Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities

Report Number A170119/P/6/R20001
January 30, 2020
Executive Summary

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Why We Performed This Audit

This audit was included in our Fiscal Year 2017 Audit Plan. Our objective was to determine if the General Services Administration (GSA) provides safe and secure environments for children and staff at GSA child care centers.

What We Found

We identified significant security vulnerabilities at all 11 child care centers we tested. We found child care centers in GSA-controlled buildings that do not meet the minimum security standards. We also found child care centers in buildings that are or may be at risk. Finally, we found that many of the recommended security countermeasures have not been implemented.

GSA has the authority and discretion to upgrade GSA-controlled buildings containing child care centers to meet minimum security standards. GSA’s Public Buildings Service (PBS) officials acknowledged that nothing legally prohibits GSA from implementing security countermeasures. PBS officials also stated that large scale implementation of these countermeasures without tenant agency approval would affect the long-term solvency of the account GSA uses to fund building repairs and alterations. Nonetheless, GSA has mechanisms available to fund—or request funding for—alterations to GSA-controlled buildings necessary to ensure the safety of the child care centers. Until GSA obtains or allocates the funding to implement the minimum security standards, the child care centers are vulnerable to a wide-range of security threats.

What We Recommend

We recommend that the PBS Commissioner:

(1) Ensure that PBS maintains child care centers in safe locations that meet minimum security standards.
(2) Address the specific vulnerabilities we identified for the child care centers.

1 Redactions in this report represent sensitive information related to federal building security.
(3) Conduct a comprehensive assessment to identify security vulnerabilities at each child care center located in a GSA-controlled building and expedite action to upgrade these buildings to the minimum security standards. If PBS cannot address vulnerabilities identified in these buildings, the child care centers should be moved to safer locations.

In its response to our report, PBS agreed with our recommendations and provided certain technical comments. We made minor adjustments to the report based on the information provided by PBS; however, those revisions did not affect our finding and conclusion. PBS’s response can be found in its entirety in Appendix E.
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Introduction

We performed an audit of the General Services Administration’s (GSA’s) protection of child care centers in GSA-controlled buildings.

Purpose

This audit was included in our Fiscal Year 2017 Audit Plan. Our audit focused on whether GSA is protecting child care centers from threats associated with high-risk tenants.

Objective

The objective of our audit was to determine if GSA provides safe and secure environments for children and staff at GSA child care centers.

See Appendix A – Scope and Methodology for additional details.

Background

GSA’s child care center program provides space in GSA buildings for 100 independently operated child care centers nationwide. The child care centers care for over 7,000 children daily. The authority for GSA’s child care program is established under 40 U.S. Code (USC) 590, also known as the Trible Amendment. This law provides that GSA may allot space in federal buildings and shall provide guidance, assistance, and oversight to federal agencies for the development of child care centers.

GSA’s Public Buildings Service (PBS) manages the child care program and established the Property Managers Child Care Desk Guide, which provides guidance to assist property managers with the daily management of child care centers in GSA-controlled buildings. The guidance also requires that property managers represent the needs of the children in GSA child care centers and are responsible for ensuring their safety.

Federal building safety guidance changed drastically after the bombing of the Alfred P. Murrah Federal Building in Oklahoma City, Oklahoma, on April 19, 1995. The attack killed 168 people, including 15 children in the building’s child care center. In response to the bombing, President Clinton directed the Department of Justice (DOJ) to assess security at all federal buildings. On June 28, 1995, DOJ issued Vulnerability Assessment of Federal Facilities, a report which identified minimum security standards for federal buildings and provided that “[G]SA’s responsibility is to protect Federal property under its charge and control by providing a safe and secure environment....” President Clinton immediately adopted DOJ’s recommendation that each federal building should be upgraded to minimum security standards. DOJ also recommended that GSA “[s]hould work with the tenant agencies and the Office of Management and Budget to identify funding for the cost of the security upgrades.”

In 2006, GSA and DHS signed a Memorandum of Agreement (MOA) to identify and address building safety and protection roles between the two parties. Under the MOA, DHS is responsible for implementing approved countermeasures related to security equipment that is not part of the building. For example, DHS is responsible for security monitoring equipment, law enforcement activities, and for conducting Facility Security Assessments (FSA) which identify security vulnerabilities and recommend countermeasures based on the ISC’s standards. GSA’s role under the MOA is to ensure implementation of approved countermeasures related to building security fixtures. For example, GSA is responsible for providing physical access control systems, security barriers, and guard booths and for conducting building maintenance repairs.

In September 2018, GSA and DHS signed a new MOA that further defined the roles and responsibilities of GSA and DHS. The 2018 MOA states that the GSA Administrator retains “…all powers, functions, and authorities...that are necessary for the operation, maintenance, and protection of such buildings and grounds.” The ISC’s responsibility for developing and evaluating federal building security standards was unchanged.

The *Risk Management Process for Federal Facilities: An Interagency Security Committee Standard* (risk management process) includes a system for rating federal building risk on a scale of 1 to 5, with 5 requiring the highest security level. The security level of each building is determined based on the following factors:

- Mission criticality and the adversarial desire to disrupt them;
- Symbolism or target attractiveness;
- Building population;
- Building size; and
- Threat to tenant agencies because of its location or nature.
The ISC’s risk management process also contains requirements specific to child care centers. DHS uses these criteria to perform FSAs of GSA buildings. DHS presents the FSA to the building Facility Security Committee (FSC) composed of representatives of the building’s tenant agencies. DHS also provides FSAs to GSA’s Office of Mission Assurance and the PBS property manager. According to GSA’s *Property Managers Child Care Desk Guide*, the property manager or center director must attend FSC meetings to ensure the child care center’s needs and interests are represented.

Under the ISC’s risk management process, FSCs determine if countermeasures are implemented. See *Appendix B* for a diagram of the ISC’s risk management process. This diagram outlines the steps required to identify an acceptable level of protection for each assessed building. If an acceptable level of protection cannot be achieved, the tenants must

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2 In our report, *GSA Should Monitor and Track Facility Security Assessments* (Report Number A160101/O/7/F18002, December 4, 2017), we identified deficiencies in GSA’s use of the FSAs. Specifically, we reported that, although GSA should receive the FSA reports and review them to identify countermeasures and issues that can be corrected, the Agency did not have these reports for most of the buildings we sampled.
consider alternate locations or accept the risk associated with deferring integration of countermeasures.
Results

Finding – Significant security vulnerabilities exist at GSA child care centers.

We identified significant security vulnerabilities at all 11 child care centers we tested. We found child care centers in GSA-controlled buildings that do not meet the minimum security standards. We also found child care centers in buildings that are or may be at risk. Finally, we found that many of the recommended security countermeasures have not been implemented.

GSA has the authority and discretion to upgrade GSA-controlled buildings containing child care centers to meet minimum security standards. PBS officials acknowledged that nothing legally prohibits GSA from implementing security countermeasures. PBS officials also stated that large scale implementation of these countermeasures without FSC approval would affect the long-term solvency of the account GSA uses to fund building repairs and alterations. Nonetheless, GSA has mechanisms available to fund—or request funding for—alterations to GSA-controlled buildings necessary to ensure the safety of the child care centers. Until GSA obtains or allocates the funding to implement the minimum security standards, the child care centers are vulnerable to a wide-range of security threats.

Child Care Centers Do Not Meet Minimum Security Standards

We found that GSA child care centers do not meet the minimum security standards. The ISC’s Child-Care Centers Level of Protection Template provides minimum security standards to protect child care centers from threats. Based on those standards, we found unaddressed security vulnerabilities at the child care centers.

DHS officials told us that child care center

(1)
See Appendix C for the full list.
Many Recommended Countermeasures to Mitigate Security Issues at Child Care Centers Have Not Been Implemented

DHS officials told us that at least [ ] of the countermeasures recommended in FSAs of the 11 buildings we tested directly affected the safety of the child care centers in those buildings. We found that [ ] countermeasures have not been implemented.
Countermeasures were not fully implemented to protect buildings with child care centers against external threat.

Child care centers are not adequately protected.

FSAs indicated that sampled buildings lacked these countermeasures. DHS told us that the FSCs declined to implement these countermeasures at all locations due to lack of funding in some cases, and GSA officials told us during the audit that the Agency does not implement countermeasures that the FSCs have not approved. PBS officials subsequently...
acknowledged that nothing legally prohibits GSA from implementing security countermeasures without FSC approval.

GSA Should Ensure that Child Care Centers Meet Minimum Security Standards

The ISC created the child care center template as the basis for security planning for child care centers. The template provides the minimum security standards specific to child care centers.4 we found that child care centers we tested in GSA-controlled buildings did not meet all minimum security standards.

The ISC’s framework for implementing security improvements to federal facilities was frequently cited as the reason why many of the improvements necessary to secure the child care centers were not made. During the audit, GSA officials repeatedly told us that the Agency cannot act on countermeasures unless the FSCs approve them. However, a senior PBS official subsequently told us that this is not correct. DHS officials told us that FSCs frequently decline countermeasures due to a lack of agency funding. Our testing confirmed this. For example, in some cases, DHS cited a lack of funds as the reason FSCs declined to implement countermeasures designed to protect child care centers we tested.

4 In PBS’s written comments to the draft report, the Commissioner asserted that the ISC’s child care center template “does not set minimum security requirements for all [child care centers]....” We disagree. The template clearly assigns the security standards specific to the child care centers, which are based on the assessed level of risk associated with the facility the center occupies.
The ISC's risk management process provides that FSCs vote on whether to approve recommended countermeasures. In instances where countermeasures are declined, the FSCs are accepting the risks associated with not implementing the available countermeasures. However, GSA has statutory authority to alter any building under its custody and control pursuant to 40 USC 3305(b)(1)(A).\(^5\) GSA’s authority to take these actions is not diminished by the Homeland Security Act of 2002 or the 2018 MOA between DHS and GSA. This allows GSA to independently take the actions necessary to address vulnerabilities affecting the child care centers. Otherwise, GSA is accepting the risk caused by not implementing the available countermeasures.

GSA officials acknowledged that there are no legal prohibitions on GSA using the Federal Buildings Fund (FBF)—a revolving fund used to finance the expenses of GSA’s real property management—to implement security countermeasures.\(^6\) GSA officials also stated that large scale implementation of these countermeasures without FSC approval would affect the long-term solvency of the FBF because PBS would not be able to pass the cost of these measures to the tenant agencies through rental rates.

However, the Administrator has three mechanisms available to fund alterations. First, the Administrator may allocate appropriated funds for alterations without congressional approval as long as the estimated maximum cost does not exceed the prospectus threshold.\(^7\) Second, the Administrator may request appropriations from Congress through the FBF. The funds in the FBF are only available in the amounts specified by Congress in its annual appropriations laws. GSA also has the authority to reprogram funds in the FBF for security improvements. Specifically, the Consolidated Appropriations Act, 2019 provides:

\[\text{[t]hat the amounts provided in this or any prior Act for ‘Repairs and Alterations’ may be used to fund costs associated with implementing security improvements to buildings necessary to meet the minimum standards for security in accordance with current law and in compliance with the reprogramming guidelines of the appropriate Committees of the House and Senate.}\]

Finally, with congressional approval, the Administrator may transfer unobligated balances from other budget activities to a repairs and alterations account.

According to the PBS Commissioner's written comments to our draft report, "PBS has a Repair and Alterations backlog of nearly $7 billion, and since [Fiscal Year] 2011, Congress has

\(^5\) The term ‘alter’ is defined as “repairing, remodeling, improving, or extending, or other changes in, a public building.” 40 USC 3301(a)(1)(B).

\(^6\) 40 USC 592.

\(^7\) 40 USC 3307. The prospectus thresholds for 2018 were $3.095 million for construction—alteration and lease projects and $1.547 million for alterations in leased buildings.
underfunded GSA’s Repairs and Alterations accounts by approximately $3.5 billion.” While we recognize PBS’s funding challenges, responsibility to manage the resources of the FBF, and competing priorities, it is not unprecedented for Congress to specifically authorize GSA to use the FBF for security upgrades to its buildings. For example, the Consolidated Appropriations Act, 1997 authorized GSA to spend $27.256 million from the FBF for nationwide security enhancements. The Act further authorized GSA to spend $2.7 million for costs associated with implementing security improvements to buildings necessary to meet minimum security standards. In light of this, GSA should consider making use of its authorities to fund—or request funding for—alterations to GSA-controlled buildings to ensure child care centers meet minimum security standards.

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8 Public Law 104-208.
Conclusion

We identified significant security vulnerabilities at all 11 child care centers we tested. We found child care centers in GSA-controlled buildings that do not meet minimum security standards. We also found child care centers in buildings that are or may be at risk. Finally, we found that many of the recommended security countermeasures have not been implemented.

The ISC’s child care center template provides specific requirements to safeguard at-risk centers, but GSA officials we spoke with during the audit asserted that they cannot implement those requirements without the approval of the FSCs. However, GSA has the authority and discretion to ensure that GSA-controlled buildings containing child care centers meet minimum security standards.

PBS officials have subsequently acknowledged that GSA is not legally prohibited from implementing security countermeasures on its own. According to PBS officials, the large scale implementation of these countermeasures without FSC approval would affect the long-term viability and solvency of the FBF because PBS would not be able to pass the cost of these measures to the tenant agencies through rental rates.

We recognize PBS’s need to carefully manage the resources of the FBF; however, the Agency has mechanisms available to fund—or request funding for—alterations to GSA-controlled buildings necessary to ensure the safety of the child care centers. Therefore, PBS should take necessary steps to fund measures to fix these vulnerabilities or move the child care centers to safer locations that meet minimum security standards.

Recommendations

We recommend that the PBS Commissioner:

(1) Ensure that PBS maintains child care centers in safe locations that meet minimum security standards.
(2) Address the specific vulnerabilities we identified for the child care centers.
(3) Conduct a comprehensive assessment to identify security vulnerabilities at each child care center located in a GSA-controlled building and expedite action to upgrade these buildings to the minimum security standards. If PBS cannot address vulnerabilities identified in these buildings, the child care centers should be moved to safer locations.

GSA Comments

In its response to our report, PBS agreed with our recommendations and provided certain technical comments. We made minor adjustments to the report based on the information provided by PBS; however, those revisions did not affect our finding and conclusion. PBS’s response can be found in its entirety in Appendix E.

Audit Team

The Heartland Region Audit Office managed the audit, with assistance from the Northeast and Caribbean Region Audit Office. The following individuals conducted the audit:

- Michelle Westrup  Regional Inspector General for Auditing
- Erin Priddy  Audit Manager
- David Garcia  Auditor-In-Charge
- Michael Vaccarelli  Management Analyst
Appendix A – Scope and Methodology

This audit was included in our Fiscal Year 2017 Audit Plan. The audit assessed GSA’s protection of child care centers located in GSA-controlled buildings.

To accomplish our objective, we:

- Reviewed legislation, documentation, and regulations related to safety and security at federal buildings;
- Researched and reviewed safety and security regulations and standards specific to child care centers located in federal buildings;
- Reviewed GSA’s inventory of buildings containing child care centers;
- Requested and reviewed the FSAs for buildings containing child care centers;
- Selected an initial judgmental sample of 25 of 100 child care centers nationwide. This sample included buildings with recent FSA reports indicating a high number of vulnerabilities;
- Requested and reviewed the fire and life safety assessments for the initial buildings sampled;
- Refined the sample by judgmentally selecting 11 of the 25 child care centers for site visit purposes. The refined sample included:
  - The most recent FSA;
  - The most recent environmental tests specific to the child care centers;
  - A list of personnel employed by the child care center;
- Questioned GSA and DHS officials based on vulnerabilities listed frequently in the FSAs;
- Interviewed PBS property managers, DHS inspectors, and child care directors from the 11 sampled buildings;
- Contacted the regional architects’ offices to request steps taken for the sampled buildings.
- Interviewed PBS architects and structural engineers regarding steps taken for the sampled buildings.

We conducted the audit between September 2017 and August 2018 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 finding and conclusion based on our audit objective. We believe that the evidence...
obtained provides a reasonable basis for our finding and conclusion based on our audit objective.

**Internal Controls**

Our assessment of internal controls was limited to those necessary to address the objective of the audit.
Appendix B – ISC’s Risk Management Process

FSL Determination

Identify Baseline LOP

Identify and Assess Risks

Risks = Baseline LOP?

Yes

Maintain Existing LOP

No

Evaluate Alternate Locations

Determine LOP Necessary to Meet Risk

Determine Highest Achievable LOP

Yes

Alternate Locations Available?

No

Plan for Delayed Implementation

Implement Interim Countermeasures

Implement Permanent Countermeasures

Yes

Risk Acceptance

No

Existing LOP Sufficient?

Yes

Necessary LOP Achievable?

No

Risk Acceptance

No

Achievable Immediately?

Plan for Delayed Implementation

Implement Interim Countermeasures

Appendix C

We omitted this table because it contains sensitive information related to federal building security.
Appendix D – Unimplemented Countermeasures

We omitted this table because it contains sensitive information related to federal building security.
Appendix D – Unimplemented Countermeasures (cont.)

We omitted this table because it contains sensitive information related to federal building security.
Appendix E – GSA Comments

January 17, 2020

MEMORANDUM FOR MICHELLE L. WESTRUP
REGIONAL INSPECTOR GENERAL FOR AUDITING
HEARTLAND REGIONAL AUDIT OFFICE (JA-6)

FROM: DANIEL W. MATHEWS
COMMISSIONER
PUBLIC BUILDINGS SERVICE (P)


The Public Buildings Service (PBS) appreciates the opportunity to review and comment on the subject draft report.

GSA recognizes that the value of co-locating Child Care Centers (CCC) comes with risk, and takes its responsibility to safeguard these facilities seriously. Each CCC is unique in its adjacencies, co-tenants, and risk. GSA CCCs are designed to keep children safe within the center, to safeguard them from outside intruders, and to protect them from hazards, consistent with the established risk management process.

GSA is taking a proactive approach to the findings of this report, and has initiated discussions with the Department of Homeland Security's Federal Protective Service (DHS-FPS) on the countermeasure recommendations to identify responsibility, ensure consistency in the sharing of countermeasure information, and take appropriate action. The implementation of this work involves coordination with multiple agencies, in addition to DHS-FPS, and GSA is committed to engaging them to appropriately address these issues.

As referenced in GSA's response to the Discussion Draft version of this report, multiple decision making and funding responsibilities exist for proposed countermeasures in GSA-controlled buildings with CCCs.

For proposed countermeasures that are specific to the CCC rather than the entire building, GSA or the sponsoring Federal agency is responsible for decision making and funding. In a joint-use CCC, shared amongst multiple agencies, the responsibility for decision making and funding is GSA’s. Conversely, when a Federal agency sponsors a CCC as an amenity for their employees, the sponsoring agency is responsible for decision making and funding.

For proposed countermeasures that impact the entire building and not just the CCC, the Facility Security Committee (FSC) is responsible for decision making, and the building tenants are responsible for funding.

GSA concurs with the OIG’s recommendations:
We recommend that the Public Buildings Service (PBS) Commissioner:

(1) Ensure that PBS maintains child care centers in safe locations that meet minimum security standards.

(2) Address the specific vulnerabilities we identified for the child care centers.

(3) Conduct a comprehensive assessment to identify security vulnerabilities at each child care center located in a GSA-controlled building and expedite action to upgrade these buildings to the minimum security standards. If PBS cannot address vulnerabilities identified in these buildings, the child care centers should be moved to safer locations.

For clarification, the Interagency Security Committee’s (ISC) CCC Level of Protection (LOP) Template “serves only as the basis for implementing security requirements for a CCC.” The LOP Template does not set minimum security requirements for all CCCs; the necessary countermeasures for each CCC are based on each center’s individualized initial risk assessment. Periodic reassessments address unmitigated risk and/or waste using the most current standard and the appropriate parties determine if further adjustments to the facility are necessary. The ISC risk management process identifies, assesses, and prioritizes risk based on the unique characteristics of each individual CCC. As illustrated in Appendix B of the Report, final risk management decisions are based on the application of risk assessment, risk mitigation, and—when necessary and/or otherwise reasonably unavoidable—risk acceptance.

Additionally, GSA has already begun to conduct a comprehensive assessment to identify security vulnerabilities at each CCC located in a GSA-controlled building, and is working with DHS-FPS to address open countermeasures for buildings with CCCs. Federal agencies who sponsor CCCs for their employees are responsible to implement and fund open countermeasures at their CCC. GSA is committed to addressing the proposed countermeasures where we are responsible for decision making and funding, and will work with sponsoring agencies to facilitate action to fund and implement upgrades that they are responsible for.

If other agencies or FSCs decline to fund a countermeasure for their CCC, GSA will consider moving forward with implementation. Decisions in these circumstances will be based on various factors, and in some cases, implementing the proposed countermeasures may be cost-prohibitive.

In cases where vulnerabilities cannot be resolved, decisions to re-locate or close a CCC may be made on a case-by-case basis, using the ISC Risk Management Process in consultation with the appropriate parties. The availability of space may also factor into this decision.
Additionally, GSA has provided technical comments in the attached. We appreciate your consideration and inclusion of these comments in your final report.

If you have any questions, please contact Andrew Heller, Assistant Commissioner for Facilities Management, at (202) 501-0772.

Enclosure: GSA Technical Comments
Enclosure

U.S. General Services Administration
Technical Comments

Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities
(A170119)

Below are GSA's technical comments on the draft report:

1) Page i "What We Found" section - Third sentence in the second paragraph currently states "GSA officials also stated that implementation of these countermeasures without tenant agency approval would affect the long-term solvency of the account GSA uses to fund building repairs and alterations." However, the words "large scale" should be inserted between the words "that" and "implementation."

   a) In GSA's response to the Discussion Draft version of this report, the following was stated, "PBS moving forward with implementation of countermeasures not approved by the FSC for tenant agency funding on a large scale would impact the long-term viability and solvency of the FBF." The Discussion Draft response also stated that decisions to move forward with countermeasures that were declined by FSCs are analyzed on a case-by-case basis, and in certain circumstances, PBS may choose to move forward with implementation.

   b) This same statement is repeated on pages 5, 11 and 13, and should be corrected.

2) Page 10 "GSA Should Ensure that Child Care Centers Meet Minimum Security Standards" section - Second sentence in the second paragraph of that section states "GSA officials repeatedly told us that the Agency cannot act on countermeasures unless the FSCs approve them."

   a) This statement was corrected by GSA leadership during the exit meeting for the Discussion Draft version of the report, and in the Agency's response to the Discussion Draft. The GSA officials who previously made these statements were incorrect.

   b) A similar statement was included on page 13, and should be corrected.

3) First full paragraph of page 11 - Last sentence should be revised to state "GSA officials stated that large scale implementation of these countermeasures without FSC approval would affect the long-term solvency of the FBF because PBS would not be able to obtain tenant agency funding via Reimbursable Work Authorization (RWA), or seek tenant agency reimbursement via Rent."

   a) Similar language is included in the third paragraph on page 13, and should be revised to reflect the above.

4) Second full paragraph on page 11 should be revised in consideration of the following:

   a) GSA would have three primary options to fund the work described:

   i) Request new obligation authority for Repairs and Alterations from Congress. Depending on the cost of the work proposed, and the manner in which the funding is requested, approval of a prospectus by Congress, and/or submission of an Expenditure Plan to Congress, also may be required.
ii) Utilize unbudgeted balances from existing Repairs and Alterations funding. Depending on the cost of the work proposed, approval of a prospectus by Congress may be required.

iii) Utilize unbudgeted balances from other non-Repairs and Alterations budget activities by transferring funding to a Repairs and Alterations account, which would require Congressional approval. Depending on the cost of the proposed work, approval of a prospectus by Congress may also be required.

5) Paragraph beginning on page 11 and continuing onto page 12:
   a) This paragraph excludes key information that was included in the PBS Commissioner’s written feedback to the Discussion Draft report. That feedback included information related to the classification of countermeasures as Building Specific Amortized Capital Security (BSAC) items, according to the PBS Pricing Desk Guide, which are the responsibility of tenant agencies to fund. It also included information related to GSA’s legal requirement (40 U.S.C. 586) to charge commercially equivalent rent, noting that in commercial space, BSAC items are typically not provided by the landlord as part of rent, but are the tenant’s responsibility to fund. PBS has a Repairs and Alterations backlog of nearly $7 billion, and since FY 2011, Congress has underfunded GSA’s Repairs and Alterations accounts by approximately $3.5 billion.

6) Since the audit began in 2017, three of the 11 sampled properties have been reassessed resulting in an updated list of recommended countermeasures...
Appendix F – Report Distribution

GSA Administrator (A)
GSA Deputy Administrator (AD)
PBS Commissioner (P)
PBS Acting Deputy Commissioner (P)
Acting Chief of Staff (WPB)
PBS Audit Liaison (PT)
Associate Administrator for Mission Assurance (D)
Supervisory Emergency Management Specialist (D1)
Director of Financial Management (BG)
Chief Administrative Services Officer (H)
Audit Management Division (H1EB)
Assistant Inspector General for Auditing (JA)
Director, Audit Planning, Policy, and Operations Staff (JAO)