

Audit Report

**Report on Internal Controls Over
Performance Measures
Report Number: A090022/B/F/F09002
November 07, 2008**

**Office of Inspector General
General Services Administration**



Office of Audits

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U.S. GENERAL SERVICES ADMINISTRATION
Office of Inspector General

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MEMORANDUM FOR JAMES A. WILLIAMS
ACTING ADMINISTRATOR (A)

KATHLEEN M. TURCO
CHIEF FINANCIAL OFFICER (B)

FROM: 
BRIAN D. MILLER
INSPECTOR GENERAL (J)

SUBJECT: Report on Internal Controls Over Performance Measures
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This report presents the results of the Office of Inspector General's (OIG) review regarding the design and operation of the internal controls over performance measures reported in the Management Discussion and Analysis section of the General Services Administration's (GSA) Fiscal Year 2008 Performance and Accountability Report.

Scope and Methodology

Under a contract monitored by the OIG, PricewaterhouseCoopers, LLP performed the audit of GSA's Fiscal Year 2008 Financial Statements. However, the portion of the audit related to internal controls over performance measures was performed by the OIG. To obtain an understanding of the controls in place, we examined the Government Performance and Results Act (GPRA) and current GSA Policy relating to GPRA. In addition, we met with officials from the Office of the Chief Financial Officer (OCFO) regarding compliance with the policy. We obtained and reviewed responses to the Verification and Validation questionnaire prepared by the OCFO and submitted to the designated officials of the Public Buildings Service (PBS). Furthermore, during our review, we selected three attributes of a key performance measure for testing. The purpose of this test was to assess whether there was valid documentation to support the responses provided on the Verification and Validation questionnaire for the selected attributes. Our procedures were not designed to provide an opinion on internal controls over reported performance measures. Accordingly, we do not express an opinion on such controls.



We conducted this review in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Results of Audit

The internal controls designed by the OCFO over GSA's performance measure data reported in the Management Discussion and Analysis Section of the Agency's Fiscal Year 2008 Performance and Accountability Report are operating effectively.

In accordance with GSA Order CFO 2170.1, "Performance Measurement Data Verification and Validation Procedures," a cyclical review of the performance measure data reported by each Service and Staff Office is required. Our review found that in accordance with this Order, the OCFO performed and documented the required review of performance measure data, and that the conclusions therein were adequately supported. Specifically, for the key measure selected for testing, we found that the responses provided on the Verification and Validation survey were sufficiently supported.

We would like to thank the staff of the Office of the Chief Financial Officer for the assistance provided during our review. Should you or your staff have any questions, please feel free to contact me directly or the audit manager for this review, Anthony Mitchell, on (202) 501-0006.

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