal Year 1990, we recommended over \$146 million in adjustments to Multiple Award Schedule contracts, primarily because contractors did not fully disclose required information. Inaccurate and incomplete information was certified by contractors and submitted to the Government in approximately 70 percent of the instances reviewed. The high rate of noncompliance indicates that this program is an area of significant vulnerability.

Government contracting officials can confidently negotiate fair prices only when provided accurate and complete information. For the preponderance of their negotiations, GSA contracting officials must rely upon certified, but unaudited, submissions. We believe it essential that as the Agency considers revisions to its Multiple Award Schedule Program, concern for enforcing contractor disclosure obligations and strengthening the Government's ability to take corrective actions in the event of inadequate disclosures, be given the very highest priority. We are vigorously pursuing cases where the failure to submit

required information amounts to fraud or is actionable under the False Claims Act.

Procurement Personnel Development and Performance Measurement

An emerging area of focus for the OIG is procurement personnel development and performance measurement. Personnel turnover in GSA's critical procurement programs adversely affects the Agency's ability to award contracts for needed goods and services at the most favorable prices. Likewise, reliable performance measurement systems are needed to allocate procurement resources among competing Agency programs. These facts, coupled with the realization that the availability of talented individuals may shrink, necessitates that GSA ensure the availability of an effective pool of procurement professionals for the future. To determine how effectively GSA is addressing this issue, the OIG is conducting audits in several of GSA's primary service areas.

Chief Financial Officer Legislation

We are continuing to be involved as the Agency implements the Chief Financial Officer legislation within GSA. Because of the lasting impact this legislation will have upon financial information and systems, we actively participated while the Agency formulated an organizational framework and implementation plan. In addition, we are advising the Agency as it strives to better link financial, budget, and performance information, and we are planning audits that examine the accuracy and reliability of existing financial information systems and controls. The availability of relevant, accurate, and timely financial information, integrated with budget and performance information, is a key step in providing GSA the tools to manage programs more effectively.

Multiple Award Schedule/Sole Source Dealers

GSA's Multiple Award Schedule Program is designed to yield significant savings, through the procurement of common-use items at reduced prices, based upon the Government's unique position in the marketplace. Recently, GSA has received an increasing number of contract proposals from independent dealers, acting as manufacturers' sole source representatives, to sell exclusively to the Government. This is occurring particularly in the automated data processing equipment area. This situation presents a major

problem for contracting officials trying to determine fair prices because dealers only disclose prices paid to manufacturers. Contracting officials need manufacturers' cost or discount data in order to negotiate fair prices, obtain price reduction benefits, and pursue defective pricing claims. We intend to work closely with GSA management to resolve this area of concern so that the taxpayers' interests can be protected.

OIG Operating Effectiveness

The OIG recognizes that our employees are our most important asset and that each employee must be professionally developed. Further, we recognize that to achieve the highest level of program effectiveness, we must direct the office's expertise into those areas most vulnerable to fraud, waste, and mismanagement. With these responsibilities in mind, the OIG launched several initiatives to improve our recruiting, enhance individual proficiency and technical expertise, identify systemic problem areas where resources can be most productively directed, and harness the collective power of involved employees.

During this period, we expanded our efforts to enhance the professionalism of our workforce through recruitment and training. We are emphasizing the Outstanding Scholar and Superior Academic hiring authorities to fill professional entry level positions. Similarly, we embarked on a program to acquire the skills and expertise needed to perform in today's changing environment, including efforts to expand upon the use and application of computers in the workplace.

To ensure that our resources are directed toward the resolution of systemic conditions most likely to result in material loss, the OIG is seeking better methods to interface with the Agency so that a clearer long-term picture emerges of critical program weaknesses. To this end, we are redirecting the audit planning process toward broadly focused nationwide reviews of Agency programs and increasing the level of OIG resources devoted to the identification of systemic weaknesses. We are also working on ways to streamline the defective pricing audit and investigative processes so we can achieve more timely and efficient prosecutions and recoveries.

Finally, the OIG is embarking upon a long term quality effort. The effort will engage all OIG staff in a structured process aimed at continuously improving OIG activities. By creating a total quality environment within the OIG, all employees will be involved in implementing the recently developed OIG Strategic Plan.

Conclusion

Now more than ever, clearer identification of systemic vulnerabilities is needed to safeguard Government assets and bring together the efforts of our office and those of management in eliminating opportunities for abuse and promoting effectiveness in Agency operations. The OIG believes independent audits and

investigations are an important means to prevent abuse and detect inefficiency in Agency activities. We recognize, however, that primary responsibility for maintaining an effective system of internal controls rests with management. Nevertheless, the OIG is always alert for ways to work with the Agency in seeking to resolve long term systemic issues because the "bottom line" will be a better managed Government.

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REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress

in Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill is also cross-referenced to the appropriate page of the report.

Source	Page
Inspector General Act	
Section 4(a)(2)—Review of Legislation and Regulations	11
Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies	2,5
Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2,5
Section 5(a)(3)—Prior Recommendations Not Yet Implemented	18
Section 5(a)(4)—Matters Referred to Prosecutive Authorities	14
Sections 5(a)(5) and 6(b)(2)—Summary of Instances Where Information Was Refused	None
Section 5(a)(6)—List of Audit Reports	20
Section 5(a)(7)—Summary of Each Particularly Significant Report	2,5
Section 5(a)(8)—Statistical Tables on Management Decisions on Questioned Costs	14
Section 5(a)(9)—Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use	13
Section 5(a)(10)—Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made	None
Section 5(a)(11)—Description and Explanation for Any Significant Revised Management Decision	None
Section 5(a)(12)—Information on Any Significant Management Decisions With Which the Inspector General Disagrees	None
Senate Report No. 96-829	
Resolution of Audits	12
Delinquent Debts	41

ORGANIZATION, STAFFING, AND BUDGET

Pursuant to the Inspector General Act of 1978, an Office of Inspector General (OIG) was established within the General Services Administration on October 1, 1978. As currently configured, the OIG consists of four offices that function cooperatively to perform the missions legislated by the Congress.

Organization

The OIG utilizes a functional organizational structure to provide nationwide coverage of GSA programs and activities. It consists of:

- The **Office of Audits**, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive coverage of GSA operations (internal or management audits) as well as of GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by the fourteen field audit offices.
- The **Office of Investigations**, an investigative unit that manages a nationwide program to prevent and detect illegal and/or improper activities involving GSA programs, operations, and personnel. Headquarters coordinates and oversees the investigative activity of twelve field investigations offices.
- The **Office of Counsel to the Inspector General**, an in-house legal staff that provides opinions and advice on matters under OIG review. These attorneys also manage the civil referral system, formulate OIG

comments on proposed legislation, and work with the Department of Justice on litigation arising out of OIG activities.

- The **Office of Administration**, a centralized unit that provides data systems support, and handles budgetary, administrative, and personnel matters as well as formulates OIG comments on proposed regulations and GSA policy issuances.

Office Locations

The OIG is headquartered in Washington, DC, at GSA's Central Office building. Field audit and investigations offices are maintained in: Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, San Francisco, Auburn, and Washington, DC. In addition, the Office of Investigations has field offices in Cleveland and Los Angeles.

Staffing and Budget

The OIG's approved Fiscal Year (FY) 1991 budget is approximately \$31 million. Almost \$16 million was available for obligation during the first half of FY 1991.

The OIG started FY 1991 with a total on-board strength of 401 full-time employees. At the end of the reporting period, the OIG's full-time staff totaled 393. This period, the OIG established staffing targets and initiated recruitment efforts to meet these targets. Training efforts continued to place emphasis on computer skills and professional development.

PROCUREMENT ACTIVITIES

The GSA is responsible for providing space for almost 1 million Federal employees. GSA, therefore, acquires buildings and sites, constructs facilities, and leases space as well as contracts for repairs, alterations, maintenance, and protection of Government-controlled space. GSA also operates a Government-wide service and supply system. To meet the needs of customer agencies, GSA contracts for billions of dollars worth of equipment, supplies, materials, and services each year.

Significant Audits and Investigations

\$7,426,300 Civil Settlement

On March 25, 1991, the Government entered into a civil settlement agreement with a power tool and accessories supplier. Under the terms of the settlement, the firm agreed to pay the Government \$7,000,000 and to forsake collecting \$426,300 for merchandise shipped to Federal customers, but not yet invoiced, to settle its potential civil fraud liability.

A joint OIG audit and investigation was initiated following the receipt of allegations from a former employee of the tool supplier that the firm granted higher discounts to commercial customers than it disclosed to GSA. The OIG review confirmed that the firm failed to disclose its highest commercial discounts to GSA during contract negotiations. GSA contracting officials relied upon these data when negotiating the contracts and, as a result, the firm secured inflated prices from Federal customers.

\$3 Million in Civil Settlements

The Government entered into two civil settlement agreements, totaling \$3 million, with Federal suppliers. Under the terms of the first agreement, a major supplier of batteries and related parts, on February 21, 1991, paid the Government \$2.2 million to settle its potential civil liability under the False Claims Act. This agreement stemmed from a joint OIG audit and investigation which disclosed that the firm sold

items to its commercial customers at discounts greater than those disclosed and offered to GSA during contract negotiations. Further, during the course of its GSA contract, the firm reduced its prices to other customers without informing GSA of these reductions or offering equivalent reductions to Federal purchasers as required. These violations of the price reduction/defective pricing clauses in its GSA contracts provided the supplier with inflated prices.

The second agreement, settled on October 9, 1990, provided that an electronic typewriter and typewriter maintenance supplier would pay the Government almost \$800,000. This agreement resulted from OIG reviews which found that the contractor submitted incomplete and inaccurate pricing data to GSA contract officials. The contracting officer relied upon these data when negotiating a contract and, as a result, prices were inflated. The settlement reflected a full recovery of the Government's monetary loss plus interest.

False Statements Conviction

In response to a GSA official's allegations, the OIG investigated whether a machine tool company falsified test reports. The investigators found that the owner of the company had falsely certified that feeler gauges, used to provide precise measurements of critical clearances in military equipment, met contract requirements for tolerances and hardness. The owner had received independent laboratory reports showing that the gauges failed to meet specifications. To conceal this product failure, he altered the report results to reflect that the gauges met contract specifications, then certified that the altered report was accurate. These false certifications resulted in a loss of almost \$40,000 to the Government.

On January 4, 1991, the owner pled guilty in Federal court to charges of submitting falsified statements to GSA. He was sentenced to 2 months of house custody, placed on probation for 2 years, and fined \$5,000. Additionally, administrative action has been initiated to recover procurement costs and other Government losses as a result of the company's actions.

Government Cost Estimates

GSA contracting officers must frequently negotiate the costs for proposed alterations and modifications to existing leases and contracts. Government cost estimates, prepared either in-house or by a contractor, are an important tool for evaluating the reasonableness of these proposed costs prior to negotiations.

An OIG review of one GSA region's controls and procedures governing the preparation of Government estimates disclosed that these estimates were not useful to contracting officers when determining whether contractors' proposed prices were fair and reasonable. For example, many of the estimates were so much higher than the proposed prices that they were of questionable value in determining price reasonableness. Contracting officers often had to look for other means of evaluating the proposed prices. Also, estimates were so poorly documented that the basis for formulating the estimates and the sources of pricing data could not be established. Poor documentation weakens the credibility of the estimate and diminishes its value to contracting officers. In addition, some estimates were not developed independent of the contractors' proposals. Further, estimators did not make site visits even though such visits can be vital in obtaining first hand information on site conditions and the scope of work needed. Finally, estimates often contained mathematical errors that led to inaccurate estimates and hampered the Government in negotiating fair and reasonable prices.

The December 3, 1990 report recommended that the Assistant Regional Administrator, Public Buildings Service:

- Undertake a study to determine the reasons estimates generally vary substantially from the lessors' proposals and develop procedures to improve the usefulness of Government estimates.
- Instruct estimators to document the estimating source pricing data used.
- Direct estimators to comply with established requirements regarding independence in the preparation of estimates.
- Evaluate the need for site visits when a request for estimate is received and conduct visits when appropriate.
- Ensure that estimates are thoroughly reviewed for mathematical accuracy.

The Regional Administrator concurred with the recommendations in the draft report. We are evaluating the action plans submitted by management for implementing the recommendations.

Supply Center Contract

GSA awarded a private-sector firm a contract to provide office supplies and other common-use items to Government agencies. The contract was awarded to test whether the private sector can supply these type items with greater cost benefits and user satisfaction than the Government operated Customer Supply Centers currently used.

An OIG evaluation revealed that GSA needed to improve both its administration of the contract and the methods for evaluating contractor versus Government operated performance. For example, the criteria for measuring the shipment response time for the contractor and the Customer Supply Center were not the same. Further, the sample of customers used to monitor contractor performance was neither randomly selected nor periodically changed to reflect the broad range of customers involved. In addition, GSA did not have a formal, ongoing monitoring system to verify the Customer Supply Center's performance and determine customer satisfaction. As a result, GSA could not be sure that performance comparisons between, and performance monitoring of, the contractor and the Customer Supply Center were meaningful or reliable.

The November 13, 1990 report directed three recommendations to the Commissioner, Federal Supply Service and two recommendations to the Regional Administrator, Federal Supply Service. These included recommendations to:

- Use the same criteria for shipment of orders when comparing the performance of the contractor with the performance of the Customer Supply Center.
- Establish a formal, ongoing monitoring process to verify performance data reported by the Customer Supply Center and to evaluate customer satisfaction with the Customer Supply Center.
- Modify the procedure for selecting the customers used to monitor contractor performance so that the sample is randomly selected and periodically changed.

The Commissioner and the Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on February 22, 1991.

Janitorial Firm Owner Convicted

A joint investigation conducted by the GSA OIG, Federal Bureau of Investigation, and state and local authorities disclosed that the owner of a janitorial firm submitted fraudulent bid documents. The owner used both personal and business aliases to conceal that he and his company had been debarred from conducting business with the Government. The investigators reviewed bid documentation submitted in support of 26 GSA contracts, valued in excess of \$14 million, for janitorial, maintenance, and security guard services. This nationwide review established that a majority of the owner's bid submissions contained fraudulent information. The fraudulent documents included forged bid bonds, forged power of attorney forms, false and forged financial statements, and false representation with respect to the owner's identity, address, and debarment status.

As a result of the investigation, a Federal Grand Jury indicted the owner on charges of making false statements and mail fraud. On January 4, 1991, he pled guilty in U. S. District Court to two counts of mail fraud; sentencing is scheduled for April 1991.

Lease Acquisition Program

An OIG review of the Lease Acquisition Program at a regional Facilities Support Center disclosed that the Center needed to improve controls over the lease

acquisition process. For example, we found that required acceptance inspections had not always been performed prior to lease commencement. As a result, the Government paid for unneeded space, alterations never received, and services specifically identified in the lease as being performed at no additional cost.

In addition, we found that the Facilities Support Center did not award leases in a timely manner, and that delays occurred in processing client agency requests for space and issuing lease digests to begin rental payments. As a result, competition was limited, building owners were asked to extend their offers and their existing leases, and the Government was exposed to interest penalties for late rent payments to lessors.

Our October 11, 1990 report directed eleven recommendations to the Assistant Regional Administrator, Public Buildings Service, to correct identified deficiencies. These included recommendations that the Director, Real Estate Division:

- Ensure that acceptance inspections are conducted on the leases reviewed in the report and resolve differences under these leases.
- Implement the available tracking system to better control and manage the lease acquisition process.
- Establish procedures and controls to ensure the timely processing of space requests and lease digests.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on February 14, 1991.

AGENCY OPERATIONS

The General Services Administration is a central management agency that sets Federal policy in such areas as Federal procurement, real property management, and telecommunications. GSA also manages diversified Government operations involving buildings management, supply facilities, real and personal property disposals and sales, data processing, and motor vehicle and travel management. In addition, GSA manages over 115 accounting funds as well as provides cross-servicing support for client agencies.

Significant Audits and Investigations

Quality Assurance

An OIG review of GSA's quality assurance program for automated information systems development projects disclosed that these systems were not developed according to quality assurance and systems development procedures. For example, required project plans were not prepared; completion dates were not realistic; required references to GSA requirements were not included in the statements of work provided to contractors; and quality assurance was not established as an independent function. While the quality assurance analysts in the Systems Assurance Branch reported these problems to the project leaders, deficiencies were not corrected until they became more serious. As a result, there were unnecessary expenditures and delays.

We also found that under current procedures the Systems Assurance Branch is not notified of new systems development projects until after the final version of the 5-Year Strategic Plan for Automated Information has been developed. Based on our review, problems in systems development, such as delays and budget overruns, could be traced to the early stages of the process. In our opinion, the Systems Assurance Branch should be involved at the beginning of every major systems development project.

The November 16, 1990 report recommended that the Commissioner, Information Resources Management Service:

- Develop a cyclical status reporting mechanism for use in tracking major projects and resolve issues identified by the quality assurance staff before a project is allowed to continue to the next life cycle phase.
- Ensure that planning documents for all major GSA projects be independently reviewed and approved by the Systems Assurance Branch.

The Commissioner provided responsive action plans for implementing the report recommendations. A management decision was achieved on February 26, 1991.

Contingency Planning for Computer Systems

The Office of Management and Budget Circular A-130 requires Federal agencies to prepare contingency plans for computer systems in the event of emergency situations. Within GSA, the Information Resources Management Service is responsible for developing and issuing directives and guidance, and for enforcing security requirements. System owners are responsible for developing and implementing contingency plans that indicate how processing support and essential service would be provided if normal operations were interrupted.

This period, OIG evaluations of the 19 essential GSA systems revealed that most system owners have not developed written contingency plans or conducted periodic system tests using the backup hardware, software, and historical data files. We found that only one system owner has a written contingency plan, while three other systems may have adequate contingency procedures due to the nature of the hardware utilized and the use of standard data retrieval manuals. Further, only one system's contingency plan has been tested as required. As a result, there is no assurance that many of GSA's essential computer systems would continue to operate in the event that normal processing was interrupted.

We attributed the absence of written, tested contingency plans to both the system owners not complying with Information Resources Management Service directives, mainly due to their unwillingness to expend the necessary resources, and to inadequate oversight by the Systems Assurance Branch. The Branch has not been effective in ensuring that system owners have properly developed and maintained contingency plans. We believe that this occurred because the Branch did not review system documentation, monitor the effectiveness of the controls on which they relied, or report to top management the extent of non-compliance by the system owners. Further, the Branch did not have the authority to enforce compliance, short of recommending the termination of a service or staff office's delegation of data processing procurement authority.

The March 1, 1991 report recommended that the Commissioner, Information Resources Management Service, require that the Systems Assurance Branch annually review system security documentation submitted by services and staff offices to determine the adequacy of each system owner's compliance with prescribed requirements, document the scope and results of the reviews, report the nature and extent of any noncompliance to the appropriate head of service or staff office and determine the actions needed to comply. If corrective actions have not been implemented by the next annual review, report noncompliance directly to the Administrator for appropriate action.

The Commissioner concurred with the recommendation in the draft report. We are awaiting a management decision on the recommendation.

Safety Concerns

One of GSA's paramount areas of concern is providing a healthy, safe work environment for Federal employees. Safety and environmental surveys assess the level of safety in space being offered to GSA for lease. Real Estate Division realty specialists are authorized to conduct required surveys on leasing actions involving less than 10,000 square feet of office space or 20,000 square feet of storage space.

An OIG regional review of the Real Estate Division's performance of safety and environmental surveys revealed that realty specialists frequently did not perform required surveys. In fact, only 25 percent of the

lease files reviewed contained surveys. Further, even for this 25 percent, surveys either failed to evaluate all requirements or were not referred for risk analyses when deficiencies were identified. Unless proper surveys are performed, GSA could award leases for buildings that do not meet fire and safety standards, thereby potentially jeopardizing the safety of Government employees and property.

Our December 21, 1990 report recommended that the Assistant Regional Administrator, Public Buildings Service:

- Ensure that safety and environmental surveys are conducted on all leased buildings identified in the report and, if deficiencies are found, perform risk analyses and require lessors to correct these deficiencies.
- Establish and implement adequate controls to ensure that realty specialists adhere to prescribed procedures.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on March 21, 1991.

Surplus Property Program

Public Law 94-519 assigns GSA responsibility for administering the Federal Surplus Property Donation Program. Under this program, states are eligible to receive Federal surplus personal property and donate it to qualified public and private nonprofit organizations. Each state establishes a state agency for surplus property to administer the program at the state level.

This period, the OIG completed evaluations of the operations at three state agencies for surplus property. These reviews disclosed that, while one agency was operating in compliance with applicable regulations, neither of the other agencies properly accounted for surplus property it had received from the Government, effectively monitored donee compliance with utilization restrictions on Federal surplus property, or provided adequate protection from theft or loss. In addition, one agency did not ensure that only authorized individuals received surplus property. Unless state agencies are in full compliance with applicable Federal regulations and have adequate controls in place, there is no guarantee that surplus property is

being put to the best use available nor being donated to those who can best utilize it.

In two reports, dated October 18, 1990 and February 25, 1991, respectively, we recommended specific actions to correct identified deficiencies. These included recommendations that the cognizant Assistant Regional Administrator, Federal Supply Service, have the state agency:

- Properly account for Federal surplus property in its possession.
- Establish a timetable for installing an automated inventory system and develop an interim plan of operation to ensure accurate inventory records until the automated system is operational.
- Ensure adequate protection of property items from theft.
- Implement controls to verify the identity of donee representatives who receive property.

The Regional Administrator provided responsive action plans for implementing the report recommendations in the October 18, 1990 report, and a management decision was achieved on March 20, 1991. We are awaiting management decisions on the recommendations in the February 25, 1991 report.

Theft of Federal Surplus Property

A joint GSA OIG and State Highway Patrol investigation resulted in the convictions of two state agency for surplus property employees on theft charges. It was suspected that the employees stole Federal surplus property and then sold it to a private industrial equipment company. A search warrant executed on the company's premises resulted in the seizure of many items believed to have been stolen.

Extensive review of Federal and state property records by OIG agents disclosed that many of the seized items were Federal surplus property missing from the state agency. The surplus property, with an original acquisition cost of over \$100,000, included aircraft equipment, air compressors, lathes, and generators.

In November 1990, both employees were sentenced in County Court. One employee was sentenced to 3 years in prison (suspended), placed on 3 years probation, and ordered to serve 60 days in a County Correction Center; the other employee was sentenced to

2 years in prison (suspended) and 3 years probation. The state agency terminated both employees after being informed of their activities. Debarment actions against these individuals are pending.

Impersonation of Federal Official

OIG investigators determined that an individual illegally attempted to purchase approximately \$35,000 worth of computer equipment and accessories by posing as a GSA official. An investigation was initiated after a computer company sales representative informed us that an individual ordering computer equipment had identified himself as a "Chief GSA Investigator." The investigators established that the subject ordered computer equipment from several vendors using fictitious purchase order numbers. He then confirmed the orders by faxing letters written on GSA letterhead along with phony purchase orders. The individual requested that the equipment be delivered to an express mail company office where he had opened a billing account in the name of a non-existent GSA office.

An OIG surveillance of the company office resulted in agents observing a man sign for the ordered equipment. He was then placed under arrest when he removed the equipment from the express office. A subsequent search of the individual's residence revealed a portable fax machine as well as documents including letters on GSA letterhead, various purchase orders, and vendor catalogs.

A Grand Jury indicted the subject on five counts of wire fraud and one count of false personation. On March 26, 1991, the individual entered a plea of Nolo Contendere to all counts. Sentencing is scheduled for June 25, 1991.

Relocation of Household Goods

GSA's Household Goods Traffic Management Program was established to help ensure that household goods belonging to relocated Government employees get moved in an efficient, cost effective manner. Civilian Federal agencies, who are mandatory users, spent approximately \$66 million under this program during the fiscal year reviewed.

An OIG evaluation of GSA's administration of the program disclosed that, while the program was generally being effectively administered and agencies were

satisfied, improvements are possible in several areas. We identified that over 45 percent of the loss and damage claims submitted to carriers were not settled within the prescribed 60 day timeframe, and that almost 19 percent took more than 120 days to settle. Further, the FSS Program Management Office, which has responsibility for managing the program, did not respond to agency/employee service quality complaints in a timely fashion. Since these complaints are normally submitted only after unsuccessful attempts to reach resolution with carriers, they are already quite old and demand prompt responses by GSA. We also found that the criteria used for selecting carriers for compliance reviews with program requirements were based on the volume of moves made or carrier location. We feel that giving consideration to past performance would allow GSA to better select carriers for these reviews. In addition, we noted that only 22 percent of the employees utilizing the program completed and submitted evaluations of carriers. This data is essential if problem carriers are to be identified for prompt corrective actions. Finally, we found that agencies did not always receive program information, nor were agency comments solicited on the program. We believe that greater agency

understanding of the program, and input to GSA, would result in improved operations.

The December 10, 1990 report recommended that the Assistant Regional Administrator, Federal Supply Service:

- Require carriers to explain why claims were not settled in prescribed timeframes, and take appropriate disciplinary actions against noncomplying carriers.
- Require Program Management Office personnel to acknowledge receipt of service quality complaints in a timely manner.
- Request agencies to submit carrier evaluation forms within a reasonable period following an employee relocation.
- Regularly provide customer agencies with information regarding program operations and solicit suggestions for improvements.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on March 1, 1991.

PREVENTION ACTIVITIES

Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits. This period, the OIG performed preaward audits of 213 contracts with an estimated value of \$1.2 billion. The audit reports contained over \$92 million in financial recommendations.

Multiple Award Schedule Contracts

The OIG performed four significant audits involving multiple award schedule contracts with total estimated Government-wide sales of \$208.2 million. Based on our findings, the auditors recommended that \$24.2 million in funds be put to better use.

The OIG evaluated discount schedule and marketing data submitted in response to four GSA solicitations: one for washing compounds, additives, and laundry detergents; one for legal publications; one for copying equipment; and the other for ADP furniture and devices. The first audit report advised the contracting officer that, while the firm's offer disclosed that discounts offered to commercial customers exceeded those offered to GSA, the firm's rationale for not offering GSA equivalent discounts was not justified. The second audit report advised the contracting officer that the firm's proposal did not fully disclose the extent of discounts and concessions offered to its commercial customers. The third audit report advised the contracting officer that the firm did not submit accurate, current, and complete data. We also advised that the firm offered higher discounts to customers with smaller sales volume than were disclosed in the offer to GSA. Finally, commercial customers were offered better maintenance terms than those disclosed and offered to GSA. The fourth report advised the contracting officer that the Government was not offered discounts equal to some commercial customers even though it was the firm's largest customer by far and merited most favored customer status. Further, discounts being offered to GSA were lower than those granted a Federal agency under a current indefinite quantity contract it holds.

Other Contracts

The OIG performed three significant audits involving a claim for increased costs, an architectural and engineering services proposal, and a lease escalation proposal. Details on the three audits, with a total audited value of over \$7.5 million, are as follows:

- The OIG audited a claim for increased costs due to Government-caused delays on the construction of a Federal building. The contractor alleged that differing site conditions and other Government actions extended the contract work period, resulting in increased costs. The audit report advised the contracting officer that costs contained in the claim were overstated or unallowable, and recommended an adjustment of \$1.9 million to the claimed amount. Most of the adjustment was in the following categories: administrative salaries, support facilities, commissions, bonds, and unabsorbed home office overhead.
- The OIG audited a firm's \$3.9 million proposal for providing architectural and engineering services at a Federal building, and determined that the proposed costs were overstated or unsupported. Based on these findings, along with GSA technical evaluations, the auditors recommended adjustments totaling \$1,813,234 in the following categories: direct labor, printing, and support materials.
- An OIG audit of a \$1.2 million lease escalation proposal determined that the proposal did not fully comply with the terms of the lease. We advised the contracting officer that the proposal included operating costs not subject to escalation. We further advised that use of historical data, such as actual costs and the consumer price index rather than the lessor's judgmental estimates, resulted in significantly lower escalation projections. In total, the auditors recommended adjustments totaling \$1.6 million—meaning that GSA's total rental payments over the

3-year period covered by the proposal should be \$424,107 less than paid over the previous 3-year period.

Federal Managers' Financial Integrity Act Reviews

The OIG furnishes GSA management with extensive technical assistance and advice relative to the Federal Managers' Financial Integrity Act that requires GSA to provide assurance that Agency resources are protected from fraud, waste, mismanagement, and misappropriation. This period, the OIG reviewed GSA's efforts in carrying out Section 2 of the Act, including evaluations of Fiscal Year 1990 assurance statements. We advised management that, while the majority of the assurance statements were complete and appropriately reported control weaknesses, a few statements were not reliable. We noted that two assurance statements did not completely report control weaknesses and that four program component risk assessments were inappropriate.

Advisory Lease Reviews

The OIG's program for reviewing leases prior to award provides front-end assurance that GSA is adhering to regulations and procedures before awarding selected leases involving annual rentals in excess of \$400,000. The reviews, although advisory in nature, promote opportunities for economy and efficiency in the leasing area, and the avoidance of problems before they occur.

The program achieved the following results during the reporting period:

Lease proposals submitted for review	56
Lease proposals reviewed	30
Lease proposals with deficiencies	23
Lease proposals with no deficiencies	7

Major deficiencies identified through OIG advisory lease reviews related to: the improper exclusion of properties from consideration during the market survey; an inadequate tax adjustment clause; a tenant's nonacceptance of the lease site; the financial capability of the lessor; and the undocumented resolution of a fire safety deficiency. Other deficiencies included: incomplete lease files; inflated base rate for

operating costs; inadequate planning and coordination with tenant agencies; requested parking spaces not provided; and missing or incomplete appraisal report.

Integrity Awareness

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on their responsibilities for the prevention of fraud and abuse, and for reinforcing employees' roles in helping to ensure the integrity of Agency operations. These briefings explain the statutory mission of the OIG and the methods available for reporting suspected instances of wrongdoing. In addition, through case studies and slides, the briefings expose GSA employees to actual instances of white collar crime in GSA and other Federal agencies. This period, we presented 16 briefings which were attended by 588 Central Office and regional employees.

Hotline

The Hotline is another part of our prevention program. It provides an avenue for concerned employees to report suspected wrongdoing. Hotline posters located in GSA-controlled buildings as well as Hotline brochures encourage employees to use the Hotline.

During this reporting period, we received 64 Hotline calls and letters. Of these, 37 complaints warranted further action. We also received 3 referrals from GAO and 5 referrals from other agencies; 6 of these referrals required further action.

Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that corrective actions are being accomplished according to established milestones. This period, the OIG performed 13 implementation reviews. In 8 of these cases, management was successfully implementing the recommendations. In the other 5 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

REVIEW OF LEGISLATION AND REGULATIONS

During this period, the OIG reviewed 149 legislative matters and 116 proposed regulations and directives. The OIG provided significant comments on the following legislation, regulations, orders, and directives:

- *H. R. 5071, the Federal Triangle Development Act Amendments of 1990.* We opposed this revised bill, especially the provision authorizing an increase in the size of the building. We believe that, since GSA's lease payments provide the security for the financing of the building, the developer should be required to obtain GSA's concurrence before increasing its size. We also expressed reservations about making the GSA Administrator responsible for obtaining additional funding if the International Cultural and Trade Commission's lease payments do not permit the building to be self-sufficient. We commented that this provision does not encourage fiscal responsibility on the part of the Commission.
- *PBS 3430, Design and Construction Operation Policies and Procedures.* We commented that the Order does not adequately address the policy and requirements set forth in the Office of Management and Budget Circular A-76. The Order appears to give preference to contracting out for services without consideration to cost. The Circular requires a comparison of the cost of contracting and the cost of in-house performance to determine who will do the work. We suggested modifying the Order to reflect these requirements.

STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

Audit Reports Issued

The OIG issued 355 audit reports, including 3 audits performed by the OIG that were issued to other agencies and 7 audits performed for the OIG by another agency. The 355 reports contained financial recommendations totaling \$94,886,458, including \$92,238,053 in recommendations that funds be put to better use and \$2,648,405 in questioned costs. Due to GSA's mission of procuring supplies and services for the Government, most of the recommendations that funds be put to better use were applicable to funds other agencies would expend under GSA's Government-wide contracts.

Management Decisions on Audit Reports

Table 1 summarizes the status of the universe of audits requiring management decisions during this period, as well as the status of those audits as of March 31, 1991. Twenty-six reports more than 6 months old were awaiting management decisions as of March 31, 1991; but all of them were preaward audits, which are not subject to the 6-month management decision requirement. Table 1 does not include 3 reports issued to other agencies this period and 46 reports excluded from the management decision process because they pertain to ongoing investigations.

Table 1. Management Decisions on OIG Audits

	No. of Reports	Reports With Financial Recommendations	Total Financial Recommendations
For which no management decision had been made as of 10/1/90			
Less than 6 months old	178	118	\$ 93,972,504
More than 6 months old	32	31	17,516,914
Reports issued this period	<u>352</u>	<u>197</u>	<u>94,886,458</u>
Total	562	346	\$206,375,876
For which a management decision was made during the reporting period			
Issued prior periods	184	127	\$106,853,491
Issued current period	<u>209</u>	<u>84</u>	<u>35,747,783</u>
Total	393	211	\$142,601,274
For which no management decision had been made as of 3/31/91			
Less than 6 months old	143	113	\$ 59,138,675
More than 6 months old	<u>26</u>	<u>22</u>	<u>4,635,927</u>
Total	169	135	\$ 63,774,602

Management Decisions on Audit Reports With Financial Recommendations

Tables 2 and 3 present the audits identified in Table 1 as containing financial recommendations by category (funds to be put to better use or questioned costs). Some of the reports contained recommendations that funds be put to better use as well as questioned costs, and these reports are therefore included in both Tables 2 and 3.

Table 2. Management Decisions on OIG Audits With Recommendations That Funds Be Put to Better Use

	No. of Reports	Financial Recommendations
For which no management decision had been made as of 10/1/90		
Less than 6 months old	108	\$ 88,494,578
More than 6 months old	22	9,546,871
Reports issued this period	169	<u>92,238,053</u>
Total	299	\$190,279,502
For which a management decision was made during the reporting period		
Recommendations agreed to by management based on proposed		
management action		\$111,603,424
legislative action		—
Recommendations not agreed to by management		<u>20,329,447</u>
Total	181	\$131,932,871*
For which no management decision had been made as of 3/31/91		
Less than 6 months old	96	\$ 57,690,577
More than 6 months old	22	<u>3,953,766</u>
Total	118	\$ 61,644,343

*Includes \$3,297,712 that management decided to seek that exceeded recommended amounts.

**Table 3. Management Decisions on
OIG Audits With Questioned Costs**

	No. of Reports	Questioned Costs	Unsupported Costs
For which no management decision had been made as of 10/1/90			
Less than 6 months old	10	\$ 5,477,926	\$ —
More than 6 months old	11	7,970,043	—
Reports issued this period	<u>29</u>	<u>2,648,405</u>	<u>—</u>
Total	50	\$16,096,374	\$ —
For which a management decision was made during the reporting period			
Disallowed costs		\$13,319,317*	\$ —
Costs not disallowed		<u>7,035,194</u>	<u>—</u>
Total	30	\$20,354,511**	\$ —
For which no management decision had been made as of 3/31/91			
Less than 6 months old	18	\$ 1,448,098	\$ —
More than 6 months old	<u>2</u>	<u>682,161</u>	<u>—</u>
Total	20	\$ 2,130,259	\$ —

*Includes \$11,347,500 also reported under Monetary Results.

**Includes \$6,388,396 that management decided to seek that exceeded recommended amounts.

Investigative Workload

The OIG opened 251 investigative cases and closed 245 cases. These totals include the 100 complaints/allegations the OIG received and evaluated from sources other than the Hotline that involved GSA employees and programs. Based upon analyses of these allegations, OIG investigations were not warranted.

Referrals

The OIG makes criminal referrals to the Department of Justice or other authorities for prosecutive consideration and civil referrals to the Civil Division of the Department of Justice or a U.S. Attorney for litigation consideration. The OIG also makes administrative referrals to GSA officials on cases disclosing non-prosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the Government.

Table 4. Summary of OIG Referrals

Type of Referral	Cases	Subjects
Criminal	28	65
Civil	10	26
Administrative	64	114
Total	102	205

In addition, the OIG made 1 referral to another Federal agency for further investigation or other action and 49 referrals to GSA officials for informational purposes only.

Actions on OIG Referrals

Based on these and prior referrals, 17 cases (32 subjects) were accepted for criminal prosecution and 7 cases (13 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 14 indictments/informations and 18 successful prosecutions. OIG civil referrals resulted in 6 civil fraud complaints and 12 settlements or judgments. Based on OIG administrative referrals, management debarred 48 contractors, suspended

38 contractors, reprimanded 16 employees, suspended 2 employees, and terminated 2 employees.

Monetary Results

Table 5 presents the amounts determined to be owed the Government as a result of criminal and civil actions. The amounts do not necessarily reflect actual monetary recoveries.

In addition, the OIG identified for recovery \$464,737 in money and/or property during the course of its investigations.

Because civil actions involve both audit and investigative efforts, \$11,347,500 of the amount reported as civil recoveries is also reported under management decisions to disallow costs.

Table 5. Criminal and Civil Recoveries

	Criminal	Civil
Fines and Penalties	\$ 6,000	\$ —
Settlements or Judgments	—	11,362,093
Restitutions	20,846	—
Total	\$26,846	\$11,362,093

APPENDICES

APPENDIX I—SIGNIFICANT AUDITS FROM PRIOR REPORTS

Under the Agency's audit management decision process, GSA's Office of Administration, Office of Management Controls and Evaluation, is responsible for tracking implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Thirteen audits highlighted in prior Reports to the Congress have not been fully implemented; all are being implemented in accordance with currently established milestones.

Multiple Award Schedule Price Lists

Period First Reported: April 1, 1990 to September 30, 1990

This review disclosed that refunds should be obtained from contractors who distributed inaccurate multiple award schedule price lists to Federal customers, resulting in Federal purchasers paying inflated prices. The report contained four recommendations; three have been implemented.

The remaining recommendation involved the recovery of funds from contractors. It is scheduled for completion in April 1991.

Rental Payments

Period First Reported: April 1, 1990 to September 30, 1990

This review found that improved controls over lease payments were necessary. The report contained nine recommendations; eight have been implemented.

The remaining recommendation, which requires the resolution of debits and credits for a lease and the collection of any lease overpayments, is scheduled for implementation in April 1991.

Rent Exemptions

Period First Reported: April 1, 1990 to September 30, 1990

This review identified the need for better management and control of rent exemptions. The report contained eight recommendations; two have been implemented.

One of the remaining six recommendations requires the development of policies and procedures for the rent exemption process. Another recommendation requires a periodic review and recertification of all rent exemptions. The remaining four recommendations involve billings for rent exemptions granted without adequate justification. Implementation is scheduled for various dates between June 1991 and December 1991.

Fire Safety

Period First Reported: October 1, 1989 to March 31, 1990

A series of eight OIG reviews identified the need to improve the monitoring of fire safety conditions at Federal facilities. Six reports were fully implemented as of March 31, 1991. The remaining two reports contained 16 recommendations; 14 have been implemented.

One of the remaining recommendations involves the testing of an emergency system. It is scheduled for implementation in April 1991. The other recommendation requires the performance of risk assessments. Full implementation is scheduled for May 1992.

Administration of Guard Service Contracts

Period First Reported: October 1, 1989 to March 31, 1990

This regional review of the award and administration of guard service contracts found that the region waived contractually required training without seeking compensation from contractors, and that contractors did not obtain required weapons permits. The report contained 13 recommendations; 10 have been implemented.

The remaining three recommendations involve seeking recoveries from contractors. Two are scheduled for implementation in April 1991; the other in August 1991.

Commercial Facilities Management

Period First Reported: October 1, 1989 to March 31, 1990

This review of a contractor's performance at a Federal facility concluded that actions needed to be taken to improve the effectiveness of the Commercial Facilities Management Program. The report contained 15 recommendations; 14 have been implemented.

The remaining recommendation involved the recovery of contractor overcharges. It is scheduled for completion in April 1991.

Personal Property Sales

Period First Reported: October 1, 1989 to March 31, 1990

This OIG review disclosed that improved controls were necessary to properly account for all personal property and to assure deposit of sales proceeds. The report contained 27 recommendations; 19 have been implemented.

The eight remaining recommendations involve changes and improvements in internal controls. These changes will be completed with revisions to a handbook and are scheduled for full implementation by September 1991.

Controls Over Accounts Receivable

Period First Reported: October 1, 1989 to March 31, 1990

This OIG review identified significant problems with billing procedures and computer programs used in the Information Technology Fund. The report contained six recommendations; two have been implemented.

Three of the recommendations require revisions to computer programs, while the other involves changes to the GSA billing document. Full implementation is scheduled for December 1991.

Purchase Order Form

Period First Reported: April 1, 1989 to September 30, 1989

This review of a purchase order form found that the design of the form caused problems with data entry, processing, and mailing. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires redesign of the purchase order form, is scheduled for completion in September 1991.

Multiple Award Schedule Program

Period First Reported: October 1, 1988 to March 31, 1989

This review identified the need for GSA action to improve the identification of the Government's office machine needs. The report contained five recommendations; three have been implemented.

One of the remaining recommendations involves the implementation of procedures to ensure the capture of all contract award data. It is scheduled for completion in July 1991. The other recommendation involves contracting officer reviews of internal management records. It is scheduled to be implemented by September 1991.

Construction Contract Administration

Period First Reported: April 1, 1987 to September 30, 1987

This review of the construction of a Federal building advised GSA management of the need to enforce the requirements for schedules and price breakdowns in construction contracts. The OIG made 13 recommendations; 12 have been implemented.

The remaining recommendation involves obtaining a determination from an Architect and Engineering Deficiency Committee. The recommendation was originally scheduled for completion in June 1988, then implementation was revised to June 1990. The contractor has since filed an appeal with the GSA Board of Contract Appeals.

Fire and Life Safety Systems

Period First Reported: October 1, 1983 to March 31, 1984

A series of seven OIG reviews identified deficiencies in fire and life safety systems in GSA-controlled space. Six reports had been fully implemented by September 1988. The remaining report contained four recommendations; three have been implemented.

Implementation of the remaining recommendation, which involves the installation of a new fire alarm system in a Federal facility, is generally proceeding in accordance with the action plan, although delays have been experienced and revised implementation dates have been granted. Full implementation is now scheduled for April 1991.

APPENDIX II—AUDIT REPORT REGISTER

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
<i>(Note: Due to the pre-decisional nature of some audits, the financial recommendations pertaining to these reports are not listed in this Appendix.)</i>				
PBS Internal Audits				
10/09/90	A00538	Review of Delivery Order P0690GY0071 Issued Under St. Louis Term Construction Contract		
10/11/90	A90678	Review of the Detroit Facilities Support Center, Lease Acquisition Program, Region 5		\$11,168
10/23/90	A10032	Preaward Lease Review: Philadelphia Life Building, 615 Chestnut Street, Philadelphia, PA, Lease No. GS-03B-09077		
10/25/90	A90050	Review of Asbestos Abatement Program, Region 7		\$98,033
10/31/90	A10044	Preaward Lease Review: U.S. Attorney/Drug Enforcement Administration, Lease No. GS-07B-13520		
11/01/90	A90971	Review of the Fire Safety Program, Region 3		
11/02/90	A10037	Preaward Lease Review: NRC, Arlington, Texas, Lease No. GS-07B-13533		
11/02/90	A10040	Preaward Lease Review: U.S. Customs Service and U.S. Immigration and Naturalization Service Border Station, Ambassador Bridge, Detroit, Michigan, Lease No. GS-05B-14114		
11/05/90	A10026	Preaward Lease Review: Baltimore Row Building, Atlanta, GA, Lease No. GS-04B-30175		
11/06/90	A10028	Preaward Lease Review: Department of Veterans Affairs, Ann Arbor, Michigan, Lease No. GS-05B-15260		
11/06/90	A10086	Preaward Lease Review: Two Rincon Center, 101 Spear Street, San Francisco, CA, Lease No. GS-09B-90062, Supplemental Lease Agreement No. 1		
11/07/90	A10011	Review of Escalation Clause: Lease No. GS-04B-15460, Homewood, AL		
11/08/90	A90945	Review of the Battery Buildings Management Field Office, Region 2		
11/09/90	A10514	Preaward Lease Review: Tinicum Industrial Park, 10 Industrial Highway MS #1, Lease No. GS-03B-09075		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
11/13/90	A00652	Postaward Lease Review: Military Entrance Processing Station, Lansing, Michigan, Lease No. GS-05B-14625		
11/13/90	A10054	Preaward Lease Review: Key Tower Building, Seattle, Washington, Lease No. GS-10B-05617		
11/13/90	A10059	Preaward Lease Review: Alvarado Square, Albuquerque, New Mexico, Lease No. GS-07B-13541		
11/19/90	A10039	Preaward Lease Review: Stafford Place II, 4201 Wilson Boulevard, Arlington, VA, Lease No. GS-11B-00143		
11/21/90	A10093	Preaward Lease Review: 3475 Deer Creek Road, Palo Alto, CA, Lease No. GS-09B-89691		
11/23/90	A10813	Preaward Lease Review: U.S. Army Corps of Engineers, Chicago, Illinois, Lease No. GS-05B-15173		
11/27/90	A10613	Preaward Lease Review: Renaissance Square, Atlanta, GA, Lease No. GS-04B-20016, Supplemental Agreement No. 22		
12/03/90	A00139	Review of Estimating Procedures Used by the PBS Design and Construction Division, Region 7		
12/04/90	A10091	Preaward Lease Review: 75-95 Hawthorne Street, San Francisco, CA, Lease No. GS-09B-89240		
12/06/90	A00580	Review of Time and Attendance, North Spring Street Field Office, Region 9		
12/06/90	A00780	Postaward Lease Review: U.S. Fish and Wildlife Service and Indian Health Service, Ashland, Wisconsin, Lease No. GS-05B-14901	\$15,200	\$6,198
12/07/90	A00856	Preaward Lease Review: U.S. Forest Service Building, Lakewood, Colorado, Contract No. GS-08P-11997		
12/21/90	A00620	Review of Prelease Safety and Environmental Management Surveys, Region 6		
01/04/91	A10138	Preaward Lease Review: Two Rincon Center, San Francisco, CA, Lease No. GS-09B-90062, Supplemental Lease Agreement No. 2		
01/08/91	A00511	Audit of the Fire Safety Program, Region 4		
01/10/91	A10528	Preaward Lease Review: Princeton Crossroads Corporate Center, Ewing Township, NJ, Lease No. GS-03B-10001		
01/23/91	A00640	Audit of the Wholesale Distribution Center Facilities, Palmetto, GA		
01/24/91	A00918	Audit of Maintenance and Control of Assets, Richmond Field Office, Region 3		
01/29/91	A10335	Preaward Lease Review: One Pierrepont Plaza, Brooklyn, New York, Lease No. GS-02B-22564		
01/31/91	A11626	Preaward Lease Review: Crystal Park Five, 2451 Crystal Drive, Arlington, VA, Lease No. GS-11B-00148		
01/31/91	A11627	Preaward Lease Review: Washington Science Center, 6001, 6010, and 6015 Executive Blvd., Rockville, MD, Lease No. GS-11B-10100		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
02/15/91	A00164	Review of Fire Safety Conditions at the Federal Building and U.S. Courthouse, Fort Wayne, Indiana		
02/15/91	A10153	Preaward Lease Review: 238 A.F.C. Flores Street, Agana, Guam, Lease No. GS-09B-90523		
02/21/91	A00581	Review of Procurement, North Spring Street Field Office, Region 9		
02/21/91	A10146	Preaward Lease Review: Greenway Park, San Antonio, Texas, Lease No. GS-07B-13543		
02/27/91	A10534	Preaward Lease Review: The Wanamaker Building, Philadelphia, PA, Lease No. GS-03B-10019		
02/28/91	A00517	Review of Fire Safety Program, U.S. Courthouse, 1010 5th Avenue, Seattle, WA		
02/28/91	A10115	Review of Fire Safety Program, Federal Building/Post Office, 777 Sonoma Avenue, Santa Rosa, CA		
02/28/91	A10835	Review of Fire Safety Conditions at the Federal Building and U.S. Courthouse and Customhouse, Duluth, Minnesota		
02/28/91	A11016	Preaward Lease Review: 108th and Burt, Omaha, Nebraska, Lease No. GS-06P-09862		
03/13/91	A11026	Preaward Lease Review: 1201 Walnut, Kansas City, Missouri, Lease No. GS-06P-19883		
03/21/91	A10627	Preaward Lease Review: 1441 Main Building, Columbia, SC, Lease No. GS-04B-30349		
03/22/91	A11635	Preaward Lease Review: 810 Seventh Street, NW, Washington, DC, Lease No. GS-11B-10134		
03/27/91	A00605	Review of Preventive Maintenance and Control of Assets: Syracuse Buildings Management Field Office and Greater Manhattan Field Office		
03/27/91	A10536	Preaward Lease Review: The Wanamaker Building, Philadelphia, PA, Lease No. GS-03B-10224		
03/27/91	A11630	Preaward Lease Review: Techworld Office Center, 800 K Street, NW, Washington, DC, Lease No. GS-11B-10111		
03/28/91	A10355	Preaward Lease Review: Casa Lee Office Building, Santurce, Puerto Rico, Lease No. GS-02B-18899		

PBS Contract Audits

10/01/90	A00767	Preaward Audit of Letter Contract: Parco Construction, Inc., Contract No. GS-04P-89-EX-C0099		
10/01/90	A00830	Preaward Audit of Architect and Engineering Services Contract: Casazza, Peetz & Hancock, Project No. ZCA89080, GS09P90KTC0007		
10/02/90	A00319	Preaward Audit of Change Order Proposal for Space Heaters Expense: Terminal Construction Corp.—C.O. #266, Contract No. GS-02P-23256		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
10/03/90	A00773	Preaward Audit of Architect and Engineering Services Contract: Planning, Design & Research Engineers, Inc., Contract No. GS-04P-90-EXD-0037		
10/03/90	A00774	Preaward Audit of Architect and Engineering Services Contract: Fire Protection Associates, Inc., Contract No. GS-04P-90-EXD-0037		
10/03/90	A00775	Preaward Audit of Architect and Engineering Services Contract: Geotek Engineering Company, Contract No. GS-04P-90-EXD-0037		
10/03/90	A00817	Preaward Audit of Architect and Engineering Supplemental 8(a) Design Contract for Various Projects in Region 9: Bay Architects Associates, Inc., Project No. ZCA90090		
10/03/90	A00874	Postaward Audit of Contractor Payments: United Parking, Inc., Contract No. GS-04PTS-PKG for the Period July 1, 1988 Through June 30, 1990		
10/11/90	A00787	Accounting System Survey: BPT Properties, L.P., Solicitation No. GS-02B-22478		
10/15/90	A00810	Preaward Audit of Architect and Engineering Services Contract: Hayes, Seay, Mattern & Mattern, Inc., Contract No. GS03P89DXC0078		
10/16/90	A00814	Preaward Audit of Architect and Engineering Services Contract: Wagner-Hohns-Inglis, Inc., Project No. ZCA90060		
10/18/90	A00833	Preaward Audit of Architect and Engineering Services Contract: Flack & Kurtz Consulting Engineers, Consultant to Lohan Associates, Inc., Solicitation No. GS05P89GBC0112		
10/23/90	A00250	Audit of Claim for Increased Costs: Tutor-Saliba Corporation, Contract No. GS09P88KTC0232		
10/23/90	A00646	Postaward Audit of Labor Hours: Day & Zimmermann, Inc., Contract No. GS06P86GYC0052		\$62,502
10/25/90	A00831	Preaward Audit of Architect and Engineering Services Contract: Lohan Associates, Inc., Solicitation No. GS05P89GBC0112		
10/30/90	A00858	Preaward Audit of Overhead Expense Rates for Construction Change Orders: Stein & Company Federal Center, Inc., Lease No. GS-05B-14850		
10/30/90	A00890	Preaward Audit of Architect and Engineering Services Contract: Holmes & Narver, Inc., Project No. ZCA89100, Solicitation No. GS09P90KTD0007		
10/31/90	A00923	Preaward Audit of Supplemental Architect and Engineering Services Contract: Einhorn Yaffee Prescott Architecture and Engineering, P.C., Solicitation No. GS-11PEGC0160		
11/01/90	A10020	Preaward Audit of Architect and Engineering Services Contract: Glumac & Associates, Inc., Solicitation No. GS-09P-90-KTD-0044		
11/07/90	A00910	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-06600		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
11/07/90	A00911	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-82252		
11/13/90	A00855	Preaward Audit of Architect and Engineering Services Contract: Sverdrup Corporation, Contract No. GS-06P-90-GYD-0074		
11/20/90	A00885	Preaward Audit of Reimbursable Cost: CRSS Commercial Group, Inc., Contract No. GS-09P-87-KTC-0129		
11/21/90	A10089	Audit of Settlement Computation: Ralvin Pacific Properties, Inc., 2202 Camino Del Rio North, San Diego, Lease No. GS-09B-75762		
11/27/90	A00788	Preaward Audit of Supplemental Architect and Engineering Services Contract: Einhorn Yaffee Prescott, Architecture & Engineering, P.C., Solicitation No. GS-02P-90-CUD0026(N)		
11/28/90	A00854	Preaward Audit of Guard Service Contract: General Services, Incorporated, Solicitation Number GS-04P-90-CXC-0011		
11/29/90	A10023	Preaward Audit of Architect and Engineering Services Contract: J. N. Pease Associates, Solicitation No. GS-04P-90-EXC-0068		
11/30/90	A00887	Preaward Audit of Architect and Engineering Services Contract: Godsey Associates Architects, Solicitation No. GS-04P-90-EXC-0050		
11/30/90	A00888	Preaward Audit of Architect and Engineering Services Contract: E. R. Ronald and Associates, Consultant to Godsey Associates Architects, Solicitation No. GS-04P-90-EXC-0050		
12/03/90	A10072	Preaward Audit of Construction Quality Management Contract: GMP Associates, Inc., Solicitation No. GS-09P-90-KTC-0091		
12/05/90	A10065	Preaward Audit of Architect and Engineering Services Contract: Pacific General, Inc., Solicitation No. GS-09P-90-KTD-0045		
12/05/90	A10096	Preaward Audit of Architect and Engineering Services Contract: J.C. Chang & Associates, Inc., Solicitation No. GS-09P-90-KTD-0045		
12/06/90	A10035	Preaward Audit of Lease Escalation Proposal: Detroit Associates Limited Partnership, Lease No. GS-05BR-9585		
12/12/90	A10062	Preaward Audit of Cost or Pricing Data: W.M.P. Security Service Company, Solicitation No. GS-09P-90-KSC-0105		
12/13/90	A10078	Preaward Audit of Construction Quality Management Services Contract: Holmes and Narver, Inc., Project No. ZCA90060, Solicitation No. GS-09P-90-KTC-0092		
12/14/90	A00851	Preaward Audit of Architect and Engineering Services Contract: Maniktala Associates, P.C., Solicitation No. GS-02P-90-CUC0041(N)		

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			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
12/14/90	A00860	Preaward Audit of Supplemental Architect and Engineering Services Contract: Conklin Rossant Architects, P.C. & Berger Associates, Solicitation No. GS-02P-90CUD0034(NEG)		
12/18/90	A10090	Supplemental Audit of Claim for Increased Costs: Solie Construction Company, Inc., Contract No. GS-10P-02712		
12/18/90	A10110	Preaward Audit of Architect and Engineering Services Contract: Consolidated Engineering Laboratories, Solicitation No. GS-09P-90-KTC-0090		
12/18/90	A11615	Preaward Audit of Architect and Engineering Services Contract: NUS Corporation, Contract No. GS11P90EGC0161		
12/20/90	A00906	Preaward Audit of Construction Quality Management Services Contract: Brown and Caldwell Consultants, Project No. ZCA90060, Solicitation No. GS-09P-90-KTC-0092		
12/20/90	A10102	Preaward Audit of Construction Quality Management Services Contract: Brown and Caldwell Consultants, Project No. ZCA90050, Solicitation No. GS-09P-90-KTC-0090		
12/27/90	A00797	Audit of Termination Settlement Proposal: Metropolitan Construction Corporation, Contract No. GS-02P-89-CUC-0001		
12/27/90	A10094	Preaward Audit of Architect and Engineering Services Contract: John S. Chase, F.A.I.A., Architect, Inc., Contract No. GS-07P-90-JUC-0012		
01/04/91	A00820	Preaward Audit of Lease Escalation Proposal: 1800 G Street, NW, Lease No. GS-03B-06521		
01/04/91	A10075	Preaward Audit of Architect and Engineering Services Contract: Leers, Weinzapfel Associates Architects, Inc., Solicitation No. GS-02P-90-CUC-0058(NEG)		
01/04/91	A10076	Preaward Audit of Architect and Engineering Services Contract: SAR Engineering, Inc., Subcontractor to Leers, Weinzapfel Associates Architects, Inc., Solicitation No. GS-02P-90-CUC-0058(NEG)		
01/09/91	A00909	Audit of Termination Proposal: Stott, Inc., Solicitation No. GS-09P-88-KTC-0163		
01/10/91	A10061	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Executive Security, Solicitation No. GS-07P-90-HTC-0108/7PPB		
01/10/91	A10109	Preaward Audit of Construction Quality Management Services Contract: Wagner-Hohns-Inglis, Inc., Solicitation No. GS-09P-90-KTC-0090		
01/10/91	A11614	Preaward Audit of Architect and Engineering Services Contract: Peck, Peck and Associates, Inc., Contract No. GS11P90EGD0162		
01/11/91	A10106	Preaward Audit of Construction Quality Management Services Contract: Guttman & MacRitchie, Solicitation No. GS-09P-KTC-0090		

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			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
01/15/91	A10105	Preaward Audit of Construction Quality Management Services Contract: Hall-Kimbrell Environmental Services, Inc., Project No. ZCA90050, Solicitation No. GS-09P-90-KTC-0090		
01/16/91	A10108	Preaward Audit of Construction Quality Management Services Contract: CRSS Commercial Group, Inc., Solicitation No. GS-07P-90-JXC-0082		
01/23/91	A00859	Preaward Audit of Supplemental Architect and Engineering Services Contract: Wank Adams Slavin Associates/Tams Consultants, Inc., Joint Venture, Solicitation No. GS-02P-90CUD0025(N)		
01/24/91	A10224	Preaward Audit of Supplemental Architect and Engineering Design Services Contract: Jansen & Rogan Consulting Engineers P.C., Solicitation No. GS-01P-90-BZD-0024		
01/25/91	A10341	Preaward Audit of Supplemental Architect and Engineering Services Contract: Sverdrup Corporation, Solicitation No. GS-02P-90-CUD-0034(N)		
01/25/91	A10825	Preaward Audit of Architect and Engineering Services Contract: Hanscomb Associates, Inc., Solicitation No. GS09P90KTD0095		
01/28/91	A00882	Preaward Audit of Construction Quality Management Services Contract: Construction Management & Technical Services, Inc., Solicitation No. GS-07P-90-JXC-0082		
01/28/91	A10047	Audit of Termination Proposal: Border Steel Fabricators, Contract No. GS-09P-88-KTC-0163		
01/31/91	A00467	Audit of Claim for Increased Costs: Kora & Williams Corporation, Contract No. GS-03B-78367		
01/31/91	A10001	Audit of Claim for Increased Costs: Keyes Condon Florance Architects, Contract No. GS-11B-39009		
01/31/91	A10004	Preaward Audit of Lease Alteration Proposal: Laszlo N. Tauber, M.D. and Associates, Lease No. GS-11B-00082		
01/31/91	A10095	Audit of Termination Proposal: Burdco Environmental, Inc., Contract No. GS-07P-86-HUC-0156		
01/31/91	A10344	Accounting System Survey: The Galbreath Company, Solicitation No. GS-02B-22478		
01/31/91	A11616	Preaward Audit of Cost or Pricing Data: Alkat Electrical Contractors, Inc., Contract No. GS-03P-90-DWC-0098		
01/31/91	A11620	Preaward Audit of Lease Alteration Proposal: Specified Woodworking Corporation, A Subcontractor of Markborough Properties, Inc., Lease No. GS-11B-00091		
01/31/91	A11621	Preaward Audit of Lease Alteration Proposal: Spector, Knapp & Baughman, Ltd., A Subcontractor of Markborough Properties, Inc., Lease No. GS-11B-00091		
01/31/91	A11622	Preaward Audit of Lease Alteration Proposal: Maloney Aire, Inc., A Subcontractor of Markborough Properties, Inc., Lease No. GS-11B-00091		

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			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
02/01/91	A10046	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Crown Construction Co., Inc., Contract No. GD06P90GYC0170(N)		
02/04/91	A10064	Preaward Audit of Change Order Proposal: Anderson Excavating and Wrecking Company, Contract No. GS-11P89MKC0272		
02/07/91	A10048	Preaward Audit of Architect and Engineering Services Contract: Wolfberg, Alvarez, and Associates, Solicitation No. GS-02P90CUC0048		
02/08/91	A10107	Preaward Audit of Construction Quality Management Services Contract: The Baker Regan Group, Inc., Solicitation No. GS-07P-JXC-0082		
02/13/91	A00710	Audit of Claim for Increased Costs: Ranco Construction, Inc., Contract No. GS-02P-88-CUC-0050		
02/13/91	A10226	Preaward Audit of Construction Inspection Services Contract: Neill & Gunter, Incorporated, Solicitation No. GS-01P-90-BZD-0016		
02/15/91	A10661	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Klean Rite Services, Inc., Solicitation No. GS-04P-90-EWC-0088		
02/19/91	A00730	Audit of Claims for Increased Costs: Gilroy-Sims and Associates, Lease No. GS-06B-10967		
02/19/91	A00908	Audit of Termination Proposal: Calex Engineering Company, Contract No. GS-09P-88-KTC-0263		
02/19/91	A10112	Audit of Termination Proposal: Hydroquip Pump & Dewatering Corp., Contract No. GS-09P-88-KTC-0163		
02/19/91	A10147	Audit of Termination Proposal: Power Breaking, Inc., Contract No. GS-09P-88-KTC-0163		
02/19/91	A10225	Audit of Claim for Increased Costs: Peabody Construction Co., Inc., Contract No. GS-02P-89-CUC-0044		
02/20/91	A00904	Preaward Audit of Lease Alteration Proposal: Town Center Management Corp., Lease No. GS-11B-30011		
02/21/91	A10124	Preaward Audit of Architect and Engineering Services Contract: Leedshill-Herkenhoff, Inc., Contract No. GS-07P-90-JUC-0014		
02/21/91	A11625	Preaward Audit of Architect and Engineering Services Contract: PKP Engineers, Inc., Contract No. GS11P90EGD0162		
02/25/91	A10149	Audit of Claim for Increased Costs: Mauldin Dorfmeier Construction, Inc., Contract No. GS-09P-89-KTC-0103		
03/05/91	A11023	Preaward Audit of Change Order Proposal: BSI Constructors, Inc., Contract No. GS06P89GYC0192		
03/06/91	A10340	Preaward Audit of Lease Escalation Proposal: 1501 Broadway, New York, NY, Lease No. GS-02B-19203		

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			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/08/91	A10097	Audit of Termination Proposal: Murray Company, Contract No. GS09P88KTC0163		
03/08/91	A10315	Preaward Audit of Supplemental Architect and Engineering Services Contract: The Nielson-Wurster Group, Inc., Solicitation No. GS-01P-90-BZD-0017		
03/12/91	A10342	Preaward Audit of Architect and Engineering Services Contract: Fisher & Kuegler, P.C., Solicitation No. GS01POBZC0065		
03/14/91	A11018	Preaward Audit of Architect and Engineering Services Contract: Howard Needles Tammen & Bergendoff, Project No. ICA11390		
03/20/91	A11636	Audit of Proposal for Initial Pricing of Amendment ASO6 Under Contract No. GS11P89EGC0187: Gilbane Building Company		
03/21/91	A00899	Preaward Audit of Lease Alteration Proposal: Northwestern Development Company, Lease No. GS-03B-6521		
03/21/91	A11317	Preaward Audit of Architect and Engineering Services Contract: Page & Turnbull, Inc., Project No. ZCA90110, Solicitation No. GS-09P-90-KTC-0086		
03/21/91	A11619	Audit of Claim for Increased Costs: W. M. Schlosser Company, Inc., Contract No. GS-11P89MKC0266		
03/22/91	A10007	Preaward Audit of Lease Alteration Proposal: Markborough Properties, Inc., Lease No. GS-11B-00091		
03/22/91	A10842	Preaward Audit of Architect and Engineering Services Contract: Skidmore, Owings & Merrill, Solicitation No. GS-09P-90-KTC-0086		
03/22/91	A11624	Preaward Audit of Lease Alteration Proposal: Mona Electrical Service, Inc., A Subcontractor to Northwestern Development Company, Lease No. GS-03B-6521		
03/25/91	A11623	Preaward Audit of Lease Alteration Proposal: Best Mechanical, Inc., A Subcontractor to Northwestern Development Company, Lease No. GS-03B-6521		
03/26/91	A11318	Preaward Audit of Architect and Engineering Services Contract (Direct Costs Portion Only): Skidmore, Owings & Merrill, Solicitation No. GS-09P-90-KTC-0086		
03/27/91	A10843	Preaward Audit of Architect and Engineering Services Contract: Hanscomb Associates, Inc., Consultants to Skidmore, Owings & Merrill, Solicitation No. GS-09P-90-KTC-0086		
03/27/91	A11629	Preaward Audit of Architect and Engineering Services Contract: STV/H.D. Nottingham, Contract No. GS11P-91EGC0105		
03/29/91	A11628	Audit of Claim for Increased Costs: Beta Construction Company, A Subcontractor to W. M. Schlosser Company, Inc., Contract No. GS-11P89MKC0266		

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			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
FSS Internal Audits				
10/10/90	A00499	Review of FSS Customer Backorders, Region 2		
10/18/90	A00458	Review of the Maryland State Agency for Surplus Property		
11/13/90	A00196	Review of Award and Administration of the Commercialized Customer Supply Center Contract		
12/10/90	A00743	Review of GSA's Household Goods Traffic Management Program		
01/03/91	A00837	Review of Travel Management Center Operations, Travel and Transport, Inc., Contract No. GS-06F-13325		
01/25/91	A00928	Review of the Virginia State Agency for Surplus Property		
01/31/91	A10069	Review of FSS Customer Supply Center, Fiscal Year 1991 Pricing		
02/20/91	A00778	Review of Wildfire Protection Support Program		
02/20/91	A90526	Review of Controls Over Hazardous Material and Hazardous Waste, Western Distribution Center, Stockton, California, Region 9		
02/25/91	A00399	Review of the Federal Supply Service, Personal Property Donation Program at the Texas Surplus Property Agency		

FSS Contract Audits

10/03/90	A00696	Preaward Audit of Multiple Award Schedule Contract: West Publishing Company, Solicitation No. 2FYS-BD-90-0003-M		
10/04/90	A90851	Postaward Audit of Multiple Award Schedule Contract: Structural Concepts Corporation, Contract No. GS-OOF-76667 for the Period August 29, 1985 Through September 30, 1988		\$257,463
10/05/90	A00669	Preaward Audit of Multiple Award Schedule Contract: Konica Business Machines U.S.A., Inc., Solicitation No. FCGE-E1-89-0001B-N-1-9-90		
10/05/90	A00723	Preaward Audit of Multiple Award Schedule Contract: Crenlo, Inc./Emcor Products, Solicitation No. 7FXI-R5-89-5903-B		
10/12/90	A00711	Preaward Audit of Multiple Award Schedule Contract: Commercial Drapery Contractors, Inc., Solicitation No. FCEN-IV-901FS-B-4-12-90		
10/15/90	A00798	Preaward Audit of Multiple Award Schedule Contract: Zero Enclosures, Division of Zero Corporation, Solicitation No. 7FXI-R5-89-5903-B		
10/16/90	A00822	Preaward Audit of Cost or Pricing Data: Wordex Corporation, Solicitation No. 2FYS-89-AJ-0001B		
10/17/90	A00867	Preaward Audit of Multiple Award Schedule Contract: Knurr USA, Inc., Solicitation No. 7FXI-R5-89-5903-B		

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10/17/90	A00892	Preaward Audit of Multiple Award Schedule Contract: Desience Corporation, Solicitation No. 7FXI-R5-89-5903-B		
10/18/90	A00750	Preaward Audit of Cost or Pricing Data: Finishing Enterprises, Inc., Solicitation No. FCGA-A3-QZ375-N		
10/19/90	A00673	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation No. FCGE-B5-900010B-N-2-21-90		
10/22/90	A00591	Preaward Audit of Cost or Pricing Data: Seaark Marine, Inc., Solicitation No. 7FXI-L5-89-1901-B		
10/23/90	A00746	Preaward Audit of Cost or Pricing Data: ADM International, Inc., Solicitation No. FCNH-89-D508-N		
10/23/90	A00852	Preaward Audit of Cost or Pricing Data: Ortho Pharmaceutical Corporation, Solicitation No. FCGA-A3-QZ471-N-8-13-90		
10/25/90	A00834	Preaward Audit of Cost or Pricing Data: Munson Manufacturing, Inc., Solicitation No. 7FXI-L5-89-1901-B		
10/30/90	A00707	Preaward Audit of Multiple Award Schedule Contract: Onan Corporation, Solicitation No. 7FXI-B7-89-6108-B		
11/06/90	A00835	Preaward Audit of Cost or Pricing Data: Boston Whaler, Inc., Solicitation No. 7FXI-L5-89-1901-B		
11/08/90	A00876	Preaward Audit of Multiple Award Schedule Contract: Simplicity Manufacturing, Inc., Solicitation No. 7FXI-U5-90-3704-B		
11/08/90	A00886	Preaward Audit of Cost or Pricing Data: Willard Marine, Incorporated, Solicitation No. 7FXI-L5-89-1901-B		
11/19/90	A00826	Preaward Audit of Multiple Award Schedule Contract: Roof Equipment Manufacturing Company, Solicitation No. 7FXI-U5-90-3704-B		
11/21/90	A00645	Preaward Audit of Multiple Award Schedule Contract: Maxwell Macmillan Professional and Business Reference Division, Solicitation No. 2FYS-BD-90-0003-M		
11/21/90	A00801	Preaward Audit of Multiple Award Schedule Contract: Kut-Kwick Corporation, Solicitation No. 7FXI-U5-90-3740-B		
11/27/90	A00808	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation No. FCGE-B3-900013B-N-7-19-90		
11/30/90	A00813	Preaward Audit of Cost or Pricing Data for Requirements Contract: Curtiss-Wright Flight Systems/Shelby, Inc., Solicitation No. FCEP-BL-900128-N-5-1-90		
11/30/90	A00893	Preaward Audit of Multiple Award Schedule Contract: New Hermes, Inc., Solicitation No. 7FXI-S5-90-3201-B		
11/30/90	A00901	Preaward Audit of Multiple Award Schedule Contract: Da-Lite Screen Company, Inc., Solicitation No. FCGE-B3-900013B-N		

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11/30/90	A11831	Postaward Audit of Multiple Award Schedule Contract: New Hermes, Inc., Contract No. GS-07F-17394		\$2,248
12/11/90	A00760	Preaward Audit of Multiple Award Schedule Contract: Science Research Associates, Inc., Solicitation No. 2FYG-JI-90-0006-M		
12/11/90	A10056	Limited Scope Audit of Government Billings Under Contract No. GS-02F-52103: Science Research Associates, Inc.		\$2,584
12/11/90	A10654	Limited Audit of Requirements Contract: Curtiss-Wright/Marquette, Inc., Contract No. GS-00F05220		\$3,132
12/13/90	A00873	Preaward Audit of Multiple Award Schedule Contract: Sunshine Chemical Specialties, Inc., Solicitation No. TFTC-89-MR-686BB		
12/13/90	A10008	Preaward Audit of Multiple Award Schedule Contract: Wright Line Inc., Solicitation No. FCNS-90-G701-N-7-26-90		
12/14/90	A00802	Preaward Audit of Multiple Award Schedule Contract: Alban Engine Power Systems, Solicitation No. 7FXI-B7-89-6108-B		
12/14/90	A00875	Postaward Audit of Multiple Award Schedule Contract: Lehigh Safety Shoe Company, Contract No. GS-07F-14527		\$682,675
12/19/90	A10079	Preaward Audit of Multiple Award Schedule Contract: Andesite of California, Inc., Solicitation No. TFTC-90-LF-7905B		
12/20/90	A10019	Preaward Audit of Multiple Award Schedule Contract: Data Mate Inc., Solicitation No. FCNS-90-G701-N-7-26-90		
12/26/90	A10067	Preaward Audit of Multiple Award Schedule Contract: Kelvinator Scientific, Solicitation No. FCGS-X1-90-0022-B		
12/26/90	A10068	Preaward Audit of Multiple Award Schedule Contract: Forma Scientific, Inc., Solicitation No. FCGS-X1-90-0022-B		
12/27/90	A10036	Preaward Audit of Multiple Award Schedule Contract: Cushman, Inc., Solicitation No. 7FXI-U5-90-3704-B		
12/31/90	A00930	Preaward Audit of Multiple Award Schedule Contract: Elmo Manufacturing Corporation, Solicitation No. FCGE-B3-900013B-N		
12/31/90	A10055	Preaward Audit of Multiple Award Schedule Contract: Lab-Line Instruments, Inc., Solicitation No. FCGS-Y8-90-0021-B-N-8-22-90		
01/08/91	A10033	Preaward Audit of Multiple Award Schedule Contract: Gardenway Bolens/Troy Bilt, Inc., Solicitation No. 7FXI-U5-90-3704-B		
01/08/91	A10087	Preaward Audit of Multiple Award Schedule Contract: Ecolab Inc., Solicitation No. TFTC-90-LT-792AB		

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01/08/91	A10088	Preaward Audit of Multiple Award Schedule Contract: Edstrom Industries, Inc., Solicitation No. FCGS-X1-90-0022-B-N-10-4-90		
01/11/91	A00013	Postaward Audit of Multiple Award Schedule Contract: Vestal Laboratories, Inc., Contract No. GS-07F-13731 for the Period April 1, 1986 Through January 31, 1989		\$520,397
01/11/91	A00161	Postaward Audit of Multiple Award Schedule Contract: Vestal Laboratories, Inc., Contract No. GS-07F-13138 for the Period May 13, 1985 Through February 28, 1987		\$172,692
01/11/91	A00419	Postaward Audit of Multiple Award Schedule Contract: Vestal Laboratories, Inc., Contract No. GS-00F-79383 for the Period May 9, 1985 Through August 8, 1987		\$50,111
01/15/91	A10009	Preaward Audit of Cost or Pricing Data: Wright Line Inc., Solicitation No. FCNS-90-G701-N-7-26-90		
01/15/91	A10116	Preaward Audit of Multiple Award Schedule Contract: Farwest Paint Manufacturing Co., Solicitation No. TFTC-90-MT-806AB		
01/17/91	A10006	Preaward Audit of Multiple Award Schedule Contract: Jacobsen, Division of Textron, Solicitation No. 7FXI-U5-90-3704-B		
01/17/91	A10027	Preaward Audit of Cost or Pricing Data: Commercial Drapery Contractors, Inc., Solicitation No. FCNH-89-D508-N		
01/18/91	A10814	Limited Scope Postaward Audit of Government Billings Under Contract No. GS-07F-17741: Jacobsen, Division of Textron		\$5,461
01/25/91	A00912	Preaward Audit of Multiple Award Schedule Contract: Delta International Machinery Corporation, Solicitation No. 7FXI-S5-90-3201-B		
01/25/91	A11832	Postaward Audit of Multiple Award Schedule Contract: Delta International Machinery Corporation, Contract No. GS-07F-17477		\$15,298
01/31/91	A10321	Preaward Audit of Multiple Award Schedule Contract: Savant Instruments, Inc., Solicitation No. FCGS-X1-90-0022-B-N		
02/04/91	A00811	Preaward Audit of Cost or Pricing Data: American of Martinsville, Solicitation No. FCNH-89-A706-N-2-13-90		
02/04/91	A11835	Report on Application of Agreed Upon Procedures for Audit of Pricing Proposal Under Solicitation No. FCNS-90-G701-N: Jasper Desk Company		
02/07/91	A10063	Preaward Audit of Multiple Award Schedule Contract: Upright, Inc., Solicitation No. TFTC-90-LF-7905B		
02/08/91	A00400	Limited Scope Audit of Government Billings Under Contract Nos. GS-OOF-94557 & GS-OOF-94583: ADM International, Inc.		\$38,367

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02/08/91	A00747	Preaward Audit of Cost or Pricing Data: KLN Steel Products Company, Solicitation No. FCNH-89-A706-N-2-13-90		
02/08/91	A10031	Preaward Audit of Multiple Award Schedule Contract: Precision Manufacturing Inc., Solicitation No. FCNS-90-G701-N-7-26-90		
02/08/91	A10826	Limited Scope Audit of Government Billings Under Contract No. GS-00F-02388: Precision Manufacturing Inc.		\$8,148
02/12/91	A10104	Audit of Termination Proposal: American Kal Enterprises, Inc., Contract No. GS-00F-00809		
02/14/91	A10639	Preaward Audit of Cost or Pricing Data: Artistic Innovators, Inc., Solicitation No. 2FYS-AJ-89-0001-B		
02/15/91	A00902	Preaward Audit of Multiple Award Schedule Contract: Gravely International, Inc., Solicitation No. GS-07FXI-U5-90-3704B		
02/15/91	A10111	Preaward Audit of Pricing Proposal: Cubic Defense Systems, Inc., Solicitation No. 2FYG-JI-90-0006-M		
02/15/91	A10217	Preaward Audit of Multiple Award Schedule Contract: Millipore Corporation, Solicitation No. FCGS-X1-90-0022-B		
02/15/91	A10343	Preaward Audit of Multiple Award Schedule Contract: Lab Products, Inc., Solicitation No. FCGS-X1-90-0022-B-N-10-4-90		
02/15/91	A10664	Limited Scope Audit of Government Billings Under Contract No. GS-07F-17984: Gravely International, Inc.		\$2,611
02/19/91	A10034	Preaward Audit of Cost or Pricing Data: Vikonics, Inc., Solicitation No. 7FXI-C7-89-6302-B		
02/20/91	A10817	Preaward Audit of Multiple Award Schedule Contract: Dubois Chemicals, Inc., Solicitation No. TFTC-90-LT-792AB		
02/22/91	A10133	Audit of Termination Proposal: Sigma West Corporation, Contract No. GS-00F-00977		
02/26/91	A10313	Preaward Audit of Multiple Award Schedule Contract: Centercore, Inc., Solicitation No. FCNS-90-G701-N-7-26-90		
02/27/91	A10060	Preaward Audit of Multiple Award Schedule Contract: Smith System Mfg. Co., Solicitation No. FCNS-90-G701-N-7-26-90		
02/27/91	A10128	Preaward Audit of Multiple Award Schedule Contract: Best Power Technology Sales Corporation, Solicitation No. 7FXI-S6-88-6109-B		
02/27/91	A10834	Limited Scope Audit of Government Billings Under Contract No. GS-00F-02476: Smith System Mfg. Co.		\$2,928
02/27/91	A11020	Preaward Audit of Cost or Pricing Data: Sigma West Corporation, Solicitation No. 6FEC-F3-909786-S		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
02/28/91	A10350	Limited Scope Audit of Government Billings Under Contract No. GS-00F-02578: Centercore, Inc.		\$7,632
02/28/91	A10351	Preaward Audit of Cost or Pricing Data: Locus, Inc., Solicitation No. 2FYG-JI-90-0006-M		
02/28/91	A10523	Preaward Audit of Multiple Award Schedule Contract: Solo Incorporated, Solicitation No. 7FXI-U5-90-3704-B		
03/01/91	A10129	Preaward Audit of Multiple Award Schedule Contract: E-Z-Go Textron, Inc., Solicitation No. 7FXI-U5-90-3704-B		
03/04/91	A00929	Preaward Audit of Cost or Pricing Data: Crown Furniture Manufacturing Incorporated, Solicitation No. FCNS-90-G701-N-7-26-90		
03/15/91	A10833	Preaward Audit of Multiple Award Schedule Contract: Spacesaver Corporation, Solicitation No. FCNO-90-M102-B-11-20-90		
03/20/91	A00838	Preaward Audit of Multiple Award Schedule Contract: Hill Manufacturing Company, Inc., Solicitation No. TFTC-89-MR-686BB		
03/22/91	A10524	Preaward Audit of Multiple Award Schedule Contract: HotPack Corporation, Solicitation No. FCGS-X1-90-0022-B		
03/22/91	A10820	Preaward Audit of Multiple Award Schedule Contract: The Glidden Company, Solicitation No. TFTC-90-MT-806AB		
03/25/91	A10831	Limited Scope Audit of Government Billings Under Contract No. GS-10-F-51194: The Glidden Company		\$3,114
03/27/91	A11823	Preaward Audit of Multiple Award Schedule Contract: Jewett Refrigerator Co., Inc., Solicitation No. FCGS-X1-90-0022-B-9-27-90		
03/28/91	A00270	Preaward Audit of Multiple Award Schedule Contract: ADT Security Systems, Inc., Solicitation No. 7FXI-C7-89-6302-B		
03/28/91	A00766	Limited Audit of Government Billings Under Contract No. GS-07F-17223: Casi-Rusco, Inc.		\$9,792
03/28/91	A10515	Preaward Audit of Multiple Award Schedule Contract: New Pig Corporation, Solicitation No. TFTC-90-LF-7905B		
03/28/91	A10819	Preaward Audit of Multiple Award Schedule Contract: The Sherwin-Williams Company, Solicitation No. TFTC-90-MT-806AB		
03/29/91	A10074	Preaward Audit of Multiple Award Schedule Contract: Western Media Products, Solicitation No. FCNS-90-G701-N-7-26-90		
03/29/91	A10660	Preaward Audit of Cost or Pricing Data for Requirements Contract: Curtiss-Wright Flight Systems/Shelby, Inc., Solicitation No. FCEP-BL-X00997-N-9-27-90		
03/29/91	A10662	Preaward Audit of Multiple Award Schedule Contract: Allied Lawn Mower Company, Inc., Solicitation No. 7FXI-U5-90-3704-B		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
IRMS Internal Audits				
10/24/90	A90489	Review of Information Resources Management Service, Contract Services Program, Pacific Zone		
11/16/90	A90480	Review of Quality Assurance in the Development of GSA's Major Automated Information Systems		
01/16/91	A00448	Audit of Contracting Methods, GSA Office of Technical Assistance		
02/21/91	A10083	Review of User Information for the Purchase of Telephones and Services Contracts, Information Resources Management Service, Pacific Zone		
02/22/91	A00567	Review of Security/Privacy of Information Systems as Required by the Computer Security Act of 1987		
02/22/91	A10082	Review of Inspection Services for the GSA Purchase of Telephones and Services Contracts, Information Resources Management Service, Pacific Zone		
03/01/91	A00348	Review of Contingency Planning for GSA's Essential Computer Systems		
03/11/91	A11015	Review of Network Control Facility Operations		
03/29/91	A00566	Review of GSA Delegations of Procurement Authority for Automated Data Processing Resources		

IRMS Contract Audits

10/02/90	A00764	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Contract No. GS-00KAGS5765		
10/03/90	A00697	Preaward Audit of Multiple Award Schedule Contract: Network Systems Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90		
10/11/90	A90741	Postaward Audit of Multiple Award Schedule Contract: Genicom Corporation, Contract No. GS00K86AGS5225 for the Period April 1, 1986 Through August 31, 1987		\$15,016
10/17/90	A00712	Preaward Audit of Multiple Award Schedule Contract: Amdahl Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90		
10/17/90	A00836	Preaward Audit of Cost or Pricing Data: GEL Systems, Inc., Solicitation No. GSC-KESV-00056-N-11-21-89		
10/19/90	A00744	Preaward Audit of Multiple Award Schedule Contract: Oracle Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90		
10/26/90	A00791	Preaward Audit of Change Order Proposal: U.S. Sprint Communications Company, Contract No. GS00K89-AHD0009		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
10/31/90	A00615	Preaward Audit of Multiple Award Schedule Contract: Microlog Corporation of Maryland, Solicitation No. GSC-KESV-00058-N-4-25-90		
11/08/90	A00676	Preaward Audit of Multiple Award Schedule Contract: Memorex Telex Corporation, Storage Systems Group, Solicitation No. GSC-KESO-C-00043-N-4-10-90		
11/15/90	A10050	Postaward Audit of Multiple Award Schedule Contract: Symbolics, Inc., Contract No. GS00K-86AGS5631-Option Year 2 for the Period October 1, 1987 Through September 30, 1988		\$60,025
11/21/90	A00757	Preaward Audit of Multiple Award Schedule Contract: Midland International Corporation, Solicitation No. GSC-KESR-00059-N-4-23-90		
11/30/90	A00884	Preaward Audit of Cost or Pricing Data: Time and Space Processing, Inc., Solicitation No. GSC-KESV-00058-N-4-25-90		
12/07/90	A10002	Preaward Audit of Cost or Pricing Data: Computer-Link Corporation, Solicitation No. GSC-KES-F-B-C-00042-N-11-16-89		
01/11/91	A10114	Preaward Audit of Multiple Award Schedule Contract: Thomas Engineering Company, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
01/14/91	A10057	Preaward Audit of Change Order Proposal: U.S. Sprint Communications Company, Contract No. GS00K-89AHD0009		
02/11/91	A10143	Preaward Audit of Multiple Award Schedule Contract: Attachmate Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
02/15/91	A00794	Preaward Audit of Multiple Award Schedule Contract: Unisys Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90		
02/15/91	A10119	Preaward Audit of Multiple Award Schedule Contract: 3COM Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
02/15/91	A10130	Preaward Audit of Multiple Award Schedule Contract: Hughes Lan Systems, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
02/20/91	A10121	Preaward Audit of Multiple Award Schedule Contract: General Parametrics Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
02/22/91	A10135	Preaward Audit of Multiple Award Schedule Contract: Folsom Research, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
02/22/91	A11017	Preaward Audit of Multiple Award Schedule Contract: Data Security, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/14/91	A11313	Preaward Audit of Multiple Award Schedule Contract: Talaris Systems, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/15/91	A10145	Audit of Overbillings of Multiple Award Schedule Contract: Compaq Computer Corporation, Contract No. GS00K-87AGS6036		\$33,099
03/20/91	A11120	Preaward Audit of Cost or Pricing Data: D.P. Associates, Inc., Solicitation No. 7KCP-90-0009		
03/21/91	A00732	Preaward Audit of Multiple Award Schedule Contract: Intergraph Corporation, Solicitation No. GSC-KESO-C-00043-N-4-10-90		
03/26/91	A10223	Preaward Audit of Multiple Award Schedule Contract: Xyplex, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/26/91	A10234	Limited Scope Postaward Audit of Government Billings Under Contract No. GS-00K89AGS6446-PS01: Xyplex, Inc.		\$3,197
03/27/91	A10120	Preaward Audit of Multiple Award Schedule Contract: Lorai Instrumentation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/27/91	A10222	Preaward Audit of Multiple Award Schedule Contract: Cabletron Systems, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/28/91	A10532	Preaward Audit of Multiple Award Schedule Contract: Feith Systems and Software, Incorporated, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/29/91	A00827	Audit of Claim for Increased Costs: U.S. West Information Systems, Inc., Contract Nos. GS00K86AHD0007, GS04F02023, GS00K86AHD0005, GS00K86AHC0004, GS00K86AHD0013, GS09F60008, GS00K86AHD0006		
03/29/91	A10118	Preaward Audit of Multiple Award Schedule Contract: Texas Instruments, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/29/91	A10131	Preaward Audit of Multiple Award Schedule Contract: Dell Marketing Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/29/91	A10142	Preaward Audit of Cost or Pricing Data: Centel Communications Systems, Solicitation No. 7KCP-90-0011		
03/29/91	A10233	Limited Scope Postaward Audit of Government Billings Under Contract No. GS00K90AGS5150: Cabletron Systems, Inc.		\$7,521
03/29/91	A10348	Preaward Audit of Cost or Pricing Data: Janus Systems, Inc., Solicitation No. GSC-KESO-C-00043-N-4-10-90		
03/29/91	A11821	Preaward Audit of Multiple Award Schedule Contract: NEC Technologies, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
03/29/91	A11837	Limited Scope Postaward Audit of NEC Technologies, Inc., Contract No. GSOOK89AGS6368		\$5,235
03/29/91	A11932	Preadward Audit of Cost or Pricing Data: Zenith/Inteq, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/29/91	A11941	Preadward Audit of Multiple Award Schedule Contract: Newbridge Networks Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
03/29/91	A11942	Limited Scope Postaward Audit of Government Billings Under Contract No. GSOOK88AGS5076PS-02: Newbridge Networks Inc.		\$18,438

Other Internal Audits

10/04/90	A00792	Review of Imprest Fund, East Philadelphia Field Office, Region 3
10/11/90	A00583	Review of Imprest Fund, Public Buildings Service Field Office, Spokane, Washington, Region 9
10/11/90	A00661	Review of Imprest Fund, Fleet Management Center, Spokane, Washington, Region 9
10/25/90	A00633	Review of Operations of GSA's Printing Plant 50, St. Louis, Missouri
10/31/90	A00147	Review of Time and Attendance Practices, National Capital Region
11/02/90	A00828	Limited Review of the Deputy Regional Administrator's Fiscal Year 1990 Section 2 Assurance Statement, National Capital Region
11/02/90	A10003	Limited Review of Regional Administrator's Basis for Fiscal Year 1990 Federal Managers' Financial Integrity Act (FMFIA) Assurance Statement, Region 9
11/02/90	A10017	Limited Review of Regional Administrator's Fiscal Year 1990 Section 2 Assurance Statement, Region 2
11/02/90	A00537	Limited Review of the Information Resources Management Service's Fiscal Year 1990 Section 2 Assurance Statement
11/05/90	A10013	Limited Review of Regional Administrator's Fiscal Year 1990 Section 2 Assurance Statement, Region 6
11/07/90	A11913	Limited Review of the Information Resources Management Service's Fiscal Year 1990 Assurance Statement, National Capital Region
11/15/90	A10014	Limited Review of the Public Buildings Service's Fiscal Year 1990 Section 2 Assurance Statement
11/15/90	A10015	Limited Review of the Federal Property Resources Service's Fiscal Year 1990 Section 2 Assurance Statement

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
11/15/90	A10016	Limited Review of the Assistant Regional Administrator, Public Buildings Service, Fiscal Year 1990 Section 2 Assurance Statement, National Capital Region		
11/15/90	A10043	Limited Review of Regional Administrator's Fiscal Year 1990 Section 2 Assurance Statement, Region 7		
11/15/90	A11513	Limited Review of the Office of the Comptroller Fiscal Year 1990 Section 2 Assurance Statement		
11/21/90	A00549	Limited Review of Federal Supply Service's Fiscal Year 1990 Section 2 Assurance Statement		
11/28/90	A00047	Review of Regional Printing and Distribution Operations, Region 2		
11/29/90	A10513	Review of Imprest Fund, Chesapeake Fleet Management Sub-center, Region 3		
11/30/90	A00694	Review of Controls Over Billings for FSS Vehicle Purchases		
11/30/90	A00878	Review of Imprest Fund, Beaumont Buildings Management Field Office, Region 7		
12/03/90	A11514	Limited Review of Office of Administration Fiscal Year 1990 Section 2 Assurance Statement		
12/17/90	A00829	Limited Review of the Office of the Comptroller Fiscal Year 1990 Section 4 Assurance Statement		
12/20/90	A00576	Review of GSA Printing and Duplicating Activities		
12/20/90	A00742	Review of Imprest Fund, Central Field Office, Region 5		
12/21/90	A10099	Review of Imprest Fund, Houston Buildings Management Office		
01/09/91	A10125	Review of Imprest Fund, Boise Field Office, Region 9		
01/24/91	A10012	Review of Assets Management Branch Operations, Region 6		
01/31/91	A00590	Review of Imprest Fund, GSA Central Office		\$5,000
01/31/91	A11515	Limited Evaluation of the General Services Administration's Compliance with the Anti-Lobbying Act		
02/01/91	A11516	Review of Controls Over Advisory and Assistance Service Contracts for Fiscal Year 1990		
02/04/91	A11021	Review of Imprest Fund, Federal Records Center Field Office, 9700 Page Boulevard, Overland, MS		
02/07/91	A10823	Review of Imprest Fund, Battle Creek Field Office		
02/11/91	A10126	Review of Imprest Fund, Boise Fleet Management Center, Region 9		
02/11/91	A10827	Review of Imprest Fund, Columbus Field Office		
02/19/91	A10051	Review of Imprest Fund, Public Buildings Service Field Office, Omaha, Nebraska		
02/19/91	A10052	Review of Time and Attendance Practices, Public Buildings Service Field Office, Omaha, Nebraska		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
02/19/91	A11019	Review of Imprest Fund, Fleet Management Center, Omaha, Nebraska		
03/20/91	A00823	Review of PBS On-line Payment and Collections (OPAC) Chargebacks		
03/27/91	A10815	Review of Imprest Fund, Twin Cities Fleet Management Center, Region 5		
03/29/91	A10667	Audit of Columbia, South Carolina Imprest Fund Operations, Region 4		
03/29/91	A10668	Audit of Birmingham, Alabama Imprest Fund Operations, Region 4		

Non-GSA Internal Audits

12/20/90	A00653	Review of the Administrative Procedures of the International Cultural and Trade Center Commission		
02/08/91	A10021	Review of the Commission on the Bicentennial of the United States Constitution		
03/29/91	A11833	Review of the Administration and Procurement Procedures of the Commission on Agricultural Workers		

APPENDIX III—DELINQUENT DEBTS

GSA's Office of Comptroller provided the following information.

GSA EFFORTS TO IMPROVE DEBT COLLECTION

During the period October 1, 1990 through March 31, 1991, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading collections functions and enhancing debt management. These activities included the following:

- Implemented a monthly sampling process for non-Federal claims to better monitor the timeliness of followup.

- Stressed adherence to the requirements of the Federal Claims Collections Standards, with particular emphasis placed on: the escalation of delinquent accounts to higher levels, the issuance of timely demand letters, the use of financial status reports for consideration in the approval of installment payment plans, and the use of consumer reporting agencies for reporting delinquent consumer debt.
- Emphasized improved collection techniques in continuing in-house training sessions.
- Reviewed accounts receivable operations in one region to ensure compliance with the Debt Collection Act of 1982. This review included examinations of account servicing procedures for non-Federal activity.

NON-FEDERAL ACCOUNTS RECEIVABLE

	As of October 1, 1990	As of March 31, 1991	Difference
Total Amounts Due GSA	\$57,015,367	\$58,552,357	\$1,536,990
Amount Delinquent	\$32,457,746	\$34,557,299	\$2,099,553
Total Amount Written Off as Uncollectible Between 10/1/90 and 3/31/91	\$1,823,770		

Of the total amounts due GSA and the amounts delinquent as of October 1, 1990 and March 31, 1991,

\$19 million and \$18.8 million, respectively, are being disputed.

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