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# Office of Inspector General

Semiannual  
Report to  
the Congress

April 1, 1988 to  
September 30, 1988

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November 1, 1988



## FOREWORD

*This report, submitted pursuant to the Inspector General Act of 1978, summarizes Office of Inspector General (OIG) activity over the 6-month period ending September 30, 1988. It is my sixth Report to the Congress.*

*In previous reports, I have described our long-term program to revitalize the OIG. This program—involving additional staffing, better training, improved logistical support, and expanded use of computers—has been made possible by the strong support this office has received from the Congress, the Office of Management and Budget, and GSA management.*

*Now, at the close of Fiscal Year 1988, the fruits of our efforts are becoming apparent. In comparison with Fiscal Year 1987, we issued more audit reports, recommended more audit savings, and obtained more successful prosecutions and settlements. Moreover, these last six months saw especially high levels of recommended audit savings and investigative cases accepted for prosecution—facts that portend well for OIG results in future reporting periods.*

*I commend this report to your reading. It reflects an active OIG presence that is having a significant, positive impact on the efficiency, effectiveness, and integrity of the General Services Administration.*



WILLIAM R. BARTON  
*Inspector General*

October 31, 1988



# 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, 1988 and September 30, 1988. It is the twentieth Report to the Congress since the appointment of GSA's first Inspector General.

## B. Overview

The following paragraphs provide an overview of OIG audit and investigative coverage of the Agency, as well as a summary of OIG accomplishments. In addition, this section highlights significant OIG prevention activities.

### 1. Audit and Investigative Coverage of GSA Programs

Audit and investigative coverage of GSA programs identified a number of opportunities for more efficient and effective Agency operations. Overall, this report reflects a strong commitment on the part of GSA management to make those improvements.

#### Public Buildings Service

This period, 39 percent of the OIG audit reports issued addressed Public Buildings Service (PBS) programs. These audits assisted PBS managers in addressing issues such as:

- Revision of a proposed building purchase contract that appeared to violate Federal statute.
- Recovering overpayments for rent.
- Unduly restrictive requirements in solicitations for leased space.
- Potential cost avoidances of \$6.3 million on a claim.

In addition, an OIG investigation resulted in the successful prosecution of an official of a fire extinguisher repair firm, and a consultant to the same firm, for defrauding the Government.

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

#### Federal Supply Service

OIG coverage of the Federal Supply Service (FSS) primarily focused on multiple award schedule contracting. In

response to significant OIG audits and investigations, the Department of Justice:

- Reached a \$1,050,000 civil fraud settlement with a furniture supplier.
- Entered into a civil settlement agreement with a copying equipment supply firm.
- Successfully prosecuted a chemical supply company, and its president, for mail fraud.

Also, an internal review advised management of the need to strengthen controls over fleet management operations.

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

#### Information Resources Management Service

The OIG's coverage of the Information Resources Management Service (IRMS) continued to focus on its contracting function, particularly the multiple award schedule program. As a result of the cooperative efforts of IRMS and the OIG, \$7.2 million was avoided on a procurement of automated data processing software conversion services.

In addition, OIG audit and investigative effort resulted in a \$900,938 civil settlement agreement with an IRMS computer graphics equipment contractor. The full amount of the settlement has been paid to the Government.

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

#### Other GSA Coverage

The OIG issued 33 internal reviews evaluating organizations such as the Office of Administration, the Federal Property Resources Service, and the Office of the Comptroller. These reviews addressed such diverse areas as payment procedures, consultant services contracts, billings to other Federal agencies, real property disposal, and imprest funds.

An especially noteworthy review advised management of the need to enhance systems edits for the Credit Card Accounts Payable System to prevent credit card abuse. In addition, 16 imprest fund reviews advised management of the need to improve internal controls and physical safeguards.

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

## 2. Overall OIG Accomplishments

OIG accomplishments this period included:

- 484 audit reports;
- \$177,588,899 in recommendations for more efficient use of resources and in recovery recommendations;
- \$61,258,591 in management commitments to more efficiently use resources;
- \$5,435,623 in management commitments to recover funds, voluntary recoveries, and court-ordered and investigative recoveries;
- 218 investigative cases opened and 190 closed;
- 25 case referrals accepted for criminal prosecution and 4 case referrals accepted for civil litigation;
- 31 indictments/informations on criminal referrals;
- 27 successful criminal prosecutions;
- 8 settlements and 2 civil fraud complaints;
- 27 contractor suspensions and 33 contractor debarments;
- 21 reprimands, 8 suspensions, and 5 terminations of GSA employees;
- 11 Inspector General subpoenas; and

- 238 legislative initiatives and 97 regulations and directives reviewed.

Management commitments to more efficiently use resources, management commitments to recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries totaled \$66,694,214 during the second half of FY 1988. This represented a return of \$5.94 for every \$1 budgeted to OIG operations during the 6-month period.

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

## 3. Prevention Activities

As detailed in Section VIII, the OIG's program to prevent fraud, waste, and mismanagement encompasses a wide variety of activities.

Highlights of our efforts during the period included:

- Completion of 45 preaward advisory reviews of leases involving annual rentals in excess of \$200,000.
- Integrity Awareness Briefings for 388 GSA employees.
- Receipt of 272 Hotline calls/letters and referral of 68 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
<b>Inspector General Act</b>	
1. Section 4(a)(2)—Review of Legislation and Regulations.....	25
2. Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies .....	2, 7, 11, 14
3. Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies .....	2, 7, 11, 14
4. Section 5(a)(3)—Prior Recommendations Not Yet Implemented .....	4, 10, 12, 15
5. Section 5(a)(4)—Matters Referred to Prosecutive Authorities .....	23
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 .....	30
<b>Senate Report No. 96-829</b>	
1. Resolution of Audits.....	19
2. Delinquent Debts.....	49

# 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 four 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. It consists of:

- The **Office of Audits**, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive coverage of GSA operations (internal or management audits) as well as GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by the twelve field audit offices and one resident office.
- 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 and oversee the investigative activity of nine field investigations offices and four 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, formulate OIG comments on existing and proposed legislation, and assist in litigation.
- The **Office of Policy, Plans, and Management Systems**, a centralized unit that oversees the development of OIG policies and strategic plans, formulates OIG comments on proposed regulations and GSA policy issuances, provides data systems support, and handles budgetary, administrative, and personnel matters.

## B. Office Locations

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

## C. Staffing and Budget

The OIG's approved Fiscal Year (FY) 1988 budget was approximately \$24.3 million, an increase of \$2.6 million over FY 1987. At the end of FY 1988, the OIG had obligated \$24 million or 98.8 percent of its FY 1988 funds.

The OIG started FY 1988 with a total on-board strength of 422 full-time employees. At the end of the semiannual period, the OIG's full-time staff totaled 415. During the year, the OIG emphasized the training needs of entry-level auditors and investigators, primarily through in-house training. In addition, the OIG completed a series of team building programs for key management personnel.

The OIG's approved FY 1989 budget authority is \$25 million, which is \$1.7 million less than originally requested by the OIG and \$400,000 less than requested by the President's budget. This reduction, coupled with the anticipated need to absorb the 4.1 percent pay raise, effective January 1, 1989, will have significant consequences. We believe that the OIG will have to scale back its long-range ADP plan and, although a personnel ceiling of 452 full-time equivalent positions is established, will only be able to support approximately 425 full-time equivalent positions during the year.

# SECTION II—PUBLIC BUILDINGS SERVICE

*The Public Buildings Service (PBS) manages much of the Federal Government's real estate assets nationwide. Its responsibilities range from constructing, purchasing, and leasing space for Government use to maintaining and protecting that space. In the second half of FY 1988, the total available funding authority of the Federal Buildings Fund was over \$2.3 billion. During the same period, PBS obligated over \$1.9 billion of these funds.*

## A. Overview of OIG Activity

This period, over 61 percent of the internal audit reports issued by the OIG addressed PBS programs and activities. We presented findings relative to buildings purchases, leasing issues, repair and alteration projects, construction projects, elevator maintenance, and buildings management. Some of the more significant reviews assisted PBS managers in taking action relative to:

- Changing the financing arrangements for a building purchase in order to avoid possible violation of a Federal statute.
- Recovering overpayments for lease escalation.
- Modifying lease requirements that restrict competition.

The OIG also issued 100 contract audit reports relative to PBS programs, many evaluating construction claims, change orders, proposals for architect and engineering services, and lease escalation proposals. In total, these reports recommended cost avoidances and cost recoveries of \$22.7 million.

OIG investigators completed 76 cases involving PBS programs, operations, or employees. Of these cases, 36 percent involved allegations of white collar crimes. Notably, a joint OIG and Defense Criminal Investigative Service investigation resulted in the convictions, on fraud charges, of an official of a GSA fire extinguisher repair and servicing firm and a consultant to the same firm. The company inflated costs, falsified test reports, and billed the Government for work never performed.

## B. Significant Audits and Investigations

*This section summarizes significant internal audits and investigations dealing with PBS. Significant preaward contract audits are presented in Section C.*

## Proposed Building Purchase Agreement Questioned

This period, the OIG continued to assess purchases being made under GSA's Building Purchase Program. As part of this effort, we evaluated the proposed contract for the purchase of an office building. Our review concluded that a contract provision concerning the financing of the purchase may violate Federal statute, and would increase debt expense.

We found that the purchase contract provided for payment to the seller for goods and/or services not yet received. The purchase agreement required that \$14.5 million of the purchase price be deposited into an escrow account. This amount, plus the first \$1 million in interest earned by the escrow account, was to be used to pay for engineering services and construction needed to satisfy GSA life safety standards, and for subsequent tenant alterations. We concluded that this arrangement would constitute an advance of public funds and, as such, a violation of Title 31 of the United States Code.

Further, the purchase agreement stated that the seller's agent was entitled to all interest earned by the escrow account exceeding \$1 million. Since the projected interest that would have been earned by the escrow account was \$2.3 million, the agent would have received \$1.3 million without any obligation to provide additional goods or services.

We also concluded that the Government would be incurring unnecessary debt expense by borrowing the \$14.5 million when a viable alternative was available. For previous building purchases, GSA has held back funds at settlement to pay for work required on the buildings. Holding back funds would save an estimated \$1.5 million in Government borrowing expenses.

Our April 15, 1988 report recommended that the Regional Administrator:

- Postpone closing on the purchase contract until Regional Legal Counsel reevaluated the proposed financing arrangement.
- Consider use of a hold back of funds in lieu of an escrow agreement.

The Regional Administrator submitted responsive action plans for implementing the report recommendations. Resolution was achieved on July 11, 1988.

## Excessive Lease Payments

Based upon a request from a Real Estate Division Director, the OIG reviewed escalation payments processed for a lease. The review found that the lessor had received \$212,998 in excess escalation payments, apparently due to a Realty Officer's misinterpretation of the lease's operating cost escalation clause.

The escalation clause provides that increases in operating expenses are calculated by comparing the costs incurred during the last year of each three year escalation period to the costs incurred during the base (first) year of the lease. Since the comparisons are always made to the base year, escalation payments due for one period are negated by those determined to be due for the following period. In this case, however, the Realty Officer made the payments due for the escalation period in effect and continued to make the payments that had been due for prior escalation periods.

Our April 20, 1988 report recommended that the Assistant Regional Administrator, Public Buildings Service, require that the Real Estate Division Director take action to collect the \$212,998 in overpayments for lease escalation.

The Regional Administrator submitted responsive action plans for implementing the report recommendations. Resolution was achieved on June 27, 1988.

## **Fraud Convictions**

On May 11, 1988, an official of a fire extinguisher repair and servicing firm and a company consultant (who had originally founded the company) were sentenced in U.S. District Court after pleading guilty to conspiracy to defraud the Government. The official was placed on probation for five years, sent to a halfway house for one year, and ordered to make restitution of \$50,000. The consultant was placed on probation for five years, with the first year requiring electronically monitored home confinement, and ordered to pay \$300,000 in restitution. Both subjects were also ordered to refrain from conducting business with the Government during their periods of probation.

The sentencing stemmed from a joint GSA OIG and Defense Criminal Investigative Service investigation. The investigation, initiated after receipt of an anonymous allegation that the firm was defrauding the Government, disclosed that the company inflated costs, falsified test reports, and billed the Government for work that was never performed.

Previously, another individual involved in the case entered into a pretrial diversion agreement, while one other participant pled guilty to a misdemeanor and was placed on unsupervised probation.

## **Lease Requirements Restrict Competition**

The GSA Administrator established a goal to increase the quality of all space in the GSA inventory. In order to meet this goal in leased space, GSA developed a Quality Solicitation For Offers (QSFO) that specifies both the attributes needed in the building and the locations considered acceptable.

OIG preaward reviews of proposed leases in one GSA region disclosed that the QSFO requirements relating to

the location of space may unduly restrict competition in some leasing actions. For example, a leasing action for 25,000 square feet of office space resulted in only two buildings meeting location requirements, despite an expanded market survey that considered a 102 square mile area. Another leasing action, for 27,000 square feet of space, used a market survey that encompassed the entire city, yet only two best and final offers were received by GSA. In our opinion, in both cited instances, competition was limited because many properties, acceptable in all other ways, could not meet the QSFO location requirements. These requirements provide that space outside a city center neighborhood must be located in an office, research, technology, or business park.

Our May 19, 1988 report recommended that the Commissioner, Public Buildings Service, take action to augment the language in the QSFO to consider quality space outside of a city center neighborhood that is not in an office park setting.

The Commissioner submitted responsive action plans for implementing the report recommendations. Resolution was achieved on July 25, 1988.

## **C. Significant Preward Audits**

*The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits.*

### **\$6.3 Million Recommended For Avoidance**

At the request of a GSA contracting officer, the OIG audited a claim for alleged damages due to Government-caused delays on the construction of a Federal building. The contractor alleged that Government project management extended the contract work period by 134 days, resulting in increased costs of \$7,800,264.

The August 11, 1988 audit report advised the contracting officer that costs contained in the claim were either overstated or unallowable. We questioned claimed costs in the following categories: extended site costs (direct labor, material, and supervision), direct costs associated with performance of tenant change orders, home office overhead, and subcontractor costs. Based on these findings, along with GSA technical evaluations, the auditors recommended a reduction of \$6,279,265 in the claimed amount.

We are awaiting the contracting officer's position on the questioned costs.

### **\$975,104 Cost Avoidance**

On April 20, 1988, a PBS contracting officer issued a final decision regarding the avoidance of expenditures of

\$975,104 on a building renovation project. The avoidance stemmed from an OIG audit of a construction contractor's \$5.8 million pricing proposal.

The March 25, 1988 audit report advised the contracting officer that costs contained in the contractor's proposal were overstated. The auditors recommended a cost avoidance of \$975,104 in the following categories: material, labor, direct costs, subcontract costs, and overhead.

### \$1.2 Million of Change Order Proposal Questioned

At the request of the Regional Administrator, the OIG audited a \$2 million change order proposal related to an extension to a Federal building. The proposal, submitted

by the prime contractor on behalf of a subcontractor, covered costs for electrical, temperature control, and insulation work.

Our July 29, 1988 audit report advised the contracting officer that costs contained in the proposal were either overstated or unallowable. The auditors recommended an adjustment of \$1.2 million to the proposed costs. A substantial percentage of the adjustment was in the subcontract costs and time adjustment costs categories.

Negotiations with the contractor are currently underway.

## D. Statistical Highlights

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

Activity	PBS	All GSA
Audit Reports Issued.....	189	478
Recommended Cost Avoidance.....	\$28,791,261	\$153,632,778
Recommended Cost Recovery.....	\$1,924,361	\$23,956,121
Management Commitments to Avoid Costs.....	\$16,835,624	\$61,258,591
Management Commitments to Recover Funds.....	\$247,489	\$2,893,892
Percentage of Recommended Cost		
Avoidance Agreed to by Management.....	80	66
Percentage of Recommended Cost		
Recovery Agreed to by Management.....	104	77
Unresolved Audits Older Than 6 Months (Excluding Preawards).....	—	—
Implementation Reviews Finding Unimplemented Recommendations.....	3	4
New Investigative Cases.....	74	218
Criminal Referrals (Subjects).....	26	75
Civil Referrals (Subjects).....	—	4
Administrative Referrals (Subjects).....	38	76
Suspension/Debarment Referrals (Subjects).....	26	82
Indictments/Informations/Complaints.....	5	33
Successful Criminal Prosecutions.....	8	27
Civil Settlements/Judgments.....	—	8

## E. Significant Audits From Prior Reports

*Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.*

*Twelve audits highlighted in prior Reports to the Congress have not been fully implemented. Two reports are unresolved; two reports are not being implemented in accordance with established milestones; and the remaining eight reports are being implemented in accordance with currently established milestones.*

### 1. Unresolved Significant Audits

#### Rental Overpayments

*Period First Reported: October 1, 1987 to March 31, 1988*

This OIG review found that a lessor had proposed, and the contracting officer erroneously accepted, unallowable costs for escalation when computing a rent increase. As of September 30, 1988, the report had not been resolved.

The report contained two recommendations relating to the collection of rental overpayments, plus interest. No implementation actions or dates have been scheduled because the report pertains to an ongoing OIG investigation and, as such, has been removed from GSA's resolution process.

## **Elevator Maintenance**

*Period First Reported: October 1, 1987 to March 31, 1988*

This OIG review determined that an elevator maintenance contractor had failed to provide contractually required services at a Federal facility, resulting in GSA making overpayments to the contractor. As of September 30, 1988, the report had not been resolved.

The report contained recommendations to: (1) determine the number of hours of service not provided and make appropriate deductions from contractor payments, and (2) ensure that the correct number of contractor hours are provided in future periods. No implementation actions and dates have been established because the report pertains to an ongoing investigation and, as such, has been removed from GSA's resolution process.

## **2. Significant Audits Not Being Implemented According to Established Milestones**

### **Payments For Overtime Services in Leased Space**

*Period First Reported: October 1, 1987 to March 31, 1988*

This consolidated report advised GSA that, while most payments for building overtime services were handled effectively, internal controls require strengthening. Accordingly, the OIG made 17 recommendations; 14 have been implemented.

The remaining three recommendations involve: (1) recovering the cost of overtime services provided tenant agencies at a border station, (2) preparing accurate independent estimates for overtime services, and (3) negotiating overtime rates prior to lease award. All three recommendations were scheduled for implementation by September 1, 1988. As of September 30, 1988, the Audit Resolution and Internal Controls Division had not received documentation that the recommendations had been implemented.

### **Lease Enforcement**

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

This April 20, 1987 report advised GSA of recurring maintenance and repair problems in a leased facility. The report contained six recommendations; three have been implemented.

The remaining three recommendations involve: (1) correction of potential health hazards, (2) performance of a comprehensive inspection, and (3) correction of exit light and floor loading problems. Implementation for all three was originally scheduled for June 1988, and renegotiated to September 1988. As of September 30, 1988, the Audit Resolution and Internal Controls Division had not received documentation that the recommendations had been implemented.

## **3. Significant Audits Being Implemented According to Established Milestones**

### **Energy Conservation Practices in Leased Buildings**

*Period First Reported: October 1, 1987 to March 31, 1988*

This OIG multiregional evaluation advised management of energy practices in violation of lease terms. The report contained two recommendations; one has been implemented.

The remaining recommendation requires the establishment of a program to monitor and manage utility usage in leased space and review those leases with excessive usage to determine if reductions are possible. Implementation is scheduled for March 1989.

### **Construction Contract Administration**

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

This review of the construction of a Federal building advised GSA management of the need to enforce the requirements for schedules and price breakdowns in construction contracts. The OIG made 13 recommendations; 11 have been implemented.

The remaining two recommendations involve obtaining a determination from an Architect and Engineering Deficiency Committee and resolving any time considerations. Both recommendations were originally scheduled for completion in June 1988. Full implementation is now scheduled for October 1988 and February 1989.

### **Energy Conservation in Leased Space**

*Period First Reported: April 1, 1986 to September 30, 1986*

This review of energy usage in leased buildings advised GSA that, while notable progress had been made in identifying and monitoring energy usage problems, additional opportunities for energy conservation still existed. The OIG made ten recommendations; eight have been implemented.

The two remaining recommendations involve the installation of sensor devices and the performance of energy conservation building studies. They are scheduled to be fully implemented by January 1990 and April 1990, respectively.

### **Administration of Cleaning Contracts**

*Period First Reported: October 1, 1985 to March 31, 1986*

This OIG review concluded that regional controls over cleaning contracts required strengthening. We made seven recommendations to correct the identified deficiencies; six have been implemented.

The remaining recommendation involves the collection of overpayments to a GSA contractor. On July 14, 1986, a demand letter was written and an account receivable was established in the amount of \$137,082. The contractor has since filed an appeal with the GSA Board of Contract Appeals.

### **Excessive Tax Escalation Payments**

*Period First Reported: April 1, 1985 to September 30, 1985*

This June 4, 1985 review disclosed that the tax escalation clause contained in GSA leases, coupled with some local taxing practices, resulted in exorbitant Government tax escalation payments. The report contained eight recommendations; six have been implemented.

The two remaining recommendations generally involve specific actions to reduce GSA's liability for excessive tax escalation payments. The recommendations were originally scheduled for completion in November 1985 and March 1986, respectively. Implementation dates for both recommendations were renegotiated to June 1988 and again to May 1990.

### **More Improvements Needed in Lease Award Procedures**

*Period First Reported: October 1, 1984 to March 31, 1985*

This consolidated report identified significant problems adversely affecting lease awards in spite of program improvements implemented by PBS. The report contained 20 recommendations; 19 have been implemented.

The implementation date for the remaining recommendation, which involves updating the leasing handbook, has been renegotiated to January 1989.

### **Fire and Life Safety Systems**

*Period First Reported: April 1, 1984 to September 30, 1984*

This consolidated report identified the need for GSA action to ensure the proper functioning of fire and life safety systems in Federal buildings throughout the country. The report contained ten recommendations; nine have been implemented.

The remaining recommendation, which requires testing of emergency control and smoke control systems, is scheduled for implementation in August 1989.

### **Fire and Life Safety Systems**

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

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

Implementation of the remaining recommendation, which involves the installation of a new fire alarm system in a Federal facility, is generally proceeding in accordance with the action plan, although delays have been experienced and revised implementation dates have been granted. Full implementation is now scheduled for December 1989.

# SECTION III—FEDERAL SUPPLY SERVICE

*The Federal Supply Service (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. In the second half of FY 1988, FSS obligated approximately \$24 million in direct operating expense appropriations. Estimated sales through the General Supply Fund during the same period were almost \$1.2 billion.*

## A. Overview of OIG Activity

This period, OIG audit coverage of FSS primarily focused on contracting activities, particularly preaward audits of multiple award schedule contracts. We issued 111 contract audit reports recommending \$66.2 million in cost avoidances and \$1.3 million in recoveries. Notably, two OIG preawards highlighted this period account for almost \$21.7 million of our recommended avoidance.

In a series of internal audit reports issued this period, the OIG presented findings in a variety of FSS program areas, including fleet management, customer supply center operations, depot activities, and contract administration.

Joint OIG audit and investigative work resulted in two civil fraud settlements valued at \$1,050,000 and \$575,000, respectively. Both settlements resulted from OIG disclosures that the firms involved had violated the price reduction/defective pricing clauses in their GSA contracts.

The OIG completed 72 investigative cases involving FSS programs, operations, or employees. Notably, one investigation resulted in the conviction of a GSA motorpool inspector for accepting a bribe. The investigation, conducted jointly with the FBI, disclosed that the GSA employee solicited, and accepted, payments in return for sending business to a contractor.

Another investigation, conducted jointly with the Defense Criminal Investigative Service, resulted in the convictions of a chemical supply firm and its president for mail fraud. The company falsified test results and delivered substandard materials.

## B. Significant Audits and Investigations

*This section summarizes significant internal and post-award audits and investigations dealing with FSS. Significant preaward contract audits are presented in Section C.*

### **\$1,050,000 Civil Settlement**

On August 5, 1988, a GSA furniture supplier agreed to pay the Government \$1,050,000 to settle its potential

civil liability. The firm has already refunded \$300,000 to the Government. The remaining \$750,000 is to be paid in quarterly installments over the next four years.

A joint GSA OIG audit and investigation found that the firm failed to provide accurate and complete pricing data, and misled GSA about the quantity and nature of its commercial sales. GSA contracting officials relied upon these data when negotiating the contract and, as a result, the firm secured inflated prices from Federal purchasers.

The matter was referred to the Office of the U.S. Attorney, which accepted the case for both criminal prosecution and civil litigation. The settlement agreement was negotiated by representatives of the U.S. Attorney's Office, the Department of Justice Civil Division, and the GSA OIG. Relative to the criminal charges, the company pled guilty to submitting false statements in October 1986 and was fined \$12,000.

### **\$575,000 Civil Settlement**

On September 7, 1988, a copier equipment supply firm entered into a settlement agreement with the Government whereby it agreed to pay \$575,000 to settle its potential civil and administrative liability. The Government alleged that the firm failed to provide accurate and complete pricing data to GSA and failed to disclose general price reductions granted during the term of its GSA contract.

A joint OIG audit and investigation disclosed that the firm sold items to its commercial customers at discounts greater than those offered to GSA. Failure to disclose these discounts violated the price reduction/defective pricing clauses in its GSA contract.

The matter was referred to the U.S. Attorney's Office, which declined criminal prosecution. Prior to initiation of formal civil litigation, a settlement agreement was negotiated. Representatives of the U.S. Attorney's Office, the Department of Justice Civil Division, GSA's Office of General Counsel, and the GSA OIG participated in the negotiations.

### **Improvements Needed in Regional Fleet Management**

During this period, the OIG completed an overall evaluation of one GSA region's management of fleet vehicle operations. The evaluation consisted of reviews of three Fleet Management Centers and the Centralized Maintenance Control Center as well as the Fleet Management Branch. Individual reports summarizing specific conditions in each center were issued.

In a July 25, 1988 consolidated report, we advised the Regional Administrator that, while the region was generally

successful in satisfying customer requirements, procedures required strengthening in several major areas. We found that the size of the vehicle fleet may be excessive since Fleet Management Centers did not require customer agencies to justify the retention of vehicles that did not meet minimum use guidelines. Further, these centers did not encourage user agency rotation of high and low mileage vehicles to maximize vehicle warranty coverage and avoid losses in resale values due to high mileage. Also, the Fleet Management Branch did not maintain adequate control to ensure that accident reports were received and that subsequent billings to responsible parties were processed. In addition, the accuracy of transactions was not verified, required reconciliations were not performed, and vendor work was not adequately monitored.

We made six recommendations to the Assistant Regional Administrator, Federal Supply Service, to correct identified deficiencies. These included recommendations to:

- Periodically review vehicle utilization to identify underutilized vehicles and contact the user agency to verify that the vehicles in question are required.
- Establish a periodic rotation program for high and low mileage vehicles.
- Enter accident reports when first received and then account for all accident report numbers issued.
- Ensure that prescribed operating procedures are followed.

The Regional Administrator concurred with the recommendations in the draft report. We are awaiting action plans for implementing our recommendations.

## **Bribery Conviction**

On July 8, 1988, a GSA motorpool inspector pled guilty to one count of accepting a bribe. Sentencing is scheduled for October 1988.

The conviction resulted from a joint GSA OIG and Federal Bureau of Investigation (FBI) investigation into a GSA auto repair contractor's allegations that the GSA inspector had solicited payments of \$100 per week. In return, the inspector would send extra business to the contractor, and also advise the contractor on how to bill GSA for work that was not performed. OIG and FBI special agents monitored three meetings during which the inspector accepted payments totaling \$600 from the contractor, who was cooperating with the investigation.

The subject was suspended without pay by GSA on April 5, 1988. Administrative action to terminate his employment was initiated; however, upon being notified of this action, the employee resigned his GSA position.

## **Chemical Supplier Convicted**

On September 16, 1988, a GSA chemical supply firm and its president were sentenced in U.S. District Court after

pleading guilty to mail fraud and conspiracy to defraud the Government. The company was fined \$100,000 and ordered to make restitution of \$100,000. The president was sentenced to 5 years in prison (54 months suspended) and 54 months probation, fined \$25,000 and ordered to perform 3,744 hours of community service. Both subjects were also prohibited from conducting business with the Government and are required to cooperate in any future administrative or civil actions taken against them.

The sentencing resulted from a joint GSA OIG and Defense Criminal Investigative Service investigation. The investigation disclosed that the company falsified laboratory test reports and submitted substandard materials in connection with contracts it held with GSA and the Department of Defense from 1981 to 1985.

## **Improvements Needed at a Customer Supply Center**

The OIG completed an evaluation of operations at a Customer Supply Center (CSC). The review identified the need to improve procedural and operational areas, thereby ensuring adequate safeguarding of Government assets. The review found, for example, that: customers were allowed to select their own stock, although this practice violates GSA procedures; an employee of another agency was given access to the CSC's computer system and permitted to process customer sales transactions, including those involving his own agency, and perform file maintenance; inventory management practices did not include performance of the required annual wall-to-wall inventory, or timely reconciliation of the Out-of-Balance Report; and prescribed security procedures were not followed.

In the report issued August 24, 1988, the OIG directed 10 recommendations to the Assistant Regional Administrator, Federal Supply Service, to correct identified deficiencies. These included recommendations to:

- Obtain approval from FSS Central Office for customers to do their own stock selection, or discontinue the practice.
- Permit only authorized CSC employees to process customer sales transactions and perform file maintenance.
- Perform required physical inventories and reconcile the Out-of-Balance Report.
- Implement required procedures relating to the wearing of identification badges, distribution of keys, and posting of emergency evacuation plans.

The Regional Administrator generally concurred with the recommendations in the draft report. We are awaiting action plans for implementing the recommendations.

## **C. Significant Preaward Audits**

*The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts.*

*The pre-decisional, advisory nature of preaward audits distinguishes them from other audits.*

### **\$14 Million Cost Avoidance Recommended**

The OIG evaluated a cost or pricing proposal submitted in response to a GSA solicitation for the purchase of safes, filing cabinets, vault doors, and other security devices. Estimated sales under the contract are \$66 million.

In our June 30, 1988 audit report, we advised the contracting officer that the cost or pricing data contained in the firm's proposal were overstated or unallowable. The auditors recommended a cost avoidance of \$14 million, principally in the following categories: material, manufacturing variance, selling expense, and general and administrative expense.

We are awaiting the contracting officer's position on the questioned costs.

### **Preaward Questions \$7.7 Million of Proposed Cost**

The OIG evaluated discount schedule and marketing data submitted in response to a GSA solicitation for the purchase of furniture systems. Estimated sales under the contract are \$80.6 million.

Our June 10, 1988 audit report advised the contracting officer that discounts offered to commercial customers were not disclosed in the firm's offer and that these discounts exceeded the best discounts offered to GSA. The report also advised that concessions granted to other customers tend to negate the status of the Government as "most favored customer." In addition, the audit determined that several of the offered products did not meet

the test of commerciality. Accordingly, the report recommended a cost avoidance of \$7.7 million.

Negotiations with the contractor are currently underway.

### **\$2.3 Million Cost Avoidance Recommended**

The OIG evaluated discount and marketing data submitted in response to a GSA solicitation for the purchase of ADP furniture, storage, and transportation. Estimated sales under the contract are \$10.1 million.

The April 18, 1988 audit report advised the contracting officer of discounts not disclosed in the firm's offer that exceeded those offered to GSA. We further advised that two offered products did not meet the test of commerciality, and that cost or pricing data may therefore be required. As a result, the auditors recommended cost avoidances totaling \$2.3 million.

Negotiations with the contractor are currently underway.

### **Preaward Questions \$1.4 Million of Proposed Cost**

The OIG evaluated discount schedule and marketing data submitted in response to GSA solicitations for the purchase, rental, repair and maintenance of microphotographic equipment and supplies. Estimated sales under the contract are \$17.2 million.

Our July 15, 1988 audit report advised the contracting officer that discounts offered to commercial customers were not accurately disclosed in the firm's offers and that these discounts exceeded the best discounts offered to GSA. We also advised that, in our opinion, the firm's rationale for offering higher discounts to dealers was not

justified. The report further advised the contracting officer to seek the same prompt payment discount terms offered to the firm's dealers. Accordingly, the auditors recommended cost avoidances totaling \$1.4 million.

We are awaiting the contracting officer's position on the questioned costs.

## D. Statistical Highlights

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

Activity	FSS	All GSA
Audit Reports Issued.....	125	478
Recommended Cost Avoidance.....	\$66,194,736	\$153,632,778
Recommended Cost Recovery.....	\$1,340,088	\$23,956,121
Management Commitments to Avoid Costs.....	\$19,353,084	\$61,258,591
Management Commitments to Recover Funds.....	\$1,743,977	\$2,893,892
Percentage of Recommended Cost Avoidance Agreed to by Management.....	51	66
Percentage of Recommended Cost Recovery Agreed to by Management.....	74	77
Unresolved Audits Older Than 6 Months (Excluding Preawards).....	—	—
Implementation Reviews Finding Unimplemented Recommendations.....	1	4
New Investigative Cases.....	88	218
Criminal Referrals (Subjects).....	41	75
Civil Referrals (Subjects).....	3	4
Administrative Referrals (Subjects).....	18	76
Suspension/Debarment Referrals (Subjects).....	56	82
Indictments/Informations/Complaints.....	25	33
Successful Criminal Prosecutions.....	17	27
Civil Settlements/Judgments.....	5	8

## E. Significant Audits From Prior Reports

*Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.*

*One significant audit from a prior Report to the Congress is not implemented. It is being implemented in accordance with currently established milestones.*

## Customer Supply Center Operations

*Period First Reported: October 1, 1987 to March 31, 1988*

This December 9, 1987 review disclosed several operational and procedural areas that required attention. The report contained 27 recommendations; 26 have been implemented.

The remaining recommendation requires the sectioning off of the Customer Supply Center area in the facility by installing a wall, fence, or equivalent structure. Full implementation is scheduled for September 1989.

# SECTION IV—INFORMATION RESOURCES MANAGEMENT SERVICE

*The Information Resources Management Service (IRMS) 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 FY 1988, IRMS obligated over \$15 million in direct operating expense appropriations. Estimated sales through the Information Technology Fund during the same period were over \$493 million.*

## A. Overview of OIG Activity

This period, OIG audit coverage of IRMS continued to emphasize contracting activities, particularly preaward audits of multiple award schedule contracts. We issued 127 contract audit reports recommending \$58,646,781 in cost avoidances and \$19,920,972 in recoveries. Notably, an OIG preaward highlighted this period resulted in a management commitment to avoid \$7.2 million.

Joint OIG audit and investigative effort resulted in a \$900,938 civil settlement agreement with a computer graphics supplier. The OIG review found that the firm sold items to commercial customers at discounts greater than those disclosed to GSA.

OIG investigators completed 12 cases this period involving IRMS programs, operations, and employees; most involved white collar crimes.

## B. Significant Audits and Investigations

*This section summarizes significant postaward audits and investigations dealing with IRMS operations. Significant preaward contract audits are presented in Section C.*

### **\$900,938 Civil Settlement**

On May 6, 1988, a firm agreed to pay the Government \$900,938 to settle potential civil fraud issues. The firm, a supplier of computer graphics equipment and software, refunded the full amount to the Government at the time of settlement.

A joint OIG audit and investigation disclosed that the firm sold items to its commercial customers at discounts greater than those offered to GSA. Failure to disclose

these discounts during negotiation of contracts violated the price reduction/defective pricing clauses in its GSA contracts.

The matter was referred to the Office of the U.S. Attorney, which declined criminal prosecution, but accepted the case for civil litigation. The settlement agreement was negotiated by representatives of the U.S. Attorney's Office, the Department of Justice Civil Division, GSA's Office of General Counsel, and the GSA OIG.

## C. Significant Preaward Audits

*The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits.*

### **\$7.2 Million Cost Avoidance Through Preaward Audit**

On September 23, 1988, GSA management avoided expenditures of \$7.2 million after successfully negotiating pricing concessions in that amount from an ADP software firm. The avoidance stemmed from an OIG audit of the firm's \$17 million pricing proposal submitted in response to a GSA solicitation for software conversion services.

In our May 20, 1988 audit report, we advised the contracting officer that the proposal contained overstated and unsupported costs. We further advised that contractor estimates were incomplete. The auditors recommended a cost avoidance of \$9.9 million in the following categories: direct labor and fringe benefits, license and royalty fees, relocation costs, overhead, and general and administrative expenses.

### **\$7.2 Million Recommended Cost Avoidance**

The OIG evaluated discount schedule and marketing data submitted in response to a GSA solicitation for the purchase of communications equipment. Estimated sales under the contract are \$80 million.

Our June 28, 1988 audit report advised the contracting officer that discounts offered to commercial customers exceeded the best discounts offered to GSA. Although the firm's offer disclosed these commercial discounts, the rationale for not offering GSA equal discounts was considered to be flawed. Based on the sales volume as well as the terms and conditions offered to other customers, the report advised the contracting officer to seek

discounts equal to the best commercial customer in the same category. Accordingly, the auditors recommended a cost avoidance of \$7.2 million.

Negotiations with the contractor are currently underway.

### Preaward Questions \$1.3 Million of Proposed Cost

The OIG evaluated discount schedule and marketing data submitted in response to a GSA solicitation for the purchase of general purpose ADP equipment and software. Estimated sales under the contract are \$8 million.

Our April 11, 1988 audit report advised the contracting officer that discounts offered to commercial customers were not accurately disclosed in the firm's offer and that these discounts exceeded the best discounts offered to GSA. Accordingly, the auditors recommended a cost avoidance of \$1.3 million.

The contracting officer successfully negotiated the contract and obtained \$1.5 million in pricing concessions.

### \$1 Million of Termination Settlement Proposal Questioned

The OIG audited a firm's \$1.8 million settlement proposal relating to GSA's termination of a contract to operate information training products centers. The audit determined that proposed costs violated contract provisions, were based on judgmental estimates, or did not directly relate to the terminated portion of the contract. Our May 31, 1988 audit report advised the contracting officer that \$1 million of costs contained in the proposal were overstated or unallowable. The overstated or unallowable amounts were principally for: direct material, labor, and general and administrative expenses.

We are awaiting the contracting officer's position on the questioned costs.

## D. Statistical Highlights

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

Activity	IRMS	All GSA
Audit Reports Issued .....	130	478
Recommended Cost Avoidance .....	\$58,646,781	\$153,632,778
Recommended Cost Recovery .....	\$19,920,972	\$23,956,121
Management Commitments to Avoid Costs .....	\$25,069,883	\$61,258,591
Management Commitments to Recover Funds .....	\$902,426	\$2,893,892
Percentage of Recommended Cost		
Avoidance Agreed to by Management .....	73	66
Percentage of Recommended Cost		
Recovery Agreed to by Management .....	79	77
Unresolved Audits Older Than 6 Months (Excluding Preawards) .....	—	—
Implementation Reviews Finding Unimplemented Recommendations .....	—	4
New Investigative Cases .....	27	218
Criminal Referrals (Subjects) .....	7	75
Civil Referrals (Subjects) .....	1	4
Administrative Referrals (Subjects) .....	4	76
Suspension/Debarment Referrals (Subjects) .....	—	82
Indictments/Informations/Complaints .....	2	33
Successful Criminal Prosecutions .....	2	27
Civil Settlements/Judgments .....	3	8

## E. Significant Audits From Prior Reports

Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division,

*Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.*

*Two IRMS audits highlighted in prior Reports to the Congress have not been fully implemented. One report was resolved just prior to the close of the reporting period; the other report is being implemented in accordance with currently established milestones.*

## **Security at a Computer Facility**

*Period First Reported: October 1, 1987 to March 31, 1988*

This OIG review disclosed that improvements in security and fire safety were necessary to protect personnel, equipment, and sensitive data. The report contained four recommendations to correct the identified deficiencies.

On September 8, 1988, the report was resolved. Accordingly, it has just been referred to the Audit Resolution and Internal Controls Division for tracking of implementation actions.

## **Telecommunications Systems Management**

*Period First Reported: October 1, 1985 to March 31, 1986*

This OIG review concluded that IRMS needed to strengthen its oversight role relative to Government telecommunications systems. We made 12 recommendations; 11 have been implemented.

The remaining recommendation, which involves the development and issuance of technical manuals, is scheduled for full implementation in December 1988.

# SECTION V—OTHER GSA COVERAGE

*Other GSA services and staff offices, such as the Federal Property Resources Service, the Office of the Comptroller, and the Office of Administration, comprised the focus for the remainder of the OIG's efforts this period.*

## A. Overview of OIG Activity

OIG coverage of the Federal Property Resources Service, the Office of the Comptroller, the Office of Administration, and other GSA organizations consisted primarily of internal management reviews. These reviews resulted in findings and recommendations in areas such as payment procedures, consultant contracts, real property disposal, billings to other agencies, and imprest funds. The OIG also provided extensive technical assistance relative to the audit of GSA's FY 1987 consolidated financial statements, performed in conjunction with the General Accounting Office.

An especially noteworthy review advised management of the need to enhance systems edits for the Credit Card Accounts Payable System as well as the data reported by oil companies. The OIG believes that such enhancements are necessary to prevent credit card abuse and overpayments for exempt fuel taxes.

In addition, 16 imprest fund reviews advised management of the need to improve internal controls and physical safeguards. We also recommended an increase to the cash levels maintained at several funds.

The OIG also completed 30 investigations involving the personnel, programs, and operations in these GSA areas.

## B. Significant Audits

*This section summarizes significant internal audits involving the programs and operations of the remaining GSA services and staff offices.*

### Controls Over Payments for Credit Card Purchases

The U.S. Government National Credit Card is used to pay for purchases of fuel and related supplies and services for Government-owned vehicles. GSA assigns a credit card to each of the vehicles in its motor pool fleet. This card is prohibited from being used to purchase products for any other vehicle, whether Government or privately-owned.

This period, the OIG completed a review of the GSA Credit Card Accounts Payable System (CAPS), which is used to process payments of oil company bills for purchases made with the National Credit Card. During 1987, payments to oil companies through CAPS totaled

\$472 million. The review concluded that enhancements to systems edits and to the data supplied by the oil companies are needed to detect credit card misuse, and to verify the fuel tax exemption rates and related amounts billed by the oil companies.

Our analysis of one month of the CAPS payment history file identified possible misuse of the credit cards, including: 136 instances where non-fuel charges exceeded \$50, although the required authorization from a GSA Maintenance Control Center had not been obtained; 114 instances where at least 25 gallons of fuel had been purchased, despite the fact that none of the vehicles involved had fuel tanks with a 25-gallon capacity; and 77 instances where the cost of fuel exceeded \$2 per gallon. In addition, we identified 1100 vehicles that had 20 or more credit card purchases during the month. Since there were only 20 workdays in the month, that number of purchases seemed excessive.

Our review also identified overpayments to some oil companies due to CAPS not verifying the accuracy of the fuel tax exemption amounts computed by those oil companies that supply fuel tax data on their billings. In many jurisdictions, the Government is not required to pay state, county, and local fuel taxes. However, since the fuel taxes are included in the price per gallon charged at the service station, charges related to the exempt taxes need to be deducted from the gross amount of the oil companies' invoices.

The September 1, 1988 report offered six recommendations to the Comptroller to correct identified deficiencies. These included recommendations to:

- Initiate action to obtain billing detail from oil companies that includes the date of purchase and location of service station for each credit card charge ticket.
- Develop CAPS edits to detect missing data and check the validity and reasonableness of charges.
- Develop CAPS edits to verify the fuel tax exemption rates and amounts billed for all oil company invoices.

The Comptroller concurred with the recommendations in the draft report. We are awaiting the action plans for implementing these recommendations.

### Imprest Fund Reviews

OIG reviews of 16 imprest funds in 5 GSA regions disclosed weaknesses in internal controls, inadequate physical safeguards, and insufficient cash levels. Internal control weaknesses, identified in nine funds, included: nonperformance of unannounced cash counts, use of a common cash box by several cashiers, existence of two funds in the same building, improper segregation of duties, and expenditures without proper approval. The physical security problems, which were found in seven

funds, included: safe combinations not regularly changed, inadequate safeguarding of duplicate keys, use of substandard locks, and failure to test the alarm system. Finally, the amount of cash maintained in three funds was insufficient to cover normal disbursements.

In 14 reports issued this period, the OIG offered recommendations to correct these and other deficiencies. Six of

the reports are resolved; we are awaiting action plans for the other eight reports.

## 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.....	34	478
Recommended Cost Avoidance.....	-	\$153,632,778
Recommended Cost Recovery .....	\$770,700	\$23,956,121
Management Commitments to Avoid Costs.....	-	\$61,258,591
Management Commitments to Recover Funds.....	-	\$2,893,892
Percentage of Recommended Cost Avoidance Agreed to by Management .....	-	66
Percentage of Recommended Cost Recovery Agreed to by Management .....	-	77
Unresolved Audits Older Than 6 Months (Excluding Preawards) .....	-	-
Implementation Reviews Finding Unimplemented Recommendations .....	-	4
New Investigative Cases.....	29	218
Criminal Referrals (Subjects) .....	1	75
Civil Referrals (Subjects).....	-	4
Administrative Referrals (Subjects).....	16	76
Suspension/Debarment Referrals (Subjects).....	-	82
Indictments/Informations/Complaints.....	1	33
Successful Criminal Prosecutions.....	-	27
Civil Settlements/Judgments.....	-	8

## D. Significant Audits From Prior Reports

*Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.*

*With regard to GSA services and staff offices other than PBS, FSS, and IRMS, only three significant audits from prior Reports to the Congress are not fully implemented. One report was resolved just prior to the close of the reporting period; the other two reports are being implemented in accordance with currently established milestones.*

### Prompt Payment Act

*Period First Reported: October 1, 1987 to March 31, 1988*

This OIG review advised GSA management of the need to strengthen controls over payments to contractors. The

report contained four recommendations to correct the identified deficiencies.

The report was resolved late in the reporting period. Accordingly, it has just been referred to the Audit Resolution and Internal Controls Division for tracking of implementation actions.

### Federal Managers' Financial Integrity Act

*Period First Reported: October 1, 1987 to March 31, 1988*

This OIG review determined that, while GSA continued to make improvements in its methods and procedures for the annual review of its accounting systems, certain aspects of the overall review process still require attention. The report contained two recommendations; one has been implemented.

The remaining recommendation requires detailed reviews of GSA's financial management systems, including tests of transactions from initiation to reporting. It is scheduled for implementation in December 1989.

## **Federal Managers' Financial Integrity Act**

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

This OIG review concluded that GSA's review and evaluation process for implementing Section 2 of the Federal Managers' Financial Integrity Act has improved signifi-

cantly, but could not yet be relied upon as the primary basis for reporting. The report contained five recommendations; four have been implemented.

The remaining recommendation requires updating the Management Control Improvement Program Handbook. It is scheduled for implementation in December 1988.

# SECTION VI—STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

*The previous sections of this report presented 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

In terms of our accomplishments, we offer a comparison of the results the OIG achieved in FY 1988 versus those achieved in FY 1987. This fiscal year comparison has several advantages: it allows for review of our accomplishments in light of our FY 1988 goals; and it attenuates statistical fluctuations caused by lapses between the expenditure of audit and investigative effort and realization of results.

On the audit side, we succeeded in our principal FY 1988 goal of increasing auditor productivity. In terms of total numbers, from FY 1987 to FY 1988, we experienced a 40 percent increase in audit reports issued (from 635 to 889); a 6 percent increase in recommended savings (from

\$326 million to \$346 million); and a 2 percent decrease in management commitments to achieve savings. These statistics, however, fail to recognize that in FY 1987 a single anomalous audit yielded \$125 million in recommended savings and \$96 million in management commitments to achieve savings. Removing this audit from the comparison allows a better view of audit productivity: a 40 percent increase in audit reports issued; a 71 percent increase in recommended savings; and a 29 percent increase in management commitments.

On the investigative side, we started FY 1988 with several goals. First, we wanted to increase our investigative focus on significant white collar crime. Second, we wanted to improve prosecutive results. Again, we believe that our results have been impressive:

- Indicative of our focus on white collar crime, we expended 7 percent of our direct investigative resources on several complex investigations having multi-agency, nationwide implications; and these investigations were still ongoing at the end of FY 1988.
- In terms of prosecutive results, the number of successful prosecutions and civil settlements increased by 18 percent (from 45 in FY 1987 to 53 in FY 1988).

The following subsection presents detailed information on the OIG's quantifiable accomplishments during this six-month period. Notably, more audit reports were issued this period than in any preceding semiannual period since FY 1981, and more criminal and civil referrals were accepted for prosecution or litigation than in any six-month period since FY 1985. Given the considerable time often required to obtain results from audit and investigative effort, these high levels of activity bode well for accomplishments in future reporting periods.

## B. Summary Statistics

### 1. Audit Reports Issued

Table 1 summarizes OIG audit reports issued this period by GSA program area. The table includes 44 audits, recommending a total cost avoidance of \$4,697,012, which were performed for the GSA OIG by the Defense Contract Audit Agency.

**Table 1. Summary of OIG Audits**

GSA Program	Reports Issued	Percentage of Total Audits	Recommended Cost Avoidance	Recommended Cost Recovery
PBS				
—Internal .....	89		\$ 6,383,877	\$ 1,613,258
—Contract.....	<u>100</u>		<u>22,407,384</u>	<u>311,103</u>
	189	39	\$ 28,791,261	\$ 1,924,361
FSS				
—Internal .....	14		\$ 41,000	\$ —
—Contract.....	<u>111</u>		<u>66,153,736</u>	<u>1,340,088</u>
	125	26	\$ 66,194,736	\$ 1,340,088
IRMS				
—Internal .....	3		\$ —	\$ —
—Contract.....	<u>127</u>		<u>58,646,781</u>	<u>19,920,972</u>
	130	27	\$ 58,646,781	\$19,920,972
Other GSA				
—Internal .....	33		\$ —	\$ —
—Contract.....	<u>1</u>		<u>—</u>	<u>770,700</u>
	34	7	\$ —	\$ 770,700
Non-GSA				
—Internal .....	6		\$ —	\$ —
—Contract.....	<u>0</u>		<u>—</u>	<u>—</u>
	6	1	\$ —	\$ —
TOTAL .....	484	100	\$153,632,778	\$23,956,121
TOTAL COSTS RECOMMENDED.....	\$177,588,899			

## 2. Audit Reports Resolved

Table 2 summarizes the universe of audits to be resolved by the OIG and GSA management during this period, as well as the status of those audits as of September 30, 1988. Ninety reports more than 6 months old were unresolved as of September 30, 1988; but all of them were preaward audits, which are not subject to the 6-month resolution requirement. Thus, no reports were actually

overdue—a statistic that reflects creditably on GSA's audit resolution efforts.

It should be noted that Table 2 does not include: the 6 reports issued to other agencies this period and reports excluded from the resolution system because they pertain to ongoing investigations. As of September 30, 1988, 53 reports (11 issued this period, 42 issued in prior periods) had been excluded from the resolution system for the latter reason.

**Table 2. Resolution of OIG Audits**

	No. of Reports	Reports With Financial Recommendations	Total Financial Recommendations
Unresolved as of 4/1/88			
—Less than 6 months old .....	222	128	\$102,324,547
—More than 6 months old .....	63	58	34,986,521
Reports issued this period .....	467	242	156,499,554
<b>TOTAL TO BE RESOLVED.....</b>	<b>752</b>	<b>428</b>	<b>\$293,810,622</b>
Reports resolved			
—Issued prior periods .....	195	106	\$ 79,701,628
—Issued current period .....	255	94	57,284,199
<b>TOTAL RESOLVED .....</b>	<b>450</b>	<b>200</b>	<b>\$136,985,827</b>
Unresolved as of 9/30/88			
—Less than 6 months old .....	212	148	\$ 99,215,355
—More than 6 months old .....	90	80	57,609,440
<b>TOTAL UNRESOLVED .....</b>	<b>302</b>	<b>228</b>	<b>\$156,824,795</b>

### 3. Resolution Decisions on Financial Recommendations

Table 3 provides detailed information on the 200 reports involving financial recommendations of \$136,985,827 that are identified in Table 2 as being resolved this period. Notably, \$114,449,188 or almost 84 percent was upheld in

the audit resolution process. In fact, in a number of individual cases, contracting officers resolved to seek savings in excess of the amounts recommended by the OIG.

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 subsequently, 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.....	\$ 6,003,837	\$ 6,073,837	\$ 238,853	\$ 247,489
—Contract.....	30,171,892	30,398,468	41,504	41,504
	\$ 36,175,729	\$ 36,472,305	\$ 280,357	\$ 288,993
FSS				
—Internal.....	\$ —	\$ —	\$ 19,258	\$ 19,258
—Contract.....	50,886,712	33,238,162	2,389,348	1,765,582
	\$ 50,886,712	\$ 33,238,162	\$2,408,606	\$1,784,840
IRMS				
—Internal.....	\$ —	\$ —	\$ —	\$ —
—Contract.....	44,517,552	40,180,855	2,716,871	2,484,033
	\$ 44,517,552	\$ 40,180,855	\$2,716,871	\$2,484,033
Other GSA				
—Internal.....	\$ —	\$ —	\$ —	\$ —
—Contract.....	—	—	—	—
	\$ —	\$ —	\$ —	\$ —
TOTAL.....	\$131,579,993	\$109,891,322	\$5,405,834	\$4,557,866
TOTAL RESOLVED COSTS.....	\$114,449,188			

## 4. Contract Audit Settlements

Table 4 compares contract audit resolution amounts with the corresponding management commitments achieved

in negotiations with contractors. Overall, management commitments on GSA audits represented almost 74 percent of the resolved amounts.

**Table 4. Summary of Contract Audit Settlements**

GSA Program	No. of Reports	Avoidance		Recovery	
		Costs Resolved	Management Commitment	Costs Resolved	Management Commitment
PBS					
—Prior.....	53	\$11,679,783	\$ 9,406,562	\$ —	\$ —
—Current.....	17	1,800,600	1,355,225	—	—
	70	\$13,480,383	\$10,761,787	\$ —	\$ —
FSS					
—Prior.....	57	\$28,775,173	\$17,771,461	\$1,706,909	\$1,706,288
—Current.....	23	2,963,171	1,581,623	18,431	18,431
	80	\$31,738,344	\$19,353,084	\$1,725,340	\$1,724,719
IRMS					
—Prior.....	24	\$19,056,820	\$16,177,937	\$ 902,426	\$ 902,426
—Current.....	11	11,641,946	8,891,946	—	—
	35	\$30,698,766	\$25,069,883	\$ 902,426	\$ 902,426
Other GSA					
—Prior.....	—	\$ —	\$ —	\$ —	\$ —
—Current.....	—	—	—	—	—
	—	\$ —	\$ —	\$ —	\$ —
TOTAL.....	185	\$75,917,493	\$55,184,754	\$2,627,766	\$2,627,145*
TOTAL MANAGEMENT COMMITMENTS.....	\$57,811,899				

\*Includes \$2,525,938 also reported under Monetary Results.

## 5. Total Management Commitments

Drawing upon the information presented in Tables 3 and 4, OIG internal and contract audits involving GSA programs resulted in management commitments to more efficiently use \$61,258,591 and to recover \$2,893,892.

been instituted, the GSA OIG requested data on actual audit recoveries from GSA's Audit Resolution and Internal Controls Division. Between April 1, 1988 and September 30, 1988, Agency records show that \$995,983 was recovered and deposited in the Treasury as the result of OIG audits.

## 6. Recoveries

The General Accounting Office has 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

## 7. 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 Audit Resolution and Internal Controls Division, Office of Administration, 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 26 implementation reviews. Management had successfully implemented the recommendations contained in 22 of these reviews. In the other 4 instances, recommendations were not being implemented in accordance with the action plans. Three of these audits involved PBS programs, the other audit involved an FSS activity.

A report on each implementation review was distributed to the cognizant management official and to the Audit Resolution and Internal Controls Division.

## 8. Investigative Workload

Table 5 presents detailed information on investigative workload by case category. The OIG opened 218 cases and closed 190 cases; only 35 of these cases were administratively closed without referral.

In addition to these cases, the OIG received and evaluated 146 complaints/allegations from sources other than the Hotline that involved GSA employees and programs. Based upon analyses of these allegations, OIG investigations were not warranted.

**Table 5. Investigative Workload**

Case Category	Cases Open 4/1/88	Cases Opened	Cases Closed	Cases Open 9/30/88
White Collar Crimes.....	248	107	77	278
Other Crimes Involving GSA Operations .....	41	27	27	41
Contractor Suspension/Debarment .....	44	25	23	46
Employee Misconduct .....	45	29	30	44
Other.....	<u>45</u>	<u>30</u>	<u>33</u>	<u>42</u>
TOTAL.....	423	218	190	451

Table 6 distributes the 218 new investigative cases opened this period (Table 5) by case category and GSA program area. Notably, 49 percent of the cases opened fell

within the white collar crime category. Most of the new cases (74 percent) involved PBS and FSS programs.

**Table 6. Distribution Of Cases Opened This Period**

Case Category	PBS	FSS	IRMS	Other GSA
White Collar Crimes.....	34	46	20	7
Other Crimes Involving GSA Operations .....	10	12	1	4
Contractor Suspension/Debarment .....	12	12	1	—
Employee Misconduct .....	13	8	5	3
Other.....	<u>5</u>	<u>10</u>	<u>—</u>	<u>15</u>
TOTAL.....	74	88	27	29

## 9. Referrals

The OIG makes three types of referrals to officials outside GSA: criminal, civil, and investigative. During this period, we referred 31 cases involving 75 subjects to the Department of Justice or other authorities for criminal prosecutive consideration. The status of OIG criminal referrals is as follows:

	Cases	Subjects
Pending Prosecutive Decision as of 4/1/88.....	22	60
Referrals.....	31	75
Declinations.....	15	23
Accepted for Prosecution.....	25	53
Pending Prosecutive Decision as of 9/30/88.....	18	59

The OIG also referred 4 cases involving 4 subjects to either the Civil Division of the Department of Justice or a U.S. Attorney for civil fraud litigation consideration. The status of OIG civil referrals is as follows:

	Cases	Subjects
Pending Litigation Decision as of 4/1/88.....	14	26
Referrals.....	4	4
Declinations.....	2	8
Accepted for Litigation.....	4	4
Pending Litigation Decision as of 9/30/88.....	10	18

The OIG made 2 referrals to other Federal or State agencies for further investigation or other action.

## 10. Administrative Referrals and Actions

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 65 cases involving 76 subjects for administrative action. In addition, we referred 61 cases involving 77 subjects to GSA officials for informational purposes only.

The status of OIG administrative referrals is as follows:

	Cases	Subjects
Pending Decision as of 4/1/88.....	37	46
Referrals.....	65	76
Action Completed.....	57	73
Pending Decision as of 9/30/88.....	45	49

Of the 65 cases referred for administrative action this period, 38 cases (41 subjects) involved GSA employees. As a result of these and prior referrals, management took the following actions against GSA employees:

Reprimands.....	21
Suspensions.....	8
Demotions.....	—
Terminations.....	5

## 11. Contractor Suspensions and Debarments

This period, the OIG referred 8 cases involving 31 subjects for suspension and 11 cases involving 51 subjects for debarment. As a result of these and prior referrals, management imposed 27 suspensions and 33 debarments. Management disapproved 4 suspensions and 23 debarments.

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

Suspensions	Cases	Subjects
Pending as of 4/1/88.....	8	20
Referrals.....	8	31
Action Completed.....	8	31
Pending as of 9/30/88.....	8	20

Debarments	Cases	Subjects
Pending as of 4/1/88.....	14	55
Referrals.....	11	51
Action Completed.....	11	52
Pending as of 9/30/88.....	14	54

## 12. Summary of Referrals by GSA Program Area

Table 7 summarizes OIG referrals this period by type of referral and GSA program area.

**Table 7. Summary Of OIG Subject Referrals**

GSA Program	Criminal	Civil	Administrative	Suspension/Debarment
PBS.....	26	—	38	26
FSS.....	41	3	18	56
IRMS.....	7	1	4	—
Other GSA.....	1	—	16	—
TOTAL.....	75	4	76	82

### 13. Criminal and Civil Actions

Cases accepted for criminal prosecution during this and prior periods resulted in 31 indictments/informations and 27 successful prosecutions. Civil referrals from this and prior periods resulted in 2 civil fraud complaints

against 2 individuals, and settlements being reached in 7 cases with 8 subjects.

Table 8 summarizes individual criminal and civil actions by GSA program area. In addition, there were unsuccessful criminal cases against 3 subjects and unsuccessful civil cases against 4 subjects.

**Table 8. Summary Of Criminal And Civil Actions**

GSA Program	Indictments/ Informations/ Complaints	Successful Prosecutions	Civil Settlements/ Judgments
PBS.....	5	8	—
FSS.....	25	17	5
IRMS.....	2	2	3
Other GSA .....	<u>1</u>	<u>—</u>	<u>—</u>
TOTAL .....	33	27	8

### 14. 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 \$1,290,398 in money and/or property during the course of its investigations.

Because of the collaborative nature of OIG activities, \$2,525,938 of the amounts reported as investigative recoveries and criminal and civil recoveries is also reported under management commitments to recover funds.

**Table 9. Criminal And Civil Recoveries**

	Criminal	Civil	Total
Fines and Penalties .....	\$128,589	\$ —	\$ 128,589
Settlements/Judgments .....	—	3,142,828	3,142,828
Restitutions .....	<u>505,854</u>	<u>—</u>	<u>505,854</u>
TOTAL .....	\$634,443	\$3,142,828	\$3,777,271

### 15. OIG Subpoenas

During the period, 11 OIG subpoenas were issued.

# SECTION VII—REVIEW OF LEGISLATION AND REGULATIONS

Section 4(a)(2) of the Inspector General Act of 1978 requires the OIG to review existing and proposed legislation and regulations relating to GSA programs and operations. To fulfill this legislated responsibility, the OIG maintains a clearance system, coordinated by our legal staff, that ensures OIG review of all proposed legislation, regulations, and internal directives affecting any aspect of GSA operations.

## A. Legislation/Regulations Reviewed

During this period, the OIG reviewed 238 legislative matters and 97 proposed regulations and directives.

## B. Significant Comments

The OIG provided significant comments on the following legislation, regulations, orders, and directives:

- *H. R. 4054, the Inspector General Act Amendments of 1988.* We supported this bill, which would strengthen and enhance the Inspector General concept throughout the Government. We strongly endorsed the provisions: ensuring uniformity of responsibilities and authorities among the Inspectors General; applying the authorities and responsibilities of the Act to specifically designated Federal entities, rather than to virtually all Federal entities as did a prior version of the bill; and requiring separate appropriation accounts for each Office of Inspector General. We generally supported those provisions that increase the reliability and uniformity of Inspector General reports, while offering a number of specific comments and recommendations to strengthen and clarify these provisions. We recommended deletion of that section of the bill establishing a requirement for reporting on preliminary investigations since such reporting could compromise ongoing investigations, and could prejudice prosecutions and civil proceedings resulting from these investigations.
- *S. 2241, a bill to amend Title 5, United States Code, to prohibit reimbursement by the United States of certain contractor costs.* We supported

this bill which would disallow all costs of defending any alleged violations of Federal, state, or local law or regulation if: an indictment was returned; a criminal conviction was obtained; there was a civil or administrative determination of liability; or there was a decision to debar or suspend the contractor, or to rescind, void, or terminate a contract for default. We endorsed the proposal to limit the reimbursement of legal costs, absent any of the adverse findings above, to the extent of a \$75 per hour fee rate. We commented that this bill would provide a viable means to address the Government's growing concern about excessive or inappropriate cost reimbursement.

- *Draft OMB Bill 121, "Federal Acquisition Act of 1987."* We supported the concept of simplified and consolidated statutes affecting Government acquisitions while opposing the proposed vesting of contracting authority in contracting officers rather than the head of the agency. We suggested deletion of the provision that the Senior Acquisition Executive shall "ensure the coordination of the contract auditor as part of the contract team," since it could lead to conflict with the agency's Office of Inspector General. We recommended certain expansions of both the rights of the agency head to examine books and records relating to contractor and subcontractor cost and pricing data, and the authority of the Comptroller General to examine books and records of contractors and subcontractors.
- *FSS P 4025.5, Proposed Changes to the Surplus Personal Property Donation Program.* We noted that GSA's intention to donate surplus items containing Polychlorinated Biphenyls (PCBs) to state and local donees is not consistent with GSA's policy to eliminate such items by replacing them with non-PCB items. We recommended that the two operating units involved meet to ensure that GSA procedures are consistent on this sensitive health and safety issue.
- *OAD P 5410.1, Proposed Directive on Maintaining Discipline.* We suggested that GSA management clarify the type of irregularity that must be referred to the Office of Inspector General and management's responsibilities when an investigation will not be performed. We also recommended that penalties for certain types of misconduct be revised to give management broader latitude, other than removal, for first offenses.

# SECTION VIII—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 program responding to these legislated prevention responsibilities, and OIG involvement in projects sponsored by the President's Council on Integrity and Efficiency (PCIE).*

## A. OIG Prevention Program

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

- Defining areas vulnerable to fraud, waste, and abuse and assessing the degree of vulnerability.
- Anticipating potential problem areas and performing front-end reviews to help ensure that programs will operate 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.
- Communicating the OIG presence 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, waste, and abuse. To improve OIG capabilities in this area, we expended considerable resources during the reporting period on a major review, performed in conjunction with the General Accounting Office, of GSA's FY 1987 consolidated financial statements. Further, to fulfill a commitment to the GSA Administrator and the General Accounting Office that the OIG will take lead responsibility for assuring that such financial statement audits are performed on an annual basis in GSA, the OIG worked with agency procurement officials to award a contract for the audit of GSA's FY 1988 consolidated financial statements.

### 2. Anticipation

OIG anticipation activities this period focused on preaward audits (Sections II through V), review of proposed legislation and regulations (Section VII), and continued preaward coverage of GSA's leasing program. These activities stem from the belief that many of tomorrow's problems can be avoided through decisive action today.

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

The program achieved the following results during the reporting period:

Lease proposals submitted for review .....	79
Lease proposals reviewed .....	45
Lease proposals with deficiencies .....	23
Lease proposals with no deficiencies.....	22

Major deficiencies identified through OIG preaward advisory reviews related to: disclosure that a building contained asbestos; negotiations conducted with only one of two offerers after the submission of best and final offers; lease file not supporting the award decision; potentially non-responsive offerer; and unrealistic proposed rates for overtime use, operating escalation, and tax escalation. Other deficiencies included: incomplete lease files; conflicting lease provisions; no fire and safety review; overtime rates not evaluated for reasonableness; and overstated Government occupancy rate.

### 3. Education

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on the manifestations of fraud and abuse. These 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 GSA and other Federal agencies.

The OIG conducts two types of Integrity Awareness briefings: general awareness briefings that are geared particularly to new GSA employees, and program-specific briefings that are targeted to employees working in specific GSA programs. Since the inception of this program in 1981, 11,200 GSA employees have attended Integrity Awareness Briefings. This total includes the 388 Central Office and regional employees attending 17 briefings this period.

### 4. Communication

A free flow of information between GSA employees and the OIG is a vital prevention and detection element. Recognizing this fact, the OIG issues brochures on the Hotline and its Report to the Congress, and displays Hotline posters in all GSA buildings nationwide. We also distribute an OIG informational brochure to communicate the OIG's mission and responsibilities to GSA managers and employees, and to serve as a recruitment tool.

During the reporting period, we received 272 Hotline calls and letters. Of these, 68 complaints warranted further action. We also received 2 referrals from GAO and 20 referrals from other agencies; 17 of these referrals required further action. The remaining 204 Hotline complaints required no further action and were closed.

## **B. Projects Sponsored by the PCIE**

*The OIG continued to participate in interagency projects sponsored by the PCIE. Specific involvement this period is delineated by project in the paragraphs that follow. In addition to these efforts, OIG staff members also provided ongoing support to several PCIE committees.*

### **1. Review of Relocation Services Contracts**

The GSA OIG is the lead agency on this PCIE review aimed at: evaluating the utilization and administration of relocation services contracts throughout the Government; and identifying efficient and effective ways to provide needed services.

Questionnaires were directed to the PCIE member agencies to obtain information on the scope and nature of their relocation services contracts. Evaluation of these questionnaires has been completed and a review guide is to be completed in October 1988. The review by participating agencies is scheduled to begin in November 1988, and draft reports will be submitted to each agency by March 1989.

### **2. Auditor Job Analysis Project**

The GSA OIG participated, in conjunction with other Federal agencies, in this evaluation of the applicants referred by the Office of Personnel Management (OPM) for entry level auditor positions. The review evaluated whether methods for screening applicants for placement on OPM registers required change.

The GSA OIG assisted in the development of two questionnaires. The first, directed to supervisors, focused on the specific performance levels expected of GS-5, 7, and 9 auditors and the background necessary to perform at these levels. The second, targeted at auditors, solicited information on the backgrounds possessed by incumbents and the nature of the work they are currently performing.

The questionnaires were returned and analyzed. The PCIE report was issued to OPM in September 1988.

### **3. Computer Systems Integrity Project**

The GSA OIG is one of 11 agencies participating in this evaluation of the automated systems application controls and data reliability of agencies' contract tracking systems. The objective of the review is to assess the integrity of data reported to the Federal Procurement Data System.

This effort will culminate in individual agency reports, scheduled for issuance in the third quarter of FY 1989, followed by a consolidated report.

### **4. Governmentwide Review of Accounting Systems**

The GSA OIG is participating in this PCIE project aimed at assessing whether funds for improved Governmentwide accounting systems are well spent, and whether there are adequate audit trails and internal controls. We assisted in the development of two questionnaires. The first related to management's efforts to establish a single integrated financial management system. The second addressed the OIG's audit involvement in the process.

The questionnaires have been sent to 22 Federal Departments/Agencies and will be analyzed when returned. The results of the project will be summarized in a consolidated report.

### **5. Review of Advisory and Assistance Services**

The GSA OIG is participating in this three-phased PCIE review. The project was initiated to evaluate the Government's use of consultant contracts.

The first phase involved a compilation and summary of reports issued by PCIE members to date on consultant contracts; the summary was completed in September 1988. The second phase, scheduled for completion in February 1989, involves individual OIG reviews of their agency's compliance with Office of Management and Budget guidelines for awarding consultant service contracts. The third phase involves reviews of FY 1987 contracts to determine the extent to which agencies followed sound procurement practices and utilized the services to be provided under the terms of these contracts.

## **6. Review of the Characteristics of Closed Investigative Cases**

The GSA OIG is a participating member in this PCIE review aimed at identifying the major characteristics of the investigative work currently being performed by the

OIGs. Questionnaires were distributed to the OIGs, focusing on investigative cases closed during February 1988.

The questionnaires were returned and are being analyzed. A consolidated report is scheduled for issuance in November 1988.

## **APPENDICES**

# APPENDIX 1—AUDIT REPORT REGISTER

Assignment Number	Title	Date of Report
<b>PBS</b>	<b>Contract Audits</b>	
A80373	Preaward Audit of Architect and Engineering Services Contract: Roger Johnson - Richard Smith Architects Inc., Solicitation No. GS-05-BC-P-87-GBC-0106	04/04/88
A80259	Audit of Termination Proposal: Tomi, Inc., Contract No. GS-05F-13580	04/08/88
A80291	Preaward Audit of Indefinite Quantity Contract: National Institute of Building Sciences, Contract No. GS11P88EGD0131	04/14/88
A80389	Review of Proposal for Initial Pricing Under Solicitation No. GS11P87MKD9030: Ellerbe Associates, Incorporated	04/14/88
A80150	Preaward Audit of a Claim for Increased Costs: MCC Powers, Inc., Second-tier Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256	04/21/88
A80328	Audit of Termination Proposal: Hankins Construction Co., St. Louis, Missouri, Contract No. GS06P86GYC0034	04/25/88
A80385	Preaward Audit of Architect and Engineering Services Contract: Cardenas - Salcedo and Associates, Inc./Booth Keirse, Contract No. GS-07P-87-HUD-0268	04/25/88
A60328	Audit of Termination Proposal: Minority Enterprises, Inc., Contract No. GS-02P-23351	04/27/88
A80080	Preaward Audit of a Claim for Increased Costs: Berti Company, Subcontractor to Hyman/White, Contract No. GS-01B-02294	04/27/88
A80414	Preaward Audit of Architect and Engineering Services Contract: Technical Associates, Inc., Solicitation No. 02-PPC-CM-087-0509	04/27/88
A80346	Preaward Audit of Supplemental Architect and Engineering Services Contract: Fuligni and Fragola, Architects, Solicitation No. 02-PPC-CM-087-0510	04/29/88
A80474	Preaward Audit of Value Change Proposal: J.S. Alberici Construction Co., Inc., Contract No. GS06P87GYC0061	04/29/88
A80419	Preaward Audit of Supplemental Architect and Engineering Services Contract: Witsell, Evans & Rasco, P.A., Contract No. GS-07P-88-HUD-0029	05/02/88
A80249	Audit of a Claim for Bid Preparation and Protest Costs: Greenebaum and Rose Associates, Solicitation No. 86-070	05/03/88
A80473	Preaward Audit of Value Change Proposal: J.S. Alberici Construction Co., Inc., Contract No. GS06P88GYC0009	05/06/88
A80238	Audit of Termination Proposal: Breckco Construction Company, Inc., Contract No. GS06P87GYC0049(N)	05/09/88
A80053	Audit of Lease Alteration Proposal: Willco Construction Co., Inc., Lease No. GS-11B-60264	05/11/88
A80384	Preaward Audit of Lease Escalation Proposal: Sunlight Manor Federal Office Center, Solicitation No. GS-08B-09916	05/11/88
A80313	Postaward Audit of Incurred Costs: Sverdrup Corporation, Contract No. GS-09P-87-LTC-0151	05/12/88
A80363	Preaward Audit of Architect and Engineering Services Contract: Delaware Valley Roofing Consultants, Inc., Solicitation No. ZDE-70053	05/13/88
A80170	Preaward Audit of Lease Escalation Proposal: Total Management, Inc., Lease No. GS-03B-06437	05/17/88
A70783	Review of Subcontractor Proposal to Willco Construction Company, Inc., for Initial Pricing Under GSA Lease No. GS-11B-60264, American Iron Works, Inc.	05/19/88

A80455	Preaward Audit of Architect and Engineering Services Contract: Ralph Hahn and Associates, Inc., Solicitation No. GS-05-P-87-GBC-0108	05/19/88
A80253	Preaward Audit of Architect and Engineering Services Contract: Oliver and Becica, A.I.A., P.A., Solicitation No. 02-PPC-CM-087-0508	05/20/88
A80432	Preaward Audit of Subcontractor Backcharges Related to a Claim for Increased Costs: Terminal Construction Corp., Contract No. GS-02P-23256	05/23/88
A80099	Preaward Audit of a Claim for Increased Costs: Caddell Construction Co., Inc., Contract No. GS-08B-05100	05/25/88
A80309	Audit of Change Order Proposal: Foulger-Pratt Construction, Inc., Contract No. GS-11P-8701	05/25/88
A80274	Preaward Audit of Supplemental Architect and Engineering Services Contract: Custodio, Roe & Associates, Solicitation No. 02-PPC-CM-087-0511	05/26/88
A80468	Preaward Audit of Architect and Engineering Services Contract: I. William Sizeler and Associates, Contract No. GS-07P-88-HUD-0066	05/26/88
A80441	Preaward Audit of Supplemental Architect and Engineering Services Contract: Mesch Engineering, P.C., Solicitation No. 02-PPC-CM-087-0510	05/31/88
A80234	Preaward Audit of Supplemental Architect and Engineering Services Contract: Chapman and Biber, A.I.A., Solicitation No. 02-PPC-CM-087-0509	06/02/88
A80212	Preaward Audit of Architect and Engineering Services Contract: Cape Professional Corporation, Solicitation No. 02-PPC-CM-087-0507	06/06/88
A80318	Preaward Audit of Lease Escalation Proposal: B.G.W. Limited Partnership, Lease No. GS-03B-5803	06/06/88
A80254	Preaward Audit of Lease Alteration Proposal: IRS National Computer Center, Martinsburg, West Virginia, Lease No. GS-03B-4672, Development Company of America	06/08/88
A80106	Preaward Audit of Architect and Engineering Services Contract: Mills, Clagett & Wening, Chartered, Solicitation No. GS11P87MKC9020	06/14/88
A80427	Preaward Audit of Architect and Engineering Services Contract: Settles Associates, Inc., Contract No. GS11P88EGD0123	06/22/88
A80653	Preaward Audit of Architect and Engineering Services Contract: Irving F Lieberman and Associates, Inc., Solicitation No. GS-05P-88-GBC-0043	06/23/88
A80410	Preaward Audit of Overhead Expenses and Rate: T & T Contractors, Inc., Contract No. GS11P86MKC7238	06/24/88
A80439	Preaward Audit of Architect and Engineering Services Contract: Architectural Interiors, Inc., Solicitation No. GS11P88EGD0126	06/24/88
A80379	Preaward Audit of Lease Alteration Proposal: Clarendon Metro Limited Partnership, Lease No. GS11B60231	06/27/88
A80496	Preaward Audit of a Claim for Increased Costs: Unistrut Interior Building Systems, Second Tier Subcontractor to Hyman/White, Contract No. GS-01B-02294	06/27/88
A80500	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-82252	06/30/88
A80501	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-06600	06/30/88
A80749	Preaward Audit of Lease Escalation Proposal: Ocmulgee Fields, Inc., Lease No. GS-04B-15226	06/30/88
A80453	Audit of a Claim for Increased Costs: Centex Construction Co., Inc., Contract No. GS-11B-19066	07/05/88
A80614	Preaward Audit of Change Order Proposal: Webb Electric Company of Florida, Inc., Contract No. GS06P86GYC0098	07/06/88
A80639	Preaward Audit of Supplemental Architect and Engineering Services Contract: Federman Construction Consultants, Inc., Solicitation No. GS-02P-88-CUD-0087	07/07/88
A80525	Postaward Audit of Cost or Pricing Data: Change Order No. 2, Palmetto Depot	07/11/88

A80625	Preaward Audit of Real Estate Tax Escalation Proposal: South Coast Air Quality Management District, Lease No. GS-09B-82247	07/11/88
A80327	Preaward Audit of Change Order Proposal: Grunley-Walsh Construction Co., Inc., Contract No. GS-11P86MKC7304	07/13/88
A80440	Preaward Audit of Architect and Engineering Services Contract: Hellmuth, Obata, & Kassabaum, Inc., Contract No. GS11P88EGC0104	07/13/88
A80665	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: World Wide Terminal Service Corp. (S.L.), Solicitation No. GS-06P-88-GXC-0153	07/15/88
A80684	Preaward Audit of Architect and Engineering Services Contract: Progressive Architects, Engineers, and Planners, Inc., Solicitation No. GS05P88GBD0052	07/15/88
A80672	Review of Tax Escalation: 285 Plus Park Boulevard, Lease No. GS-04B-22292, Nashville, Tennessee	07/19/88
A80732	Preaward Audit of Lease Escalation Proposal: Detroit Associates Limited Partnership, Lease No. GS-05B-9585	07/19/88
A80792	Preaward Audit of Architect and Engineering Services Contract: Ellerbe Becket, Inc., Contract No. GS11P88EGC0104	07/19/88
A80793	Preaward Audit of Architect and Engineering Services Contract: Greenhorn and O'Mara, Inc., Contract No. GS11P88EGC0104	07/20/88
A80794	Preaward Audit of Architect and Engineering Services Contract: MMP International, Inc., Contract No. GS11P88EGC0104	07/21/88
A80512	Preaward Audit of Architect and Engineering Services Contract: Welton Becket Associates, Contract No. GS11P87MKD9030	07/22/88
A80472	Preaward Audit of Change Order Proposal: J.S. Alberici Construction Company, Inc., Contract No. GS06P88GYC0009	07/25/88
A80750	Preaward Audit of Claim: James R. Keogh & Associates, Inc., Contract No. GS-04P-88-EX-D0021	07/25/88
A80741	Preaward Audit of Architect and Engineering Services Contract: The George S. Rider Company, Solicitation No. GS05P88GBC0041	07/27/88
A80497	Preaward Audit of Architect and Engineering Services Contract: James Posey Associates, Inc., Project No. ZDE-70061	07/29/88
A80575	Preaward Audit of Change Order Proposal: J.S. Alberici Construction Company, Inc., Contract No. GS06P87GYC0061	07/29/88
A80571	Preaward Audit of a Claim for Increased Costs: The Davis Corporation, Contract No. GS-11B-38074	08/03/88
A80765	Preaward Audit of a Claim for Increased Costs: The Davis Corporation, Contract No. GS-11B-38074	08/08/88
A70627	Preaward Audit of a Claim for Increased Costs: George Hyman Construction Company and Richard White Sons, Incorporated, A Joint Venture, Contract No. GS-01B-02294	08/11/88
A80737	Preaward Audit of Lease Escalation Proposal: Golden Triangle Management Group, Inc., Lease No. GS-08B-09899	08/16/88
A80608	Preaward Audit of Cost or Pricing Data: North American Construction Corp., Solicitation No. RFP-PBS-9PPC-88-21663	08/17/88
A80652	Preaward Audit of Pricing Proposal: Dun-Well Services, Inc., Solicitation No. GS05P88GAC0038	08/24/88
A80661	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Williamson & Son Janitorial Service, Inc., Solicitation No. GS-07P-88-HTC-0160	08/24/88
A80707	Preaward Audit of Sole-Source Letter Contract: Rampart Construction Associates, Inc., Subcontractor to Benjamin Electrical Engineering Works, Inc., Contract No. GS-02P-88CUC0118	08/26/88
A80657	Preaward Audit of a Claim for Increased Costs: Ace Sprinkler, Inc., Subcontractor to Newco, Inc., Contract No. GS05P86GBC0022	08/29/88

A80685	Preaward Audit of a Claim for Increased Costs: Newco, Inc., Contract No. GS05P86GBC0022	08/30/88
A80864	Preaward Audit of Architect and Engineering Services Contract: Clio Group, Inc., Consultant to Ueland and Junker, Architects and Planners, Project No. ZPA-70047	08/30/88
A80728	Preaward Audit of Indefinite Quantity Contract: National Institute of Building Sciences, Contract No. GS11P88EGD0131	09/06/88
A80747	Audit of First and Second Invoices Submitted by Real Estate Management Services, Inc., Contract No. GS-04P-88-EWC-0103	09/09/88
A80831	Preaward Audit of Cost or Pricing Data: White Glove Service Systems, Inc., Solicitation No. GS-09P-88-KSC-0184	09/09/88
A80855	Preaward Audit of Lease Escalation Proposal: Detroit and Canada Tunnel Corporation, Lease No. GS-05B-12863	09/09/88
A80868	Preaward Audit of Architect and Engineering Services Contract: Faisant Associates, Inc., Subcontractor to Gaudreau, Inc., Project No. ZDE-70070	09/09/88
A80805	Preaward Evaluation of Pricing Proposal: Burks Cleaning and Snow Removal, Inc., Solicitation No. GS-09P-88-KSC-0125	09/12/88
A80847	Preaward Audit of Architect and Engineering Services Contract: Vincent Chan and Associates, Inc., Contract No. GS11P88EGD0172	09/14/88
A80830	Preaward Audit of Architect and Engineering Services Contract: Roy P. Harrover and Associates, Contract No. GS-04P-88-EXC-0044	09/19/88
A80859	Preaward Audit of Cost or Pricing Data: Universal Building Maintenance, Solicitation No. GS-09P-88-KSC-0181	09/20/88
A80885	Preaward Audit of Lease Escalation Proposal: City Centre Building, Lease No. GS-04B-21159	09/20/88
A80671	Preaward Audit of Lease Alteration Proposal: Clarendon Metro Limited Partnership (Phase II), Lease No. GS11B60231	09/21/88
A80598	Preaward Audit of Architect and Engineering Services Contract: Cator, Ruma and Associates, Co., Contract No. GS-07P-88-HUC-0091	09/22/88
A80598	Preaward Audit of Architect and Engineering Services Contract: Allred/Fisher Architects/Engineers, P.C., Contract No. GS-07P-88-HUC-0091	09/22/88
A80598	Preaward Audit of Architect and Engineering Services Contract: High Country Engineering, Contract No. GS-07P-88-HUC-0091	09/22/88
A80668	Audit of Accounting System: Real Estate Management Services, Inc., Peachtree Summit Building, Atlanta, Georgia	09/22/88
A80843	Preaward Audit of Architect and Engineering Services Contract: Patrick and Associates, Inc., Solicitation No. GS05P88GBC0156	09/22/88
A80844	Preaward Audit of Architect and Engineering Services Contract: Jeffrey A. Jones and Associates, Inc., Subcontractor to Patrick and Associates, Inc., Solicitation No. GS05P88GBC0156	09/22/88
A80845	Preaward Audit of Architect and Engineering Services Contract: Paul J. Ford and Company, Subcontractor to Patrick and Associates, Inc., Solicitation No. GS05P88GBC0156	09/22/88
A80806	Preaward Audit of Cost and Pricing Data: Q-1 Service, Solicitation No. GS-09P-88-KSC-0127	09/23/88
A80963	Preaward Audit of Architect and Engineering Services Contract: The Ballinger Company, Project No. IPA-56023	09/26/88
A80779	Audit of a Claim for Increased Costs: Tour & Anderson, Inc., Contract No. GS-11B-18700	09/27/88
A80863	Preaward Audit of Architect and Engineering Services Contract: The Energy Consortium, Inc., Consultant to Ueland and Junker, Architects and Planners, Project No. ZPA-70047	09/27/88
A80043	Audit of a Claim for Increased Costs: John C. Grimberg Co., Inc., Contract No. GS-11B-18700	09/28/88

A80674	Preaward Audit of Architect and Engineering Services Contract: Metcalf/Keyes, Condon, and Florance, Contract No. GS-03B-99021	09/30/88
A80706	Preaward Audit of Sole-Source Letter Contract: Benjamin Electrical Engineering Works, Inc., Contract No. GS-02P-88CUC0118	09/30/88

## **PBS Internal Audits**

A80101	Review of New Roof, Brickell Plaza Federal Building, Miami, Florida	04/01/88
A80289	Review of the Procurement of Lease Space for the Department of Energy in Oak Ridge, Tennessee	04/01/88
A80032	Review of Fire Sprinkler System at the Federal Building - U.S. Courthouse, Orlando, Florida	04/08/88*
A60411	Final Interim Audit Report - Building Purchase Program, Purchase of the Peachtree Summit Building, Atlanta, Georgia	04/15/88
A80283	Review of Escalation Payments at the BP Building, Macon, Georgia	04/20/88
A80463	Preaward Lease Review: Court House Plaza, Burlington, VT, Lease No. GS-01B(PEL)-03586 Neg.	04/25/88
A80465	Preaward Lease Review: IRS Building, Atlanta, Georgia, Lease No. GS-04B-28206	04/28/88
A70640	Overpayments for Elevator Maintenance at the John Weld Peck Federal Building and the U.S. Post Office and Courthouse, Cincinnati, Ohio	05/04/88
A80506	Preaward Lease Review: 75 Hawthorne Street, San Francisco, California, Lease No. GS-09B-68322	05/06/88
A80541	Preaward Lease Review: Norfolk Commerce Center I, 5505 Robin Hood Road, Norfolk, VA, Lease No. GS-03B-89035	05/06/88
A70601	Review of the Repair and Alteration Prospectus Project at the Federal Building and Courthouse, Hato Rey, Puerto Rico	05/13/88
A80390	Preaward Lease Review: 5799 Broadmoor, Mission, Kansas, Lease No. GS-06P-88714	05/18/88
A80454	Preaward Lease Review: 16 Executive Park Drive, Atlanta, Georgia, Lease No. GS-04B-28184	05/18/88
A80467	Review of Alleged Unnecessary Painting and Remodeling, 2320 LaBranch, Houston, Texas, O.I.G. Hotline Complaint Number HO-88-0210	05/18/88
A80078	Review of the Use of the Quality Solicitation for Offers in Region 6	05/19/88
A80452	Preaward Lease Review: Control Data Corporation, 1151 Seven Locks Road, Rockville, Maryland, Lease No. GS-11B-80222	05/19/88
A80521	Preaward Lease Review: 337 Ballardvale Street, Wilmington, MA, Lease No. GS-01B(PEL)-03597 Neg.	05/20/88
A80588	Preaward Lease Review: 626 W. Jackson Boulevard, Chicago, Illinois, Lease No. GS-05B-14384	05/25/88
A80282	Preaward Lease Review: Arlington Square Limited Partnership, 4401 N. Fairfax Drive, Arlington, VA, Lease No. GS-11B-80228	05/26/88
A80568	Preaward Lease Review: 133 Portland Street, Boston, MA, Lease No. GS-01B(PEL)-03594 Neg.	05/26/88
A80461	Preaward Lease Extension Review: Broyhill Building, 1000 N. Glebe Road, Arlington, Virginia, Lease No. GS-11B-30042	05/27/88
A80466	Preaward Lease Review: 3250 Wilshire Blvd., Los Angeles, California, Lease No. GS-09B-87686	05/31/88
A80607	Preaward Lease Review: Top Flight Air Park, Route 12, Showalter Road, Hagerstown, MD, Lease No. GS-03B-89027	06/03/88
A80063	Review of Award and Administration of Guard Contracts in Region 2	06/06/88
A80511	Review of A-76 Study for Mechanical Services, Raleigh, North Carolina	06/06/88

A80273	Review of Postaward Lease Administration and Management of Lease No. GS-05B-14609, 3123 N. Pulaski Road, Chicago, Illinois	06/14/88
A80618	Preaward Lease Review: Quail Crest Place and Wakarusa Boulevard, Lawrence, Kansas, Lease No. GS-06P-88719	06/14/88
A80073	Review of Contracts for Security Systems Service and Equipment	06/15/88
A80638	Preaward Lease Review: Internal Revenue Service, Brooklyn, New York, Lease No. GS-02B-22463	06/16/88
A80648	Preaward Lease Review: Norfolk Commerce Park, Walmer Avenue, Norfolk, Virginia, Lease No. GS-03B-89041	06/16/88
A80670	Preaward Lease Review: 375 Jackson, St. Paul, MN, Lease No. GS-05B-14717	06/20/88
A80630	Review of Region 4 Construction Scheduling	06/21/88
A80589	Preaward Lease Review: National Association of Letter Carriers Building, 100 Indiana Avenue, NW, Washington, DC, Lease No. GS-11B-80221	06/22/88
A80656	Preaward Lease Review: 10 Dorrance Street, Providence, RI, Lease No. GS-01B(PEL)-03595 NEG.	06/22/88
A80582	Preaward Lease Review: Judiciary Tower Building, 450 H Street, NW, Washington, DC, Lease No. GS-11B-80236	06/23/88
A80619	Preaward Lease Review: 1880 Regal Row, Dallas, Texas, Lease No. GS-07B-13229	06/23/88
A80643	Preaward Lease Review: 10 United Nations Plaza, San Francisco, California, Lease No. GS-09B-87845	06/24/88
A80698	Preaward Lease Review: Northwest Bank Building, 1405 Eye St., NW, Washington, DC, Lease No. GS-03B-05543	06/24/88
A50638	Technical Analysis Performed in Support of JI Case No. I60179, Front-End-Loading, Boston Federal Office Building, Causeway Street, Boston, Massachusetts	06/26/88
A80413	Review of Vacant Space at the B.H. Whipple Federal Building, Fort Snelling, Minnesota	06/27/88
A80061	Review of Region 6's Administration of Lease No. GS-06B-10967	06/30/88
A80341	Review of the Construction Contract Award Process in the National Capital Region for the Replacement of Polychlorinated Biphenyl (PCB) Contaminated Electrical Equipment	06/30/88
A80559	Review of the Operation and Maintenance of a Leased Building, Lease No. GS-06B-10967	06/30/88
A80561	Preaward Audit of a Lease: Claim for Liability Insurance Costs, World Trade Center, Lease No. GS-02B-15370	07/07/88
A70640	Review of GSA Elevator Maintenance Contracts, Region 5	07/08/88
A80398	Review of Lease No. GS-04B-28048, Jacksonville, Florida	07/11/88
A80356	Review of New Roof, U.S. Post Office & Courthouse, Beaumont, Texas	07/12/88
A80689	Preaward Lease Review: 50 Staniford Street, Boston, Massachusetts, Lease No. GS-01B(PEL)-03598 NEG.	07/12/88
A80360	Review of Building Management, Oklahoma City Field Office, Region 7	07/13/88
A80742	Preaward Lease Review: Third and Broad Building, Seattle, Washington, Lease No. GS-10B-05440	07/13/88
A50226	Review of Indefinite Quantity Repair and Alteration Contracts in the National Capital Region	07/14/88
A80337	Review of Appraisal Reports Used in GSA's Leasing Program, Region 4	07/14/88
A80780	Review of Award Factors, Lease No. GS-04B-28179, Columbus, Georgia	07/18/88
A80213	Review of Postaward Lease Administration and Management of Lease No. GS-05B-14296, 6000 Lakeside Boulevard, Indianapolis, Indiana	07/19/88
A70564	Review of the Asbestos Control Program in Region 5	07/21/88

A80285	Review of Elevator Maintenance, Region 4 (Five Buildings)	07/21/88
A80746	Preaward Lease Review: 1745 Jefferson Davis Highway, Arlington, Virginia, Lease No. GS-11B-80254	07/22/88
A80820	Preaward Lease Review: One Rodney Square, 920 King Street, Wilmington, Delaware, Lease No. GS-03B-89026	07/22/88
A80828	Preaward Lease Extension Review: 4600 N. Fairfax Drive, Arlington, Virginia, Lease No. GS-11B-60206	07/22/88
A80818	Preaward Lease Review: 175 W. Jackson Boulevard, Chicago, Illinois, Lease No. GS-05B-12447	07/25/88
A80157	Review of GSA's Region 4 Management of Excess Federal Buildings	07/27/88
A80701	Preaward Lease Review: 328 Gibraltar Drive, Sunnyvale, California, Lease No. GS-09B-88297	07/27/88
A80814	Preaward Lease Review: New Federal Building, Chicago, Illinois, Solicitation No. GS-05B-14850	07/27/88
A80261	Review of Fire Sprinkler System at the Brickell Plaza Federal Building, Miami, Florida	07/28/88
A80596	Preaward Lease Review: Fairchild Realty, 300 West Service Road, Washington Dulles International Airport, Chantilly, Virginia, Lease No. GS-11B-80250	07/29/88
A80801	Preaward Lease Review: Piccard Office Building, 1390 Piccard Drive, Rockville, Maryland, Lease No. GS-11B-80411	07/29/88
A80679	Review of A-76 Study: Savannah, Georgia	08/04/88
A80800	Preaward Lease Extension Review: One Vintage Park, 45355 Indian Creek Drive, Sterling, Virginia, Lease No. GS-11B-80249	08/04/88
A80772	Preaward Lease Review: Courtside Plaza, Richardson, Texas, Lease No. GS-07B-13244	08/09/88
A80876	Preaward Lease Review: The Atrium Building, 381 Elden Street, Herndon, Virginia, Lease No. GS-11B-80407	08/10/88
A80890	Preaward Lease Review: Two Owings Mills Corporate Center, 10461 Mill Run Circle, Owings Mills, MD, Lease No. GS-03B-89054	08/11/88
A80775	Review of Actions Taken to Establish an Interim Child Care Facility in South Kansas City, Missouri	08/18/88
A80768	Advisory Review of the Use of the Retrofill Process in Eliminating PCB Contamination	08/22/88
A80621	Review of Fire Sprinkler System at the U.S. Courthouse, Pensacola, Florida	08/23/88
A80658	Postaward Lease Review: 5860 Nolensville Road, Nashville, Tennessee, Lease No. GS-04B-28238	08/25/88
A70287	Review of the Buildings Management Field Office Operations, Region 3	08/26/88
A80569	Review of the A-76 Program, Region 9, Project 09PMM088	08/26/88
A80915	Preaward Lease Review: Illinois Business Center, 400 W. Monroe Street, Springfield, Illinois, Lease No. GS-05B-14649	08/30/88
A80826	Preaward Lease Review: 4501 Ford Avenue, Alexandria, Virginia, Park Center Office Building IV, Lease No. GS-118-80402	08/31/88
A80916	Preaward Lease Review: 200 W. Adams, Chicago, Illinois, Lease No. GS-05B-14517	09/02/88
A80920	Preaward Lease Review: Trucker's Lane, Knoxville, Tennessee, Lease No. GS-04B-28262	09/20/88
A80531	Review of A-76 Most Effective Organization, Implementation for Thomasville, Georgia and Tampa, Florida Studies	09/23/88
A80882	Review of Above Building Standard Lease Alterations, 1801 L Street, NW, Washington, DC	09/23/88
A80907	Review of Complaint About the Award of Building Operations and Mechanical Maintenance Contract, Federal Building & Post Office, Courthouse, Jacksonville, Florida	09/23/88
A80984	Review of A-76 Mechanical Services Study, Miami, Florida	09/26/88

A80827	Preaward Lease Extension Review: 1820 N. Fort Meyer Drive, Arlington, Virginia, Lease No. GS-11B-60205	09/28/88
A70519	Advisory Review of Guard Service Provisions for CFM Contracts in the National Capital Region	09/29/88
A80981	Preaward Lease Extension Review: Commonwealth Building, 1320 Wilson Boulevard, Arlington, Virginia, Lease No. GS-03B-90035	09/29/88
A81002	Preaward Lease Review: Curtis Center, Independence Square West, Philadelphia, PA, Lease No. GS-03B-89056	09/30/88

## **FSS Contract Audits**

A80225	Preaward Audit of Cost or Pricing Data: TAB Products Company, Solicitation No. FCNO-J7-2027-N-9-22-87	04/01/88
A80299	Preaward Audit of Cost or Pricing Data: H.D. Hudson Manufacturing Company, Solicitation No. 7FXI-87-DD785-G6-N	04/04/88
A80438	Preaward Audit of Multiple Award Schedule Contract: Airtech Corp., Solicitation No. 7PM-53024/R5/7FX	04/06/88
A80380	Postaward Audit of Multiple Award Schedule Contract: Waters, Division of Millipore, Contract No. GS-00F-78827 for the Period 6/1/85 to 5/31/88	04/07/88
A80268	Preaward Audit of Multiple Award Schedule Contract: Beckman Instruments, Inc., Al-tex Division, Solicitation No. FCGS-Z3-40012-N-11-17-87	04/13/88
A80335	Preaward Audit of Multiple Award Schedule Contract: Multigraphics, a Division of AM International, Inc., Solicitation No. FCGE-A3-75436-N	04/14/88
A80127	Preaward Audit of Multiple Award Schedule Contract: Supreme Equipment Corporation, Solicitation No. FCNO-J2-2027-N-9-22-87	04/18/88
A80242	Preaward Audit of Multiple Award Schedule Contract: Hewlett Packard Company, Solicitation No. FCGS-Z3-40012-N-11-17-87	04/19/88
A80399	Postaward Audit of Multiple Award Schedule Contract: Keyes Fibre Company, Contract No. GS-07F-14894 for the Period 1/22/88 to 5/1/89	04/20/88
A80417	Preaward Audit of Cost or Pricing Data: Hamilton Products Group, Inc., Solicitation No. FNCO-87-C803-B-3-3-88	04/22/88
A80321	Preaward Audit of Multiple Award Schedule Contract: Davlin Paint Company, Inc., Solicitation No. 10PN-ZNS-4249	05/02/88
A80364	Preaward Audit of Cost or Pricing Data: Jarke Corporation, Solicitation No. 10PN-NES-0379	05/02/88
A80392	Preaward Audit of Cost or Pricing Data: Davlin Paint Company, Inc., Solicitation No. 10PN-ZNS-4249	05/02/88
A80393	Postaward Audit of Multiple Award Schedule Contract: Diversey Wyandotte Corporation, Contract No. GS-09F-43224 for the Period 5/7/85 to 3/31/88	05/05/88
A80369	Preaward Audit of Multiple Award Schedule Contract: Security Engineered Machinery Co., Inc., Solicitation No. FCGE-A3-75436-N	05/10/88
A80442	Preaward Audit of Multiple Award Schedule Contract: Bear Automotive Service Equipment Company, Solicitation No. 7PM-53260/M5/7FX	05/11/88
A80296	Preaward Audit of Multiple Award Schedule Contract: Hoechst Celanese Corporation, Solicitation No. FCGE-A3-75436-N	05/13/88
A80447	Preaward Audit of Multiple Award Schedule Contract: Mosler, Inc., Solicitation No. FCNO-87-C803-B-3-3-88	05/16/88
A80358	Preaward Audit of Multiple Award Schedule Contract: Norris Paint Company, Solicitation No. 10PN-ZNS-4249	05/18/88
A80556	Preaward Audit of Multiple Award Schedule Contract: Gun Stuff, Solicitation No. 7FXG-M3-88-8411-B	05/23/88

A80336	Preaward Audit of Multiple Award Schedule Contract: A.B. Dick Company, Solicitation No. FCGE-A3-75436-N	05/24/88
A80492	Preaward Audit of Multiple Award Schedule Contract: Nicolet Instrument Corporation, Solicitation No. FCGS-X4-38011-N-4-12-88	05/24/88
A80420	Preaward Audit of Multiple Award Schedule Contract: Jay Bee Manufacturing, Inc., Solicitation No. FCGE-A3-75436-N	05/25/88
A80408	Preaward Audit of Multiple Award Schedule Contract: Professional Office Products, Solicitation No. FCGE-A3-75436-N	05/27/88
A80498	Preaward Audit of Multiple Award Schedule Contract: Systron Donner Corp., Solicitation No. FCGS-X4-38011-N-4-12-88	05/31/88
A80397	Preaward Audit of Cost or Pricing Data: Air Logistics Corporation, Solicitation No. 7FXI-88-M7193/C6/7FX	06/02/88
A80423	Preaward Audit of New Item Introductory Schedule Contract: Sunshine Makers, Inc., Solicitation No. IOPN-SPS-6152/88-02	06/02/88
A80549	Preaward Audit of Multiple Award Schedule Contract: Second Chance Body Armor, Inc., Solicitation No. 7FXG-M3-88-8411-B	06/02/88
A80401	Preaward Audit of Multiple Award Schedule Contract: Visual Graphics Corp., Solicitation No. FCGE-A3-75436-N-01-05-88	06/03/88
A80557	Preaward Audit of Multiple Award Schedule Contract: Security Search Product Sales, Solicitation No. 7FXG-M3-88-8411-B	06/03/88
A80449	Preaward Audit of Cost or Pricing Data: Coyne Mattress Co., Ltd., Solicitation No. 9FBG-OLJ-N-A0903/88	06/09/88
A80435	Preaward Audit of Multiple Award Schedule Contract: Westinghouse Furniture Systems, Solicitation No. FCNO-87-B701-B-1-26-88	06/10/88
A80495	Preaward Audit of Multiple Award Schedule Contract: Structural Concepts Corporation, Solicitation No. FCNO-87-B701-B-1-26-88	06/15/88
A80429	Preaward Audit of Multiple Award Schedule Contract: Herman Miller, Inc., Solicitation No. FCNO-87-B701-B-1-26-88	06/17/88
A80433	Preaward Audit of Multiple Award Schedule Contract: Sun Electric Corporation, Solicitation No. 7PM-53260/M5/7FX	06/20/88
A80475	Preaward Audit of a Claim for Increased Costs: Coastal Sheet Metal Company, Contract No. GS-05F-13505	06/21/88
A80542	Preaward Audit of Multiple Award Schedule Contract: LeCroy Corporation, Solicitation No. FCGS-X4-38011-N	06/22/88
A70715	Preaward Audit of a Claim for Increased Costs: ARA Services, Inc., Contract No. GS-0WS-52661	06/23/88
A80520	Preaward Audit of Multiple Award Schedule Contract: Wavetek San Diego, Inc., Solicitation No. FCGS-X4-38011-N-4-12-88	06/27/88
A80316	Preaward Audit of Multiple Award Schedule Contract: Industrial Acoustics Company, Inc., Solicitation No. 7PM-53153/L5/7FX	06/29/88
A80353	Preaward Audit of Multiple Award Schedule Contract: Exide Corporation, Solicitation No. 7PM-53030/A6/7FX	06/29/88
A80428	Preaward Audit of Multiple Award Schedule Contract: Haworth, Inc., Solicitation No. FCNO-87-B701-B-1-26-88	06/29/88
A80437	Preaward Audit of Cost or Pricing Data: Premier Chemicals, Inc., Solicitation No. IOPN-HTS-6149	06/29/88
A80690	Preaward Audit of Multiple Award Schedule Contract: Chas. G. Stott & Co., Inc. (Thonet Industries), Solicitation No. FCNH-88-K609-B	06/29/88
A80691	Preaward Audit of Multiple Award Schedule Contract: Interior Elements, Inc. (Add Interior), Solicitation No. FCNH-88-K609-B	06/29/88

A80692	Preaward Audit of Multiple Award Schedule Contract: Interior Elements, Inc. (Charlotte Co.), Solicitation No. FCNH-88-K609-B	06/29/88
A80693	Preaward Audit of Multiple Award Schedule Contract: Commerical Office Environments (RoseJohnson), Solicitation No. FCNO-87-B701-B-1-26-88	06/29/88
A80694	Preaward Audit of Multiple Award Schedule Contract: Commercial Office Environments (Steelcase Movable Walls), Solicitation No. FCNO-87-B701-B-1-26-88	06/29/88
A80695	Preaward Audit of Multiple Award Schedule Contract: Commercial Office Environments (Steelcase Series 9000), Solicitation No. FCNO-87-B701-B-1-26-88	06/29/88
A80378	Preaward Audit of Multiple Award Schedule Contract: The Hon Company, Solicitation No. FNCO-87-B701-B-1-26-88	06/30/88
A80434	Preaward Audit of Cost or Pricing Data: Mosler, Inc., Solicitation No. FCNO-87-C803-B-3-3-88	06/30/88
A80518	Preaward Audit of Multiple Award Schedule Contract: John Fluke Manufacturing Co., Inc., Solicitation No. FCGS-X4-38011-N-4-12-88	06/30/88
A80519	Preaward Audit of New Item Introductory Schedule Contract: Mirachem Corporation, Solicitation No. TFTC-88-ST-NIIS	06/30/88
A80544	Preaward Audit of Multiple Award Schedule Contract: American Body Armor & Equipment, Inc., Solicitation No. 7FXG-M3-88-8411-B	06/30/88
A80566	Preaward Audit of Multiple Award Schedule Contract: Insulgard Corporation, Solicitation No. 7FXG-M3-88-8411-B	06/30/88
A80603	Preaward Audit of Multiple Award Schedule Contract: Fargo International, Inc., Solicitation No. 7FXG-M3-88-8411-B	06/30/88
A80604	Preaward Audit of Multiple Award Schedule Contract: Protective Group, Inc., Solicitation No. 7FXG-M3-88-8411-B	06/30/88
A80599	Preaward Audit of Multiple Award Schedule Contract: Bianchi International, Inc., Solicitation No. 7FXG-M3-88-8411-B	07/11/88
A80580	Preaward Audit of Multiple Award Schedule Contract: 3M Company, Document Systems Division, Engineering Systems, Solicitation No. FCGE-B3-75445-N-4-26-88	07/12/88
A80581	Preaward Audit of Multiple Award Schedule Contract: Armour of America, Solicitation No. 7FXG-M3-88-8411-B	07/14/88
A80655	Preaward Audit of Multiple Award Schedule Contract: American Science and Engineering, Inc., Solicitation No. 7FXG-M3-88-8411-B	07/14/88
A80444	Preaward Audit of Multiple Award Schedule Contract: Penetone Corporation, Solicitation No. 10PN-SPS-6152/88-06	07/15/88
A80579	Preaward Audit of Multiple Award Schedule Contract: 3M Company, Document Systems, Solicitation No. FCGE-B3-75445-N-4-26-88	07/15/88
A80572	Preaward Audit of Cost or Pricing Data: Davis Furniture Industries, Inc., Solicitation No. FCNO-S1-2021-N-2-10-88	07/18/88
A80573	Preaward Audit of Cost or Pricing Data: Davis Furniture Industries, Inc., Solicitation No. FCNO-S4-2029-N-10-15-87	07/20/88
A80696	Preaward Audit of Multiple Award Schedule Contract: Strong Holster, Co., Solicitation No. 7FXG-M3-88-8411-BC	07/20/88
A70109	Postaward Audit of Multiple Award Schedule Contract: Word Data Systems, Inc., Contract No. GS-00F-76385	07/21/88
A80532	Preaward Audit of Multiple Award Schedule Contract: Del Norte Technology, Inc., Solicitation No. 7FXG-M3-88-8411-B	07/21/88
A70220	Postaward Audit of Multiple Award Schedule Contract: Advanced Systems, Inc., Contract No. GS-00F-77596 for the Period 10/1/85 to 9/30/86	07/22/88
A70221	Postaward Audit of Multiple Award Schedule Contract: Advanced Systems, Inc., Contract No. GS-00F-69283 for the Period 10/1/84 to 9/30/85	07/22/88

A60287	Postaward Audit of Multiple Award Schedule Contract: Dynatech Laboratories, Incorporated, Contract No. GS-00F-70574	07/25/88
A80781	Review of Claim: Medart, Inc., GSBCA No. 8939, Contract No. GS-00F-76464	07/26/88
A80592	Preaward Audit of Multiple Award Schedule Contract: Point Blank Body Armor, Inc., Solicitation No. 7FXG-M3-88-8411-B	07/28/88
A80623	Preaward Audit of Multiple Award Schedule Contract: Del Norte Technology, Inc., Solicitation No. 7PM-53024/R5/7FX	07/28/88
A80594	Preaward Audit of Multiple Award Schedule Contract: Becton Dickinson Public Safety, Ivers-Lee Division, Solicitation No. 7FXG-M3-88-8411-B	07/29/88
A80584	Preaward Audit of Multiple Award Schedule Contract: Astrophysics Research Corporation, Solicitation No. 7FXG-M3-88-8411-B	08/01/88
A80469	Preaward Audit of Multiple Award Schedule Contract: Duron, Inc., Solicitation No. IOPN-ZNS-4249	08/03/88
A80366	Postaward Audit of a Requirement Contract: Xerox Corporation, Contract No. GS-00F-77070	08/08/88
A60589	Postaward Audit of Multiple Award Schedule Contract: Savin Corporation, Contract No. GS-00F-77061	08/09/88
A80605	Preaward Audit of Multiple Award Schedule Contract: CMI, Inc., Solicitation No. 7FXG-M3-88-8411-B	08/09/88
A80576	Preaward Audit of Multiple Award Schedule Contract: American Seating Company, Solicitation No. FCNO-87-B701-B-1-26-88	08/12/88
A80646	Preaward Audit of Cost or Pricing Data: Systron Donner Corporation, Solicitation No. FCGS-X4-38011-N-4-12-88	08/12/88
A80680	Preaward Audit of Multiple Award Schedule Contract: Protective Apparel Corporation of America, Solicitation No. 7FXG-M3-88-8411-8	08/17/88
A80602	Preaward Audit of Multiple Award Schedule Contract: Rosemount Office Systems, Inc., Solicitation No. FCNO-87-B701-B-1-26-88	08/22/88
A80821	Postaward Audit of Multiple Award Schedule Contract: Strong Holster, Company, Contract No. GS-01F-09932	08/22/88
A80450	Postaward Audit of Multiple Award Schedule Contract: Pacific Instruments, Incorporated, Contract No. GS-00F-78155	08/24/88
A80878	Preaward Audit of Cost or Pricing Data: Boston Whaler, Inc., Solicitation No. 7FXI-F6-88-2301-B	08/24/88
A80426	Preaward Audit of Cost or Pricing Data: Whitaker Brothers Business Machines, Inc., Solicitation No. FCGE-A3-75436-N-01-05-88	08/25/88
A80499	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation No. FCGS-X4-38011-N-4-12-88	08/25/88
A80729	Preaward Audit of Cost or Pricing Data: Artisan Seating International, Solicitation No. FCNO-S1-2021-N-2-10-88	08/25/88
A80699	Preaward Audit of Multiple Award Schedule Contract: Joerns Health Care, Inc., Solicitation No. FCNH-88-K609-B	09/01/88
A80857	Preaward Audit of Multiple Award Schedule Contract: Meridian Instruments, Inc., Solicitation No. FCGS-Y5-37007-N-7-7-88	09/01/88
A80702	Preaward Audit of Multiple Award Schedule Contract: Tab Products Co., Solicitation No. FCNO-87-B701-B-1-26-88	09/12/88
A80637	Preaward Audit of Multiple Award Schedule Contract: Federal Signal Corporation, Solicitation No. 7FXG-M3-88-8411-B	09/13/88
A80647	Preaward Audit of Cost or Pricing Data: Professional Office Products, Solicitation No. FCGE-A3-75436-N-01-05-88	09/13/88
A60287	Advisory Report-Negotiation of Multiple Award Schedule Contract: Dynatech Laboratories, Incorporated, Contract No. GS-00F-70574	09/14/88

A80745	Preaward Audit of Cost or Pricing Data: Insulgard Corporation, Solicitation No. 7FXG-M3-88-8411-B	09/14/88
A80862	Preaward Audit of Cost or Pricing Data: The Hon Company, Solicitation No. FCNO-87-B701-B-1-26-88	09/14/88
A80493	Preaward Audit of Multiple Award Schedule Contract: Flex-Y-Plan Industries, Inc., Solicitation No. FCNO-C4-2036-N-10-28-87	09/15/88
A80583	Preaward Audit of Multiple Award Schedule Contract: Center Core, Inc., Solicitation No. FCNO-87-B701-B-1-26-88	09/16/88
A80601	Preaward Audit of Multiple Award Schedule Contract: Shaw/Walker Company, Solicitation No. FCNO-87-B701-B-1-26-88	09/19/88
A80673	Preaward Audit of Cost or Pricing Data: Dennison Monarch, Inc., Solicitation No. FCNO-J2-2027-N-9-22-87	09/19/88
A80762	Preaward Audit of Multiple Award Schedule Contract: Gun Stuff, Solicitation No. 7FXG-M3-88-8411-B	09/23/88
A80636	Preaward Audit of Multiple Award Schedule Contract: Hill-Rom Company, Solicitation No. FCNH-88-K609-B	09/26/88
A80918	Preaward Audit of Multiple Award Schedule Contract: Chaselle, Inc., Solicitation No. 7FGX-J3-88-7802-B	09/27/88
A80035	Postaward Audit of Multiple Award Schedule Contract: Logetronics, Inc., Contract No. GS-OOF-77305, for the Period 2/1/85 to 1/31/87	09/28/88
A80906	Preaward Audit of Multiple Award Schedule Contract: Century International Corporation, Solicitation No. 7FXG-J3-88-7802-B	09/28/88
A80917	Preaward Audit of Multiple Award Schedule Contract: Atlantic Fitness Products Company, Solicitation No. 7FXG-J3-88-7802-B	09/29/88
A80798	Preaward Audit of Multiple Award Schedule Contract: BSN Sports, Solicitation No. 7FXG-J3-88-7802-B	09/30/88
A80811	Preaward Audit of Multiple Award Schedule Contract: Hydra-Fitness Industries, Solicitation No. 7FXG-J3-88-7802-B	09/30/88
A80899	Preaward Audit of Multiple Award Schedule Contract: Anaconda-Kaye Sports, Inc., Contract No. 7FXG-J3-88-7802-B	09/30/88

## **FSS Internal Audits**

A80387	Hotline Complaint No. HL-88-0179: Review of GSA Federal Supply Service Fleet Management Conferences in Region 4	04/27/88
A80445	Review of Inventory of Sensitive Items, Western Distribution Center, Stockton, California	06/14/88
A80267	Review of the Northeast Customer Supply Center Operations, Belle Mead, New Jersey	06/15/88
A70474	Review of the Santa Maria Fleet Management Center, Region 9	07/19/88
A80615	Review of Security Measures Taken to Safeguard Government Vehicles at GSA's Raritan Depot	07/19/88
A70474	Review of the San Diego Fleet Management Center, Region 9	07/20/88
A70474	Review of the San Francisco Fleet Management Center, Region 9	07/21/88
A70474	Review of the Centralized Maintenance Control Center, Region 9	07/21/88
A80753	Price and Quality Comparison, Customer Service Center and a Discount Office Supply Store	07/21/88
A70474	Review of the Regional Management of Fleet Operations, Region 9	07/25/88
A80029	Review of Contract Administration Branch, Federal Supply Service, Region 9	08/11/88
A80662	Review of the Personal Property Donation Program at the Nebraska State Agency for Surplus Property	08/18/88

A70765	Review of Customer Supply Center, Hickam Air Force Base, Hawaii	08/24/88
A80166	Review of Multiple Award Schedule Procurements of Building Interior Fixtures	09/23/88

## **IRMS Contract Audits**

A80200	Preward Audit of Multiple Award Schedule Pricing Proposal: Rolm Mil-Specs Computers, Solicitation No. GSC-KESO-C-00036-N-4-8-87	04/11/88
A80320	Preward Audit of Multiple Award Schedule Contract: Bridge Communications, Inc., Solicitation No. GSC-KESS-B-00038-N-11-24-87	04/11/88
A80205	Preward Audit of Cost or Pricing Data: Falcon Microsystems, Inc. (Wyse), Solicitation No. GSC-KESS-B-00037-N-11-18-87	04/13/88
A80207	Preward Audit of Cost or Pricing Data: Falcon Microsystems, Inc. (Altos), Solicitation No. GSC-KESS-B-00037-N-11-18-87	04/13/88
A80448	Preward Audit of Multiple Award Schedule Pricing Proposal: Datatape Incorporated, Solicitation No. GSC-KESR-00046-N-12-01-87	04/13/88
A80349	Preward Audit of Multiple Award Schedule Contract: Microdyne Corporation, Solicitation No. GSC-KESR-00046-N-12-01-87	04/15/88
A80487	Review of Proposal for Initial Pricing Under RFP No. KECA-87-017: Science Systems and Applications, Inc., Seabrook, Maryland	04/19/88
A80206	Preward Audit of Cost or Pricing Data: Falcon Microsystems, Inc. (Sequent), Solicitation No. GSC-KESS-B-00037-N-11-18-87	04/20/88
A80222	Audit of Termination Proposal: SASC Services, Inc., Task Order No. R84D00B5A, Contract No. GS00K86AFD2328	04/22/88
A80402	Preward Audit of Cost or Pricing Data: Falcon Microsystems, Inc. (Peripherals), Solicitation No. GSC-KESS-G-00037-N-11-24-87	04/25/88
A70684	Postaward Audit of Multiple Award Schedule Contracts: Digital Equipment Corporation, Contract Nos. GS-00C-03404, GS-00K-8401S5657, GS-00K-8501S5933, and GS-00K-86AGS5669	04/26/88
A80403	Preward Audit of Cost or Pricing Data: Falcon Microsystems, Inc. (Software), Solicitation No. GSC-KESS-B-00037-N-11-18-87	04/28/88
A80464	Preward Audit of Cost or Pricing Data: Temtek, Inc., Solicitation No. GSC-KES-G-00038-N-11-24-87	04/28/88
A80483	Review of Proposal for Initial Pricing Under RFP No. KECA-87-018: Computer Sciences Corporation, Applied Technology Company, Falls Church, Virginia	04/29/88
A80484	Review of Proposal for Initial Pricing Under RFP No. KECS-87-040: Computer Sciences Corporation, Applied Technology Company, Falls Church, Virginia	04/29/88
A80258	Preward Audit of Multiple Award Schedule Contract: Tandy/Radio Shack Corporation, Contract No. GS00K87AGS6001	05/02/88
A80319	Preward Audit of Multiple Award Schedule Contract: Ungerman-Bass, Inc., Solicitation No. GSC-KES-G-00038-N-11-24-87	05/02/88
A80481	Review of Proposal for Initial Pricing Under RFP No. KECA-87-019: Chrysler Corporation, Pentastar Support Services, Incorporated, Huntsville, Alabama	05/02/88
A80482	Review of Proposal for Initial Pricing Under RFP No. KECA-87-015: Planning Research Corporation, Systems Services Division, McLean, Virginia	05/02/88
A80533	Postaward Audit of Cost Claimed: Martin Marietta Data Systems, Contract No. GS-09F-5007, Task Order No. 9K8-6-E412	05/03/88
A80480	Evaluation of Price Proposal Under RFP No. KECA-87-015: OAO Corporation, Information Systems Division, Greenbelt, Maryland	05/04/88
A80564	Preward Audit of Subcontractor Proposal to Contel, Inc., for Initial Pricing Under RFP No. KETN-MS-87-03: Arthur Young & Company	05/06/88

A80476	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., RFP No. KECA-87-015	05/12/88
A80479	Preaward Audit of Cost or Pricing Data: OAO Corporation, RFP No. KECA-87-018	05/12/88
A80488	Preaward Audit of Cost or Pricing Data: OAO Corporation, RFP No. KECA-87-014	05/12/88
A80489	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., RFP No. KECA-87-014	05/12/88
A80565	Estimating System Survey: PRC/System Services Group, Field Services Division, RFP No. KECA-87-015	05/12/88
A80344	Preaward Audit of Multiple Award Schedule Contract: Dictaphone Corporation, Solicitation No. GSC-KESR-00045-N-11-24-87	05/13/88
A80383	Preaward Audit of Multiple Award Schedule Contract: Alden Electronics, Inc., Solicitation No. GSC-KESCR-00046-N-12-01-87	05/17/88
A80477	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., RFP No. KECA-87-040	05/17/88
A80478	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., RFP No. KECA-87-018	05/17/88
A80219	Preaward Audit of Cost or Pricing Data: EDP Systems, Inc., d/b/a ESI, Solicitation No. GSC-OIT-7094	05/20/88
A80616	Preaward Audit of Multiple Award Schedule Contract: Microcom Corporation, Solicitation No. GSC-KESR-00046-N-12-01-87	05/23/88
A80523	Preaward Audit of Multiple Award Schedule Contract: Boole & Babbage, Incorporated, 1-Year Renewal Option of GSA Contract, Contract No. GS-00K-87-AGS-5843	05/25/88
A80124	Audit of Termination Proposal: MBI Business Centers, Inc., Contract No. GS-00K-83-02C-2749	05/31/88
A80138	Preaward Audit of Cost or Pricing Data: Contel-ASC, RFP No. KETN-MS-87-03	05/31/88
A70664	Postaward Audit of Multiple Award Schedule Contract: Motorola Computer Systems, Inc. (Formerly Four Phase Systems), Contract No. GS-00K-86-AGS-5748	06/09/88
A80411	Preaward Audit of Cost or Pricing Data: C3, Incorporated, Solicitation No. GSC-KESS-B-00037-N-11-18-87	06/10/88
A80551	Preaward Audit of Multiple Award Schedule Contract: North Supply Company, Solicitation No. GSC-KESR-00048-N-04-19-88	06/10/88
A80628	Preaward Audit of Cost or Pricing Data: Pacific Advanced Engineering, Incorporated, Solicitation No. GSC-KESR-00046-N-12-1-87	06/10/88
A80560	Preaward Audit of Multiple Award Schedule Contract: Northern Telecom, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	06/14/88
A80553	Preaward Audit of Multiple Award Schedule Contract: Input Output Computer Services, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	06/17/88
A80352	Preaward Audit of Cost or Pricing Data: Centel Information Systems, Inc., Zilog/Iicon Product Line, Solicitation No. GSC-KESS-B-00037-N-11-18-87	06/20/88
A80189	Postaward Audit of Multiple Award Schedule Contract: International Data Sciences, Inc., Contract No. GS00K85AGS5016 and Renewal for the Period 4/1/85 to 3/31/88	06/22/88
A80485	Preaward Audit of Cost or Pricing Data: Systems and Applied Sciences Corporation, RFP No. KECA-87-019	06/22/88
A80491	Preaward Audit of Cost or Pricing Data: Syntetics, Inc., RFP No. KECA-87-016	06/22/88
A80651	Preaward Audit of Cost or Pricing Data: Centel Communication Systems, Contract No. GS-00C-70029	06/22/88
A80676	Preaward Audit of Cost or Pricing Data: Vanguard Technologies International, Inc., RFP No. KECA-88-002	06/22/88
A80687	Preaward Audit of Cost or Pricing Data: CRC Systems, Inc., RFP No. KECA-88-002	06/22/88

A80517	Preaward Audit of Multiple Award Schedule Contract: Motorola, Inc., Communications Sector, Solicitation No. GSC-KESV-00049-N-4-21-88	06/28/88
A80578	Preaward Audit of Multiple Award Schedule Contract: Audio Intelligence Devices, Solicitation No. GSC-KESV-00049-N-4-21-88	06/30/88
A80627	Preaward Audit of Multiple Award Schedule Contract: Metier Management Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	06/30/88
A80736	Preaward Audit of Cost Data: Integrated Software Technologies, Incorporated, Solicitation No. GSC-OIT-7007	07/05/88
A80514	Preaward Audit of Multiple Award Schedule Contract: Electronic Associates, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/06/88
A80539	Preaward Audit of Cost or Pricing Data: Centel Information Systems, Inc., Convergent Technologies Product Line, Contract No. GSC-KESS-B-00037-N-11-18-87	07/07/88
A80540	Preaward Audit of Cost or Pricing Data: Centel Information Systems, Inc., Tempest Product Line, Contract No. GSC-KESS-B-00037-N-11-18-87	07/07/88
A80554	Preaward Audit of Multiple Award Schedule Contract: Henco Software, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88c	07/07/88
A80760	Preaward Audit of Cost or Pricing Data: PRC Systems Services Company, RFP No. KECP-88-002	07/07/88
A80761	Preaward Audit of Cost or Pricing Data: CRC Systems, Inc., RFP No. KECA-88-003	07/07/88
A80543	Preaward Audit of Multiple Award Schedule Contract: NCR Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/08/88
A80744	Postaward Audit of Multiple Award Schedule Contract: NCR Corporation, Contract No. GS00K88AGS5936 for the Period 10/1/87 to 9/30/88	07/08/88
A80585	Preaward Audit of Multiple Award Schedule Contract: DSC Granger Associates, Inc., Solicitation No. GSC-KESV-00049-N-4-21-88	07/11/88
A80490	Preaward Audit of Cost or Pricing Data: Systems and Applied Sciences Corporation, RFP No. KECA-87-014	07/12/88
A80524	Preaward Audit of Multiple Award Schedule Contract: Momentum Systems Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/15/88
A80537	Preaward Audit of Cost or Pricing Data: Network Strategies, Inc., Subcontractor to Centel Business Information Systems, Inc., RFP No. KETN-MS-87-03	07/15/88
A80600	Preaward Audit of Multiple Award Schedule Contract: Cincom Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/20/88
A80611	Preaward Audit of Multiple Award Schedule Contract: Plexus Computers, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/20/88
A80777	Postaward Audit of Multiple Award Schedule Contract: Cincom Systems, Inc., Contract No. GS00K86AGS5536 Option Year 2, for the Period 10/1/87 to 9/30/88	07/20/88
A80486	Preaward Audit of Cost or Pricing Data: P. E. Systems, RFP No. GSA-00K87AGS5381	07/21/88
A80809	Preaward Audit of Cost or Pricing Data: Racal Communications, Inc., RFP No. GSC-KESV-00049	07/21/88
A80810	Accounting System Survey: CRC Systems, Inc., RFP No. KECA-88-003	07/21/88
A80555	Preaward Audit of Multiple Award Schedule Contract: Itek Graphix, Inc., Composition Systems Division, Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/22/88
A80709	Preaward Audit of Cost or Pricing Data: Martin Marietta Data Systems, RFP No. GSC-OIT-7007	07/26/88
A80713	Preaward Audit of Cost or Pricing Data: Booz, Allen & Hamilton, Inc., RFP No. GSC-OIT-7007	07/26/88
A80667	Preaward Audit of Multiple Award Schedule Contract: Floating Point Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/27/88

A80516	Preaward Audit of Multiple Award Schedule Contract: NBI, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/28/88
A80462	Preaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	07/29/88
A80669	Preaward Audit of Multiple Award Schedule Contract: Cycomm Corporation, Solicitation No. GSC-KESV-00049-N-4-21-88	08/01/88
A80650	Preaward Audit of Multiple Award Schedule Contract: Racal Survey, Inc., Solicitation No. GSC-KESV-00049-N-4-21-88	08/02/88
A80516	Postaward Audit of Multiple Award Schedule Contract: NBI, Inc., Contract No. GS-00K-88AGS5922	08/08/88
A80527	Preaward Audit of Multiple Award Schedule Contract: Philips Information Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	08/08/88
A80710	Preaward Audit of Cost or Pricing Data: Hadron, Incorporated, RFP No. GSC-OIT-7007	08/08/88
A80714	Preaward Audit of Cost or Pricing Data: Barrios Technology, Inc., RFP No. GSC-OIT-7007	08/08/88
A80522	Preaward Audit of Multiple Award Schedule Contract: Cullinet Software, Inc., Solicitation No. GSC-KESO-C-0039-N-4-13-88	08/09/88
A80343	Preaward Audit of Cost or Pricing Data: Compucom Systems, Inc., Solicitation No. GSC-KESS-B-00037-N-11-18-87	08/10/88
A80538	Preaward Audit of Cost or Pricing Data: Portability Solutions, Inc., RFP No. GSC-OIT-8012	08/10/88
A80457	Postaward Audit of Multiple Award Schedule Contract: NBI, Inc., Contract No. GS-00K-8401S5652	08/11/88
A80457	Postaward Audit of Multiple Award Schedule Contract: NBI, Inc., Contract No. GS-00K-8501S5901	08/11/88
A80711	Preaward Audit of Cost or Pricing Data: Presearch, Incorporated, RFP No. GSC-OIT-7007	08/12/88
A80574	Preaward Audit of Multiple Award Schedule Contract: Computer Consoles, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	08/17/88
A80635	Preaward Audit of Multiple Award Schedule Contract: Network Systems Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	08/22/88
A80563	Preaward Audit of Cost or Pricing Data: Household Data Services, Inc., Solicitation No. GSC-KESV-00049-N-4-21-88	08/23/88
A80712	Preaward Audit of Cost or Pricing Data: System Automation Corporation, RFP No. GSC-OIT-7007	08/23/88
A80757	Audit of R&E Electronics, Inc.: Claim for Sales and Use Taxes	08/23/88
A80196	Postaward Audit of Multiple Award Schedule Contract: Motorola Computer Systems, Inc., (Formerly Four Phase Systems), Contract No. GS-00K-84-OIS-5539	08/24/88
A80197	Postaward Audit of Multiple Award Schedule Contract: Motorola Computer Systems, Inc., (Formerly Four Phase Systems), Contract No. GS-00K-85-01S-5975 for the Period 01/23/85 to 01/14/86	08/24/88
A80198	Postaward Audit of Multiple Award Schedule Contract: Motorola Computer Systems, Inc., Contract No. GS-00K-87-AGS-5824 for the Period 10/01/86 to 09/30/87	08/24/88
A80522	Preaward Audit of Multiple Award Schedule Contract: System Industries, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	08/24/88
A80641	Preaward Audit of Multiple Award Schedule Contract: Tektronix, Incorporated, Solicitation No. GSC-KESO-C-00039-N-4-13-88	08/24/88
A80666	Preaward Audit of Multiple Award Schedule Contract: CPT Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	08/24/88

A80633	Preaward Audit of Multiple Award Schedule Contract: Plantronics, Incorporated, Solicitation No. GSC-KESR-00048-N-04-19-88	08/25/88
A80883	Preaward Audit of Multiple Award Schedule Contract: GAI-Tronics Corporation, Solicitation No. GSC-KESR-00048-N-4-19-88	08/25/88
A80629	Preaward Audit of Multiple Award Schedule Contract: Panafax Corporation, Solicitation No. GSC-KESR-00048-N-4-19-88	08/26/88
A80610	Preaward Audit of Multiple Award Schedule Contract: Computer Associates Int'l., Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/02/88
A80734	Preaward Audit of Multiple Award Schedule Contract: Interleaf, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/02/88
A80715	Preaward Audit of Cost or Pricing Data: Peat Marwick Main & Co., Solicitation No. GSC-OIT-7007	09/13/88
A80720	Preaward Audit of Cost or Pricing Data: CACI, Inc., Solicitation No. GSC-OIT-7007	09/13/88
A80722	Preaward Audit of Cost or Pricing Data: Systems and Applied Sciences Corporation, Solicitation No. GSC-OIT-7007	09/13/88
A80606	Preaward Audit of Cost or Pricing Data: Denro, Inc., Solicitation No., GSC-KESV-00049-N-4-21-88	09/14/88
A80721	Preaward Audit of Cost or Pricing Data: Electrospace Systems, Inc., Solicitation No. GSC-OIT-7007	09/14/88
A80591	Preaward Audit of Multiple Award Schedule Contract: Loral Terracom, Solicitation No. GSC-KESV-00049-N-4-21-88	09/15/88
A80704	Preaward Audit of Multiple Award Schedule Contract: Symbolics, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/15/88
A80593	Preaward Audit of Multiple Award Schedule Contract: Xerox Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/19/88
A80977	Preaward Audit of Cost or Pricing Data: S.T. Research Corporation, RFP No. GSC-KESR-00046-N-12-07-87	09/19/88
A80723	Preaward Audit of Cost or Pricing Data: Stephens Engineering Company, Incorporated, Solicitation No. GSC-OIT-7007	09/21/88
A80815	Preaward Audit of Multiple Award Schedule Contract: Duquesne Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/21/88
A80851	Preaward Audit of Cost or Pricing Data: International Data Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/21/88
A80257	Postaward Audit of Multiple Award Schedule Contract: Telex Computer Products, Inc., Contract No. GS00K86AGS5687	09/22/88
A80471	Postaward Audit of Multiple Award Schedule Contract: Telex Computer Products, Inc., Contract No. GS00K86AGS5614	09/22/88
A80507	Preaward Audit of Multiple Award Schedule Contract: Datapoint Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	09/22/88
A80624	Preaward Audit of Multiple Award Schedule Contract: Del Norte Technology, Inc., Solicitation No. GSC-KESV-00049-N-4-21-88	09/22/88
A80508	Preaward Audit of Multiple Award Schedule Contract: Harris Data Communications, Solicitation No. GSC-KESO-C-00039-N-13-88	09/23/88
A80807	Preaward Audit of Cost or Pricing Data: Time and Space Processing, Inc., Solicitation No. GSC-KESR-00048-N-04-19-88	09/23/88
A80640	Preaward Audit of Multiple Award Schedule Contract: Mitel, Inc., Solicitation No. GSC-KESR-00048-N-04-19-88	09/30/88
A80717	Preaward Audit of Cost or Pricing Data: Arthur Andersen & Co., Solicitation No. GSC-OIT-7007	09/30/88
A80941	Preaward Audit of Cost or Pricing Data: Integrated Microcomputer Systems, Inc., Sub-contractor to Peat Marwick Main & Co., Solicitation No. GSC-OIT-7007	09/30/88

A80942	Preaward Audit of Cost or Pricing Data: Electronic Data Systems Corporation, Solicitation No. GSC-OIT-7007	09/30/88
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## **IRMS Internal Audits**

A80256	Review of Accountability Over Residual Stock Items at the Information Security Management Division, Kansas City, Missouri	06/07/88
A80700	Review of Complaint Concerning Commercial Pricing Practices of Computer Associates International, Inc., Contract No. GS-00K88AGS5950	08/19/88
A80290	Review of Security and Safety at the IRMS Computer Facility	09/30/88

## **Other Contract Audits**

A70589	Audit of Compliance with the Excess Profits Clause, Covenant to the Deed, for Hog Island, Hull, Massachusetts	05/12/88
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## **Other Internal Audits**

A80350	Review of Security Over Sealed Bids, Business Service Center, San Francisco, California, Region 9	04/19/88
A70756	Review of GSA Billings to the Federal Emergency Management Agency (FEMA)	04/22/88
A80172	Review of the Regional Imprest Fund, New York, New York	04/28/88
A80595	Review of Imprest Fund, Chicago Fleet Management Center, Region 5	06/09/88
A70702	Review of Controls Over Consulting Services Contracts for Fiscal Year 1987	06/24/88
A80642	Review of Imprest Fund, Milwaukee Field Office, Region 5	07/11/88
A80677	Review of Region 4's Administration of Excess Profits Requirements in Negotiated Sales	07/19/88
A80756	Review of the Imprest Fund at the Greater Manhattan Buildings Management Field Office, 252 7th Avenue, New York, NY	07/28/88
A80371	Review of National Payroll Center's Processing of Health Benefits Insurance Forms	08/02/88
A80683	Review of Imprest Fund, Springfield Field Office, Region 5	08/05/88
A80372	Review of Fedpay Cash Discounts	08/08/88
A80850	Review of Time and Attendance Practices of the Personnel Division, Office of Administration	08/10/88
A80881	Review of Imprest Fund: Miami Field Office, Region 4	08/30/88
A80002	Review of Controls Over Payments Made by the Credit Card Accounts Payable System	09/01/88
A80755	Review of Imprest Fund: Cadman Plaza Buildings Management Field Office, Brooklyn, New York	09/01/88
A80284	Review of Region 4 ORES Disposal of GSA Buildings	09/08/88
A70727	Review of Real Property Disposals, Region 9	09/15/88
A80587	Review of Imprest Fund and Travelers Checks, National Capital Region	09/15/88
A80645	Review of Imprest Fund Activities, Public Building Service, Suitland, Maryland	09/15/88
A80664	Review of the Imprest Fund and Travelers Check Operations, Information Resources Management Service, Falls Church, Virginia	09/15/88
A80644	Review of Imprest Fund, Federal Systems Integration and Management Center, Falls Church, VA	09/20/88
A80886	Reviews of Imprest Funds, Information Resources Management Service	09/21/88

A80367	Review of Excess Profits in Real Property Disposal	09/22/88
A80456	Review of Time and Attendance Practices, Region 7	09/22/88
A80456	Review of Time and Attendance Practices, Public Buildings Service, Fort Worth Field Office, Region 7	09/22/88
A80456	Review of Time and Attendance Practices, Region 7 Activities Located in Region 8	09/22/88
A80459	Review of the Imprest Fund and Travelers Check Activities, Federal Supply Service, Crystal City	09/22/88
A80825	Review of Imprest Fund Operations, Public Buildings Service Field Office, 215 North 17th Street, Omaha, Nebraska	09/23/88
A80510	Review of Controls Over Open Market Procurement: Copier Service Call Maintenance Charges	09/26/88
A80886	Reviews of Imprest Fund Operations and Travelers Check Activities	09/26/88
A80368	Review of Imprest Fund, Fleet Management Subcenter, Farmington, New Mexico	09/29/88
A80470	Review of the Imprest Funds, Personal Property Center, Franconia, Virginia	09/29/88
A80739	Review of ADP Fund, Leased Equipment Subsidiary Ledger	09/29/88

## **Non-GSA**

## **Internal Audits**

A80416	Review of Procurement Practices at the U.S. Merit Systems Protection Board	05/12/88
A80415	Review of the Administrative Procedures of the National Council on the Handicapped	05/26/88
A80443	Review of the Administrative Procedures of the Committee for Purchase from the Blind and Other Severely Handicapped	06/10/88
A80535	Review of the Administrative Procedures of the National Capital Planning Commission	06/24/88
A80534	Review of the Administrative Procedures of the Commission on the Ukraine Famine	08/05/88
A80782	Review of the Administrative Procedures of the Japan-United States Friendship Commission	09/16/88

# 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, 1988 through September 30, 1988, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading collections functions and enhancing debt

management. These activities included the following:

- Revised procedures for forwarding delinquent accounts to collection agencies were implemented. As of September 30, 1988, 681 delinquent accounts, valued at approximately \$966,000, had been referred for collection.
- Procedures and processes were implemented whereby all GSA non-Federal debts may be paid by credit card, rather than only by check, except for excess employee travel advances. Procedures relating to travel advances are scheduled for implementation during October 1988.
- Three mortgages valued at approximately \$95,000 were paid off.

## Non-Federal Accounts Receivable

	As of April 1, 1988	As of September 30, 1988	Difference
Total Amounts Due GSA .....	\$41,497,819	\$40,843,926	\$(653,893)
Amount Delinquent .....	\$15,402,376	\$15,394,070	\$ (8,306)
 Total Amount Written Off as Uncollectible Between 4/1/88 and 9/30/88 .....	 \$508,609		

Of the total amounts due GSA and the amounts delinquent as of April 1, 1988 and September 30, 1988,

\$10.1 million and \$9.4 million, respectively, are being disputed.

# APPENDIX III—SUMMARY OF OIG PERFORMANCE DURING FISCAL YEAR 1988

During Fiscal Year 1988, OIG activities resulted in:

- 889 audit reports.
- 39 implementation reviews of internal audit reports.
- Recommended cost avoidances and recoveries of over \$346 million.
- Management commitments to more efficiently use over \$152 million.
- Management commitments to recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries of almost \$11 million.
- 459 new investigations opened and 365 cases closed.
- 39 case referrals (81 subjects) accepted for criminal prosecution and 8 case referrals (9 subjects) accepted for civil litigation.
- 39 criminal indictments/informations/complaints and 36 successful prosecutions on criminal matters referred.
- Civil complaints against 3 individuals and 17 civil settlements and judgments.
- 17 referrals to other Federal and State agencies for further investigation.
- 36 reprimands, 11 suspensions, 2 demotions, and 11 terminations of GSA employees.
- 14 case referrals recommending suspension of 53 contractors.
- 22 case referrals recommending debarment of 83 contractors.
- 36 contractor suspensions and 60 contractor debarments.
- 45 OIG subpoenas.
- 446 legislative matters and 201 regulations and directives reviewed.
- 554 Hotline calls and letters, 6 GAO referrals, and 37 other agency referrals.



