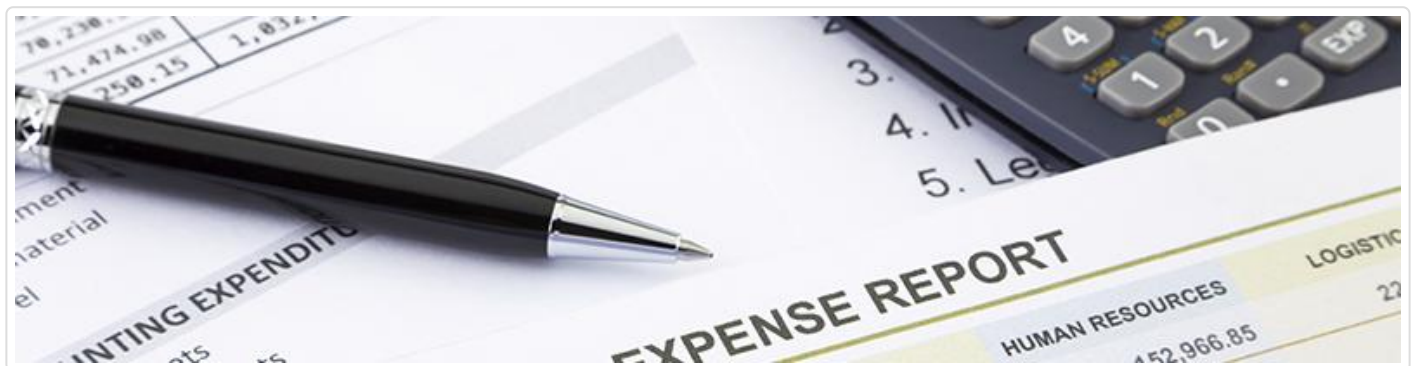


Office of Audits

The Office of Audits' mission is to add value by providing timely, cost effective, professional, and useful products and services to our clients and stakeholders. This Office's ultimate goal is to help improve GSA, while simultaneously protecting the integrity of its operations. The Office accomplishes its mission by identifying and reporting on the challenges facing GSA management. In fulfilling its mission, the Office relies on an open flow of communication with all of its customers. As the Office of Audits performs its work, it will continue to foster a professional relationship with its customers and recognize its mutual interest in helping GSA improve its operations and accomplish its goals.



The Office of Audits focuses its audit efforts on key aspects of GSA programs and operations. In particular, the Office examines procurement issues facing the Agency, as well as GSA's asset management and use of technology. The Office also provides contract audit services to assist GSA contracting officials in carrying out their procurement responsibilities and obtaining the best value for federal customers and the American taxpayer. Furthermore, this Office provides oversight of the annual audit of GSA's financial statements and GSA's information technology security program for Federal Information Security Management Act (FISMA) compliance.

The Office works with Congress and its Committees, the Office of Management and Budget (OMB), the Council of Inspectors General on Integrity and Efficiency, and other parties on GSA-specific and government-wide issues. Finally, this Office provides: audit, advisory, and analytical services; prompt answers to questions and testimony; and other professional advice.

Resources

[FY 2022 Audit Plan](#)

[Audit Reports](#)

[Financial Statements Audit](#)

[Management Challenges Documents](#)

[Peer Review Reports](#)

[Procurement Fraud Handbook](#)

[Recovery Act](#)

Communication with GSA Officials

Communication with GSA managers and contracting officers is the most important element in the audit process. Accordingly, we have expanded our solicitation of customer feedback over the last year. Each audit report includes a customer survey questionnaire that we ask the cognizant manager or contracting officer to complete. Our office uses the completed questionnaires to assess and improve the usefulness of our audits and related services. Internal questionnaires have been included with our audit reports since May 1997.

Contracting Officer Services

The Office of Audits provides assistance to contracting officials in awarding and administering GSA contracts.

Pre-Award Audits - designed to assist GSA officials in negotiating fair and reasonable contract prices for the Government. Pre-award audits we conduct include: Audits of Multiple Award Schedule Contracts, Audits of Architect/Engineer (A/E) Proposals, Audits of Cost or Pricing Data, Evaluations of Change Order Proposals, Audits of Claims, Audits of Leases, and Audits of Concession Contracts.

Post-Award Audits - performed to help contracting officials administer contracts and ensure that the Government receives value for what it pays for. Post-award audits we conduct include: Defective Pricing Reviews, Billing Reviews, Industrial Funding Audits, and Reviews of Cost Reimbursable Contracts.

Other Services - assist the contracting officer in obtaining and maintaining the best possible prices for goods and services. We can attend negotiation sessions upon request, appear at hearings, etc.

Assistance on Criminal and Civil Issues - reflects the Office's ongoing efforts to pursue cases involving procurement fraud and practices which threaten the integrity of the Government procurement process. We assist the OIG Office of Investigations and the Counsel to the Inspector General in proving criminal and civil fraud activities by contractors. The Department of Justice typically requests this work.

Management Services

We are striving to produce audits with greater value to GSA and to get them in management's hands sooner. Innovative efforts to reach that goal include application of the team concept to audits and development of more sharply defined audit objectives. The types of audits we normally perform on GSA programs or functions include:

Program Reviews - broad based reviews of GSA operations, programs, or activities. They assess how well the program is meeting legislative, Agency, and customer expectations and if the program is operating in a cost-responsible manner. These reviews also look at whether the program could be accomplished in a better way.

Information Systems Reviews - complex audits of information technology systems and applications, including computer hardware and software and automated data processing activities. They evaluate whether these systems assist the Agency in meeting customer needs, allow management to assess the efficiency and effectiveness of operations, and meet all user requirements.

Management Control Reviews - evaluations of the existing system of management controls. They assess whether these controls can reasonably ensure that program assets will be adequately safeguarded, efficiently used, and appropriately monitored, and that expected outcomes will be achieved.

Regulatory Reviews - reviews mandated by law or regulation. They include such reviews as the Federal Managers' Financial Integrity Act, GSA's consolidated financial statements, performance measures, etc.

Compliance Reviews - This office has historically performed these reviews that are traditional and recurring in nature. Preventative audits (such as reviews of post-award leases, property management centers, and fleet management centers) are designed to evaluate conformance with applicable laws, regulations, and policies while providing safeguards against fraudulent activities

Other Services

Fraud Probes - normally performed when either GSA management or the OIG suspects that fraudulent activity may exist. They are often performed in conjunction with an OIG investigation.

Attendance at High Level Meetings - pertains to the availability of high level Office of Audit staff members to attend meetings held at the Commissioner or Regional Administrator level. Presently, many of our Regional Inspectors General for Auditing regularly attend Regional Administrator briefings. This allows for an exchange of information on the ongoing activities of both the Region and this office. We believe that our attendance at such meetings permits better

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coordination and communication on matters impacting the Agency.

Speaking at Meetings/Functions - entails providing a staff representative of the Office to address meetings or functions on agreed upon subjects. In addition, the Office is asked to address professional organizations or GSA management conferences in areas where it has a particular expertise or to explain the services or functions of the Office.

Sharing of Expertise - involves subjects where this Office has expertise that may/should be shared with Agency employees. Examples of sharing this expertise include training contracting officers on cost or pricing data, management and financial controls, and changes in procurements laws. Task Force Participation - involves this Office furnishing staff auditors to advise and assist Agency Task Forces.

Consultation on Proposed Laws and Regulation - provides an independent assessment of proposed legislation and regulations. Based on our knowledge of the subject area, we can advise management of the potential impact on Agency programs and operations of legislative and regulatory initiatives.