



Office of Inspector General

Semiannual
Report to
the Congress

April 1, 1984 to
September 30, 1984

November 1, 1984



OCT 31 1984

Mr. Ray Kline
Acting Administrator
General Services Administration
Washington, D.C. 20405

Dear Mr. Kline:

The enclosed Report to the Congress summarizes Office of Inspector General (OIG) activity over the six-month period ended September 30, 1984. It is submitted pursuant to the Inspector General Act of 1978, which requires that you submit this report to the Congress within 30 days, along with any comments you elect to make.

The period was marked by two events that affected the day-to-day working environment of the OIG. On August 3, 1984, Joseph A. Sickon, GSA's second Inspector General, retired from Federal service. OIG managers also faced significant challenges relating to the potential funding shortfall discussed in our last report. Action was taken to reduce costs by rigorously managing expenditures, while at the same time maintaining effective operations. Through these cost reductions and the assistance of agency officials in reprogramming \$150,000, the potential funding shortfall was avoided.

The continued strength and vitality of the OIG are best demonstrated by the productivity gains made by this organization during Fiscal Year 1984. In virtually every performance category, the OIG registered higher performance levels than in past years. In my opinion, these increases are indicative of both the high caliber of OIG employees and the responsiveness of GSA managers at all levels. Our ability to effect change within the Agency, while at the same time maintaining the independence of our audit and investigations operations, is integrally tied to the spirit of cooperation demonstrated by the people who direct GSA's programs.

We look forward to your continued cooperation as we work together for a better GSA.

Sincerely,

A handwritten signature in cursive script, appearing to read "Charles R. Gillum".

CHARLES R. GILLUM
Acting Inspector General

Enclosure

INTRODUCTION AND OVERVIEW

A. Introduction

This report, submitted pursuant to the Inspector General Act of 1978, chronicles the activities of the General Services Administration (GSA) Office of Inspector General (OIG) between April 1, 1984 and September 30, 1984. It is the twelfth Report to the Congress since the appointment of GSA's first Inspector General.

B. Overview

This report summarizes OIG activities during the period April 1, 1984 through September 30, 1984. It has been structured to correspond with the major functional elements of the GSA.

Within each of these areas, we have attempted to analyze the collective results of our efforts and identify issues deserving the attention of GSA management. By definition, the issues involve areas the OIG considers deficient. This is not to say that overall performance within the program area is deficient.

1. Audit and Investigative Coverage of GSA Programs

Public Buildings Service

OIG coverage of the Public Buildings Service (PBS) focused on space management, buildings management, and construction programs. Internal reviews assessed issues such as the effectiveness of leasing operations, the buildings management delegation program, fire and life safety systems, and energy usage. Contract audits reviewed the reasonableness and allocability of contractor claims, proposals, and bids.

In the leasing area, we found that the PBS has made improvements in the program. Yet, further enhancements are needed, especially in lease award and administration. Our reviews identified the need for better market surveys and more complete file documentation. Several reviews demonstrated a recurring need to enforce lease contracts to obtain services being paid for by the Government but not provided by the lessor.

A major review of GSA's pilot program for delegating buildings operations responsibilities to occupant agencies disclosed that the program was generally successful, but there were numerous opportunities for improvement. Notably, GSA was not fully prepared to handle the transition period, identify training requirements for delegated agencies, or accommodate procurement-related issues.

Moreover, under GSA's proposed methodology for funding building operating costs, delegated agencies would not have obtained sufficient funds to sustain the level of building services provided by the GSA. Implementation of this methodology would have increased the net worth of the Federal Buildings Fund, while forcing the delegated agencies to request additional funding from the Congress. We estimated that delegations scheduled to

take effect in October 1984 would have resulted in additional funding requests of nearly \$24.8 million.

Detailed information on these and other issues is presented in Section II.

Federal Supply and Services

OIG coverage of the Office of Federal Supply and Services (FSS) focused primarily on its contracting function. From the internal side, we reviewed the Quality Approved Manufacturer Agreement (QAMA) program as well as the ramifications of using mandatory use clauses in GSA contracts. Our contract audits continued to emphasize preaward reviews of cost and pricing data complemented by training of procurement officials in our contract audit techniques.

Our internal audit of the QAMA program found that the GSA was not properly analyzing contractor quality control systems due to outdated procedures and inadequate training of quality assurance specialists. As a result, defective materials were entering the supply system.

Our review of the mandatory use provision of vehicle rental contracts found that because the GSA did not have the authority to enforce other agencies' adherence to this clause, GSA could be liable for potential breach of contract claims amounting to as much as \$10 million. Although action is planned to correct this problem, the GSA holds other contracts including similar provisions. Management action is needed to minimize GSA's liability under these contracts.

One preaward contract audit settled this period resulted in a management commitment to avoid costs of \$2.67 million on a procurement of security filing cabinets, safes, and vault doors. Moreover, joint audit and investigative effort resulted in a civil settlement of \$1.07 million with a contractor that provided disinfectants and disinfectant cleaners.

Detailed information on these and other activities is presented in Section III.

Information Resources Management

The OIG evaluated the effectiveness of the Office of Information Resources Management (OIRM) in carrying out the provisions of the Paperwork Reduction Act, Federal Procurement Regulations, and GSA orders, especially as they apply to systems development efforts. Our review disclosed that the OIRM is not effectively carrying out some of these provisions and must enhance its oversight role if the GSA is to be assured that systems are responsive to both the developing office's needs and overall Agency interests.

We also expended considerable resources evaluating OIRM's contracting function. Here, too, we emphasized preaward contract audits coupled with training of procurement officials. In two preaward audits issued this period, we identified costs of approximately \$14.5 mil-

lion that could be avoided in procuring data processing equipment.

Detailed information on these and other activities is presented in Section IV.

Federal Property Resources Service

The OIG concentrated its efforts within the Federal Property Resources Service (FPRS) on transactions involving critical and strategic materials in the National Defense Stockpile. Two reviews, one involving disposal efforts and the other dealing with acquisitions, disclosed deviations from law, regulations, and GSA contract clearance procedures.

Detailed information on these and other activities is presented in Section V.

National Archives and Records Service

OIG audits of the National Archives and Records Service (NARS) reviewed the operations of Presidential libraries. Separate audits of the Hoover, Truman, and Eisenhower libraries identified a common need for improved controls over library holdings, facilities, and receipts. Acting upon this finding, the OIG issued a consolidated report to the Archivist of the United States detailing our collective findings and recommending program-wide policy changes benefiting the four other Presidential libraries currently in operation.

This period, OIG investigators located and retrieved two historical documents stolen from the NARS. One, a letter handwritten by General Ulysses S. Grant, was stolen in 1982. The other, a document bearing the signature of President Andrew Jackson, was stolen prior to 1974. Both are now in the custody of the NARS.

On October 4, 1984, the Congress passed legislation separating the NARS from the GSA. The President signed this legislation into law on October 19, 1984.

While the law does not call for a separate OIG within this new agency, the GSA OIG is being required to provide eight full-time equivalent positions and some \$353,000 from our budget to operate its new audit and investigative unit. In all probability, this report encompasses our last discussion of the NARS, since the separation must be effected no later than April 1, 1985.

Detailed information on these and other activities is presented in Section VI.

Other GSA Coverage

OIG efforts within the remaining services and staff offices of the GSA surfaced significant, yet divergent, findings. We identified problems associated with GSA's implementation of the Federal Managers' Financial Integrity Act that could be ameliorated through better planning, training, and written guidance.

Another review disclosed duplication of microcomputer software in two GSA regions that could result in potential GSA liability for damages. Recognizing that this could be a nationwide problem, we immediately escalated this matter to the appropriate GSA officials for swift and decisive action.

Additionally, the OIG recognized that a recent legal opinion by GSA's Office of General Counsel impacted on earlier audit work involving the National Defense Stockpile Transaction Fund. Accordingly, we identified at least \$19.9 million for recovery.

Detailed information on these and other activities is presented in Section VII.

2. OIG Productivity

OIG efforts to increase productivity have involved clearer definition of performance goals, better management information systems, and closer tracking of individual assignments. The following data indicate that the emphasis on productivity continues to have a measurable payback.

- Total costs recovered/avoided (management commitments, court-ordered recoveries, and investigative recoveries) per OIG operations employee is \$522,688 in Fiscal Year 1984 as opposed to \$352,910 in Fiscal Year 1983 and \$242,252 in Fiscal Year 1982.
- Recommended cost avoidance and recovery per auditor is \$1,357,104 in Fiscal Year 1984 as opposed to \$587,875 in Fiscal Year 1983 and \$498,533 in Fiscal Year 1982.
- Audit reports per auditor is 3.14 in Fiscal Year 1984 as opposed to 3.2 in Fiscal Year 1983 and 2.42 in Fiscal Year 1982.
- Referrals (criminal, civil, and administrative) per investigator is 8.4 in Fiscal Year 1984 as opposed to 5.86 in Fiscal Year 1983 and 2.92 in Fiscal Year 1982.
- Criminal referrals per investigator is 2.3 in Fiscal Year 1984 as opposed to 2.17 in Fiscal Year 1983 and 0.81 in Fiscal Year 1982.
- Employee actions (reprimands, terminations, suspensions, and demotions) per investigator is 1.57 in Fiscal Year 1984 as opposed to 1.2 in Fiscal Year 1983 and 0.93 in Fiscal Year 1982.

The productivity statistics reflect some of the following OIG accomplishments this period:

- 396 audit reports;
- \$235,322,060 in recommendations for more efficient use of resources and \$2,123,298 in recovery recommendations;
- \$111,326,897 in management commitments to more efficiently use resources;
- \$7,383,507 in management commitments to recover funds, court-ordered recoveries, and investigative recoveries;
- \$1,298,123 in unsolicited recoveries;
- 430 investigative cases opened and 425 closed;
- 37 case referrals accepted for criminal prosecution and 10 case referrals accepted for civil litigation;
- 29 indictments/informations/complaints;
- 21 successful criminal prosecutions;

- 15 judgments and 2 settlements on civil referrals;
- 6 contractor suspensions and 38 contractor debarments on administrative referrals;
- 43 reprimands, 26 suspensions, 23 terminations, and 2 demotions on administrative referrals involving GSA employees;
- 15 Inspector General subpoenas; and
- 185 legislative and 178 regulatory initiatives reviewed.

Through management commitments, court-ordered recoveries, and investigative recoveries, the OIG achieved approximately a \$12 return on every \$1 budgeted to its operations in the second half of Fiscal Year 1984.

Detailed information on these and other activities is presented in Sections VIII and IX.

3. Prevention Activities

As detailed in Section X, the OIG's program to prevent fraud, waste, and mismanagement encompasses a wide

variety of activities. Highlights of our efforts during the period include:

- Implementation of strengthened OIG policies calling for communication of investigative results to the Office of Audits.
- Front-end review of GSA's program for delegating buildings management responsibility to occupant agencies, resulting in a potential avoidance of nearly \$24.8 million in unnecessary Congressional appropriations.
- Training of 544 GSA employees in Integrity Awareness; presentations to 120 GSA procurement officials on contract audit techniques that included a module on fraud prevention; and four sessions presenting "The IG Story" to 35 newly appointed GSA officials.
- Receipt of 312 Hotline calls and letters and referral of 129 of these complaints for further action.

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REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978 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	
1. Section 4(a)(2) — Review of Legislation and Regulations	30
2. Section 5(a)(1) — Significant Problems, Abuses, and Deficiencies	2, 8, 12, 15, 17, 19
3. Section 5(a)(2) — Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2, 8, 12, 15, 17, 19
4. Section 5(a)(3) — Prior Recommendations Not Yet Implemented	5, 14, 18
5. Section 5(a)(4) — Matters Referred to Prosecutive Authorities	28
6. Sections 5(a)(5) and 6(b)(2) — Summary of Instances Where Information Was Refused	None This Period
7. Section 5(a)(6) — List of Audit Reports.	36
Senate Report No. 96-829	
1. Resolution of Audits	23
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SECTION I — 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 (GSA) on October 1, 1978. As currently configured, the OIG consists of six offices that function cooperatively to perform the missions legislated by the Congress.

A. Organization

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

- The Office of Audits, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive internal (management) and external (contract) audit coverage. Headquarters divisions, structured to correspond to GSA's major functional areas, direct and coordinate the audit program principally performed by 11 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, personnel, and operations. Operations officers at headquarters coordinate the investigative activity of 11 field investigations offices and 4 resident 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, review existing and proposed legislation and regulations, and prepare OIG subpoenas as required.
- The Office of Policy Plans, and Management Systems, a centralized planning and assessment function that oversees and evaluates the operations of the other OIG components, coordinates specialized fraud prevention activities, and provides data systems support.
- The Office of Executive Director, an administrative support function that handles budgetary, financial, and administrative matters for the OIG.
- The OIG Personnel Office, a staff unit that handles personnel and employee development activities for the OIG.

B. Office Locations

The OIG is headquartered in Washington, D.C., at GSA's Central Office building. Field audit and investigations offices are maintained in each of GSA's regional headquarters—Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, Denver, San Francisco, Auburn, and Washington, D.C. Resident investigations offices are located in Cleveland, St. Louis, Los Angeles, and San Juan, Puerto Rico. The San Juan office includes an audit capability.

C. Staffing and Budget

The approved Fiscal Year 1984 budget for the GSA OIG was \$19.5 million. Approximately \$9.9 million was available for obligation during the reporting period.

The OIG's approved staffing level was 466 full-time equivalent positions. As of September 30, 1984, the OIG employed 419 individuals.

D. Budget Issues

In our last Report to the Congress, we addressed the potential consequences associated with unfunded Pay Act costs, arising from a decision by the Administrator, GSA, to absorb these costs during Fiscal Year 1984 rather than submit a supplemental budget request. We further advised that the OIG was actively pursuing avenues of fiscal relief to overcome the potential shortfall of \$472,000.

However, the initial shortfall was compounded by unanticipated increases in telephone charges, data processing fees, and postage and printing costs as well as higher than anticipated reimbursements to the Defense Contract Audit Agency for its services. The OIG therefore instituted actions to come into conformance with its budgeted authority. We cancelled 6 vacancy announcements, froze 5 announcements and 7 selections, and rescinded 4 tentative offers of employment. We also reduced travel and rigorously administered other expenses.

Arrangements were eventually undertaken to transfer approximately \$150,000 from other GSA accounts to offset some of these increases. The transfer was ultimately approved by House and Senate committees. In spite of these additional funds, the OIG operated from an austere budget posture during the second half of Fiscal Year 1984.

E. Staffing Issues

Despite the problems precipitated by the budget, the OIG moved forward in its efforts to implement an employee development program. The OIG also progressed toward one of its major training goals during the period.

Relative to the employee development program, the IG Personnel Office established training profiles for auditors, inspectors, and investigators that individually provide a logical and well-rounded progression of training by discipline. Moreover, the office succeeded in instituting the use of individual development plans as a means of requiring staff members to personally assess their training needs and, in conjunction with their supervisor, decide on individual training programs.

During the period, significant progress was also made in training OIG employees in the latest microcomputer technology and its applications in the audit and investigation disciplines. By June, 60 auditors and investigators had completed the 5-day training course. Additionally, this presentation was supplemented by a 2-day in-house orientation course for employees who did not attend the longer session.

SECTION II — PUBLIC BUILDINGS SERVICE

The Public Buildings Service (PBS) manages most of the Federal civilian inventory of space nationwide. Its responsibilities extend from constructing, purchasing, and leasing space for Government use to maintaining and protecting that space. In the second half of Fiscal Year 1984, the total available funding authority of the Federal Buildings Fund was approximately \$1.8 billion. During the same period, the PBS obligated approximately \$1.4 billion of these funds.

Commensurate with this level of activity, the OIG devoted some 71,068 direct staffhours pursuing 239 audit and investigative assignments. These figures reflect almost 42 percent of total OIG direct staffhours and over 43 percent of all work assignments.

A. Analysis of OIG Findings

OIG audit coverage of the PBS this period focused upon its space management, buildings management, and construction programs. Internal reviews assessed issues such as the effectiveness of leasing operations, the building operations delegation program, fire and life safety systems in Government-occupied space, and energy usage. Contract audits reviewed the reasonableness and allocability of costs contained in contractor claims, lease escalation proposals, bids on building maintenance contracts, and architect-engineering proposals.

The PBS has made improvements in the leasing program. We noted reductions in both the number of leases and the amount of space leased. We also saw reductions in the time to award leases and the number of holdover tenancies. The PBS has also incorporated its leasing guidelines into the Federal Acquisition Regulations. This important step transforms these guidelines into required actions that are enforceable by the GSA.

While this progress represents an accomplishment, further enhancements are needed in both lease award and administration. Relative to lease award, we identified the need for better market surveys and more complete file documentation. In the area of lease administration, audit findings revealed that lessors are frequently not providing a satisfactory level of services, yet the GSA is not effectively enforcing lease contracts to obtain the necessary services. Both of these areas warrant increased attention by PBS management.

Relative to buildings management, OIG review of GSA's pilot program for delegating operational responsibility to occupant agencies disclosed an immediate need for PBS action to improve its economy, efficiency, and effectiveness. Under the program, the day-to-day buildings management responsibility of selected single-occupant headquarters buildings in the Washington, D.C., area is delegated to the occupying agencies.

This program represents a significant departure from past buildings management practices. If it is to be fully successful, the PBS must take action to improve its management of the program, identify delegated agency training requirements, and maximize opportunities for cost savings based upon district-wide rather than individual agency contracting.

Fire and life safety issues also represent an area of concern in the buildings management area. OIG reviews at nine sites identified significant and recurring problems with these systems. Ineffective maintenance and testing procedures, coupled with insufficient priority given to system replacement, pose a real and continuing threat to the safety of Government personnel and property. Decisive action must be taken by PBS officials.

In the area of energy conservation, we continue to find major opportunities for savings that have not been exploited. This period, the OIG identified potential annual savings of \$203,000 in one Government-owned building by correcting straightforward mechanical and operational problems. In a leased facility, we estimated that \$3.4 million could be avoided over the remaining terms of the leases by eliminating wasteful energy practices. Clearly, the PBS must take advantage of these kinds of savings.

OIG investigative activity, as judged by the 216 PBS cases closed this period, involved matters such as employee misconduct, white collar crimes, and general crimes like theft, narcotics, and assault. We are currently analyzing these cases to determine if any systemic problems exist.

B. Significant Problems, Abuses, Deficiencies, and Recommendations

Effective Lease Enforcement Efforts Are Needed

In our last Report to the Congress, we discussed Force L, a multidisciplinary review of the lease enforcement program at a GSA regional office, undertaken as part of our fraud prevention program. We advised that the review identified a pattern of lease enforcement problems that were being summarized in audit reports to management. On July 31, 1984, the OIG issued the final audit report on one leased complex, comprised of two buildings encompassing over 800,000 square feet of space. Its findings typified the lease enforcement problems identified by the Force L review.

The audit found that the Government was paying for electricity, water, sewage, and heating oil for the operation of a cafeteria and a snack bar in these facilities, even though both operations had been contracted to a private concern by the lessor. The review also found that the Government was paying for overtime cleaning and mechanical services that were neither needed nor provided; Government rental payments included rent on the space occupied by the snack bar; heating and air conditioning systems ran continuously without reduction during evenings, weekends, or holidays; and lights were burning several hours before and after working hours.

We estimated that the Government could avoid expenditures of \$3.4 million over the remaining terms of the leases by eliminating wasteful energy practices. We further estimated that some \$773,000 could be avoided by

discontinuing payments for utilities not serving Government space; eliminating rental payments on the space occupied by the commercial tenant; and ceasing payments for unnecessary overtime services. We also felt that the GSA should recover the \$336,270 in utilities and rent paid on the space occupied by the commercial tenant.

In the final audit report, we recommended that the Regional Administrator take a series of actions to improve energy consumption practices at the complex. We also recommended actions to avoid future expenditures on services, utilities, and space not chargeable to the Government and to recover the overpayments to the lessor.

The Regional Administrator responded positively to the draft report and initiated action to develop a regional lease enforcement program. We are awaiting the action plan for implementing the recommendations in the final report.

Improvements to the Building Delegations Program

An OIG review of GSA's program for delegating building operations responsibilities to occupying agencies found that the program was generally successful, but there were numerous opportunities for improvement. Where buildings had already been delegated, we noted varying degrees of success in assuming these responsibilities. Conversely, we found that the GSA was not fully prepared to accommodate the shift from an operational role to a regulatory role. We also identified a major problem with the methodology proposed by the GSA to fund delegations.

In three delegated facilities, occupying agencies generally experienced improved maintenance operations and reduced energy consumption under their own control. Yet, inexperience in handling buildings management functions, coupled with the increased costs associated with individual service procurements as opposed to district-wide GSA contracts, did result in some problems.

Further, agencies experienced difficulty in achieving GSA standards, especially in the area of security, and in performing contracting and contract administration functions for service, construction, and small purchase contracts. Finally, agencies were not maintaining adequate records on the costs and obligations associated with buildings management.

Relative to the shift in GSA's role, we found that when the initial delegations occurred, GSA's organizational structure did not effectively support administration of the program, assistance to occupying agencies, or oversight and evaluation of the delegations. Moreover, an adequate program did not exist to implement or administer proposed future delegations. We further found that the executed delegation agreements did not effectively protect GSA's proprietary interests in the properties.

Our review also disclosed problems in GSA's proposed funding method for the delegations taking effect in October 1984. Under this methodology, adjustments were to be made to the agency Standard Level User Charge (SLUC) paid to the GSA based on the appraised value of services to operate the buildings rather than on their actual costs. Further, the adjustments were to be based

on net occupiable space rather than on the total space to be maintained.

We found that this appraised value of services underestimated actual operating costs by \$24.8 million over the duration of the delegations. As a result, the net worth of the Federal Buildings Fund would have increased at the same time that delegated agencies would be forced to seek additional appropriations from Congress to cover their \$24.8 million shortfall in funding. Moreover, if all agencies identified to accept delegation authority had done so, their funding needs could have amounted to \$101 million more than if the GSA had continued to operate these facilities.

In our September 26, 1984 report, we offered 33 recommendations to the Commissioner, PBS, to correct the identified deficiencies and improve the program. The Commissioner's response to the draft report indicated agreement with our findings and recommendations. We are awaiting his action plan in response to the final report.

Revised Analysis of a Lawsuit Settlement Proposal

In our last Report to the Congress, we reported that a proposed lawsuit settlement agreement calling for modifications to an existing lease agreement was not equitable to the Government. The proposed agreement provided for Government payment of annual electricity costs (estimated at \$1.5 million) in exchange for lessor concessions, including the provisioning of additional space, valued at that amount. Based on our review of the region's analysis of the proposal, we concluded that the Government would pay \$21.3 million in excess of the value received.

In responding to our report, the Regional Administrator prepared a revised analysis that compared projected Government costs under the settlement agreement with the projected costs if the Government decided to acquire the additional space through condemnation. Our review disclosed deficiencies in the analysis that erroneously led to the conclusion that acceptance of the settlement agreement would result in a cost avoidance of more than \$6.6 million over the life of the lease.

We found that the regional analysis of the settlement agreement recognized a \$296,000 per year energy savings guarantee but the condemnation option did not. We believed it should be treated equally under both proposals or disregarded since it is not a definite guarantee. We also found that the region applied overly conservative inflation factors when computing escalation of operating expenses and made mathematical errors when calculating the escalation costs for operating and real estate tax expenses. Based on these findings, we estimated that opting for settlement over condemnation would cost the Government \$12.3 million over the term of the lease.

Therefore, in our August 23, 1984 report, we recommended that the Regional Administrator pursue the remedies available under the existing lease and attempt to negotiate for the additional space. If negotiations are unsuccessful, then management should analyze the alternatives, including the impact of the claims and counterclaims. Finally, we recommended that the Regional

Administrator study the reasons why the GSA failed to enforce the alterations clause of this lease through legal or administrative means.

The Regional Administrator and the Commissioner, PBS, concurred in our findings and recommendations. Resolution occurred on September 20, 1984.

FPO Guilty of Embezzlement

The GSA OIG investigated allegations that a GSA Federal Protective Officer (FPO) embezzled local union funds. The allegations first came to light when the local union was advised that national union benefits had been terminated due to failure to pay dues.

We found that during the 2-year period the FPO was the union president, he embezzled more than \$11,591 in union funds. We therefore referred the matter for criminal prosecution.

On August 6, 1984, the FPO pled guilty to three felony counts of embezzlement in the U.S. District Court. Sentencing was scheduled for October 12, 1984.

Excessive Energy Consumption

In response to Congressional concerns about excessive building temperatures, the OIG inspected the heating and cooling operations at a Federal office building. The inspection confirmed that building temperatures were excessive and identified several operational problems. Collectively, these problems contributed to an estimated \$203,000 in wasted energy annually.

In our July 13, 1984 report, we directed ten recommendations to the Regional Administrator to correct the operational deficiencies. These included: initiating a water treatment program to clean the pipe systems; repairing leaking pumps and building temperature control systems; reducing ventilation air and building lighting levels; and correcting elevator control problems.

The Regional Administrator concurred in the findings contained in our draft report. We are awaiting the action plan for implementing the recommendations in our final report.

Fire and Life Safety Systems

In our last semiannual report, we advised the Congress of seven separate reviews of fire and life safety systems in major Federal buildings throughout the country. We reported that several systems were functioning improperly, thereby creating potential risks to employees and property.

In a consolidated report, issued on August 28, 1984, we brought these and other issues to the attention of the Commissioner, PBS. We reported that weaknesses in management policies and procedures were causing inadequate and/or improper testing of fire and life safety systems. We found that regional officials did not ensure that preventive maintenance and testing of fire alarm and smoke control systems were performed as required or give sufficient priority to replacement of deficient systems. Moreover, operating personnel often lacked the training to test and operate many of the highly sophisticated systems.

We therefore offered ten recommendations to the Commissioner, PBS, to correct these fire and life safety system deficiencies. His response to the draft report was positive and even included comments to strengthen our recommendations. We are awaiting the Commissioner's action plan in response to the final report.

GSA Employee Convicted of False Claims

Based on a referral from GSA management, the OIG investigated allegations that a GSA employee filed fictitious claims with the Government. Our investigation confirmed that the claims were fictitious and the matter was referred for criminal prosecution.

On May 4, 1984, the employee was convicted on false claims charges in the U.S. District Court. She resigned her position with the GSA on May 14, 1984. On June 12, 1984, she was sentenced to 2 years in prison (suspended) and placed on probation for 2 years. She was ordered to pay full restitution in the amount of \$1,484.

C. Statistical Highlights

The following table compares OIG activity and accomplishments within the PBS to the overall GSA totals for the period.

Activity	PBS	All GSA
Audit Reports Issued	208	392
Recommended Cost Avoidance	\$38,787,951	\$235,322,060
Recommended Cost Recovery	\$1,806,525	\$2,123,298
Management Commitments to Avoid Costs	\$54,527,311	\$111,313,236
Management Commitments to Recover Funds	\$462,421	\$2,769,531
Percentage of Recommended Cost Avoidance Agreed to by Management	94	95
Percentage of Recommended Cost Recovery Agreed to by Management	85	79
Unresolved Audits Older Than 6 Months	19	32
New Investigative Cases	188	430
Criminal Referrals (Subjects)	91	240
Civil Referrals (Subjects)	7	14
Administrative Referrals (Subjects)	199	376
Suspension/Debarment Referrals (Subjects)	21	43
Indictments/Informations/Complaints	13	29
Successful Prosecutions	9	21
Civil Settlements/Judgments	15	17

D. Significant Audits From Prior Reports

According to GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations, while the Office of Audit Resolution, Office of Policy and Management Systems, is responsible for ensuring implementation of resolved audit recommendations. That office therefore furnished the status information on implementation presented herein.

Fifteen audits highlighted in prior Reports to the Congress require action by PBS management before they are fully implemented. Two reports are still unresolved, while the remaining 13 are being implemented according to established milestones.

I. Unresolved Significant Audits

Inspection of the Lease Construction of a Laboratory Facility

Period First Reported: October 1, 1982 to March 31, 1983

This review disclosed that inadequate contract administration and a lack of technical input in the conceptual, design, and construction phases of a laboratory facility has resulted and/or will result in Government losses of over \$1.5 million. As of September 30, 1984, this audit was still unresolved.

In our last report, we advised that the Commissioner, PBS, had submitted an action plan to the OIG on March 30, 1984, but it failed to address the recommendation on life cycle costs. Subsequently, a responsive action plan was received for this recommendation. However, full review of the March 30, 1984 action plan found that management had deferred formulating corrective action for six recommendations pending Grand Jury action; it

also identified problems relative to the actions proposed on four other recommendations. On September 21, 1984, the Commissioner provided a revised action plan for the four recommendations.

Our analysis of the revised action plan shows that we currently disagree with the PBS on actions relative to the recommendations involving correction and completion of construction of the "Kill Tank System" and elimination of overlapping preventive maintenance requirements in the basic lease agreement and a supplemental lease agreement. We intend to present our position to management in November 1984, in an attempt to resolve these matters.

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. As of September 30, 1984, one report was unresolved; the remainder of the reports were resolved and are discussed in the paragraph addressing significant audits being implemented according to established milestones.

The unresolved audit found that a contractor was not properly performing maintenance and repair of the building and its equipment. Moreover, it disclosed a potential health hazard caused by exposed asbestos pipe insulation. Accordingly, we made four recommendations to correct these deficiencies.

The action plan submitted by the Commissioner, PBS, was not responsive to our recommendation to correct the asbestos hazards because Occupational Safety and Health Administration procedures were not being followed. The action plan was returned for revision.

We anticipate that resolution will occur in November 1984, upon receipt of the revised action plan.

2. Significant Audits Being Implemented According to Established Milestones

GSA Efforts to Reduce Space Rental Costs

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

This review of GSA efforts to reduce Government space rental costs found that the amount of leased office space grew by some 139,000 square feet and rental costs rose by more than \$51 million despite concurrent reductions in the Federal civilian work force. Accordingly, we made 15 recommendations to correct identified deficiencies.

On September 28, 1984, the report was resolved. Accordingly, we have just referred the audit to the Office of Audit Resolution for tracking of implementation actions.

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. As previously reported in the section on unresolved significant audits, one of these reports was unresolved as of September 30, 1984. A second report was fully implemented as of September 30, 1984. The remaining five reports contained 15 recommendations; 7 are implemented.

Seven of the eight unimplemented recommendations, contained in four reports, are being implemented in accordance with the original action plans. Full implementation of these reports should occur in October 1984, November 1984, April 1985, and June 1986, respectively.

The one outstanding recommendation in the fifth report was originally scheduled for implementation in June 1984. This date has been revised to October 1984.

Opportunities for Savings Exist Through Energy Conservation

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

Two OIG reviews identified annual savings of \$477,000, mostly available through simple modifications to equipment and operating procedures at three Federal buildings. All of the recommendations in one report have been implemented. The other report contained 16 recommendations; 7 have been implemented.

Two of the unimplemented recommendations, involving replacement of fluorescent lamps and ballasts and analysis of lighting systems, were scheduled for completion by November 30, 1984 and July 31, 1984, respectively. These dates have been renegotiated to December 31, 1984 and October 1, 1984, respectively. A third recommendation, calling for replacement of incandescent lamps in exit signs, was to be completed as resources permitted. Replacement has not yet been completed due to the non-availability of funds.

The remaining six recommendations, scheduled for completion during Fiscal Year 1986, are proceeding

ahead of schedule. The region is currently preparing a request to revise these dates to May 1985.

Implementation of the Public Buildings Cooperative Use Act

Period First Reported: October 1, 1982 to March 31, 1983

Our review disclosed a number of problems associated with GSA's implementation of the Public Buildings Cooperative Use Act of 1976. The report contained 18 recommendations; 14 are implemented.

The remaining four recommendations require: (1) monthly reports to Congress on actions accomplished under the Act; (2) development of policy on outleasing; (3) assignment of qualified experts on outleasing projects involving commercial malls; and (4) development of policy and procedures for outleasing of commercial malls. Recommendations (1) and (2) were originally both due for implementation in August 1983; these dates were renegotiated to December 1983. A further extension to October 1984 was granted on the first recommendation, while successive extensions of June 1984, August 1984, and December 1984 were granted on the second.

The third and fourth recommendations were originally scheduled for completion in May and September 1983, respectively. These dates were both renegotiated to October 1983, then April 1984, and then October 1984.

The initial corrective action on all of these recommendations has been taken. However, the final action of codifying the policies in a PBS handbook has caused the delays necessitating the extensions.

Contracting for Commercial Appraisal Services

Period First Reported: April 1, 1982 to September 30, 1982

This audit of commercial appraisal service contract awards found that GSA policies did not provide for adequate competition. The report contained three recommendations; two are implemented.

The third recommendation, involving revisions to the PBS appraisal handbook, remains unimplemented. The PBS revisions were originally due March 31, 1983. Successive extensions to July 31, 1983, November 30, 1983, March 30, 1984, July 30, 1984, and November 30, 1984 were granted. All action should now be completed by November 30, 1984.

Controls Over Lease Renewal Dates

Period First Reported: October 1, 1982 to March 31, 1983

This audit identified errors in the PBS Information System that could have resulted in missed lease renewal options. The report contained two major recommendations to improve controls over lease data; one is implemented.

The remaining recommendation, calling for periodic regional reviews, was originally scheduled for completion by March 1984. The OIG agreed to extend this date to December 1984 at the request of the PBS.

Poor Inspection of Repair and Alteration Contract Work

Period First Reported: April 1, 1982 to September 30, 1982

This audit of repair and alteration work on a warehouse found numerous contract deficiencies, defects, and omissions that went unnoticed by GSA inspectors. The report contained nine recommendations; eight are implemented.

The remaining recommendation, requiring the contracting officer to have the contractor perform contractually required work or obtain a credit, is still being pursued. Currently, regional PBS officials are working with Regional Counsel to recover more than the amount originally offered by the firm as a credit for the work.

Application of the ICB System Concept

Period First Reported: October 1, 1982 to March 31, 1983

This review of the mandatory use of Integrated Ceiling and Background (ICB) systems in Federal facilities found that this policy created customer dissatisfaction and wasted millions of dollars. The report contained six recommendations; four are implemented.

The remaining recommendations require implementation of an acoustics training program and development

of guidelines for decisions on partitioning open-space areas. Both recommendations were originally scheduled for implementation in March 1984. These dates were renegotiated to May 1984.

In response to an April 1984 request from the PBS to revise the action plan, the OIG and the PBS entered into discussions relative to the actions to be taken. Informal agreement was reached on September 19, 1984; a revised action plan had not been received for OIG approval as of September 30, 1984.

Administrative Fund Control Violation

Period First Reported: April 1, 1983 to September 30, 1983

This audit identified inadequacies in the controls governing management of the Construction Services Fund that allowed an administrative fund control violation to occur. The report contained five recommendations; three are implemented.

The remaining recommendations require strengthening of the system for accumulating and accounting for project costs and establishing retention requirements for time/task cards and reports. Implementation is proceeding according to schedule and should be completed in November 1984.

SECTION III — FEDERAL SUPPLY AND SERVICES

The Office of Federal Supply and Services (FSS) operates a Government-wide service and supply system that contracts for and distributes billions of dollars worth of supplies, materials, and services for customer agencies each year. The FSS also controls GSA's personal property program. In the second half of Fiscal Year 1984, the FSS obligated approximately \$81.1 million in direct operating expense appropriations. Estimated sales through the General Supply Fund during the same period exceeded \$970 million.

Consistent with this level of activity, the OIG expended some 55,962 direct staffhours pursuing 196 audit and investigative assignments. These statistics reflect almost 33 percent of total OIG direct staffhours and approximately 36 percent of all work assignments.

A. Analysis of OIG Findings

OIG audit coverage of the FSS this period concentrated primarily on its contracting functions, especially the Multiple Award Schedule (MAS) program. As stated in our last Report to the Congress, our contract audit approach to improving these functions emphasizes greater preaward coverage coupled with management support initiatives. From the internal audit perspective, we emphasized issues relating to contract awards, contract provisions, and their enforcement.

In the contract audit area, the emphasis on preaward coverage is dramatically evident in our financial recommendations for the period. Within the FSS, our contract audits recommended cost avoidances of \$57 million. Successful negotiations with contractors could therefore result in management commitments on the order of \$57 million. Achieving this level of management commitment is the focus of our MAS audit training program. Our efforts in this regard are more fully discussed in Section X of this report.

In the internal audit area, we found that contract terms designed to obtain more advantageous contract rates for the Government could create potential liabilities for the GSA. A mandatory use provision in some GSA contracts, notably in contracts for vehicle rental services, provided that designated Federal agencies would obtain their rental vehicles from the vendor. However, the GSA lacks the enforcement authority to ensure that designated users utilize the contracts. As a result, the GSA is now facing several breach of contract claims. GSA's potential liability under these vehicle rental contracts would approximate \$10 million if all GSA contractors filed similar breach claims.

The preliminary FSS response to this audit indicates that decisive action is planned relative to motor vehicle rental contracts. However, creative solutions are needed on the other GSA contracts that possess mandatory use provisions. The FSS is assisting the Office of Acquisition Policy in developing these solutions.

Another area requiring the attention of FSS officials is the Quality Approved Manufacturer Agreement

(QAMA) program. Four audits, two of which were completed this period, indicate that a basic element of the program — analyses of contractor quality assurance systems — is not being adequately performed. Outdated procedures, coupled with inadequate training for quality assurance specialists, are resulting in analyses that fail to surface systems problems and allow defective material to enter the supply system. If this program is to be successful, improvements must be made nationwide.

OIG investigative activity in the FSS emphasized defective pricing cases relative to the MAS program. This period, we revised our guidelines for investigating defective pricing allegations so that the expertise gained in several recent major cases can be applied successfully by all of our investigators. We have also sought to enhance communications between our investigators and GSA procurement officials so that all suspicions regarding false cost or pricing data are thoroughly reviewed. Moreover, we have continued to solicit information from these officials on instances where contractors provide non-specification materials. This information is being utilized to identify trends and surface areas for further investigative attention.

Our investigations also disclosed that the improper and illegal use and sale of Federal surplus property is a continuing problem. We have found that many States have ineffective programs for disbursing surplus property to proper recipients and monitoring donee compliance with the conditions of the donation. Accordingly, we plan to increase our liaison with FSS officials to effect timely administrative recovery of property obtained by fraud. We also intend to establish procedures whereby administrative recovery is concurrent with prosecutive efforts whenever feasible.

B. Significant Problems, Abuses, Deficiencies, and Recommendations

Motor Vehicle Rental Contracts

The FSS mandatory use contracts for motor vehicle rental services are intended to obtain favorable Government rental car rates by offering a contractual commitment to vendors that they will be the mandatory source for all designated Federal agencies. While these contracts provide favorable Government rates, an OIG review found that not all agencies identified as mandatory users were using the GSA contracts. As a result, a number of contractors have filed breach of contract claims against the GSA.

Several of these, including a \$700,000 claim, have already been settled. However, if similar actions were initiated by all vendors, GSA's potential liability could total as much as \$10 million.

Part of the problem resides in GSA's inability to enforce the mandatory use provision. Currently, the GSA does not obtain written agreements from Federal agencies whereby they agree to be designated users and accept liability for non-use. Moreover, travelers are either unaware of the mandatory requirements or able to deviate from them because travel authorizations do not specify the use of Government transportation contracts for rental cars.

During the course of this review, the OIG also identified mandatory use provisions in other GSA contracts for supplies and services. Because they share similar problems with the car rental contracts, GSA's potential liability under these contracts could be substantial. Therefore, we recommended in our September 6, 1984 report that the Acting Assistant Administrator, FSS, implement alternatives to the mandatory use requirement and institute mechanisms to make agencies more aware of their obligation to use these contracts. We also recommended that the Acting Administrator, GSA, designate a focal point to coordinate and develop solutions to minimize GSA's exposure under the other mandatory use contracts.

In response to the draft report, the Acting Assistant Administrator agreed to implement the control mechanisms and opted to discontinue contract coverage for motor vehicle rental services. As an alternative, the GSA, in conjunction with the Department of Defense, will implement a non-contractual rate agreement on March 1, 1985. The Acting Administrator also designated the Office of Acquisition Policy as the focal point for developing solutions to minimize GSA's liability problem.

We are awaiting the action plan in response to the final audit report.

\$1.07 Million Defective Pricing Settlement

On June 4, 1984, the U.S. Attorney for the District of New Jersey reached a settlement agreement with a GSA supplier of disinfectants and disinfectant cleaners. Under the terms of the settlement, the supplier agreed to pay the Government \$1,075,000 and institute internal controls to ensure compliance with the pricing provisions of future GSA contracts. The firm also agreed not to compete for GSA multiple award schedule contracts for a period of one year.

GSA OIG audit and investigation disclosed that the firm misrepresented its pricing practices in the cost and pricing data submitted to the GSA. These data, utilized to award the GSA contracts, failed to reveal substantial discounts given to commercial customers. The firm also failed to give the Government equivalent price reductions when it increased its discounts to commercial customers. Under the terms of such contracts, the Government is entitled to discounts equal to those given to the best commercial customer in the same category and equivalent price reductions.

The firm held six successive 1-year contracts with GSA between 1975 and 1982. Total contract sales amounted to \$3.9 million.

Quality Assurance

The OIG expended substantial resources this period reviewing the FSS Quality Approved Manufacturer Agreement (QAMA) program. The QAMA program is an important part of GSA's efforts to obtain quality material while reducing the Government costs associated with quality control. It requires contractors to maintain quality control systems and perform tests to identify deficient products. Consequently, the GSA periodically inspects contractor quality assurance systems rather than each individual contractor shipment.

In two reports, dated June 8, 1984 and August 1, 1984, we identified defective material entering the supply system that should have been detected by contractor quality control systems or by FSS plant surveillances. We found that part of this problem could be attributed to inadequate GSA inspections of contractor systems. Further, quality assurance specialists lacked the training needed to perform systems-oriented evaluations, while outdated surveillance procedures were geared to product-oriented rather than systems-oriented reviews.

The reports contained a series of recommendations to correct the identified deficiencies. Regional management officials generally agreed with the findings and recommendations. However, these findings, coupled with the preliminary results of two other audits currently in progress, suggest that the identified problems in the QAMA program are not isolated incidences. We therefore plan to issue a consolidated report next period that will bring these problems to the attention of top management officials within the FSS.

Shortages in Paper Shipments

A joint investigation conducted by the GSA OIG and the U.S. Air Force Office of Special Investigations found that a GSA contractor's shipments of tabulating paper did not contain the full amounts ordered. In fact, nationwide sampling disclosed shortages ranging from 4 to 16 percent per order. The supplier filled almost \$1.05 million in orders between April 1981 and December 1982 under GSA contracts. The shortages occurred between July 1981 and December 1982.

On August 3, 1984, GSA management negotiated a contractual settlement of \$99,874 with the firm, based on the results of the investigation. In addition to this reimbursement for short shipments, the firm agreed to extend the warranty on shipments that were held pending the outcome of the investigation.

Although the GSA had suspended the supplier from doing future business with the Government and was considering debarment action, a recently completed quality control review found that the operational problems causing the short shipments had been corrected. On September 24, 1984, management lifted the suspension and declined to impose the debarment.

Depot Operations

A limited review of operations at one GSA depot identified internal control lapses and unenforced security procedures. The internal control lapses generally involved the failure to perform prescribed monthly locator

screening tests. Such tests ensure that stock locator records, which are integral to efficient depot operations, provide the precise depot location where items are stored. Records at this facility experienced error rates nearly four times higher than acceptable standards.

The security problems primarily involved unenforced procedures governing guard post operations, employee credentials, employee vehicle identification, and visitor control. However, problems were also disclosed relative to the storage of sensitive items. Only 67 of the 122 sensitive items stored at the depot were kept in a secured storage area, while some 119 non-sensitive items were being stored in the secured area.

In our July 19, 1984 report, we recognized that many of these problems were associated with the recent doubling of depot inventory and expansion of depot personnel by some 40 percent. However, we recommended that the Assistant Regional Administrator, FSS, correct the high locator error rate on a priority basis and enforce existing procedures for monthly tests. We also recommended that the Assistant Regional Administrator improve physical security at the depot through a variety of actions.

Management concurred in these and other recommendations contained in the draft report. We are awaiting the action plan for implementation of the final audit report.

Successful Preaward Negotiations

On May 31, 1984, management committed itself to avoid expenditures of \$2.67 million, based upon an OIG audit of a pricing proposal for security filing cabinets, safes, and vault doors. This figure translates to contract unit prices that average 14.42 percent less than those originally proposed by the firm.

In the preaward audit report, we advised the contracting officer that the firm's unit costs were overstated by 21 percent. Based on estimated contract sales of \$20.4 million, we recommended a cost avoidance of \$2.5 million. A subsequent upward adjustment in the estimated sales resulted in the larger settlement amount.

The contracting officer's tough negotiations stance, coupled with our audit work, resulted in this highly successful outcome.

Two Convicted of Selling Federal Property

The GSA OIG, the U.S. Department of Labor OIG, and the FBI jointly investigated allegations that the president of a Federally-funded organization and his son converted

Federal excess and surplus property for their personal use. The investigation found that the father and son sold the donated property for \$59,900.

On May 18, 1984, they were both convicted on charges of conspiracy and theft of Government property. On July 30, 1984, they were each sentenced to 5 years probation, fined a total of \$16,000, and ordered to make restitution to the GSA in the amount of \$53,000. In addition, they were ordered to make restitution to the Department of Labor in the amount of \$6,900.

Conference Location Selection Model

In April 1983, the GSA introduced the Conference Location Selection Model to assist Federal agencies in selecting the most cost advantageous conference site in terms of per diem and travel costs. This period, the OIG reviewed the effectiveness of the model in reducing Government-wide conference costs, the reliability of the information provided, and the sufficiency of documentation supporting its development and operation.

Our review found that the model is not being used on a Government-wide basis and the reliability of the data is questionable. Of the 174 analyses performed during the first 9 months of operation, the GSA requested 38, five agencies requested 10 or more analyses, and seven agencies requested one. This lack of use can be attributed to unreliable information, data base limitations, and the existence of similar systems throughout the Government.

We also found that the model was not developed in accordance with GSA's systems development requirements. This finding accounted for many of the identified deficiencies in the model. Therefore, in our May 4, 1984 report, we recommended that the Acting Assistant Administrator, FSS, cancel the bulletin implementing the use of the model Government-wide and study the need for such a system. If a Government-wide system is needed, we recommended that development proceed in accordance with GSA requirements.

The Acting Assistant Administrator concurred with the recommendations in the final report. Resolution occurred on August 10, 1984.

C. Statistical Highlights

The following table compares OIG activity and accomplishments within the FSS to the overall GSA totals for the period.

Activity	FSS	All GSA
Audit Reports Issued	99	392
Recommended Cost Avoidance	\$57,099,310	\$235,322,060
Recommended Cost Recovery	\$193,071	\$2,123,298
Management Commitments to Avoid Costs	\$7,698,956	\$111,313,236
Management Commitments to Recover Funds	\$2,107,095	\$2,769,531
Percentage of Recommended Cost Avoidance Agreed to by Management	70	95
Percentage of Recommended Cost Recovery Agreed to by Management	84	79
Unresolved Audits Older Than 6 Months	8	32
New Investigative Cases	157	430
Criminal Referrals (Subjects)	108	240
Civil Referrals (Subjects)	4	14
Administrative Referrals (Subjects)	106	376
Suspension/Debarment Referrals (Subjects)	18	43
Indictments/Informations/Complaints	12	29
Successful Prosecutions	5	21
Civil Settlements/Judgments	1	17

D. Significant Audits From Prior Reports

All FSS audits highlighted in prior Reports to the Congress are fully implemented.

SECTION IV — INFORMATION RESOURCES MANAGEMENT

The Office of Information Resources Management (OIRM) coordinates and directs a comprehensive Government-wide program for managing and procuring automated data processing (ADP) and telecommunications equipment and services. In the second half of Fiscal Year 1984, the OIRM obligated approximately \$15 million in direct operating expense appropriations. Estimated sales via the Federal Telecommunications Fund and the ADP Fund during the same period exceeded \$431 million.

Collectively, the OIG expended some 22,558 direct staffhours pursuing 43 audit and investigative assignments. These figures reflect over 13 percent of total OIG direct staffhours and some 8 percent of total work assignments.

A. Analysis of OIG Findings

OIG internal audit coverage of the OIRM focused upon its effectiveness in carrying out the provisions of the Paperwork Reduction Act, Federal Procurement Regulations, and GSA orders, especially as they apply to systems development efforts. Our efforts disclosed that the OIRM must enhance its oversight role if the GSA is to be assured that its ADP systems are responsive to both the developing office's needs and the overall interests of the Agency. Currently, the risk of duplication, inefficiency, and substandard systems is unacceptably high.

In a review performed this period, we found that the PBS and the Comptroller were making hardware and software decisions on systems development efforts without benefit of OIRM guidance. Independent actions such as these remove assurances that systems represent the least cost alternative for the GSA as a whole. Moreover, opportunities for sharing processing capacities and maximizing compatibility among systems are lost.

The OIRM has taken some very positive steps to improve the ADP planning process and enhance communication. However, greater coordination of systems development efforts is needed. The OIRM must place more emphasis on a strategic ADP plan for the GSA and exert more control over the acquisition of these costly resources.

Relative to Government-wide ADP and telecommunications costs, the OIG focused considerable resources auditing OIRM's contracting function, especially its Multiple Award Schedule (MAS) program. Like our efforts in the FSS, we emphasized greater preaward coverage of these contracts coupled with management support initiatives.

Two preaward audits alone identified potential cost avoidances in excess of \$14.5 million on contracts for ADP equipment. These recommendations stemmed from findings that contractor cost and pricing data failed to disclose discounts given to commercial customers that exceeded the discounts offered to the GSA.

In addition to disclosures such as these, our emphasis has had another positive benefit: voluntary contractor refunds subsequent to preaward audit. This period, a contractor refunded almost \$1.3 million under a

communications equipment contract it held with the GSA. Our preaward disclosed the need for specific price reduction monitoring provisions in the contract due to the unique discount structure utilized by the firm. This period, after notifying the contractor of our intent to review compliance with the monitoring provisions, the check was received by the GSA.

These efforts, coupled with investigative focus on defective pricing and price reduction cases, are having a measurable effect. We intend to continue this strategy.

B. Significant Problems, Abuses, Deficiencies, and Recommendations

Preaward Recommends \$12 Million Cost Avoidance

The OIG audited a contractor offer submitted in response to a GSA solicitation for the purchase and rental of ADP equipment. Estimated sales under the contract are \$284 million.

The audit report, issued on July 16, 1984, identified discounts to commercial customers that resulted in better pricing terms than those offered to the Government. Under the terms of such a contract, the GSA is entitled to discounts equal to the best commercial customer in the same category. Accordingly, we recommended that the contracting officer consider the concessions granted to the contractor's most favored customers and negotiate the same terms for the GSA. We estimated that such action would result in a cost avoidance of \$12 million.

We are awaiting management's response to the final audit report.

Coordination of Systems Development Projects

The OIG reviewed the systems development efforts relative to the Systematically Tiered Regional Information Data Environment (STRIDE) and the Automated Document Entry and Processing Transaction (ADEPT) systems. STRIDE is designed to replace the PBS Information System and link together PBS components in a distributed processing environment. It will also implement state-of-the-art office automation throughout the PBS. The ADEPT system, proposed by the Comptroller, is an electronic document processing system intended to facilitate interfaces between financial systems and management information systems.

Under the provisions of the Paperwork Reduction Act of 1980, Federal agencies must appoint a senior official to ensure that automated data processing and telecommunications technologies are acquired and used in a manner that improves service delivery and program management, increases productivity, and reduces waste

and fraud. Within the GSA, this responsibility is assigned to the OIRM. GSA regulations further require that the OIRM assist and advise GSA managers in such acquisitions, placing emphasis on the least cost alternatives and maximizing opportunities for sharing processing capacity.

The audit found that the OIRM exercised inadequate control over these projects. The PBS and the Comptroller independently decided how to best satisfy their individual hardware and software requirements without benefit of OIRM guidance. As a result, the GSA cannot be assured that its overall interests were addressed or that the individual configurations represent the most efficient and economical alternative.

In our report dated July 7, 1984, we recommended that the Assistant Administrator, OIRM, evaluate PBS and Comptroller requirements to determine the most cost beneficial configuration for the GSA that will satisfy the requirements of both STRIDE and ADEPT. We also recommended that the OIRM monitor the development of these projects throughout the systems development life cycle to ensure that overall Agency interests are satisfied in a cost beneficial way.

The Assistant Administrator's comments to the draft report were responsive to the recommendations. We are currently evaluating the action plan submitted in response to the final report.

Preaward Recommends \$2.5 Million Cost Avoidance

The OIG evaluated pricing data submitted in response to a GSA solicitation for general purpose ADP equipment. Estimated sales under the contract are \$30 million.

The auditors found that the cost and pricing data were not current, accurate, and complete because the data did not disclose actual selling policies and practices. In our August 16, 1984 audit report, we recommended a cost avoidance of \$2.5 million, principally because the firm offered discounts to its commercial customers that exceeded the discounts offered to the GSA. Under the terms of such a contract, the GSA is entitled to discounts equal to the best commercial customer in the same category.

We are awaiting management's response to the audit report.

Former Employee Convicted of Forgery

At the request of the Regional Administrator, the GSA OIG investigated allegations regarding a GSA telephone operator's claim for a job-related injury. We found that the operator, who resigned while under investigation, forged a doctor's name on 14 Department of Labor forms used to substantiate her claim.

The former employee pled guilty to the charge of forgery. On June 26, 1984, the U.S. District Court sentenced her to 1 to 3 years in prison (all but 30 days suspended) and 2 years of probation. She was also ordered to pay the Government \$6,700 in restitution.

C. Statistical Highlights

The following table compares OIG activity and accomplishments within the OIRM to the overall GSA totals for the period.

Activity	OIRM	All GSA
Audit Reports Issued	61	392
Recommended Cost Avoidance	\$136,936,793	\$235,322,060
Recommended Cost Recovery	\$75,000	\$2,123,298
Management Commitments to Avoid Costs	\$48,890,767	\$111,313,236
Management Commitments to Recover Funds	\$194,225	\$2,769,531
Percentage of Recommended Cost		
Avoidance Agreed to by Management	100	95
Percentage of Recommended Cost		
Recovery Agreed to by Management	45	79
Unresolved Audits Older Than 6 Months	3	32
New Investigative Cases	29	430
Criminal Referrals (Subjects)	14	240
Civil Referrals (Subjects)	1	14
Administrative Referrals (Subjects)	10	376
Suspension/Debarment Referrals (Subjects)	-	43
Indictments/Informations/Complaints	1	29
Successful Prosecutions	1	21
Civil Settlements/Judgments	-	17

D. Significant Audits From Prior Reports

The two unimplemented significant audits from prior reports were resolved late in the reporting period. Therefore, implementation information is not yet available.

Review of the Manpower and Payroll Statistics System

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

Our review of the Manpower and Payroll Statistics (MAPS) system concluded that \$7 million could be saved over the system's 7-year life cycle if: (1) the ADP support for the personnel portion of the system was relocated to Kansas City; (2) the GSA ensured, through formal agreement, that U.S. Air Force technical support of the system would remain available for the system's life; and (3) the payroll portion of the system was processed in-house rather than at the planned contractor facility.

Recommendations (1) and (2) were adopted with expected cost avoidances of about \$4.2 million. However, the OIG and the Assistant Administrator, OIRM, could not resolve the matter of where to process the payroll. The two offices held differing opinions regarding \$2.8 million in cost allocations associated with the move to

the contractor facility. The OIG believed these costs were attributable to payroll processing, while the OIRM considered these costs as allocable to several systems being processed by the contractor.

With the impasse evident, the matter was referred to the Audit Followup Official who, on September 13, 1984, endorsed the OIRM position to move the payroll processing to the contractor facility, based upon his analysis of costs and consideration of other management benefits to be gained from the transfer.

The OIG is currently preparing the formal resolution document for signature.

Improvements Needed in Computer Security Program

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

This March 30, 1984 review found that GSA computer systems are highly susceptible to loss through fraud, misuse, and disaster, especially fire. Accordingly, we made 20 recommendations for corrective action.

On September 20, 1984, the OIG accepted management's action plan for implementing the recommendations. Accordingly, the audit is being referred to the Office of Audit Resolution for tracking.

SECTION V — FEDERAL PROPERTY RESOURCES SERVICE

The Federal Property Resources Service (FPRS) manages the Strategic and Critical Materials Stockpile, oversees all stockpile acquisitions and sales, and disposes of Government-owned real property. In the second half of Fiscal Year 1984, the FPRS obligated some \$21.3 million in direct operating expense appropriations. During the same period, the Stockpile Transaction Fund obligated approximately \$63.8 million.

The OIG devoted some 386 direct staffhours pursuing five audit assignments within the FPRS. These levels of effort represent less than 1 percent of both total direct staffhours and total work assignments.

A. Analysis of OIG Findings

This period, the OIG concentrated its FPRS coverage on transactions involving strategic and critical materials in the National Defense Stockpile. Our reviews disclosed deviations from law, regulations, and internal procedures in both acquisition and disposal activities.

These deviations obviously carry implications for the transactions already completed. However, they also underscore the need for decisive action to protect the Government in future transactions.

The OIG is particularly concerned by the deviations disclosed in the bauxite acquisition program for which the FPRS is the contracting authority. A review this period disclosed violations of Federal Procurement Regulations and internal contract clearance procedures on a 1982 bauxite procurement valued at \$67.6 million. Depending on the requirements authorized by the Congress, the FPRS could be responsible for future bauxite acquisitions of up to \$475 million. Therefore, decisive action must be taken to ensure future compliance. The FPRS has indicated its willingness to take these actions. We intend to follow up on this critical area.

Interestingly, an OIG audit within the Office of Comptroller (see Section VII for details) will have a beneficial effect on stockpile acquisitions during Fiscal Year 1985. The audit, which reviewed the National Defense Stockpile Transaction Fund, found that accounting practices for stockpile sales receipts were not in conformance with legal opinions rendered by the GSA Office of General Counsel. As a result, we recommended that at least \$19.9 million that was incorrectly deposited in the Miscellaneous Receipts Account of the U.S. Treasury be recovered and deposited in the Stockpile Transaction Fund. Since the FPRS is currently projecting a \$113 million shortfall in funds available to execute planned stockpile acquisitions, this recovery will increase FPRS purchasing power for these necessary stockpile materials.

B. Significant Problems, Abuses, Deficiencies, and Recommendations

Excess Tin Sales

The OIG reviewed FPRS practices and procedures for disposing of excess tin from the National Defense Stockpile. We found that the tin sales program does not conform to the requirement for competitive disposals prescribed by the Strategic and Critical Materials Stock Piling Revision Act of 1979. Further, the potential market of tin consumers is not being fully penetrated by the FPRS.

Currently, the FPRS announces a daily acceptance price prior to the receipt of offers. Contracts are awarded as the offers are received. Therefore, no competitive bidding is involved. Moreover, the existence of the program is not well known. Many potential customers contacted by the OIG were not aware of the daily sales program and expressed interest in participating. We believe that increased consumer awareness, coupled with more competitive practices, would increase the monetary benefit to the Government arising from these sales.

In our June 8, 1984 report, we recommended that the Acting Commissioner, FPRS, establish procedures to ensure that the daily acceptance price is not announced prior to the receipt of offers and that contracts are not awarded before the bid acceptance period ends. To increase program participation, we recommended that the Acting Commissioner survey the tin market to identify potential purchasers and review the feasibility of selling the tin in smaller lots. We also offered two recommendations to strengthen internal controls.

The Acting Commissioner agreed with our recommendations. Resolution was achieved on August 14, 1984.

1982 Bauxite Procurement

The OIG evaluated the procedures used by the FPRS to purchase 1.6 million tons of Jamaican bauxite valued at approximately \$67.6 million. We found that the FPRS did not adhere to the Federal Procurement Regulations (FPRs) requirement to document negotiated procurements. Moreover, the FPRS failed to obtain a preaward contract clearance review from or submit the completed contract file to GSA's Office of Acquisition Policy. As a result, the contract file fails to explain why the final negotiated price of \$42.24 per ton represents a fair and reasonable price to the Government. It also fails to include the rationale for deviating from usual procurement procedures.

In our report dated June 7, 1984, we recommended that the Commissioner, FPRS, adhere to the FPRs when contracting for stockpile commodities. We also recommended that the Commissioner prepare a memorandum of negotiation documenting the final negotiated price of

the 1982 procurement and submit available documentation to the Office of Acquisition Policy for postaward contract clearance review.

The Acting Commissioner generally agreed with our recommendations. He did, however, state that preparation of the memorandum of negotiation would be difficult since the current staff did not participate in the negotiations. We believe that the Acting Commissioner's response, coupled with our audit report, provides expla-

nation as to why no memorandum exists. Accordingly, resolution was achieved on August 14, 1984.

C. Statistical Highlights

The following table compares OIG activity and accomplishments within the FPRS to the overall GSA totals for the period.

Activity	FPRS	All GSA
Audit Reports Issued	4	392
Recommended Cost Avoidance	\$2,232,600	\$235,322,060
Recommended Cost Recovery	-	\$2,123,298
Management Commitments to Avoid Costs	\$196,202	\$111,313,236
Management Commitments to Recover Funds	\$5,790	\$2,769,531
Percentage of Recommended Cost Avoidance Agreed to by Management	57	95
Percentage of Recommended Cost Recovery Agreed to by Management	87	79
Unresolved Audits Older Than 6 Months	-	32
New Investigative Cases	1	430
Criminal Referrals (Subjects)	1	240
Civil Referrals (Subjects)	-	14
Administrative Referrals (Subjects)	7	376
Suspension/Debarment Referrals (Subjects)	4	43
Indictments/Informations/Complaints	2	29
Successful Prosecutions	3	21
Civil Settlements/Judgments	-	17

These statistics include three administrative referrals, two indictments, and three successful prosecutions in the donated property program, which was under the jurisdiction of the FPRS when the corresponding investigative cases were initiated. The program is currently managed by the FSS.

D. Significant Audits From Prior Reports

All FPRS audits highlighted in prior Reports to the Congress are fully implemented.

SECTION VI — NATIONAL ARCHIVES AND RECORDS SERVICE

The National Archives and Records Service (NARS) oversees the storage and maintenance of Federal records and the retention and preservation of historical documents. In the second half of Fiscal Year 1984, the NARS obligated an estimated \$50.6 million in direct operating expense appropriations. During the same period, the NARS Trust Fund obligated approximately \$3.7 million.

The OIG expended 1,873 direct staffhours pursuing eight audit and investigative assignments within the NARS. These levels of effort translate to just over 1 percent of both total direct staffhours and work assignments.

A. Analysis of OIG Findings

OIG audit coverage of the NARS this period focused upon reviews of Presidential library operations. Individual audits of the Eisenhower, Truman, and Hoover libraries illustrated a common need for improved controls over library holdings as well as receipts from admissions and sales. In addition, security over buildings, grounds, and library holdings needed improvement.

Although we separately reported these findings to the cognizant NARS officials, their commonality suggested that similar problems might exist at the four other Presidential libraries currently in operation. Our consolidated report, issued on September 28, 1984, is responsive to that possibility and recommends program-wide policy changes.

Our investigative efforts this period resulted in the location and retrieval of two historical documents stolen from the NARS. One was a letter handwritten by General Ulysses S. Grant to Edward M. Stanton, Secretary of War, dated November 10, 1864. The other was a document bearing the endorsement and signature of Andrew Jackson, dated May 27, 1829. The former was stolen in 1982 while the latter was stolen prior to 1974.

Another issue of immediate concern to the OIG, surfaced by our legislative and regulatory reviews, involves the legislation separating the NARS from the GSA. While the OIG has reserved comment on the intent of such legislation, we have repeatedly expressed the need for a separate OIG within an independent agency. In reviewing S. 905 and H.R. 3987 this period, we noted that the bills still did not provide for an Inspector General. We firmly believe that the Congress should take action to rectify this situation, even though the legislation separating the NARS has been enacted.

B. Significant Problems, Abuses, Deficiencies, and Recommendations

Improvements Needed at Presidential Libraries

Separate OIG reviews of the Hoover, Truman, and Eisenhower libraries identified that these facilities are satisfactorily accomplishing their overall mission. However, several aspects of library operations require improved internal controls. Specifically, we found that the NARS needed to improve controls over museum objects, library remittances, inventories of items sold by the libraries, and physical security.

In our consolidated report dated September 28, 1984, we recommended that the Archivist of the United States revise NARS procedures to require annual physical inventories of "non-valuable" museum objects and obtain deeds of gift from donors whenever museum objects are deposited in the libraries. We further recommended that the Archivist develop procedures requiring the libraries to use an independent method for determining paid museum admissions and reconcile the derived figure with actual receipts. Finally, we recommended actions to improve management of inventories held for sale and enhance security of the library buildings, grounds, and holdings.

We are awaiting the Archivist's action plan for implementing these recommendations.

Recovery of Document Signed by President Jackson

In October 1983, NARS officials advised the OIG that a document bearing the handwritten endorsement and signature of President Andrew Jackson, dated May 27, 1829, was missing and presumed stolen. The document related to the appointment of a lighthouse keeper.

OIG investigation disclosed that the document had been purchased in good faith by a private collector in June 1974 from a dealer in Pennsylvania. The dealer could not recall the circumstances of his purchase because it occurred over 10 years ago.

The collector voluntarily surrendered the document when advised that it was Government property.

C. Statistical Highlights

The following table compares OIG activity and accomplishments within the NARS to the overall GSA totals for the period.

Activity	NARS	All GSA
Audit Reports Issued	4	392
Recommended Cost Avoidance	-	\$235,322,060
Recommended Cost Recovery	-	\$2,123,298
Management Commitments to Avoid Costs	-	\$111,313,236
Management Commitments to Recover Funds	-	\$2,769,531
Percentage of Recommended Cost Avoidance Agreed to by Management	-	95
Percentage of Recommended Cost Recovery Agreed to by Management	-	79
Unresolved Audits Older Than 6 Months	-	32
New Investigative Cases	5	430
Criminal Referrals (Subjects)	2	240
Civil Referrals (Subjects)	-	14
Administrative Referrals (Subjects)	7	376
Suspension/Debarment Referrals (Subjects)	-	43
Indictments/Informations/Complaints	-	29
Successful Prosecutions	-	21
Civil Settlements/Judgments	-	17

D. Significant Audits From Prior Reports

According to GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations, while the Office of Audit Resolution, Office of Policy and Management Systems, is responsible for ensuring implementation of resolved audit recommendations. That office therefore furnished the status information on implementation presented herein.

The one unimplemented audit from a prior Report to the Congress is generally being implemented according to established milestones.

Prompt Action Needed to Preserve America's Recorded Heritage

Period First Reported: October 1, 1981 to March 31, 1982

This audit found inadequate preservation and protection of intrinsically valuable historical documents. The re-

port contained eight recommendations; six are implemented.

The remaining two recommendations involve: (1) adopting complete standards for all known environmental conditions that can accelerate the deterioration of records and (2) developing cost estimates for bringing the National Archives Building up to the adopted standards for temperature, humidity, particulates, and toxic gases. The original implementation date for both recommendations was August 31, 1983. This date was renegotiated to October 31, 1983 and then to November 30, 1983.

The implementation date for the recommendation dealing with development of the standards and their submission to the American National Standards Institute (ANSI) was later renegotiated to September 30, 1984. As of September 30, 1984, the standards had been developed, but had not yet been submitted to the ANSI for approval. The implementation date for preparing cost estimates was renegotiated to December 31, 1986 to allow time for adoption of the standards by the ANSI.

SECTION VII — OTHER GSA COVERAGE

Other GSA services and staff offices, such as the Office of Comptroller and the Office of Policy and Management Systems, comprised the focus for the remainder of the OIG's efforts this period. These other offices generally function to support the administrative functions of the GSA.

The OIG devoted approximately 18,836 direct staff hours pursuing 56 audit and investigative assignments within these other areas of the GSA. These figures reflect over 11 percent of total OIG direct staff hours and over 10 percent of all work assignments.

A. Analysis of OIG Findings

OIG coverage of the remaining areas of the GSA identified several significant yet diverse findings in various Agency activities. While it is not possible to draw any overall conclusions, they are important enough to warrant special focus.

A review of GSA efforts to implement the provisions of the Federal Managers' Financial Integrity Act during Fiscal Year 1983 showed positive, but limited progress in establishing the processes for evaluating internal controls. Relative to actions leading to the December 31, 1983 certification, the effort partially met its intended goal.

A review of management actions taken as of March 1984 in anticipation of the December 31, 1984 certification indicated that without immediate action the evaluations would not improve significantly over those performed in 1983. We therefore attempted to focus management's attention on the need for early planning and training of the program staff.

A review of microcomputer use in the GSA disclosed that unauthorized duplication of software has potentially placed the GSA in the position of being liable for damages. While the extent of this problem nationwide is still undetermined, 91 unauthorized copies were found in two GSA regions. Through a letter report, the OIG brought this matter to the immediate attention of appropriate officials so that the problem can be quickly defined and rectified and further liabilities avoided.

Finally, we identified at least \$19.9 million that the GSA should recover from the Miscellaneous Receipts Account of the U.S. Treasury in light of a recent legal opinion. This finding will enhance the financial posture of the National Defense Stockpile Transaction Fund.

B. Significant Problems, Abuses, Deficiencies, and Recommendations

Implementation of the Federal Managers' Financial Integrity Act

The Federal Managers' Financial Integrity Act (FMFIA) requires the GSA to provide reasonable assurance on the adequacy of its internal controls. This period, the OIG issued separate reports on GSA efforts leading to its 1983

FMFIA certification and those undertaken as of March 1984 for the 1984 certification.

On July 30, 1984, we issued the final audit report summarizing the results of our review of the 1982-1983 effort. We found that progress had been made in establishing the processes for evaluating controls, but the effort generally fell short of its intended goal because internal control reviews, a major part of the process, were not performed. We therefore recommended a series of actions to the Associate Administrator for Policy and Management Systems to improve both the 1984 effort and the overall evaluation processes.

In responding to the report, the Director, Office of Oversight, agreed in principle with the recommendations contained in the draft report. We are awaiting management's action plan for implementing the final audit report recommendations.

On May 24, 1984, we issued an audit report presenting the results of our review of 1984 FMFIA effort as of March 1984. In it, we expressed our concern that insufficient progress in planning, training, and staffing activities would result in evaluations that were not significantly better than those achieved in 1983. We therefore recommended that the Director, Office of Oversight, finalize a detailed plan for accomplishing FMFIA-related activities and distribute it to the appropriate Agency officials; develop and promptly implement training plans for GSA managers with FMFIA responsibilities; issue a handbook containing guidance on conducting internal control reviews as soon as possible; and reconsider staffing requirements associated with FMFIA activities in light of the considerable responsibilities involved and the limited time to accomplish them.

Management's action plan for the May 24, 1984 report was responsive to our recommendations.

Unauthorized Duplication of Software

An OIG review of the acquisition, use, and management of microcomputers in two GSA regions identified numerous unauthorized copies of microcomputer software. We found that the regions, in direct violation of licensing agreements with software vendors, duplicated copyrighted software purchased for use on specific microcomputers. We identified a total of 91 unauthorized copies that had been made from 43 authorized versions.

Since use of these programs on other computer equipment is a violation of contract terms and a potential infringement on copyrights, the GSA could be held liable for damages. We therefore issued a letter report on September 21, 1984 to bring this information to the immediate attention of the Associate Administrator, Office of Policy and Management Systems, for corrective action nationwide. We recommended that the Associate Administrator inventory microcomputer software throughout the GSA to identify any other unauthorized copies; impound all unauthorized copies and notify each affected vendor; attempt to negotiate settlements with

the affected vendors; and issue a policy statement prohibiting the unauthorized copying and use of licensed software. We also provided information to the cognizant officials within the regions where the disclosures were made. Corrective action is being taken in those specific regions.

We are awaiting the Associate Administrator's response to the report.

Accounting for Stockpile Sales Receipts

Based upon a recent legal opinion rendered by GSA's Office of General Counsel and an earlier audit of accounting practices relative to the National Defense Stockpile Transaction Fund, the OIG reviewed Office of Comptroller methods for accounting for stockpile receipts. We found that in light of this revised legal opin-

ion, at least \$19.9 million in stockpile receipts were incorrectly deposited in the Miscellaneous Receipts Account of the U.S. Treasury instead of being deposited in the Stockpile Transaction Fund.

In our September 28, 1984 report, we recommended that the Comptroller recover the \$19.9 million. We also recommended that the Comptroller review other stockpile sales contracts to identify similar incidences where receipts may have been incorrectly deposited to the Miscellaneous Receipts Account.

We are awaiting the Comptroller's response to this report.

C. Statistical Highlights

The following table compares OIG activity and accomplishments in other GSA areas to the overall GSA totals for the period.

Activity	Other GSA	All GSA
Audit Reports Issued	16	392
Recommended Cost Avoidance	\$265,406	\$235,322,060
Recommended Cost Recovery	\$48,702	\$2,123,298
Management Commitments to Avoid Costs	-	\$111,313,236
Management Commitments to Recover Funds	-	\$2,769,531
Percentage of Recommended Cost Avoidance Agreed to by Management	0	95
Percentage of Recommended Cost Recovery Agreed to by Management	-	79
Unresolved Audits Older Than 6 Months	2	32
New Investigative Cases	50	430
Criminal Referrals (Subjects)	24	240
Civil Referrals (Subjects)	2	14
Administrative Referrals (Subjects)	47	376
Suspension/Debarment Referrals (Subjects)	-	43
Indictments/Informations/Complaints	1	29
Successful Prosecutions	3	21
Civil Settlements/Judgments	1	17

D. Significant Audits From Prior Reports

All significant audits from prior Reports to the Congress falling within these other GSA areas are fully implemented.

SECTION VIII — STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

The previous sections of this report analyzed OIG activity and accomplishments by GSA service and staff office. In the pages that follow, overall OIG accomplishments are comprehensively reported. To facilitate cross-referencing, the GSA organizational orientation is maintained in these summary statistics. However, there is not a one-to-one correspondence between the data reported by GSA organization and the overall statistics, because a portion of our work involved non-GSA operations.

A. OIG Accomplishments

During the reporting period, the OIG issued 396 reports, including 46 audits performed for the OIG by another agency. These reports contained financial recommendations totaling \$237,445,358, including \$235,322,060 in recommendations for more efficient use of resources (cost avoidance) and \$2,123,298 in recovery recommendations. These statistics include cost recommendations of \$50,198 made last period, but inadvertently not reported.

Based on audit reports issued in this and prior periods, management committed itself to use \$111,326,897 more efficiently and to recover \$3,500,016. This latter figure includes \$1,075,000 resulting from a civil settlement that involved audit collaboration with the Offices of Investigations and Counsel to the IG. OIG effort also contributed to an unsolicited recovery of \$1,298,123 from a contractor.

The OIG opened 430 investigative cases and closed 425. We referred 127 cases (240 subjects) for prosecutive consideration, 11 cases (14 subjects) for litigation decision, and 23 cases for further investigation by other Federal or State agencies. Based on these and prior referrals, 37 cases (46 subjects) were accepted for criminal prosecution and 10 cases (13 subjects) were accepted for civil litigation.

Criminal cases originating from OIG referrals resulted in 21 indictments/informations/complaints and 21 successful prosecutions. Civilly, judgments were entered in 5 cases (15 subjects) and settlements were reached in 2 cases (2 subjects). These actions resulted in determinations that \$4,768,269 is owed the Government. This figure includes \$1,075,000, also reported as a management commitment to recover funds, that resulted from collaborative effort with the Office of Audits.

We referred 304 cases to GSA management for administrative action. This total includes 20 case referrals (43 subjects) for suspension/debarment and 284 case referrals (376 subjects) for other administrative actions. Based

on these and prior referrals, management debarred 38 contractors, suspended 6 contractors, reprimanded 43 employees, suspended 26 employees, terminated 23 employees, and demoted 2 employees.

The following subsection presents detailed information on these and other quantifiable accomplishments.

B. Summary Statistics

The statistics presented herein reflect favorably upon OIG performance during the period. Relative to audit activity, although the number of reports issued was somewhat less than last period (396 versus 423), this decrease was offset by appreciable gains in the number of implementation reviews performed (24 versus 3).

Total recommended cost avoidance and recovery more than doubled over the last period. Most of this increase involved recommendations for cost avoidance contained in contract audits performed within the FSS and the OIRM. For the most part, the data reflect the increased preaward coverage of the MAS programs within both areas.

Relative to audit resolution during the period, the number of unresolved reports more than 6 months old decreased slightly from last period (32 versus 38). Notably, PBS audits accounted for 19 of the 32 unresolved audits.

Investigative statistics reflect increases in the number of cases opened, criminal cases referred for prosecution, and cases accepted for prosecution. Likewise, the number of contractor debarments resulting from administrative referrals doubled, while personnel actions involving GSA employees rose sharply.

In several instances, investigative data for the beginning of the period do not correspond to the end-of-period statistics contained in our last report. These differences resulted from reconciliation of the automated data.

1. Audit Reports Issued

Table 1 summarizes OIG audit reports issued this period by GSA program area. The table includes 46 audits, recommending a total cost avoidance of \$37,267,016, performed for the GSA OIG by the Defense Contract Audit Agency. It also includes recommended cost avoidance of \$46,878 and recommended cost recovery of \$3,320 inadvertently omitted from our financial recommendations last period. Excluding the recommendations omitted from our last report, our total recommended cost avoidance and recovery for the period is \$237,395,160.

Table 1. Summary of OIG Audits

GSA Program	Reports Issued	Percentage of Total Audits	Recommended Cost Avoidance	Recommended Cost Recovery
PBS				
—Internal	95		\$ 13,638,907	\$ 754,001
—Contract	113		25,149,044	1,052,524
	<u>208</u>	53	<u>\$ 38,787,951</u>	<u>\$1,806,525</u>
FSS				
—Internal	17		\$ —	\$ —
—Contract	82		57,099,310	193,071
	<u>99</u>	25	<u>\$ 57,099,310</u>	<u>\$ 193,071</u>
OIRM				
—Internal	3		\$ —	\$ —
—Contract	58		136,936,793	75,000
	<u>61</u>	15	<u>\$136,936,793</u>	<u>\$ 75,000</u>
FPRS				
—Internal	3		\$ —	\$ —
—Contract	1		2,232,600	—
	<u>4</u>	1	<u>\$ 2,232,600</u>	<u>\$ —</u>
NARS				
—Internal	4		\$ —	\$ —
—Contract	-		—	—
	<u>4</u>	1	<u>\$ —</u>	<u>\$ —</u>
Other GSA				
—Internal	15		\$ —	\$ 48,702
—Contract	1		265,406	—
	<u>16</u>	4	<u>\$ 265,406</u>	<u>\$ 48,702</u>
Non-GSA				
—Internal	4		\$ —	\$ —
—Contract	-		—	—
	<u>4</u>	1	<u>\$ —</u>	<u>\$ —</u>
TOTAL	396	100	\$235,322,060	\$2,123,298
TOTAL COSTS RECOMMENDED	\$237,445,358			

2. Audit Reports Resolved

Table 2 summarizes the universe of audit reports to be resolved this period. The opening data for the period shown as "Reports To Be Resolved as of 4/1/84," differ from the closing data reported at the end of the last period. Adjustments were necessitated by an in-depth reconciliation performed when automating the data.

The table also identifies for the first time audit reports temporarily exempted from the 6-month requirement for audit resolution because the audit findings are under investigation. Since two reports issued this period are under investigation and the four reports in Table 1 involving non-GSA programs are not subject to GSA's audit resolution system, the data for "Reports Issued This Period" do not correspond exactly to the data in Table 1.

Table 2. Resolution of OIG Audits

	<u>No. of Reports</u>	<u>Reports With Financial Recommendations</u>	<u>Total Financial Recommendations</u>
Reports To Be Resolved as of 4/1/84			
—Less than 6 months old	169	138	\$102,009,980
—More than 6 months old*	44	40	15,778,630
Reports Issued This Period	<u>390</u>	<u>195</u>	<u>237,270,713</u>
TOTAL TO BE RESOLVED	603	373	\$355,059,323
Reports Resolved			
—Issued prior periods*	181	150	\$ 98,945,373
—Issued current period	<u>245</u>	<u>96</u>	<u>97,142,385</u>
TOTAL RESOLVED	426	246	\$196,087,758
Unresolved as of 9/30/84			
—Less than 6 months old	145	99	\$140,128,328
—More than 6 months old	<u>32</u>	<u>28</u>	<u>18,843,237</u>
TOTAL UNRESOLVED	177	127	\$158,971,565
Reports Not Subject to 6-Month Resolution			
—Issued prior periods	5	5	\$ 2,373,200
—Issued current period	<u>2</u>	<u>2</u>	<u>124,447</u>
TOTAL NOT SUBJECT TO 6-MONTH RESOLUTION	7	7	\$ 2,497,647

*Includes a report resolved during the last period, but inadvertently not reported. The audit recommended a cost avoidance of \$6.5 million.

3. Resolution Decisions on Financial Recommendations

Table 3 provides detailed information on the 246 audits involving financial recommendations of \$196,087,758 identified in Table 2 as being resolved this period. Notably, \$175,292,529 or approximately 89.4 percent was upheld in the audit resolution process.

In accordance with GSA Order ADM 2030.2A, resolution decisions on financial recommendations contained in contract audit reports result in resolved cost avoidance or recovery. Management commitments occur at the time of contract settlement. For internal audits, management commitments occur at the time of resolution.

Table 3. Resolution Decisions on OIG Audits

GSA Program	Recommended Cost Avoidance	Resolved Cost Avoidance	Recommended Cost Recovery	Resolved Cost Recovery
PBS				
—Internal	\$ 46,924,058	\$ 46,514,058	\$ 81,577	\$ 92,653
—Contract	19,691,452	15,920,447	824,645	596,260
	<u>\$ 66,615,510</u>	<u>\$ 62,434,505</u>	<u>\$ 906,222</u>	<u>\$ 688,913</u>
FSS				
—Internal	\$ 129,000	\$ 129,000	\$ 2,620	\$ 1,620
—Contract	52,458,475	48,186,653	381,079	353,845
	<u>\$ 52,587,475</u>	<u>\$ 48,315,653</u>	<u>\$ 383,699</u>	<u>\$ 355,465</u>
OIRM				
—Internal	\$ 37,878,000	\$ 37,932,000	\$ 178,000	\$ 137,000
—Contract	37,026,846	25,149,311	95,488	83,480
	<u>\$ 74,904,846</u>	<u>\$ 63,081,311</u>	<u>\$ 273,488</u>	<u>\$ 220,480</u>
FPRS				
—Internal	\$ —	\$ —	\$ —	\$ —
—Contract	346,518	196,202	—	—
	<u>\$ 346,518</u>	<u>\$ 196,202</u>	<u>\$ —</u>	<u>\$ —</u>
NARS				
—Internal	\$ —	\$ —	\$ —	\$ —
—Contract	—	—	—	—
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Other GSA				
—Internal	\$ 70,000	\$ —	\$ —	\$ —
—Contract	—	—	—	—
	<u>\$ 70,000</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
TOTAL	\$194,524,349	\$174,027,671	\$1,563,409	\$1,264,858
TOTAL RESOLVED COSTS	\$175,292,529			

4. Contract Audit Settlements

Table 4 summarizes contract audit settlements by GSA program area through a comparison of costs resolved in the audit resolution process and management commitments achieved in negotiations with contractors. A dis-

inction is drawn between audits issued in the current period and prior periods.

In addition to the amounts shown in Table 4, OIG effort contributed to an unsolicited recovery of \$1,298,123 from a contractor.

Table 4. Summary of Contract Audit Settlements

GSA Program	No. of Reports	Avoidance		Recovery	
		Costs Resolved	Management Commitment	Costs Resolved	Management Commitment
PBS					
—Prior	82	\$ 7,221,934	\$ 6,785,430	\$ 358,538	\$ 369,768
—Current	20	1,364,863	1,227,823	—	—
	<u>102</u>	<u>\$ 8,586,797</u>	<u>\$ 8,013,253</u>	<u>\$ 358,538</u>	<u>\$ 369,768</u>
FSS					
—Prior	47	\$ 6,936,789	\$ 6,933,880	\$2,829,735	\$2,105,475
—Current	9	647,742	636,076	—	—
	<u>56</u>	<u>\$ 7,584,531</u>	<u>\$ 7,569,956</u>	<u>\$2,829,735</u>	<u>\$2,105,475</u>
OIRM					
—Prior	11	\$ 3,889,956	\$ 3,889,956	\$ 236,683	\$ 57,225
—Current	5	7,293,504	7,068,811	—	—
	<u>16</u>	<u>\$11,183,460</u>	<u>\$10,958,767</u>	<u>\$ 236,683</u>	<u>\$ 57,225</u>
FPRS					
—Prior	2	\$ 196,202	\$ 196,202	\$ 6,659	\$ 5,790
—Current	-	—	—	—	—
	<u>2</u>	<u>\$ 196,202</u>	<u>\$ 196,202</u>	<u>\$ 6,659</u>	<u>\$ 5,790</u>
SUBTOTAL — GSA ...	176	\$27,550,990	\$26,738,178	\$3,431,615	\$2,538,258*
Non-GSA					
—Prior	2	\$ 13,661	\$ 13,661	\$1,218,274	\$ 730,485
—Current	-	—	—	—	—
SUBTOTAL — NON-GSA	2	\$ 13,661	\$ 13,661	\$1,218,274	\$ 730,485
TOTAL	178	\$27,564,651	\$26,751,839	\$4,649,889	\$3,268,743*
TOTAL MANAGEMENT COMMITMENTS		\$30,020,582*			

*Includes \$1,075,000 also reported under monetary results of civil actions.

Drawing upon the information presented in Tables 3 and 4, audits involving GSA programs resulted in total management commitments to avoid \$111,313,236 and to recover \$2,769,531. Adding the management commitments on audits involving non-GSA programs, GSA OIG internal and contract audits resulted in total management commitments to avoid \$111,326,897 and to recover \$3,500,016.

5. Recoveries

GAO recently recommended that OIG Reports to the Congress include data on actual monetary recoveries in addition to management commitment information. Although such a requirement has not yet been instituted, the GSA OIG requested data on actual audit recoveries from GSA's Office of Audit Resolution. Data for the

period April 1, 1984 through September 30, 1984 were not available. However, between January 1, 1984 and June 30, 1984, \$11,850,000 was recovered as a result of OIG audits and deposited in the Treasury.

6. Audit Followup

GSA Order ADM 2030.2A places primary responsibility for followup on the implementation of resolved audit recommendations with the Audit Followup Official. The Office of Audit Resolution, Office of Policy and Management Systems, acts as staff to the Audit Followup Official in this function.

The OIG performs its own independent reviews of implementation actions on a test basis. This period, the OIG performed 24 implementation reviews. Management

had successfully implemented all of the recommendations included in 15 of these reviews; in two reviews, we had to defer judgment on some of the recommendations because evaluation was not possible at the time of the review. The seven instances where our recommendations were not implemented are described in the following paragraphs.

Unauthorized Use of Government Property at a Federal Office Building

The OIG evaluated the management actions taken in response to our April 23, 1984 report disclosing unauthorized use of Government property at a Federal building. The review disclosed that implementation action had been successfully completed on one recommendation, but action on the second recommendation deviated from the action plan.

The Regional Administrator's action plan indicated that Regional Counsel would send a letter to the parking lot owner to prevent continued unauthorized use of the Government property. The letter was not sent. Instead, a regional PBS official advised a representative of the parking lot to stop parking vehicles on Government property. Unauthorized usage was still evident at the time of the implementation review.

In our implementation review dated August 28, 1984, we requested a revised action plan from the Regional Administrator. The Regional Administrator responded with a revised action plan indicating that the letter was sent on August 16, 1984. This action satisfied the requirement of the recommendation.

Region 9 Repair and Alteration Program

An OIG review of the management action taken in response to four recommendations contained in our June 24, 1983 report disclosed that one recommendation had not been implemented in accordance with the action plan. The action plan called for scheduling the correction of a minor electrical problem in the fourth quarter of Fiscal Year 1983. As of August 6, 1984, the problem still existed.

In our implementation review dated August 27, 1984, we requested a revised action plan providing for the correction of the electrical problem. We are awaiting the Regional Administrator's response.

Vendor Payments

The OIG evaluated management actions taken in response to the recommendations contained in our October 24, 1983 report of vendor payments. The original audit found that internal control weaknesses made it possible for unauthorized individuals to establish fictitious vendor accounts. Our implementation review disclosed that management had successfully implemented four recommendations, but action on the fifth recommendation was not in accordance with the action plan.

The Regional Administrator's action plan indicated that forms for adding new vendor names to the file of authorized vendors would contain evidence of supervisory approval. Our review indicated no evidence of supervisory approval on GSA Form 2044, Vendor Address Master Change.

In our implementation review dated August 1, 1984, we requested a revised action plan for this recommendation. The action plan is due October 30, 1984.

Account Analysis and Verification of the Federal Buildings Fund

The OIG reviewed the management actions taken in response to our August 4, 1983 report disclosing that accounting procedures do not always follow generally accepted accounting procedures. The implementation review found that implementation action for nine recommendations adhered to the action plan, but action on three recommendations deviated from the action plan.

The Regional Administrator's action plan indicated that action would be taken by September 6, 1983 to ensure that cupboard stock items were inventoried and their location identified; a wall-to-wall inventory would be taken in October 1983 of all operating equipment; and action had already been taken to provide Finance with documentation to support the costs of GSA-owned properties. Our review found that the inventory lists had not been reviewed to determine if stock locations were recorded; wall-to-wall inventories were not taken in at least three instances; and all the necessary documentation had not been provided to Finance.

In our September 6, 1984 implementation review, we requested a revised action plan for these recommendations. The action plan is due December 5, 1984.

Cash Management Practices

The OIG evaluated management actions to implement the recommendations in our August 12, 1983 report disclosing inadequate controls over cash receipts. We found that implementation adhered to the action plan for three recommendations, but action on one recommendation had not been successfully completed.

The Regional Administrator's action plan indicated that steps would be taken to separate check handling duties. Our review showed that the procedures do not adequately separate these duties. In addition, we found that actions were incomplete relative to the use of prenumbered receipt forms.

In our implementation review dated September 18, 1984, we requested a revised action plan for this recommendation. The action plan is due December 17, 1984.

Federal Protective Service Division Operations

The OIG evaluated management's implementation of corrective action in response to our January 13, 1983 audit of the Federal Protective Service Division. Our review found that implementation action was in accordance with the action plan for 12 recommendations, but action did not adhere to the plan for the remaining 3 recommendations.

The Regional Administrator's action plan stated that a program would be implemented to accomplish physical security surveys and crime prevention assessments; a maintenance program would be implemented (contingent upon fund availability); and responsibilities for occupant emergency plans would be performed. Our re-

view found that the physical security survey and crime prevention program had not been implemented due to a personnel shortage; the maintenance program had not been implemented pending resolution of funding for Fiscal Year 1985; and 288 of 732 occupant emergency plans had not been reviewed due to a personnel shortage.

In our implementation review dated September 4, 1984, we requested a revised action plan covering these deficiencies. We received a responsive action plan.

Regional Appraisal Staff

The OIG reviewed management action on the recommendations contained in our June 8, 1983 report on a regional appraisal staff. Our review disclosed that implementation was in accordance with the action plan for four recommendations, but action had not been completed on one recommendation.

The Regional Administrator's action plan stated that action had been taken to establish controls providing for appraisal staff review of appraisals prepared by the leas-

ing branch. Our implementation review found that only 13 of 48 appraisals were submitted to the appraisal staff during the period reviewed.

In our implementation review dated September 19, 1984, we requested a revised action plan covering this deficiency. We are awaiting management's response.

7. Investigative Workload

The investigative workload remained relatively constant as compared with the last reporting period. The OIG opened 430 cases and closed 425 cases; only 34 of these cases were administratively closed without referral.

Detailed information on investigative workload by case category is presented in Table 5. In addition to these cases, the OIG received and evaluated 158 complaints/allegations from sources other than the Hotline that involved GSA employees and programs. Based upon an analysis of these allegations, formal investigations were not warranted.

Table 5. Investigative Workload

<u>Case Category</u>	<u>Cases Open 4/1/84</u>	<u>Cases Opened</u>	<u>Cases Closed</u>	<u>Cases Open 9/30/84</u>
White Collar Crimes	274	204	166	312
Other Crimes in GSA-Controlled Space	127	88	101	114
Contractor Suspension/Debarment	36	16	20	32
Employee Misconduct	72	82	83	71
Other	49	40	55	34
TOTAL	558	430	425	563

Table 6 distributes the 430 new investigative cases opened this period (Table 5) by case category and GSA program area.

Table 6. Distribution of Cases Opened This Period

<u>Case Category</u>	<u>PBS</u>	<u>FSS</u>	<u>OIRM</u>	<u>FPRS</u>	<u>NARS</u>	<u>Other GSA</u>
White Collar Crimes	80	84	18	1	—	21
Other Crimes in GSA-Controlled Space	41	42	1	—	2	2
Contractor Suspension/Debarment	9	7	—	—	—	—
Employee Misconduct	47	16	9	—	1	9
Other	11	8	1	—	2	18
TOTAL	188	157	29	1	5	50

8. Referrals

The OIG makes three types of referrals to officials outside GSA: criminal, civil, and investigative. During the period, we referred 127 cases involving 240 subjects to the Department of Justice or other authorities for prosecutive consideration. The status of OIG criminal referrals is as follows:

	<u>Cases</u>	<u>Subjects</u>
Pending Prosecutive Decision as of 4/1/84	61	100
Referrals	127	240
Declinations	72	117
Accepted for Prosecution	37	46
Pending Prosecutive Decision as of 9/30/84	79	177

The OIG also referred 11 cases involving 14 subjects to either the Civil Division of the Department of Justice or a U.S. Attorney for litigation consideration. These referrals could potentially result in civil recoveries of almost \$12.5 million. The status of OIG civil referrals is as follows:

	<u>Cases</u>	<u>Subjects</u>
Pending Litigation Decision as of 4/1/84	21	28
Referrals	11	14
Declinations	9	12
Accepted for Litigation	10	13
Pending Litigation Decision as of 9/30/84	13	17

For the 13 cases involving 17 subjects pending at the close of the period, total potential recoveries are over \$7 million.

The OIG made 23 case referrals to other Federal or State agencies for further investigation or other appropriate action.

9. Administrative Referrals and Actions Involving GSA Employees

Frequently, OIG investigations disclose nonprosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the GSA. The OIG refers these cases to GSA officials for administrative action.

During the period, we referred 284 cases involving 376 subjects for administrative action. In addition, we referred 155 cases involving 188 subjects to GSA officials for informational purposes only.

The status of OIG administrative referrals is as follows:

	<u>Cases</u>	<u>Subjects</u>
Pending Decision as of 4/1/84	72	87
Referrals	284	376
Actions Completed	271	347
Pending Decision as of 9/30/84	85	116

Of the 284 cases referred for administrative action this period, 175 cases (232 subjects) involved GSA employees. As a result of these and prior referrals, management took the following actions against GSA employees:

Reprimands	43
Suspensions	26
Terminations	23
Demotions	2

10. Contractor Suspensions and Debarments

The OIG continued its efforts to make the suspension and debarment process a more effective and more readily used administrative procedure. This period, the OIG referred 2 cases involving 5 subjects for suspension and 18 cases involving 38 subjects for debarment. As a result of these and prior referrals, management imposed 6 suspensions and 38 debarments. Three suspensions and 2 debarments were disapproved.

The status of OIG suspension and debarment referrals is as follows:

<u>Suspensions</u>	<u>Cases</u>	<u>Subjects</u>
Pending as of 4/1/84	4	14
Referrals	2	5
Action Completed	3	9
Pending as of 9/30/84	3	10
<u>Debarments</u>	<u>Cases</u>	<u>Subjects</u>
Pending as of 4/1/84	10	28
Referrals	18	38
Action Completed	15	40
Pending as of 9/30/84	13	26

11. Summary of Referrals by GSA Program Area

Table 7 summarizes OIG referrals this period by GSA program area. The data reflect the number of subjects referred for criminal, civil, administrative, and suspension/debarment actions.

Table 7. Summary of OIG Subject Referrals

<u>GSA Program</u>	<u>Criminal</u>	<u>Civil</u>	<u>Administrative</u>	<u>Suspension/Debarment</u>
PBS	91	7	199	21
FSS	108	4	106	18
OIRM	14	1	10	—
FPRS	1	—	7	4
NARS	2	—	7	—
Other GSA	24	2	47	—
TOTAL	240	14	376	43

12. Criminal and Civil Actions

Cases accepted for criminal prosecution during this and prior periods resulted in 21 indictments/informations/complaints and 21 successful prosecutions. Civil referrals from this and prior periods resulted in civil complaints involving 8 individuals. In addition, settlements were

reached in 2 cases involving 2 subjects, while judgments were entered in 5 cases involving 15 subjects.

Table 8 summarizes individual criminal and civil actions by GSA program area. In addition, there were 11 unsuccessful civil actions against 13 subjects.

Table 8. Summary of Criminal and Civil Actions

<u>GSA Program</u>	<u>Indictments/Informations/Complaints</u>	<u>Successful Prosecutions</u>	<u>Settlements/Judgments</u>
PBS	13	9	15
FSS	12	5	1
OIRM	1	1	—
FPRS	2	3	—
NARS	—	—	—
Other GSA	1	3	1
TOTAL	29	21	17

13. Monetary Results

Table 9 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 \$190,222 in Government money and/or property during the course of its investigations.

Table 9. Criminal and Civil Recoveries

	<u>Criminal</u>	<u>Civil</u>	<u>Total</u>
Fines and Penalties	\$117,200	\$2,055,731	\$2,172,931
Settlements and Judgments	—	2,473,281	2,473,281
Restitutions	122,057	—	122,057
TOTAL	\$239,257	\$4,529,012*	\$4,768,269*

*Includes \$1,075,000 also reported as a management commitment to recover funds.

14. OIG Subpoenas

The OIG views the use of subpoenas to be an effective tool for obtaining information for audits and investiga-

tions when other reasonable measures fail. During the period, 15 instances met this criterion and OIG subpoenas were issued.

SECTION IX — REVIEW OF LEGISLATION AND REGULATIONS

The OIG is mindful of the importance of its legislated responsibility to review existing and proposed legislation and regulations. Such reviews constitute an important vehicle for making recommendations that will increase economy and efficiency in Government operations as well as prevent fraud and abuse.

A. Legislation/Regulations Reviewed

During the period, the OIG reviewed 185 legislative matters and 178 regulatory initiatives relating to the economy and efficiency of Government operations and the prevention of fraud and abuse. The OIG legal staff primarily performed the legislative reviews, seeking input from the other components as appropriate, while all OIG staff offices shared the responsibility for regulatory reviews.

B. Significant Comments

The OIG provided significant comments on the following legislative and regulatory matters:

- H.R. 595, a bill to substitute the Government as the exclusive defendant in constitutional tort cases. We opposed this legislation because certain provisions allowed jury trials, punitive damages, and attorney fees in cases of actionable misconduct on the part of Federal officers. We regarded such provisions as inconsistent with other Federal Tort Claims Act actions.
- S. 829, Title 13, the Senate version of H.R. 595. We supported this statute because it provides for administrative remedies for a Federal officer's actionable misconduct. We viewed such remedies to be sufficient deterrent.
- H.R. 5719, a bill to amend the Ethics in Government Act. We supported the legislation, particularly the provision requiring regular and comprehensive Standards of Conduct briefings for Federal employees.
- H.R. 5589, the Federal Officials Protection Act of 1984, a bill to provide criminal sanctions for attacks upon Federal law enforcement officers and their families. We strongly supported this bill, noting that Federal Protective Officers and OIG criminal investigators were included among the Federal law enforcement officers covered by the bill.
- H.R. 5150, a bill to provide criminal sanctions for attacks upon certain Federal officers and employees. We strongly supported enactment of this legislation.
- 41 C.F.R. §101-2.300 et seq., GSA regulations to implement the Debt Collection Act. We generally agreed with the regulations, but recommended inclusion of language providing for OIG concurrence on collections involving dishonored checks or other negotiable instruments.
- H.R. 5616, a bill to provide criminal penalties for fraud involving access devices and computers. We supported this measure as an aid in combatting the growing problem of computer fraud.
- H.R. 4681, a bill to impose limitations on Federal agency use of polygraph examinations and requirements for prepublication review. We agreed that limitations on the general use of such measures would protect against inappropriate use, while not adversely affecting OIG operations.
- S. 2489, a bill to enhance competition in Government procurement. We questioned the need for this statute in light of current GSA procurement policies and procedures.
- H.R. 5735, a bill to amend the Public Buildings Act of 1959. We generally supported this legislation, particularly favoring the provisions requiring separate payments for options to purchase and rent; raising the threshold requiring a prospectus to \$1 million; and providing for repayments of obligations only when a building is ready for occupancy.
- Proposed GSA Acquisition Circular concerning ratification of unauthorized contractual commitments. We objected to issuance of the circular as written due to a number of internal inconsistencies regarding where ratification authority is vested. We also suggested inclusion of provisions requiring consideration of disciplinary action in such cases.

SECTION X — OTHER OIG ACTIVITIES

In addition to detecting problems in GSA operations, the OIG is responsible for initiating actions to prevent fraud, waste, and abuse and to promote economy and efficiency. This section details the OIG programs responding to these legislated responsibilities; presents our initiatives to maximize the effectiveness and efficiency of OIG operations; and details our involvement in projects sponsored by the President's Council on Integrity and Efficiency (PCIE).

A. FRAUD PREVENTION

The OIG fraud prevention program is comprised of four elements that simultaneously focus on minimizing opportunities for fraud and promoting awareness among GSA employees. This four-pronged approach consists of:

- Defining vulnerable areas and assessing the degree of vulnerability;
- Anticipating potential problem areas and performing reviews that provide front-end assurances that the program is operating within applicable laws, policies, and procedures;
- Educating GSA employees on the manifestations of fraud and the mechanisms for reporting suspicions or allegations to the OIG; and
- Communicating the need for fraud awareness and establishing mechanisms that promote a dialogue between GSA employees and the OIG.

1. Definition

The OIG considers the identification of vulnerable areas to be a major prerequisite to the prevention of fraud and abuse. We therefore actively attempt to identify different ways to gauge program vulnerabilities. Many of our definition initiatives, such as the operational survey program, have comprised entirely new assessment methods yielding information not available through traditional audits and investigations. Others, like the new initiative described in the following paragraphs, utilize available information in new ways to gain different perspectives on potential program weaknesses.

The GSA OIG has long recognized the value of coordinated audit and investigative activity. Prior Reports to the Congress have detailed the OIG policies fostering dialogue between these diverse disciplines. This period, in response to the GAO report titled, "Use of Investigative Information by Inspectors General to Identify and Report Internal Control Weaknesses," we strengthened those policies by requiring the dissemination of certain Report of Investigation information to our audit division directors.

By providing the Office of Audits relevant information on investigative cases involving fraud and abuse, auditors can independently assess the wrongdoing in light of internal controls. Further, this investigative information exposes auditors to program areas that may not be routinely audited and deepens auditor awareness to ways in which controls are circumvented by dealing with actual cases.

In addition to this new initiative, efforts on previous definition initiatives progressed. Planning for our next operational survey, scheduled to begin in mid-October, is being finalized. Based on the positive results of an earlier survey of depot operations, this survey will focus on the operations of another GSA supply distribution facility.

The OIG is also following up with management on the findings of Force L, our multidisciplinary review of the leasing area. To date, GSA management has taken positive and aggressive action to correct the program weaknesses surfaced by this review. In fact, the Regional Administrator established a Board of Inquiry to review the survey findings and take corrective action. The Commissioner, PBS, has also made major policy, procedure, and staffing changes as a result of this report.

Finally, work on another initiative started last period, the review of computer resource utilization in GSA's Atlanta, Georgia, region, progresses. A major part of this review focuses on identifying systems vulnerabilities and instances of unauthorized use. Our findings will be reported early in the next reporting period.

2. Anticipation

OIG anticipation initiatives this period included a major review of the program for delegating buildings management responsibility to the occupant agency, finalization of work relative to our review of GSA Customer Supply Centers, and continued coverage of the leasing program. All of these initiatives stem from the belief that many of tomorrow's problems can be avoided through decisive action today.

As detailed in Section II of this report, our review of the pilot buildings management delegation program revealed problems with the proposed methodology for funding delegated agency building operating costs. By identifying these problems before program initiation, the potential need for additional Congressional appropriations was avoided.

Likewise, our review of the application system supporting Customer Supply Centers, started last reporting period, is evaluating the adequacy of internal controls and the vulnerability of the system even though there is no indication of anything wrong. Yet, as a relatively new supply distribution network dealing in fast moving office supplies, it is our belief that the program could be a target for future abuse. Our evaluation, which will be completed next period, seeks to minimize the opportunities for utilizing these microcomputers for fraudulent purposes before they occur.

The OIG's program for reviewing leases prior to award likewise provides front-end assurances that GSA adheres to procedures and regulations before awarding leases involving annual rentals in excess of \$200,000. The reviews, although purely advisory in nature, limit opportunities for fraud and abuse in the leasing area.

The program achieved the following results during the reporting period:

Lease proposals submitted for review	88
Lease proposals reviewed	48

Lease proposals with major deficiencies	8
Lease proposals with minor deficiencies	24
Lease proposals with no deficiencies	16

Some of the major deficiencies identified through OIG preaward advisory reviews included: a market survey was not performed to determine whether suitable alternative space was available at a lower cost; the exact amount of space to be included in a lease was not resolved; and the names of the partners constituting the lessor were not stated in a lease and this lease was not signed in the partnership name.

3. Education

Integrity Awareness Briefings comprise the OIG's primary education vehicle. Individual briefings explain the statutory mission of the OIG and the functions executed by each of our component offices. In addition, through case studies and slides, the briefings expose GSA employees to actual instances of white collar crime in the GSA and other Federal agencies. They conclude with a presentation on bribery that teaches employees how to recognize bribery attempts; how to respond to them; and the employee's potential role in an ensuing investigation.

Since the inception of this program in 1981, almost 4,100 GSA employees have attended Integrity Awareness Briefings. This total includes the 544 Central Office and regional employees attending 18 briefings this period.

The OIG also trains GSA procurement officials in our multiple award schedule audit program. The course is intended to help these officials better apply audit findings in contract negotiations by describing the contract audit process and the types of findings it surfaces. It includes a special section on fraud prevention detailing OIG mechanisms for receiving and evaluating complaints and allegations.

During the period, the OIG conducted six training sessions on multiple award schedule auditing in five GSA regions. A total of 120 contracting officers attended.

These programs are complemented by a separate education vehicle directed at newly appointed GSA management officials. Through a presentation entitled "The IG Story," these officials learn the impetus behind the creation of statutory IGs, the responsibilities and authorities vested in the IG, and the organizational structure used to execute these responsibilities. More importantly, "The IG Story" emphasizes the commonality of purpose shared by management and the OIG in the pursuit of greater Government economy and efficiency.

This period, over 35 officials attended Central Office presentations of "The IG Story." Regional OIG officials likewise conduct briefings in each of GSA's regions.

4. Communication

A free flow of information between GSA employees and the OIG is a vital fraud prevention and detection element. Recognizing this fact, the OIG, as reported last period, posted Hotline posters in all GSA buildings nationwide to ensure that GSA employees and the public were aware of

the OIG Hotline and its purpose. The OIG also continues to issue brochures on our Reports to the Congress so that employees and the public are apprised of OIG activities and see the results-oriented nature of our work.

Relative to the Hotline, we received 312 Hotline calls and letters this period. Of these, 129 complaints warranted further action. We also received 11 referrals from the GAO and 36 referrals from other agencies that required further action. These complaints/allegations were referred as follows:

Audits/Investigations	97
GSA Program Officials	76
Other Agencies	3

The remaining 183 Hotline complaints required no further action and were closed.

B. OIG Management Initiatives

OIG management initiatives seek to promote economy and efficiency in OIG operations and to enhance coordination between the audit and investigations functions. Major initiatives are discussed in the paragraphs that follow.

1. OIG Issues Group

Last period, we reported that the OIG had established an Issues Group to strengthen the role of field components in the decision-making process. At its second meeting, held on April 24, 1984, the Issues Group addressed 12 new agenda topics and resolved 11 of them. All OIG managers were subsequently advised in writing of the decisions rendered.

In addition, followup continued during this period on the 27 action items resulting from the first Issues Group meeting. As of September 30, 1984, action had been completed on 26 of these items.

2. Field Office Appraisals

The OIG's systematic program for reviewing the economy, efficiency, and effectiveness of its component offices continued this period. Between May 29 and June 6, 1984, an interdisciplinary peer group appraised the operations of the Kansas City, Missouri, field audit and investigations offices in accordance with our plan to review each of our field offices on a cyclical basis.

In conjunction with this appraisal program, the OIG's Office of Policy, Plans, and Management Systems also critiques recent audit reports. Such critiques ensure adherence to OIG policy and GAO audit report standards and serve to promote a definitive level of quality in our reports.

This period, we began a program of peer group participation in the audit report evaluation process. Field office auditors were temporarily assigned to the Office of Policy, Plans, and Management Systems to perform audit report evaluations. As a result, reports issued by 7 of our 11 field offices were reviewed during the reporting period.

C. PROJECTS SPONSORED BY THE PCIE

The OIG continued to participate in the interagency projects sponsored by the PCIE. Specific involvement this period is delineated by project in the paragraphs that follow.

1. Front-End Operational Controls in the Procurement Process

The GSA OIG was the lead agency on this PCIE Prevention Committee project designed to: (1) identify types of preaward controls leading to more efficient procurements and preventing improper disbursements and (2) develop warning systems to alert contracting activities to problems encountered with specific contractors. Its significance as a project resided in its prevention focus, that is, preventing procurement-related problems before they occur.

The project team completed its formal efforts this period and presented its final report to the Prevention Committee. The report contained a generic procurement model and identified preaward controls that lead to more efficient procurements, controls that prevent improper disbursements and losses on contracts, and warning systems to notify contracting activities of problems with specific contractors.

The Prevention Committee approved the report in August 1984. It was distributed to members of the PCIE on September 12, 1984.

2. Legislative and Regulatory Review

Under the aegis of the PCIE Prevention Committee, the GSA OIG is also the lead agency on the Legislative and Regulatory Review project. The objective of this project is to develop a compendium of best practices for application in the review of proposed legislation and regulations.

A draft report has already undergone review by the Prevention Committee. It summarizes current OIG practices, provides examples of success stories, and highlights the written procedures in effect at some agencies. The report was resubmitted for final review in late September.

Upon completion of this process, a final report will be disseminated to all members of the PCIE.

3. Inspection Activities

The GSA OIG participated in this PCIE Prevention Committee project aimed at evaluating review activities of OIGs that differ from traditional audits and investigations. Its purpose is to promote examination of existing inspection activities and encourage OIGs without an inspections function to consider implementing one.

This period, the project team surveyed all OIGs as to the type, nature, and responsibilities of all review functions not directly identifiable as audits or investigations. The survey data was compiled into a profile of inspections activities. The draft report describing ongoing OIG inspections activities was presented to the Prevention Committee on August 31, 1984.

4. Cooperative Prevention Efforts With Federal Contractors

Under the aegis of the PCIE Prevention Committee, the GSA OIG participated in this project to identify joint efforts that Federal contractors and OIGs can initiate to prevent and detect fraud by contractor employees. Efforts are being focused on development of: (1) a fraud indicators course to be used by contractors to train their managers and (2) antifraud promotional materials that contractors can distribute to employees or post in their plants.

This period, project effort focused on developing the methodology and time frames for accomplishing committee goals. Preliminary work involved identifying antifraud materials now being used, fraud training courses currently available to OIGs, and the changes needed to make Government materials usable by contractors.

5. Auditor Training Subcommittee

Under the aegis of the PCIE Training Committee, the GSA OIG was the lead agency in the development of a training course entitled "Allocating Audit Resources Through Operations Risk Analysis." The training course teaches auditors how to apply the best principles of public and private sector auditing in developing comprehensive audit plans; planning and performing individual audits; and evaluating the audit process.

This period, the training course was presented to members of 17 OIGs. Based upon participant reaction, it was favorably received and considered highly beneficial.

A comprehensive training manual is now being finalized on the course methodology. Its release is anticipated during the next reporting period.

APPENDICES

APPENDIX I — AUDIT REPORT REGISTER

Assignment Number	Title	Date of Report
PBS	CONTRACT AUDITS	
A40350	Preaward Evaluation of Pricing Proposal, Eccles Security Agency, Inc., Solicitation No. GS-03-84-R-0010	04/05/84
A40351	Preaward Evaluation of Pricing Proposal, Eccles Security Agency, Inc., Solicitation No. GS-03-84-R-0009	04/05/84
A40206	Preaward Evaluation of Lease Escalation Proposal, Total Management, Inc., Lease No. GS-03B-60050	04/11/84
1C208401111	Preaward Evaluation of Change Order Pricing Proposal, Grunley-Walsh Construction Company, Inc., Contract No. GS-03B-88006	04/11/84
A40414	Preaward Evaluation of Price Proposal, CTS Consulting Engineers, Project No. NWA 38950	04/16/84
A40415	Preaward Evaluation of Price Proposal, Miskimen/Associates Consulting Engineers, Project NWA 38950	04/16/84
A40416	Preaward Evaluation of Price Proposal, Arai/Jackson Architects and Designers, Project No. NWA 38950	04/16/84
A40326	Preaward Evaluation of Pricing Proposals Submitted by Inter-Con Security Systems, Inc., Alhambra, California, Solicitation Numbers RFP-OPR-9PPB-84-01207/01208	04/17/84
A40451	Preaward Evaluation of Pricing Proposals Submitted by Inter-Con Security Systems, Inc., Alhambra, California, Solicitation Numbers RFP-OPR-9PPB-84-01206/01209	04/17/84
A40329	Preaward Evaluation of Lease Alteration Pricing Proposal, District of Columbia Joint Venture, Lease No. GS-03B-05843	04/19/84
A40423	Preaward Evaluation of Pricing Proposal, Ross and Baruzzini, Inc., St. Louis, Missouri, Contract No. GS-06B-48275	04/20/84
A40361	Preaward Evaluation of Pricing Proposal, Universal Shielding Corporation, Subcontractor to Donohoe Construction Co., Inc., Lease No. GS-11B-0052	04/23/84
A40358	Audit of Lease Escalation Proposal, ECOM Building, Montrose Realty Corporation, Lease No. GS-02B-15526	04/24/84
A40162	Audit of P.J. Maffei Building Wrecking Co., Ashland, MA, Docket No. 7126(6000) - REIN.	04/25/84
A40417	Report on Lease Escalation Proposal, Submitted by Carl N. Swenson, Co., Inc., Lessor for Property Located at 100 East Alvin Drive, Salinas, California, Lease No. GS-09B-75318	04/25/84
A40272	Audit of Cafeteria Operations at the Richard B. Russell Federal Building, Atlanta, Georgia, Southern Cafeteria Company, Inc., Contract No. GS-04B-50053	04/26/84
A40308	Report on Audit of a Change Order Proposal, Montgomery Ross Fisher, Inc./H.A. Lewis, Inc., A Joint Venture, Contract No. GS-09B-20504-SF, Change Request No. 25	04/26/84
A40381	Preaward Evaluation of an A/E Pricing Proposal, Kaplan/McLaughlin/Diaz, Solicitation No. ICA 20639	04/26/84
A40355	Arai/Jackson Architects and Designers, Contract No. GS-10P-02536	04/27/84
A40380	Miskimen/Associates Consulting Engineers, Contract No. GS-10P-02536	04/27/84
A40391	Evaluation of Cost Impact Proposal as a Result of Partial Termination, Eastern Services, Inc., Contract No. GS-03C-36268	04/27/84
A40273	Audit of the Cafeteria and Vending Operations at the Internal Revenue Service Center, Chamblee, Georgia, by Southern Cafeteria Company, Inc., Contract No. GS-04B-15572	04/30/84
A40476	Preaward Evaluation of Pricing Proposal for Energy Conservation Retrofit Alterations at the Federal Building in Salt Lake City, Utah, Submitted by Andrew Henderson Plumbing and Heating Co., Midvale, Utah	04/30/84

A40325	Report of a Lease Escalation Proposal, Deer Creek Properties, Lease No. GS-09B-60074	05/03/84
A40274	Audit of the Cafeteria and Vending Operations, Social Security Administration Building, Birmingham, Alabama, by Southern Cafeteria Company, Inc., Contract No. GS-04B-16073	05/07/84
A40547	Lease Escalation Review, GS-04B-15149, Phoenix Building, Miami, Florida	05/07/84
A40486	Preaward Evaluation of Supplemental A/E Pricing Proposal, Lee-Thorp, Incorporated, Contract No. GS-11B-49004	05/09/84
A40335	Audit Report on Claims for Increased Costs, Stone Tract Associates Office Building Limited Partnership, Lease No. GS-11B-10053	05/14/84
A40457	Lease Operating Costs, Gateway Center Corporation, Gateway Building, Lease No. GS-03B-06148	05/14/84
A40467	Preaward Evaluation of Pricing Proposal, NCT Services, Inc., Kansas City, Missouri, Contract No. GS-06B-47523-01	05/14/84
A30735	Preaward Evaluation of Value Engineering Change Order Proposal, Grunley-Walsh Construction Co., Inc., Contract No. GS-11B-18221	05/16/84
A40487	Preaward Evaluation of Supplemental A/E Pricing Proposal, Glassman-Lereche and Associates, Contract No. GS-11B-49003	05/18/84
A30581	Evaluation of Claim for Increased Construction Costs Due to Delay, M. Farbman & Sons, Inc., Subcontractor to Castagna & Son, Inc., Under Prime Contract No. GS-02B-16801	05/22/84
A30732	Evaluation of Claim for Increased Construction Costs Due to Delay, Martin Mechanical Corporation, Subcontractor to Castagna & Son, Inc., Under Prime Contract No. GS-02B-16801	05/22/84
A40463	Postaward Audit of Tom Geisen Construction Consultant, Eugene, Oregon, Contract No. GS-10P-02540	05/25/84
A40464	Postaward Audit of Wilson Bryant Gunderson Seider, PC, Eugene, Oregon, Contract No. GS-10P-02540	05/25/84
A40507	Postaward Audit of Rogers Engineering Group, Eugene, Oregon, Contract No. GS-10P-02540	05/25/84
A40508	Postaward Audit of Warner Engineering, Eugene, Oregon, Contract No. GS-10P-02540	05/25/84
A40526	Review of Claims for Increased Costs, RL & N Construction Company, Contract No. GS-05B-82658	05/25/84
A40406	Report on Review of Kinross Park Partnership Creditors, Contract No. GS-05-DR-(0)-4084	05/30/84
A40604	Lease Escalation Review, GS-04B-15075, FBI Building, Miami, Florida	06/01/84
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A30485	Evaluation of Claim for Increased Construction Costs Due to Delay, Castagna & Son, Inc., Contract No. GS-02B-16801	06/06/84
A40522	Preaward Evaluation of Pricing Proposal, Turnbull & Mills, Incorporated, Contract No. GS-07B-31339	06/07/84
A40607	Audit Report on Evaluation of Equitable Adjustment Claim, Honeywell, Inc., McLean, Virginia, Contract No. GS-03B-88963	06/07/84
A40543	Preaward Evaluation of Pricing Proposal, Apollo Refrigeration & Heating Systems, Inc., Bellevue, Nebraska, Contract No. GS-06B-52100	06/08/84
A40551	Preaward Evaluation of Pricing Proposal for A/E Services Submitted by Smith, Korach, Hayet, Haynie for U.S. Post Office-Courthouse, Miami, Florida, Contract No. GS-04B-78622 (neg)	06/08/84
A40495	Preaward Evaluation of Supplemental A/E Pricing Proposal, Kemnitzer, Reid & Haffler, Architects, Contract No. GS-11B-49005	06/12/84
A40196	Review of the Proposed Credit for the Elimination of the Motor Pool, Federal Plaza Associates, Milwaukee, Wisconsin, Lease No. GS-05B-13381	06/13/84

A40559	Audit Report on Evaluation of Initial Price Proposal, Batchelor's Contracting, Inc., Richmond, VA, Contract No. GS-11B-28147	06/14/84
A40010	Preaward Evaluation of Pricing Proposal, Jones & Artis/Smoot, A Joint Venture, Contract No. GS-11B-38340 (neg)	06/15/84
A40172	Preaward Evaluation of Pricing Proposal, Alliance Moving and Storage, Inc., Solicitation No. WFCG-ED-N-1096	06/15/84
A40480	Preaward Evaluation of Price Proposal, Rainey's Security Agency, Inc., Contract No. GS-11C-30141 — Amendment Two	06/15/84
A40251	Preaward Evaluation of Lease Alteration Pricing Proposal, Arthur Rubloff Company, Lease No. GS-03B-60177	06/18/84
A40581	Preaward Evaluation of Pricing Proposal for A/E Services Submitted by Barber & McMurry, Inc. and Allen & Hoshall, Inc., a Joint Venture for the Proposed Federal Building, Knoxville, Tennessee, Contract No. GS-04B-84252 (neg)	06/19/84
A40250	Audit of Change Order Proposal, Grunley-Walsh Construction Company, Inc., Contract No. GS-11B-18334, Change Order No. 46 PDL	06/20/84
A40426	Preaward Evaluation of Pricing Proposal, Raymond Brothers, Inc., Subcontractor Under U.S. Small Business Administration, Solicitation No. 2PPC-CM-84-045 (neg)	06/26/84
A40548	Preaward Evaluation of an A/E Pricing Proposal, Welton Becket Associates, Solicitation No. PPB-84-52	07/02/84
A40553	Report on Lease Escalation Proposal and Overpayment of Escalation, Coldwell Banker, Managing Agent for Rumelle Commercial, Inc., Lease No. GS-09B-75762	07/03/84
A40594	Audit of Supplemental Architect Engineering Pricing Proposal, the Architrave Partnership, Architects, Contract No. GS-11B-49002	07/06/84
A40702	Lease Escalation Review, GS-04B-20221, Gables One Tower, Coral Gables, Florida	07/10/84
A40383	Preaward Evaluation of Change Order Pricing Proposals, George Hyman Construction Co., Contract No. GS-03B-88963	07/12/84
A40546	Audit of Delay Claim for the Security System Installation at the Richard B. Russell Federal Building by Tele-Sentry Security, Inc., Phoenix, Arizona, Contract No. GS-04B-81006	07/12/84
A40560	Preaward Evaluation of Pricing Proposal, Sam Gonzales, Inc., Contract No. GS-11B-28461	07/13/84
A40579	Preaward Evaluation of A/E Pricing Proposal, H2L2/Roach Walfish Lettrich	07/13/84
A40644	Evaluation of Termination Settlement Proposal, Majors Construction Company, Inc., Blue Springs, Missouri, Contract No. GS-06B-21070	07/16/84
A40429	Audit of Shoe Repair Shop Concession — Johnson's Shoe Service, Concessionaire Under Small Business Administration Concession Agreement No. GS-02B-17452 (neg)	07/18/84
A40631	Audit of Lease Escalation Proposal, Detroit Associates Limited Partnership, Lease No. GS-05BR-9585	07/19/84
A40634	Audit of Response to Order on Accounting, Bromley Contracting Co., Inc., Contract No. GS-03B-98441	07/19/84
A40657	Preaward Evaluation, Superb Maintenance Service, Inc., Savannah and Augusta, Georgia, Contract No. GS-04B-84635	07/23/84
A40732	Audit Report on Evaluation of Incurred Costs, Twelfth Skyline Associates, Charles E. Smith Building Corp., Arlington, Virginia	07/23/84
A40512	Preaward Evaluation of Supplemental A/E Pricing Proposal, Comprehensive Technologies International, Contract No. GS-11B-49001	07/24/84
A40665	Postaward Audit of Lessor's Janitorial Services, Equitable Life Assurance Society of the United States, Lease No. GS-03B-80113	07/25/84
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A40558	Preaward Evaluation of Pricing Proposal, Artesia Landscaping, Inc., Solicitation No. OPR-9PPB-84-1273, Artesia, California	07/30/84

A40561	Preaward Evaluation of Lease Escalation Proposal, 2025 M Associates (Joint Venture), Lease No. GS-03B-90012	08/02/84
A40662	Preaward Audit of Pricing Proposal, Labouisse and Waggonner, Architects, Solicitation No. GS-07B-31333	08/02/84
A40537	Review of Internal Controls Over Rental Payments, Post Office Pavilion, Joint Venture, Lease No. GS-PBS-11-OL-9477	08/03/84
A40700	Preaward Evaluation of Pricing Proposal, E.C. Professional Services, Inc., Proposed Subcontract No. GS-08P-12003	08/03/84
A40637	Lease Escalation Proposal, 150t Broadway, New York, New York, Lease No. GS-02B-19203	08/06/84
A40685	Preaward Evaluation of Lease Escalation Proposal, Spear Street Investment Company, Lease No. GS-09B-73348	08/06/84
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A40678	Preaward Evaluation of Lease Escalation Proposal, Dunton & Dunton, Lease No. GS-09B-75228	08/07/84
A40369	Audit of Change Order Proposal, E.J. Murray Co., Inc., Contract No. GS-03B-88138	08/08/84
A40660	Preaward Evaluation of Pricing Proposal, Ridley Southside Janitorial Service, Inc., Kansas City, Missouri, Contract No. GS-06B-47545-01	08/08/84
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A40617	Preaward Evaluation of Lease Escalation Proposal, Town Center Management Corporation, Contract No. GS-03B-5788	08/28/84
A40715	Preaward Evaluation of Pricing Proposal, the Hoffmann Partnership, Inc., St. Louis, Missouri	08/28/84
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A40643	Preaward Evaluation of Pricing Proposal, Wilson Darnell Associates, Wichita, Kansas	08/31/84
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A40809	Preaward Evaluation of Pricing Proposal, Victor Palmieri and Company, Incorporated, Lease No. GS-07B-7029	09/05/84
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A40538	Review of Termination Claim Proposal, Guardian Security Agency, Inc., Contract No. GS-11C-10410	09/12/84
A40756	Preaward Evaluation of Lease Escalation Proposal, Sfrei, Inc., Lease No. GS-03-B-6514	09/13/84
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A40841	Preaward Evaluation of the Pricing Proposal for A/E Services Submitted by Smith, Korach, Hayet, Haynie Partnership for U.S. Post Office-Courthouse, Miami, Florida, Contract No. GS-04B-78622(neg)	09/14/84
A40798	Preaward Evaluation of Pricing Proposal, National Janitorial Service, Scottsbluff, Nebraska, Contract No. GS-06B-47578-01	09/19/84
A40763	Accounting System Survey, J&J Maintenance, Incorporated, Austin, Texas, Contract No. GS-07B-21602/7PPB	09/21/84
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A40440	Preaward Lease Review: Cascade Exchange Buildings, Portland, Oregon	04/09/84
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A40384	Preaward Proposal Evaluation of S.D. Warren Company Offer in Response to Solicitation No. FGE-A1-75274-N-12-14-83	04/05/84
A30793	Postaward Audit of Multiple Award Contract No. GS-00S-41428 (Renewal), Information Handling Services	04/10/84
A40366	Preaward Evaluation of Pricing Proposal, Security Engineered Machinery Co., Westboro, Massachusetts	04/10/84
A40396	Postaward Audit of Contract No. GS-00S-57195, Anderson Chemical Company, Macon, Georgia	04/10/84
A40468	Preaward Evaluation of Pricing Proposal, Desco Manufacturing Company, Inc., Long Beach, California, Solicitation No. 10PN-WBS-0206	04/16/84
A40320	Preaward Evaluation of Price Proposal, A. B. Dick Company, Solicitation No. FGE-A1-75274-N-12-14-83	04/20/84
A40341	Preaward Evaluation of Price Proposal, American-Lincoln, Bowling Green, Ohio, Solicitation No. 10PN-NBS-0206	04/23/84

A40375	Preaward Evaluation of a Multiple Award Schedule Contract Pricing Proposal, Hewlett-Packard Company, Solicitation No. FGS-P-36396-N-1-12-82	04/23/84
A40239	Preaward Evaluation of a Multiple Award Schedule Contract Pricing Proposal, Hewlett-Packard Company, Solicitation No. FGS-K-36415-N-11-9-83	04/25/84
A40242	Preaward Evaluation of a Pricing Proposal, Finnigan Corporation, Solicitation No. FGS-K-36415-N-11-9-83	04/25/84
A40511	Report on Evaluation of Initial Pricing Proposal, Ashur Furniture Industries, Inc., Subcontractor to Ebsco Industries, Inc., Solicitation No. FNMS-S1-1116-N-Renewal	04/26/84
A40456	Preaward Audit of Price Proposal by Endure-A-Lifetime Products, Inc., Miami, Florida, Solicitation No. GS-08-1522	04/27/84
A40449	Preaward Evaluation of Pricing Proposal, Pitney Bowes, Inc., Stamford, Connecticut, Solicitation No. FGE-C3-75275-N-2-2-84	04/30/84
A40514	Report on Review of Proposal for Initial Pricing Under RFP No. FNP-S2-1346-9-1-83, John Savoy & Son, Inc.	05/07/84
A40115	Postaward Audit of Lawn and Garden Equipment Contracts, Bunton Co., Louisville, Kentucky, Contract No. GS-07S-07659 and First Renewal	05/08/84
A40378	Preaward Evaluation of Price Proposal, Wilson Sporting Goods Company, Solicitation No. IOPN-NTS-0267	05/08/84
A40431	Preaward Evaluation of Proposal Submitted for Multiple Award Schedule Contract, American of Martinsville, Martinsville, VA, Solicitation No. FNPS-S1-1526-N-1-26-84	05/08/84
A40505	Interim Report on Preaward Evaluation of Pricing Proposal, Solicitation No. GS-08-1522, NEF Interior Systems of Kansas City, Inc., Kansas City, Kansas	05/08/84
A40474	Report on Preaward Evaluation of Inter Royal Corporation, Plainfield, Connecticut	05/11/84
A40454	Preaward Evaluation of Negotiated Commercial Item Schedule Proposal by Panelfab International Corporation, North Miami, Florida, Solicitation No. GS-08-1522	05/14/84
A40589	Evaluation of Initial Pricing Proposal, Open Office Products, Inc., Solicitation NFP-F5-1457-N-12-9-83	05/17/84
A40455	Preaward Evaluation of Proposal Submitted for Multiple Award Schedule Contract, John Savoy and Son, Inc., Montoursville, Pennsylvania, Solicitation No. FNPS-S1-1526-N-1-26-84	05/18/84
A40500	Preaward Evaluation of Pricing Proposal, Swen Sonic Corporation, Solicitation No. 7PM-52422/V5/7FC	05/21/84
A40267	Postaward Audit of Vestal Laboratories, St. Louis, Missouri, Contract No. GS-07S-06386	05/22/84
A40569	Preaward Evaluation of Pricing Proposal, Iron Mountain Forge Corporation, Farmington, Missouri, Solicitation No. IOPN-NES-0281	05/29/84
A40470	Preaward Evaluation of Price Proposal, Bell & Howell Co., Microfilm Products Division, Solicitation No. FGE-B3-75272-N-2-29-84	05/30/84
A40471	Preaward Evaluation of Price Proposal, OCE-Industries, Inc., Solicitation No. FGE-B3-75272-N-2-29-84	05/31/84
A40517	Preaward Evaluation of Cost Proposal, Carsonite International Corporation, Solicitation No. 7PF-52425/L5/7FC	05/31/84
A40602	Preaward Evaluation of Pricing Proposal, Jayfro Corporation, Solicitation No. IOPN-NLS-0208	06/06/84
A40321	Audit of Termination Claim, Royal Silver Manufacturing Co., Inc., Contract No. GS-09S-41859	06/13/84
A40505	Preaward Evaluation of Pricing Proposal, NEF Interior Systems of Kansas City, Inc., Kansas City, Kansas	06/14/84
A40568	Preaward Evaluation of Federal Supply Schedule Contract Proposal by Davis Furniture Industries, Inc., High Point, North Carolina, Solicitation No. FNP-A6-1574-N-2-22-84	06/14/84
A40389	Preaward Evaluation of a Pricing Proposal, Gould, Incorporated, Imaging and Graphics Division, Solicitation No. FGS-P-36396-N-1-12-82	06/15/84

A40549	Preaward Evaluation of Pricing Proposal, Chemonics Industries, Inc., Phoenix, Arizona	06/15/84
A40619	Preaward Evaluation of Pricing Proposal Submitted by Monsanto Chemical Company/Wildfire Division, St. Louis, Missouri, in Response to Solicitation No. 8FCG-S4-DT022	06/18/84
A40499	Preaward Evaluation of Pricing Proposal, Sales Caster Display Corporation, Solicitation No. 7PF-52425-L5-7FC	06/19/84
A40473	Preaward Evaluation of Price Proposal, 3M Company, Engineering Systems Division, Solicitation No. FGE-B3-75272-N-2-29-84	06/21/84
A40515	Preaward Evaluation of Pricing Proposal, Eastman Kodak Company, Solicitation No. FGE-B3-75272-N	06/22/84
A40550	Preaward Evaluation of Pricing Proposal for Solicitation FGE-A4-75273-N-4-3-84, Submitted by 3M Company, Office Systems Division, St. Paul, Minnesota	06/25/84
A40580	Preaward Evaluation of Pricing Proposal, the Coleman Company, Inc., Wichita, Kansas, Solicitation No. IOPN-NES-0281	06/25/84
A40562	Preaward Evaluation of Pricing Proposal, Miracle Recreation Equipment Company, Grinnell, Iowa, Solicitation No. IOPN-NES-0281	06/27/84
A40554	Special Accounting System Review, Economics Laboratory, Inc., St. Paul, Minnesota	06/28/84
A40563	Preaward Evaluation of Pricing Proposal, Stadiums Unlimited, Inc., Grinnell, Iowa, Solicitation No. IOPN-NES-0281	06/28/84
A40541	Preaward Evaluation of Pricing Proposal, Diversified Technical Services, Incorporated, Solicitation No. 7PN-52542/G5/7FC	06/29/84
A40618	Preaward Evaluation of Pricing Proposal for Solicitation BO/FS-B-00479 (neg), Submitted by Information Handling Services, Englewood, Colorado	06/29/84
A40469	Preaward Evaluation of Price Proposal, A. B. Dick Company, Solicitation No. FGE-B3-75272-N-2-29-84	07/02/84
A40472	Preaward Evaluation of Price Proposal, 3M Company, File Management Systems, Office Systems Division, Solicitation No. FGE-B3-75272-N-2-29-84	07/02/84
A40519	Preaward Evaluation of Pricing Proposal, IBM Corporation, Bethesda, Maryland, Solicitation No. FGE-A4-75273-N	07/05/84
A40595	Preaward Evaluation of Negotiated Commercial Item Schedule Proposal by Lanier Business Products, Inc., Atlanta, Georgia, Solicitation No. FGE-DI-75282-N-4-19-84	07/06/84
A40642	Preaward Evaluation of Pricing Proposal, A. Brant Company, Solicitation No. FNPS-S7-1523-N-4-23-84	07/10/84
A40654	Preaward Evaluation of Pricing Proposal, Corning Medical, Solicitation No. FGS-Z4-36421-N-4-20-84	07/13/84
A40525	Preaward Evaluation of Proposed Unit Prices, Ebenreiter Woodworking Company (EBCO), Solicitation No. FNPS-S1-1526-N-1-26-84	07/17/84
A40438	Preaward Evaluation of a Multiple Award Schedule Contract Pricing Proposal, Hewlett-Packard Company, Solicitation No. FGS-X1-36416-N-1-12-84	07/18/84
A40570	Preaward Evaluation of a Multiple Award Schedule Pricing Proposal, Sierra-Misco Inc., Berkeley, California, Solicitation No. FGS-H-36410-N-6-11-84	07/18/84
A40528	Preaward Evaluation of Price Proposal, AM International, Inc., Multigraphics Division, Solicitation No. FGE-A4-75273-N-4-3-84	07/19/84
A40437	Preaward Evaluation of a Multiple Award Schedule Contract Pricing Proposal, Hewlett-Packard Company, Solicitation No. FGS-O-36405-N-12-2-82	07/20/84
A40626	Preaward Evaluation of Pricing Proposal, Play-Mor Trailers, Inc., Westphalia, Missouri, Solicitation No. IOPN-NCS-0276	07/20/84
A40630	Preaward Evaluation of Pricing Proposal, Lista International Corp., Solicitation No. FNP-F7-1585-N-4-20-84	07/20/84
A40603	Preaward Evaluation of Pricing Proposal, Information Marketing International, Solicitation No. BO/FS-B-00479	07/26/84

A40621	Preaward Evaluation of Proposal Submitted for Multiple Award Schedule Contract, Flow Laboratories, Inc., Solicitation No. FGS-24-36421-N-4-20-84	07/31/84
A40703	Audit of Claim for Costs Resulting From Alleged Breach of Contract, Teamtogs-Cheerette, Inc., Contract No. GS-01S-07945	07/31/84
A40286	Review of Vehicle Rental Agreement, Value Rent-A-Car, Contract No. GS-7S-08002	08/03/84
A40524	Preaward Evaluation of Price Proposal, 3M Company, Audio Visual Division, Solicitation No. FGE-A4-75273-N-4-3-84	08/03/84
A40574	Preaward Evaluation of a Multiple Award Schedule Contract Pricing Proposal, The North Face, Solicitation No. 10PN-NES-0281	08/03/84
A40652	Preaward Evaluation of Pricing Proposal, Rainin Instrument Co., Inc., Solicitation No. FGS-24-36421-N-4-20-84	08/08/84
A40632	Preaward Evaluation of Pricing Proposal, Nashua Corporation, Solicitation No. FGE-A4-75273-N-4-3-84	08/09/84
A40736	Preaward Audit of Pricing Proposal, Monaco Enterprises, Incorporated, Solicitation No. 7PM-52512/V5/7FC	08/09/84
A40785	Preaward Evaluation of Pricing Proposal, Baker Manufacturing Company, Solicitation No. FNPS-S1-1660-5-4-84	08/23/84
A40532	Audit of Termination Claim, Commuter Vehicles, Inc., Contract No. GS-00S-15122	08/30/84
A40536	Postaward Audit of Contract Nos. GS-02S-34082, GS-02S-34175, and GS-02S-34182, Awarded to Office Products International, Golden, Colorado	08/31/84
A40734	Preaward Evaluation of Pricing Proposal, Aquidneck Management Associates, Ltd., Solicitation No. AT/TC-19669	08/31/84
A40622	Preaward Evaluation of Proposal Submitted for Multiple Award Schedule Contract, Stanley-Vidmar, Inc., Solicitation No. FNP-F7-1585-N-4-20-84	09/06/84
A40717	Preaward Evaluation of Pricing Proposal, Ortho Pharmaceutical Corporation, Solicitation No. FGA-Z1-TC-225-N-6-7-84	09/06/84
A40718	Preaward Evaluation of Pricing Proposal, Technicon Instruments Corporation, Solicitation No. FGS-Z4-36421-N-4-20-84	09/07/84
A40832	Preaward Evaluation of Price Proposal, Munson Manufacturing, Inc., Edmonds, Washington, Solicitation No. 10PN-NES-0275	09/14/84
A40359	Audit of Multiple Award Contracts, Logimetrics, Inc., Contract Nos. GS-00S-86416 and GS-00S-57012	09/19/84
A40792	Preaward Evaluation of Pricing Proposal, Products Research and Chemical Corporation, Glendale, California, Solicitation No. 6PR-W-J1295-B8-N	09/21/84
A40831	Preaward Evaluation of Pricing Proposal, Synergetics International, Inc., Renewal of Contract No. GS-00S-70027	09/25/84
A40393	Postaward Audit, Gelco Space, Formerly Design Space International, Contract No. GS-08S-35624	09/28/84
A40503	Postaward Audit of Contract No. GS-00S-57025, Gould, Inc., Electronic Power Conversion Division	09/28/84
A40647	Postaward Audit of Gelco Space, Formerly Design Space International, Contract No. GS-08S-36699	09/28/84

FSS

Internal & Inspection Audits

A30782	Review of Supply Distribution Facility Operations, Office of Federal Supply and Services, Region 9	04/10/84
A40491	Final Report on Review of Federal Supply and Services Compliance With GSA Order APD 2800.1B, Section 4(a)	04/18/84
A40073	GSA's Use of FSS as a Source of Supply, Region 5	04/27/84
A40076	Final Report on Review of GSA's Conference Location Selection Model	05/04/84
A40506	Review of Claim for Economic Price Adjustments, Dixie Bag Company, Contract No. GS-05S-12561	05/22/84

A40533	Final Report on Observation of Physical Inventory Count at Self Service Store 44, Ft. Snelling, Minnesota	06/04/84
A40318	Review of the Quality Approved Manufacturer Agreement Program	06/28/84
A40667	Review of Solicitation AT/TC-19756 and Subsequent Contract Awards GS-04F-00074 and GS-04F-00075	07/03/84
A40390	Review of the Duluth, Georgia, Supply Distribution Facility	07/19/84
A40333	Letter Report on the Review of Region 5 Car Rental Contracts	07/30/84
WFSS1282	Review of Region 9 Service Contracts for Tire Retreading and Repair	07/30/84
A40318	Review of the Quality Approved Manufacturer Agreement Program, Region 5	08/01/84
A30805	Review of San Juan Interagency Motor Pool, San Juan, Puerto Rico	08/06/84
A40614	Observation of Self Service Store Inventory, New York, N.Y.	08/16/84
A30486	Review of Single Award Federal Supply Schedule for Motor Vehicle Rental Services	09/06/84
A40271	Review of Economic Price Adjustment Clause	09/20/84
A40615	Review of the Status of Waste Material Delivery Orders Submitted for Payment by the National Bureau of Standards, Department of Commerce	09/28/84

OIRM

Contract Audits

A40453	Preaward Evaluation of Pricing Proposal E-Tech Corporation, Solicitation No. GSA-KESA-B-00025	04/06/84
A40296	Preaward Evaluation of Multiple Award Schedule Pricing Proposal, Ramtek Corporation, Santa Clara, CA, Contract GS-00K-830IS5130, Renewal No. 1	04/09/84
A40342	Preaward Evaluation of Pricing Proposal, Falcon Systems, Inc., Bethesda, Maryland	04/09/84
A40465	Preaward Evaluation of Pricing Proposal, Telesynetics Corporation, RFP No. KETN-MW-84-02	04/09/84
A40497	Evaluation of Price Proposal, OAO Corporation, Solicitation No. 6KT-84003-EP-N	04/20/84
A40300	Preaward Evaluation of Pricing Proposal, Terminals Unlimited, Inc., Contract Renewal No. GS-00K-830IS-5082	04/30/84
A40539	Evaluation of Initial Pricing Proposal, Magnasync Moviola Corporation, Solicitation No. GSC-KESCV-00025-12-1-3	05/01/84
A40540	Evaluation of Price Proposal, Data Control Systems Division of Quanta Systems Corporation, RFP No. GSC-KESCR-0026-N-12-8-83	05/01/84
A40443	Preaward Evaluation of Pricing Proposal, Raytheon Marine Company	05/11/84
A40572	Evaluation of Fixed Labor Rate Proposal, Computer Sciences Corporation, Applied Technology Division, Solicitation No. KECS-83-011	05/14/84
A40573	Report on Preaward Evaluation of CPAF Proposal Submitted by PRC Government Information Systems	05/14/84
A40577	Evaluation of Price Proposal, the Orkand Corporation, RFP No. KECS-84-002	05/15/84
A40575	Preaward Evaluation of Initial Price Proposal Submitted by Computer Dynamics, Inc., Virginia Beach, Virginia, Solicitation No. AT/TC-19664	05/16/84
A40583	Evaluation of Price Proposal, Sigma Data Services Corporation, RFP No. KECS-84-002	05/17/84
A40584	Evaluation of Price Proposal, Computer Data Systems, Inc., RFP No. KECS-83-011	05/17/84
A40587	Evaluation of Time and Material Proposal, Vanguard Technologies Corporation, Subcontractor to Computer Sciences Corporation, RFP No. KECS-83-011	05/17/84
A40606	Evaluation of Firm Fixed Price Requirements Proposal, Telecommunications Control Corporation, RFP No. KETN-MW-84-02	05/24/84
A40502	Preaward Evaluation of Price Proposal for General Purpose ADP Equipment and Software, FSC Group 70, Part I, Section A (GSC-KESA-C-00027-N-4-11-84), Tektronix, Inc., Beaverton, Oregon	05/25/84

A40362	Preaward Evaluation of Pricing Proposal, Panasonic Industrial Company, Solicitation No. GSC-KECSV-00025-N-12-1-83	05/29/84
A40627	Evaluation of Cost Plus Award Fee Proposal, Boeing Computer Support Services, Inc., RFP No. KECS-84-002	06/06/84
A40628	Evaluation of Subcontract Price Proposal, Statistica, Incorporated, Subcontractor to Martin Marietta Data Systems, RFP No. GSC-FCSC-3002	06/06/84
A40530	Preaward Evaluation of Proposal Submitted for Multiple Award Schedule Contract, Solicitation No. GSC-KESAC-00027-N-4-11-84, Mathematica Products Group, Inc., Princeton, NJ	06/11/84
A40639	Evaluation of Price Proposal, OAO Corporation, Greenbelt, Maryland, RFP No. KECS-84-003	06/12/84
A40646	Report on Evaluation of Initial Pricing Proposal, Computer Transceiver Systems, Inc., Solicitation No. GSC-KESA-B-00025-N-12-16-83	06/13/84
A40648	Evaluation of Price Proposal, Grumman Data Systems Corporation, RFP No. GSC-FCSC-3002	06/13/84
A40649	Evaluation of Revised Price Proposal, SMC-National Data Systems, RFP No. KECS-84-003	06/13/84
A40650	Report on Review of Proposal for Initial Pricing, Calculon Corporation (ASD), Solicitation No. KET-8A-84-04	06/13/84
A40656	Accounting System Survey, Teleconsult, Inc., Washington, D.C., RFP No. KET-GA-8404	06/18/84
A40661	Evaluation of Fixed Rate/Task Order Proposal, Booz, Allen and Hamilton, Incorporated, RFP No. KET-GA-84-04	06/20/84
A40484	Preaward Evaluation of Cullinet Software, Inc.	06/26/84
A40672	Evaluation of Price Proposal, Electronic Data Systems Federal Corporation, RFP No. GSC-FCSC-3002	06/26/84
A40277	Audit Report on Evaluation of Price Proposal, Dataproducts New England, Inc., Wallingford, Connecticut	06/27/84
A40596	Preaward Evaluation of OIRM ADP Schedule Contract Proposal, Lanier Business Products, Inc., Solicitation No. GSC-KESA-C-00027-N-4-11-84	06/27/84
A40676	Evaluation of Price Proposal, Computer Data Systems, Inc., RFP No. KECS-84-003	06/27/84
A40677	Evaluation of Price Proposal, ISC Systems, Inc., Subcontractor to Martin Marietta Data Systems, Inc., RFP No. GSC-FCSC-3002	06/27/84
A40520	Preaward Evaluation of Multiple Award Schedule Pricing Proposal, Dysan Corporation, Santa Clara, California, Contract No. GS-00K-830IS5133, Renewal Number 1	06/29/84
A40689	Evaluation of Price Proposal, Martin Marietta Data Systems, RFP No. GSC-FCSC-3002	06/29/84
A40516	Preaward Evaluation of Pricing Proposal, Xerox Corporation, Solicitation No. GSC-KESA-C-00027-N-4-11-84	07/03/84
A40655	Preaward Evaluation of Pricing Proposal Submitted by Otrona Advanced Systems Corp., Contract No. GS-00K-840IS6020	07/10/84
A40705	Review of Proposal for Initial Pricing, Norden Systems, Inc.	07/10/84
A40544	Preaward Evaluation of Pricing Proposal, Data General Corporation, Solicitation No. GSC-KESA-C-00027-N-4-11-84	07/13/84
A40509	Preaward Evaluation of Pricing Proposal, Digital Equipment Corporation, Solicitation No. GSC-KESA-C-00027-N-4-11-84	07/16/84
A40357	Preaward Evaluation of a Pricing Proposal, Ampex Corporation, Magnetic Tape Division, Proposed Renewal of Contract No. GS-00K-830IS0026	07/17/84
A40483	Preaward Evaluation of Price Proposal, Control Data Corporation, Solicitation No. GSC-KESA-C-00027-N-4-11-84	07/19/84
A40645	Preaward Evaluation of Pricing Proposal, Kentron International, Incorporated, Solicitation No. KET-GA-84-03	07/19/84

A40292	Report on Postaward Audit, Interactive Data Corporation/Chase Econometrics	08/01/84
A40504	Preaward Evaluation of Pricing Proposal, IBM Corporation, Bethesda, Maryland, Solicitation No. GSC-KESA-C-00027-N-4-11-84	08/01/84
A40766	Audit Report on Evaluation of Price Proposal, Martin Marietta Data Systems, Orlando Operations, RFP No. GSC-FCSC-3002	08/02/84
A40771	Audit Report on Review of Proposal for Initial Pricing, Calculon Corporation (ASD), Solicitation No. KET-GA-84-03	08/06/84
A40783	Evaluation of Time and Material Proposal, Network Strategies, Inc., Subcontractor to Booz, Allen & Hamilton, Inc., RFP No. KET-GA-84-04	08/08/84
A40613	Preaward Evaluation of Price Proposal, CPT Corporation, Eden Prairie, Minnesota, GSC-KESA-C-00027-N-4-11-84	08/16/84
A40564	Preaward Evaluation of Price Proposal, Cincom Systems, Inc., Solicitation No. GSC-KESA-C-00027-N-4-11-84	08/29/84
A40857	Evaluation of Fixed Rate Task Order Proposal, Telecommunications Control Corporation, Subcontractor to Booz, Allen & Hamilton, Inc., RFP No. KET-GA-84-04	09/10/84
A40860	Evaluation of Time and Material Proposal, Hirt Telecom Company, Subcontractor to CRC Systems, Inc., RFP No. KET-GA-84-03	09/10/84
A40769	Audit of Termination Claim, Paradyne Corporation, Contract No. GS-00C-40018	09/14/84
A40531	Preaward Evaluation of Proposal Submitted for Multiple Award Schedule Contract, Sperry Corporation, Solicitation No. GSC-KESA-C-00027-N-4-11-84	09/17/84
A40847	Renewal of Multiple Award Schedule Contract, Grim Corporation, Medford, N.J., Contract No. GS-00K-84-01-S-0178	09/21/84
A40711	Preaward Evaluation of Multiple Award Schedule Contract Proposal, ITT Dialcom, Inc., Solicitation No. GSC-CDPCS-A-0004-N-5-20-82, Amendment No. 7	09/27/84

OIRM

Internal & Inspection Audits

A40180	Interim Report on Audit of Telephone Inventory Accounting System	06/14/84
A40349	Final Letter Report on Audit of Acquisition, Use, and Management of Microcomputers in GSA	09/21/84
A40349	Insufficient Controls and Policies Exist to Effectively Procure, Manage, and Use Microcomputer Assets, Region 10	09/26/84

FPRS

Contract Audits

A40706	Evaluation of Pricing Proposal, Brush Wellman, Incorporated, Beryllium Products Group, Metal/Minerals Division	07/10/84
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FPRS

Internal & Inspection Audits

A40363	Observation of Precious Metals Sampling, West Point, New York	05/29/84
A30763	Report on Review of 1982 Jamaican Bauxite Procurement (Contract No. GS0082-DXXA-0010)	06/07/84
A30762	Report on Review of Excess Tin Sales	06/08/84

NARS

Internal & Inspection Audits

A30789	Review of Operations of the Dwight D. Eisenhower Library	05/23/84
A40001	Review of Operations of the Harry S. Truman Library	05/25/84
A40283	Review of Operations of the Herbert Hoover Library	07/25/84
A40283	Presidential Library Control Weaknesses Which Require Central Office Attention	09/28/84

Comptroller

A30808	Audit of Obligations Relating to Congressional Support Program, Region 5	04/23/84
A30737	Review of Regional Payroll Operations, Region 9	05/29/84
A30186	Review of Controls Over Rental Payments, Region 9	05/31/84
A40131	Review of Unliquidated Obligations and Year-End Spending, Fiscal Year 1983, Region 1	07/12/84
A40018	Review of Procedures to Account for FSS Operating Equipment	07/20/84
A40227	Review of Controls Over Travel Advances, Central Office	07/30/84
A40018	Final Report on Review of Procedures for Reporting Self-Service Store Excess and Surplus Personal Property	08/31/84
A40817	Audit of Imprest Fund	09/10/84
A40891	Final Letter Report on Audit of the National Defense Stockpile Transaction Fund	09/28/84

Others

A40755	Audit of Storage Claim, Commuter Vehicles, Inc., Contract No. GS-00S-15122	09/07/84
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Others

	Internal & Inspection Audits	
A30500	Final Report on Non-Compliance With Established Procedures Results in Inadequate Controls to Safeguard and Effectively Use Government Assets, Region 10	04/10/84
A40489	Implementation of Federal Managers' Financial Integrity Act for 1984	05/24/84
A30792	Report on Review of Hotline Allegations Concerning Parking at the General Services (GS) Building	05/31/84
A30552	Review of GSA's 1982-83 Efforts in Implementing OMB Circular A-123 and the Federal Managers' Financial Integrity Act of 1982	07/30/84
A40576	Letter Report on Review of Controls Over Telephone Calling Cards	08/08/84
A40445	Conferences Held in Fort Worth During the Week of March 25, 1984	09/25/84

Non-GSA

	Internal & Inspection Audits	
A40216	Review of Administrative Practices and Procedures of the United States Arms Control and Disarmament Agency	07/26/84
A40624	Review of the Sale of National Highway Traffic Safety Administration Vehicles	07/31/84
A40653	Review of Sale and Reimbursement of Test Vehicles to Department of Transportation	08/14/84
A40492	Final Report on Review of the Administrative Practices and Procedures of the United States Commission on Civil Rights	08/17/84

APPENDIX II — DELINQUENT DEBTS

GSA's Office of Comptroller provided the information presented herein.

GSA EFFORTS TO IMPROVE DEBT COLLECTION

During the period April 1, 1984 through September 30, 1984, specific activities undertaken by the GSA to improve debt collection and reduce the amount of debt written off as uncollectible have been in the areas of credit reporting; claims collection; upgrading collections functions; and enhancements to the National Electronic Accounting and Reporting (NEAR) system. Specifically,

- In July 1984, GSA published proposed regulations in the Federal Register for the "Collection of Claims Owed the United States." By law, Federal agency regulations to implement the Debt Collection Act of 1982 must be a matter of public record prior to: (a) the disclosure of information to credit reporting agencies; (b) the referral of delinquent accounts to debt collection agencies; and (c) offsetting salaries of Federal employees who are indebted to the Government.
- In July 1984, the GSA Office of Finance requested that a Request for Proposal be initiated for the procurement of private sector debt collection services. Procurement officials were supplied with a Statement of Work that prescribed GSA's guidelines and requirements for a debt collection contract. The ultimate contract will be at no cost to the Government in compliance with the Debt Collection Act of 1982 which states "that appropriate fees charged by a contractor to recover indebtedness owed to the United States may be payable from the amount collected by such contractor."

- In August 1984, GSA signed contracts with commercial and consumer credit reporting agencies in compliance with the disclosure section of the Debt Collection Act of 1982. The quality of the credit reports that GSA and other agencies request on commercial accounts or delinquent consumers will improve as GSA and other Federal agencies input information and expand the data base of the credit reporting agencies under contract.
- In September 1984, the billing and collection responsibility for two major funds was centralized. This action improves the capability of existing resources to monitor accounts receivable activity against the Automatic Data Processing Fund and the Federal Telecommunications Fund.
- Meetings on incorporating debt servicing requirements in the NEAR Multi-Fund Accounts Receivable System continued this period. Future enhancements under consideration would provide GSA with computer-generated information including Schedule 9, SF-220 reports on the status of accounts and loans receivable due from the public; Audit Related Claims Receivable status reports; Demand for Payment notices to delinquent debtors; and calculations of interest, penalty, and administrative charges against delinquent debtors.

NON-FEDERAL ACCOUNTS RECEIVABLE

Because GSA utilizes manual reporting systems for its non-Federal accounts receivable, data for the period April 1, 1984 through September 30, 1984 were not available at the time of publication of this report. Six-month data for the period December 31, 1983 through June 30, 1984 are therefore provided.

	<u>As of December 31, 1983</u>	<u>As of June 30, 1984</u>	<u>Difference</u>
Total Amounts Due GSA	\$76,222,300	\$102,533,709	\$26,311,409
Amount Delinquent	\$10,558,973	\$ 13,394,081	\$ 2,835,108
 Total Amount Written Off as Uncollectible Between 12/31/83 and 6/30/84	 \$151,613		

APPENDIX III — SUMMARY OF OIG PERFORMANCE DURING FISCAL YEAR 1984

During Fiscal Year 1984, OIG activities resulted in:

- 819 audit reports.
- 27 implementation reviews of internal audit reports.
- Recommended cost avoidances and recoveries of almost \$354 million.
- Management commitments to more efficiently use over \$164.6 million.
- Management commitments to recover funds, court-ordered recoveries, and investigative recoveries of over \$30 million.
- 814 new investigations opened and 871 cases closed.
- 68 case referrals (97 subjects) accepted for criminal prosecution and 20 case referrals (28 subjects) accepted for civil litigation.
- 49 criminal indictments/informations/complaints and 43 successful prosecutions on criminal matters referred.
- Civil complaints against 8 individuals, 14 civil settlements, and 21 civil judgments on civil matters referred.
- 44 case referrals to other Federal and State agencies for further investigation.
- 68 reprimands, 46 suspensions, 3 demotions, and 46 terminations of GSA employees.
- 6 case referrals recommending suspension of 20 contractors.
- 28 case referrals recommending debarment of 65 contractors.
- 19 contractor suspensions and 57 contractor debarments.
- 22 OIG subpoenas.
- 393 legislative and 222 regulatory matters reviewed.
- 667 Hotline calls and letters, 32 GAO referrals, and 61 other agency referrals.

