



Office of Inspector General

Semiannual
Report to
the Congress

October 1, 1989 to
March 31, 1990

May 1, 1990

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 March 31, 1990. It is my ninth Report to the Congress.

OIG coverage of agency operations and programs primarily focused on contracting activities this period. We issued 251 preaward contract audit reports to agency officials. These reports evaluated \$1.1 billion in potential Government-wide expenditures for space, supplies, materials, and services. We also completed 221 investigations involving white collar crimes, GSA programs, and contractor suspensions and debarments. Our continued presence in these areas confirms our awareness of the ever present vulnerabilities in the procurement process.

Overall, the OIG recommended almost \$106 million in funds to be put to better use and questioned costs and referred 174 subjects for criminal, civil, or administrative action. Management decisions on financial recommendations, voluntary recoveries, court-ordered recoveries, and investigative recoveries totaled over \$138 million.

I am also pleased to report on actions taken to implement the new requirements of the Inspector General Act Amendments of 1988. OIG and agency officials worked together to successfully develop new management decision procedures and to integrate computerized audit tracking systems. We believe that these actions will assure consistent reporting on audit status. The OIG also adopted a new format for this Report that better reflects our significant accomplishments and addresses issues affecting the agency.

These accomplishments have been made possible by the dedicated OIG staff, and the strong support this office has enjoyed from the Congress, the Office of Management and Budget, and the GSA Administrator and his senior management team.



WILLIAM R. BARTON
Inspector General

April 30, 1990

OVERVIEW

This report, submitted pursuant to the Inspector General Act of 1978, as amended, chronicles the activities of the General Services Administration (GSA) Office of Inspector General (OIG) between October 1, 1989 and March 31, 1990. It is the twenty-third Report to the Congress since the appointment of GSA's first Inspector General.

A. 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.

Procurement Activities

OIG coverage of procurement activities focused primarily on preaward contract audits. We performed 251 preaward reviews of contracts with an estimated value of \$1.1 billion.

This period, internal reports advised GSA managers of:

- The need to cancel a proposed \$14.2 million purchase and renovation of a building.
- Potential recoveries totaling \$390,000 from guard service contractors.

Significant OIG audits and investigations, and our work with the Department of Justice, resulted in:

- The entering of a \$5,586,887 civil judgment against a partitions supplier who substituted inferior products to Government agencies.
- A \$2,500,000 civil fraud settlement agreement with a copying equipment supplier.

- The successful prosecution of the owner of a vacuum cleaner supply company for billing the Government for items never delivered.
- A \$850,000 civil settlement with a computer and data processing supplier.

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

Agency Operations

This period, in a series of internal reviews, the OIG assisted management in addressing issues such as:

- Monitoring of fire and safety conditions in Federal buildings.
- Improving billing procedures for accounts receivable in the Information Technology Fund.
- Recovering overpayments for janitorial services.
- Strengthening controls over a regional personal property sales program.

In addition, an OIG investigation resulted in the conviction of a former manager of a State surplus property agency for theft of Government property. That individual illegally sold surplus items to private concerns.

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

B. Statistical Accomplishments

The following table presents OIG accomplishments this period.

Recommendations That Funds Be Put to Better Use.....	\$100,420,990
Questioned Costs	\$5,379,878
Management Decisions Agreeing With Recommendations That Funds Be Put to Better Use.....	\$124,069,411
Management Decisions Agreeing With Questioned Costs, Voluntary Recoveries, and Court-ordered and Investigative Recoveries	\$13,991,216
Audit Reports Issued	434
Implementation Reviews Completed	22
Investigative Cases Opened	273
Indictments and Informations	18
Successful Criminal Prosecutions	21
Civil Fraud Complaints	3
Civil Settlements/Judgments	6
Contractor Suspensions/Debarments	35
Employee Actions	32
Inspector General Subpoenas	26
Legislative Initiatives Reviewed	229
Regulations and Directives Reviewed	109

C. OIG Focus on Agency Operations

GSA is often referred to as the Federal Government's business manager and landlord. With over \$8 billion annually in procurements for goods and services, and over 6,500 buildings to manage, this title is appropriate. GSA's roles and responsibilities dictate that its operations parallel those of commercial enterprises. And, like private business, GSA is in the midst of a dynamic change spurred by competition and driven by customer demands for higher quality and lower priced goods and services. These demands have fostered innovation, product improvement, and technological advances, all to the betterment of the customer. The changes, however, have not reduced the vulnerabilities inherent in the complex Government-wide procurement process.

Recognizing these circumstances, the OIG has set our focus on the procurement activities of the agency, directing more than half of our audit resources to the review of procurement transactions. On the audit side much of our work is preventive in nature. We evaluate contract proposals before they are final, seeking to assist contracting officers to make the most informed and beneficial agreements possible. We also ask our auditors to examine contract results to ensure that the Government received what it paid for, at the appropriate price. Adverse findings from these examinations are often the basis of criminal investigations. Our investigations focus on "white collar" crime and contractor related actions. Over 75 percent of the investigative workload

is centered in this area. Working with our Office of Counsel and Department of Justice officials, these matters are pursued criminally or civilly as appropriate.

Our focus on procurement activities is resource intensive and can target only a limited number of transactions. Nevertheless, these efforts have borne fruit as evidenced by \$100.4 million in recommendations that funds be put to better use and \$5.4 million in questioned costs; 174 subjects being referred for criminal, civil, or administrative action; and fines, settlements, and restitutions amounting to over \$9.8 million. We are pleased with our results this period, but we know more can be done.

Our work in procurement transactions often leads us to procedural matters which can reduce GSA's vulnerability or improve operations. The review of operating programs and activities for purposes of improving internal controls, enhancing efficiency, or lowering costs consume the remainder of our audit resources. In these areas, we made recommendations to strengthen processes, improve product quality and service delivery, and enhance employee safety and welfare, but we know that opportunities for improvement remain.

GSA managers are working to improve systems and internal controls and clearly progress has been made. While this is positive, we are mindful that there remain those who seek undue advantage, and regardless of the strides made today, constant improvement is the key to progress. Our goal is to protect the interests of the taxpayer. To this end, we are continually seeking methods to improve the effectiveness and value of our services to the agency and the nation.

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REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress

in Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill is also cross-referenced to the appropriate page of the report.

Source	Page
Inspector General Act	
1. Section 4(a)(2) — Review of Legislation and Regulations	10
2. Section 5(a)(1) — Significant Problems, Abuses, and Deficiencies.....	2,6
3. Section 5(a)(2) — Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2,6
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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	18
8. Section 5(a)(7) — Summary of Each Particularly Significant Report.....	2,6
9. Section 5(a)(8) — Statistical Tables on Management Decisions on Questioned Costs	14
10. Section 5(a)(9) — Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use	14
11. Section 5(a)(10) — Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made	None This Period
12. Section 5(a)(11) — Description and Explanation for Any Significant Revised Management Decision	None This Period
13. Section 5(a)(12) — Information on Any Significant Management Decisions With Which the Inspector General Disagrees.....	None This Period
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SECTION I—ORGANIZATION, STAFFING, AND BUDGET

Pursuant to the Inspector General Act of 1978, an Office of Inspector General (OIG) was established within the General Services Administration (GSA) on October 1, 1978. As currently configured, the OIG consists of 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 thirteen 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 three 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 work with the Department

of Justice on litigation arising out of OIG activities.

- The **Office of Administration**, a centralized unit that oversees the development of OIG policies, 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: 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 and the Office of Investigations has resident offices in Auburn, Cleveland, and Los Angeles.

C. Staffing and Budget

The OIG's approved Fiscal Year (FY) 1990 budget is approximately \$26.1 million. Some \$13.7 million was available for obligation during the first half of FY 1990. Funding reductions related to the Gramm-Rudman-Hollings deficit reduction act, along with the requirement to absorb the January 1990 3.6 percent pay raise, has caused the OIG to curtail staffing and ADP procurements somewhat. The OIG is expecting to operate with an on-board staff of approximately 412 for most of the year, a level well below that authorized; in addition, planned ADP acquisitions will be slowed.

SECTION II—PROCUREMENT ACTIVITIES

The GSA is responsible for providing space for almost 1 million Federal employees. GSA, therefore, acquires buildings and sites, constructs facilities, and leases space as well as contracts for repairs, alterations, maintenance, and protection of Government-controlled space. GSA also operates a Government-wide service and supply system. To meet the needs of customer agencies, GSA contracts for billions of dollars worth of equipment, supplies, materials, and services each year.

A. Overview of OIG Activity

This period, OIG audit coverage of GSA's procurement activities primarily focused on contracting activities, particularly audits of multiple award schedule contracts. We issued 277 contract audit reports recommending that \$85 million in funds be put to better use and questioning costs of \$4.5 million. Notably, OIG audits of a contractor resulted in a \$2.5 million civil settlement.

In a series of internal audit reports issued this period, the OIG presented findings in such areas as building purchases, lease and contract award and administration, repair and alteration projects, building construction, and maintenance contracts. Some of the more significant reviews advised management of the need to:

- Cancel a proposed \$14.2 million agreement to purchase and renovate a building.
- Recover \$390,000 from guard service contractors.

Joint OIG audit and investigative work resulted in a civil judgment valued at \$5,586,887 and a civil fraud settlement valued at \$850,000. The judgment resulted from OIG disclosure that a firm substituted inferior products for those contractually required. The settlement resulted from OIG findings that a firm violated the defective pricing clauses in its GSA contracts.

Notable OIG investigative cases included one investigation, conducted jointly with the Defense Criminal Investigative Service, that resulted in the fraud conviction of the owner of a vacuum cleaner supply firm. The owner billed the Government for products that it never delivered.

Another investigation resulted in the conviction of a gas cylinder testing and servicing company owner and his son for conspiracy. The firm submitted falsified test documents to GSA.

B. Significant Audits and Investigations

This section summarizes significant internal and postaward audits and investigations dealing with GSA

procurement activities. Significant preaward contract audits are presented in Section C.

\$14.2 Million Put to Better Use

This period, the OIG continued to assess purchases being made under the Building Purchase Program, GSA's method for acquiring privately built facilities. As part of this effort, we evaluated the proposed purchase of an office building. On December 20, 1989, GSA cancelled the proposed agreement, resulting in almost \$14.2 million in funds being put to better use, due to the OIG disclosing that several serious flaws existed in the proposed purchase.

\$5.6 Million Civil Judgment

In October 1989, a U.S. District Court entered a \$5.6 million civil judgment for the United States against a partitions supply firm. The court found that the firm had defrauded the Government.

A joint audit and investigation disclosed that the contractor falsified laboratory test results in order to obtain its GSA contract. Independent laboratory tests confirmed that partitions sold to Federal agencies contained a cheap, flammable cardboard filler, rather than the fire retardant material specified in the contract.

Previously, the company and its president had been convicted of conspiracy, submitting false claims, and preparing false statements. The company and its president were each fined \$365,000. In addition, the president was sentenced to 9 years in prison (5 years suspended) and 5 years probation. Both parties were also debarred from doing business with the Government for a 3-year period.

Further civil action against the company president is pending.

\$2.5 Million Civil Settlement

On December 29, 1989, a firm agreed to pay the Government \$2.5 million to settle potential civil fraud liabilities. The firm, a major supplier of copying equipment and related supplies and services, refunded the full amount to the Government at the time of settlement.

OIG reviews disclosed that the firm sold items to its commercial customers at discounts greater than those offered to GSA. Failure to disclose these discounts during contract negotiations violated the price reduction/defective pricing clauses in its GSA contracts. GSA contracting officials relied upon these data when negotiating the contracts and, as a result, the firm secured inflated prices from Federal purchasers.

The matter was referred to the Department of Justice for civil litigation. The settlement agreement was negotiated by representatives of the Department of Justice Civil Division and the GSA OIG.

Administration of Guard Service Contracts

This period, the OIG completed a regional review of the award and administration of guard service contracts. We found that improvements were needed over the administration and management of the contracts. For example, our review identified that the region routinely waived contractor training requirements without seeking compensation from contractors. In one instance, the value of the required training was built into the negotiated contract price. By waiving the training, GSA overpaid the contractor by approximately \$88,000 for required contractual services. In another instance, GSA exercised an option on a contract based on the initial year contract price. Since the initial year price included cost elements mainly related to training not required in the option years, the cost for the two option years was overstated by \$302,000.

We also found that the contracting officer representatives did not provide contract guards with required initial training. Further, the region did not always enforce the requirements for written qualification examinations every 3 years and annual firearm qualifications. GSA therefore has no assurance that contract guards were aware of current procedures or that client agencies are being provided an acceptable level of protection.

Our November 29, 1989 report directed 13 recommendations to the Assistant Regional Administrator, Public Buildings Service. These included recommendations that:

- The Contracts Division recover \$390,000 related to the waiving of required training in an initial contract year and to payments made during two option years for costs that were applicable only to the initial contract year.
- The Contracts Division consider recovery on any other open contracts where required training was waived or where contract prices in option years included payment for costs not required or performed in the option years.
- The Contracts Division establish policy and procedures to obtain compensation from contractors for training waivers granted in the future and to ensure that option year pricing does not include expenses applicable only to the initial contract year.
- The Federal Protective Service Division ensure that contracting officer representatives provide and document required initial training and require scheduling of written qualification examinations and firearm qualifications.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on March 8, 1990.

Fraud Conviction

On March 29, 1990, the owner of a vacuum cleaner supply firm was sentenced in U. S. District Court after being convicted of converting Government funds to his personal use and mail fraud. He was sentenced to 30 months in prison and 5 years probation and ordered to make restitution in the amount of \$70,690.

The conviction stemmed from a joint OIG and Defense Criminal Investigative Service investigation. This investigation was initiated after a GSA Quality Assurance Specialist alleged that the company was billing the Government for products that were never delivered to the ordering agency. The company had a GSA contract valued at almost \$1 million to supply industrial-type vacuum cleaners and cleaning supplies to overseas locations.

The investigators found that the company was paid through the Government's "fast payment" method for overseas delivery that allows payment to the contractor upon receipt of an invoice, prior to receiving any proof that the product was actually received by the Government. The company owner claimed that he did not retain such records when asked to supply proof of shipment. OIG special agents were able to build evidence that the company owner billed GSA for supplies that were never shipped through use of vacuum cleaner serial numbers provided by a former company employee.

Commercial Facilities Management

The Commercial Facilities Management (CFM) Program, established in 1983, provides a vehicle for GSA to contract with private sector firms for total buildings management services. These services, which include maintenance, repair, custodial, and protection services, were previously performed by GSA employees and/or multiple GSA contractors.

This period, the OIG completed an evaluation of a CFM contractor's performance at a Federal facility. Our review concluded that, while customer agencies were generally satisfied with contractor performance, actions needed to be taken to improve the effectiveness of the CFM program. For example, we found that the contractor was assessed utility taxes and energy conservation surcharges from which the Government would be exempt if GSA paid the utility bills. We estimated that the contractor's additional cost for utilities, which are then passed on to the Government, exceed \$156,000 per year. Further, during the first year of the contract, electricity costs for the facility rose over 46 percent above the average costs during the prior 4 years when GSA was responsible for facilities management. We attributed this sharp rise to a lack of effective energy conservation measures by the contractor.

We also found that GSA did not properly prepare the deficiency report that identified required repairs at the start of the contract period. As a result, many

deficiencies remained unresolved for an extended period and the Government's cost to accomplish the repairs may be escalated due to the delays. In addition, we believe that better monitoring and coordination of the contractor's work performance is needed to ensure that client agencies receive quality service and that the contractor complies with specific contract requirements.

The November 16, 1989 audit report addressed 15 recommendations to the Assistant Regional Administrator, Public Buildings Service, to correct identified deficiencies. These included recommendations that:

- Future CFM contracts provide for GSA to pay utility bills, then receive payment from the contractors for the amounts paid by GSA on their behalf.
- The need to operate electrical equipment as efficiently as possible be reaffirmed.
- Deficiency reports be initiated in a timely fashion, and follow-up be initiated to ensure that corrective action has been taken.
- Field office managers be instructed to effectively monitor all aspects of CFM contractor performance.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on March 1, 1990.

Conspiracy Convictions

On February 26, 1990, the owner of a gas cylinder testing and servicing firm was sentenced in U. S. District Court after being convicted of conspiracy, making false statements, and submitting false claims. He was sentenced to 28 months in prison, to be followed by 36 months of supervised release, fined \$43,350, and ordered to make restitution of \$5,400. On February 9, 1990, the owner's son had been sentenced to 8 months in prison, followed by 36 months of supervised release, and fined \$3,650 for his part in the conspiracy. In addition, the firm was fined \$10,400.

The convictions resulted from a joint GSA OIG and FBI investigation initiated after several former company employees alleged that the firm billed the Government for work not performed. The investigation disclosed that the company owner and his son directed employees to stamp hydrostatic test dates on Government gas cylinders that had not been tested. They then falsely certified to the Government that the cylinders had been tested. The Government relied upon these certifications to ensure that the cylinders, including oxygen cylinders used by firefighters, pilots, and hospital staff, were safe and operational.

The investigation also disclosed that the firm stole Government cylinders by substituting defective cylinders obtained from commercial sources for operational Government-owned cylinders. The stolen Government-owned cylinders were then placed in the

company's inventory and later leased to other customers.

\$850,000 Civil Settlement

In December 1989, a computer and data processing equipment supplier agreed to pay the Government \$850,000 to settle its potential civil liability. The firm has already refunded \$250,000 to the Government. The remaining \$600,000, plus interest, will be paid in two installments over the next 18 months.

A joint audit and investigation found that the firm failed to provide accurate and complete pricing data to GSA contracting officials. The firm did not fully disclose the extent of discounts offered to commercial customers. GSA relied upon these data in negotiating contracts between 1983 and 1986.

The matter was referred to the Department of Justice, which declined criminal prosecution, but accepted the case for civil litigation. The settlement agreement was negotiated by representatives of the Department of Justice Civil Division and the GSA OIG. Debarment action is under consideration.

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. This period, the OIG performed preaward audits of 251 contracts with an estimated value of \$1.1 billion. The audit reports contained \$86 million in financial recommendations.

Multiple Award Schedule Contracts

The OIG performed four significant audits involving multiple award schedule contracts. Total estimated Government-wide sales under these contracts were \$74.8 million.

The OIG evaluated discount schedule and marketing data submitted in response to three GSA solicitations: one for radio navigation and communications security equipment; one for ADP software and maintenance; and the other for spectrophotometers, spectrometers, and related accessories. The first audit report advised the contracting officer that discounts being offered to GSA were substantially lower than those granted the Government under its current contract with the same firm, even though the Government remains as one of the firm's largest customers. Further, commercial and public service customers were offered discounts that exceeded those disclosed and offered to GSA. The

second report advised the contracting officer that the contractor offered higher discounts to commercial customers than were disclosed in the firm's offer to GSA. Both of these reports also advised that several of the offered products did not meet the test of commerciality. The third report advised the contracting officer that commercial customers were offered discounts in return for making their sites available for demonstrations of the purchased equipment to prospective buyers. We found that these sites were rarely, if ever, used for demonstration purposes. We also advised that trade-in discounts were offered as pricing concessions to commercial customers, but not to GSA. Based on these findings, the auditors recommended that contract prices be reduced by \$7.1 million, \$2.3 million, and \$2.2 million, respectively.

The OIG also evaluated a cost or pricing proposal submitted in response to a GSA solicitation for time management systems. The audit report advised the contracting officer that the cost or pricing data contained in the firm's proposal were unallowable, principally in the following categories: salary/bonus costs, consultant fees, and maintenance expenses. Based on these findings, the auditors recommended that contract prices be reduced by \$1.9 million.

Other Contracts

The OIG performed three significant audits involving three claims for increased costs. Details on the three audits, with a total audited value of over \$13.6 million, are as follows:

- At the request of an Assistant Regional Administrator, Public Buildings Service, the OIG audited a claim for increased costs due to Government-caused delays on the construction

of a Federal building. The contractor alleged that change orders, other Government actions, and differing site conditions extended the contract work period, resulting in increased costs. The audit report advised the contracting officer that costs contained in the claim were overstated or unallowable, and recommended an adjustment of \$4.7 million to the claimed amount. Most of the adjustment was in the following categories: extended jobsite overhead, unabsorbed home office overhead, late payments, and subcontractor costs.

- The OIG audited a claim for increased costs related to powerhouse modifications at a Federal facility. The contractor alleged that Government-caused delays resulted in increased costs for boiler work. The audit report advised the contracting officer that costs contained in the claim were overstated, unallowable, or unsupported, primarily in the following categories: direct labor, equipment costs, support costs and services, overhead, subcontractor costs, and profit. Based on these findings, along with GSA technical evaluations, we recommended an adjustment totaling \$3.6 million to the claimed amount.
- The OIG audited a claim for increased costs related to the expansion of a Federal facility. The contractor alleged that change orders resulted in increased costs for electrical work. The audit report advised the contracting officer that costs contained in the claim were overstated or unsupported, primarily in the following categories: craft labor inefficiency, wage escalation, supervision labor, equipment, home office overhead, and profit. Based on these findings, along with GSA technical evaluations, we recommended an adjustment totaling \$1.1 million to the claimed amount.

SECTION III—AGENCY OPERATIONS

The General Services Administration (GSA) is a central management agency that sets Federal policy in such areas as Federal procurement, real property management, and telecommunications. GSA also manages diversified Government operations involving buildings management, supply facilities, real and personal property disposals and sales, data processing, and motor vehicle and travel management. In addition, GSA manages over 115 accounting funds as well as provides cross-servicing support for client agencies.

A. Overview of OIG Activity

This period, OIG internal management reviews presented findings relative to fire and safety concerns, buildings management, supply center operations, donated property, travel centers, computer security, fleet management centers, billing procedures, and accounts receivable operations. Some of the more significant reviews assisted management in taking action relative to:

- Effective monitoring of fire and safety conditions at Federal facilities.
- Strengthening billing procedures and revising computer programs utilized for accounts receivable in the Information Technology Fund.
- Recovering overpayments for janitorial services from contractors and establishing accountability for equipment at a buildings management field office.
- Improving controls over a regional Personal Property Sales Program.

An OIG investigation into irregularities involving a state agency that obtained surplus personal property through the GSA Donated Property Program resulted in the agency manager being convicted of theft of Government property. The investigators determined that the manager illegally sold surplus Federal property to private businesses.

B. Significant Audits and Investigations

This section summarizes significant internal audits and investigations dealing with GSA operations.

Fire Safety

GSA's fire safety program was established to ensure a safe environment for Federal employees and to protect Government property from damage. To provide

continuous monitoring of fire safety conditions in GSA-controlled buildings, the regional Safety and Environmental Management (SEM) branches conduct comprehensive fire safety reviews every 4 years, while buildings management field office managers are required to perform less comprehensive annual reviews.

This period, OIG evaluations at eight Federal facilities, located in four GSA regions, disclosed that improvements are needed in the monitoring of fire safety conditions. These reviews identified nonconforming fire safety conditions that had not been identified in the most recent SEM fire safety inspections. We also found that nonconforming conditions identified by the SEM inspections still needed effective corrective action, even though field office personnel had reported them as being corrected. Finally, we found that the required annual field office managers' inspections were either not performed or did not identify existing nonconforming fire safety conditions. We believe that effective monitoring of fire safety conditions is necessary to ensure a safe environment for Federal employees.

In a series of reports issued during the 6-month period, we recommended specific actions to correct identified deficiencies. These included recommendations that the cognizant Assistant Regional Administrator, Public Buildings Service, ensure that:

- SEM branch personnel devote sufficient time on future fire safety inspections to identify nonconforming fire safety conditions and that supervisory reviews of recently completed inspections are conducted and documented.
- Field office managers take appropriate actions to have nonconforming fire safety conditions identified by SEM inspections corrected.
- Field office managers perform required annual fire safety inspections.

The Regional Administrators provided responsive action plans for implementing report recommendations, and management decisions were achieved for four of the reports. We are awaiting management decisions on the recommendations in the other four reports.

Controls Over Accounts Receivable

An OIG review of accounts receivable in the Information Technology Fund disclosed that controls over the financial systems and operations used for billing and collecting accounts receivable needed improvement. The review identified significant problems with both billing procedures and computer programs.

We found that computer generated billing documents were not clearly identifiable as invoices and did not adequately identify billed services. Customers must

retrieve previously furnished contractor documents in order to ascertain what services they are being billed for by GSA and also have to add several of these documents to match the billed amount on the official GSA invoice. Further compounding the customer's efforts to determine what to pay, a GSA client receives three distinct billing documents from three separate sources. First, the contractor sends the customer an informational copy of the invoice sent to GSA for payment, then GSA's Information Resources Management Service sends another copy of the same document to the customer, and, finally, GSA's Accounts Receivable Branch sends out the official invoice. As a result, customers may become confused, resulting in delayed payments to GSA and increased administrative costs for both GSA and the customer. Customers have been found to have remitted payments directly to the contractor or else to GSA before the official invoice has been prepared and an account receivable set up. When this occurs, GSA must collect the payments made to the contractor or establish a credit account for the customer payment.

We also found that the computer generated trial balance for accounts receivable differed from the Accounts Receivable Aged Subsidiary ledger by \$1.6 million. The trial balance indicated that GSA owed customers \$5.5 million when customers actually owed \$1.1 million to the Government. Management cannot, therefore, rely on the trial balance as a source for determining receivable balances.

The October 27, 1989 report directed five recommendations to the Comptroller and one recommendation to the Commissioner, Information Resources Management Service, to correct identified deficiencies. These included recommendations that:

- GSA billing documents be clearly identified as invoices and contain, or have attached, the quantity, price, terms, and other particulars of goods or services rendered.
- Contracting documents be modified to restrict contractors from providing documents containing the words "invoice" or "bill" to GSA customers.
- Financial computer programs be revised to reflect accurate account balances.

The OIG was provided responsive action plans for implementing the report recommendations. A management decision was achieved on March 26, 1990.

Theft of Federal Surplus Property

On January 16, 1990, a former manager of a State Agency for Surplus Property pled guilty to theft of Government property and mail fraud. Sentencing is scheduled for May 1990.

The conviction resulted from OIG reviews that were initiated after receipt of anonymous allegations that the manager was illegally selling surplus personal property obtained through the GSA Donated Property Program. We found inventory shortages at the State agency and,

subsequently, our investigators uncovered a fraud scheme, involving the sale of surplus property to commercial entities, directed by the manager over a 2-year period. The surplus property, with an original acquisition cost of almost \$620,000, included machine shop equipment, boat propellers, and scrap metal.

The investigators utilized information provided by informants and key witnesses to document the extent of the fraud scheme. They found that the manager sold the property to businesses who were unaware of the source of the property and of the illegality of purchasing such property. In order to conceal these sales, the manager substituted items of lesser value into the surplus property inventory. The substitute items were then sold at public auctions and the manager falsely certified to GSA that he had actually sold the higher-value property originally obtained from GSA. The manager made a personal profit of nearly \$100,000 through his illegal activities.

After the State was informed of the manager's activities, he was fired. Debarment action against this individual is pending.

Improving Field Office Operations

As part of the OIG's plan to provide recurring assessments of individual buildings management field offices, we evaluated the operations of six field offices in three GSA regions. Our reviews generally concluded that field offices were operating in compliance with prescribed procedures, except for some minor procedural problems. However, one review disclosed that the field office needed to strengthen controls and procedures in several operating and administrative areas.

The review found, for example, that procurement deficiencies were not being detected, resulting in overpayments to janitorial services contractors. In one instance, the field office did not modify a contract to reflect a reduction in space, even though a contract clause provided for a reduced monthly payment. In another instance, the field office continued to pay a contractor the old contract rate after exercising a contract extension option that provided for a reduced payment.

We also found that the field office was not accounting for or controlling administrative and operating equipment. Equipment stored at the site could not be traced to inventory records nor could the auditors determine the actual ownership of the equipment. As a result, this equipment is susceptible to unauthorized use and theft. Finally, we found that field office files were disorganized and contained misfilings. We believe that this disorganization may have contributed to the deficiencies previously identified.

The January 23, 1990 report directed 15 recommendations to the Regional Administrator, including recommendations to ensure that:

- Overpayments for janitorial services are recovered and adequate management controls are

established for the administration of building service contracts.

- A physical inventory of all administrative equipment in the custody of the field office is conducted and an accountability officer is appointed to identify and prepare inventory records for this equipment.
- Administrative and contract files are maintained in accordance with established procedures.

The Regional Administrator agreed with the recommendations in the draft report. We are awaiting management decisions on these recommendations.

Personal Property Sales

The Personal Property Sales Program is GSA's vehicle for disposing of excess Government-owned personal property, such as vehicles, office equipment, furniture, etc. The Sales Section, Federal Supply Service, in each region is responsible for the selling of personal property, the collection and deposit of sales proceeds, and defaulting uncollectible contracts.

This period, the OIG completed an evaluation of one GSA region's personal property sales program. The review concluded that improved controls were necessary to properly account for all personal property and assure deposit of all sales proceeds.

We found minimal separation of duties, disorganized files that did not contain full documentation, inadequate supervisory review, noncompliance with established procedures, and nonperformance of reconciliations. As a result, the region could not be sure that all property available for sale was included in the sales inventory; all sales awards and selling prices were correctly recorded; all proceeds were deposited; and sales adjustments, customer refunds, canceled awards, and default collections were properly approved and documented. In addition, we identified delays of up to 47 days in depositing sales proceeds.

The March 23, 1990 report directed 27 recommendations to the Assistant Regional Administrator, Federal Supply Service, to correct these and other identified deficiencies. These included recommendations that:

- Written procedures emphasizing the importance of internal controls and establishing separation of duties and supervisory reviews be issued to the sales section.
- Documents reporting property available for sale be logged in and controlled to increase assurance that all property reported is entered into the inventory control records.
- Sales files be better organized and include: a copy of bank guaranty letters for noncertified checks, a copy of checks deposited in the remittance register files, documentation to clearly account for all property, and a memorandum approved by the Sales Section Chief to close out the file.

- Financial reconciliations be performed to assure that amounts collected are properly controlled and matched with deposits, and that refunds requested are matched with refunds processed.

The Regional Administrator generally concurred with the conclusions reached in the draft report. We are awaiting management decisions on the recommendations in the report.

Distribution Center

This period, the OIG completed several reviews at a GSA distribution center. These reviews identified that enhancements are needed in the shelf-life program, stock locator records, and security over sensitive items.

While the distribution center has generally implemented the shelf-life program in compliance with GSA procedures, we found that opportunities to improve program operations exist. For example, the shelf-life surveillance file was not tested monthly. Further, center personnel did not always select the oldest available stock for shipment. Both of these conditions increase the possibility of loss from spoilage. In addition, incorrect locator information, used to determine when deteriorative stock is to be reinspected, could lead to premature or late reinspections. As a result, delays in shipment or shipment of deteriorated stock could occur, creating customer dissatisfaction.

We also found that the center did not fully comply with procedures designed to ensure accuracy in inventory and locator records. The locator file was not updated for stock location changes and monthly accuracy tests were not performed during a 6-month period. Without accurate locator records, materials are difficult to find and warehouse refusals of customer requests may occur.

Finally, we found that internal controls over the security of sensitive items needed strengthening. Presently, access to the security cage where sensitive items are stored is not restricted to employees working with the sensitive item inventory. In addition, 32 non-sensitive items are stored in the security cage and keys to the cage are kept in a metal desk drawer in an adjacent warehouse, rather than in a safe.

In three reports dated November 3, 1989, December 5, 1989, and January 9, 1990, we addressed 12 recommendations to the Assistant Regional Administrator, Federal Supply Service, including recommendations that:

- Distribution center management ensure that the shelf-life surveillance file is tested monthly, and that selectors are instructed regarding shelf-life concerns and the need to select the oldest available stock for issuance.
- Warehouse workers submit stock location changes in a timely fashion and conduct a full screening within 30 days if the locator error rate exceeds five percent for a month.

- The key to the security cage be stored in a safe or in a filing cabinet with a steel locking bar and that access to the cage be limited to the least number of employees possible.

The Regional Administrator provided responsive action plans for implementing the recommendations in the November 3, and December 5, 1989 reports. Management decisions were achieved on March 6, and March 26, 1990, respectively. We are awaiting a management decision on the recommendations in the other report.

C. Prevention 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 these OIG activities.

Advisory Lease Reviews

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, promote opportunities for economy and efficiency in the leasing area.

The program achieved the following results during the reporting period:

Lease proposals submitted for review.....	121
Lease proposals reviewed.....	43
Lease proposals with deficiencies	27
Lease proposals with no deficiencies.....	16

Major deficiencies identified through OIG advisory lease reviews related to: proposed annual rental that exceeded the Congressional intent of a reasonable annual rental amount; lease terms did not contain a plan for removal of asbestos from a building; exclusion of some offerors was not justified; competition may have been restricted by the limited time allowed offerors to submit best and final offers; and lease payment provisions may violate Federal statute. Other deficiencies included: no justification for not having a renewal option; incomplete lease files; possible duplication of payments for electricity; no fire and safety review; no statement

on how real estate taxes will be prorated; inadequate support for proposed overtime rate; and ambiguous lease clauses.

Integrity Awareness

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on their responsibilities on the prevention of fraud and abuse. These briefings explain the statutory mission of the OIG and the methods available for reporting suspected instances of wrongdoing. 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. This period, we presented 10 briefings which were attended by 313 Central Office and regional employees.

Hotline

A free flow of communications between GSA employees and the OIG is a vital part of our prevention program. The OIG has found that the Hotline provides an effective method for employees to report suspected wrongdoing. Hotline posters located in GSA-controlled buildings as well as Hotline brochures encourage employees to use the Hotline. Also, the OIG periodically distributes brochures to each branch level within GSA to ensure that employees are aware of the successful outcomes resulting from their information.

During this reporting period, we received 44 Hotline calls and letters. Of these, 39 complaints warranted further action. We also received 2 referrals from GAO and 9 referrals from other agencies; all of these referrals required further action.

Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that corrective prevention actions are being accomplished according to established milestones. This period, the OIG performed 22 implementation reviews. In 16 of these cases, management was successfully implementing the recommendations. In the other 6 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

SECTION IV—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 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 229 legislative matters and 109 proposed regulations and directives.

B. Significant Comments

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

- *Draft Bill No. 57, Federal Courts Improvement Act and Contract Disputes Act Amendments of 1989.* We supported this bill since it would resolve many legal issues arising from differing interpretations of the False Claims Act and the Contract Disputes Act. We strongly supported the following proposed changes: (1) Title I, Section 106 clarifies the definition of "knowledge" in proving fraud under 28 U.S.C. 2514 (Forfeiture of Fraudulent Claims) by making either actual or constructive knowledge sufficient to prove a violation; (2) Title II, Section 201 amends the definition of "misrepresentation of fact" under the Contract Disputes Act so that it conforms with the standards and requirements of the False Claims Act; and (3) Title II, Section 202(3) adds a new subsection to 41 U.S.C. 604 that allows the Attorney General or his delegate to obtain a suspension of proceedings before any agency board in appeals involving a claim, contract, or dispute on which a fraud investigation is being conducted.
- *H. R. 3377, the Federal Assistance Procedures Reform Act of 1989.* We strongly supported the subsection of this bill that would give Inspectors General authority to compel testimony as well as documents (testimonial subpoena authority). We noted that this provision is a needed addition to IG authority that would greatly enhance our ability to carry out our responsibilities. We generally supported the new requirement that Inspectors General transmit reports of serious or flagrant problems directly to Congress in those instances where the head of an agency does not comply with his/her reporting requirements. The Inspector General Act requires immediate IG reporting of serious or flagrant problems to the head of the agency, who then is required to transmit this report to Congress within 7 days. The new requirement specifies that the IG will send the report directly to the appropriate Congressional committee within 5 days of the expiration of the original 7 days when the head of the agency refused or failed to transmit the report. Although we have no knowledge of an agency head not transmitting such a report, we believe that this requirement would ensure that the report finds its way to Congress. We did not support the provision under which Inspectors General would be appointed to 10 year terms, removable only by the President with cause, since we believe that further study of the need for, and the advantages and disadvantages of, the proposed changes is necessary before they are adopted. We noted that our experience has been that the organizational structure established by the Inspector General Act of 1978 works quite well. In addition, we suggested clarification of the requirement that the head of an agency provide Congress with a report on any recommendations in reports required by the IG Act, since we feel that the intent of the Congress is not clear.
- *S. 2080, the Office of Inspector General Law Enforcement Act of 1990.* We supported this bill that would give law enforcement authorities to all Inspectors General. We especially supported the provisions allowing each Inspector General to determine the degree of law enforcement authority appropriate for his or her organization. We commented that this bill would help ensure the independence of the Offices of Inspector General.
- *OAD P 5410.1, Clearance Procedures for Employees Separating From or Transferring Within GSA.* We commented that clearance officials are not in position to reasonably determine the fair market value of missing equipment when property issued to an employee cannot be accounted for. We suggested that, for those items not accounted for, the clearance official should include any information pertinent to the condition or value of the property, or the amount of indebtedness.
- *FSS Acquisition Letter, Responsibility for Contract Files.* We disagreed with the proposed requirement that Commodity Center division

directors establish review thresholds for multiple award schedule contracts above which divisional reviews would be performed, but below levels reviewed by other contract assurance offices. We stated that our experience has shown that the most significant contracting problems occurred

on contracts with minimal dollar value. We, therefore, suggested that representative samples of contracts at all dollar levels be reviewed within the Commodity Center division, and that review coverage be extended to as many contracting officials as possible.

SECTION V—STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

The previous sections of this report presented OIG activity and accomplishments by subject area. In the pages that follow, overall OIG accomplishments are comprehensively reported.

A. Overview of OIG Activity

During the reporting period, the OIG pursued 1,536 audit and investigative assignments. This activity resulted in the issuance of 434 audit reports and the referral of 174 investigative findings to prosecutive authorities or GSA management.

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

B. Summary Statistics

1. Audit Reports Issued

The OIG issued 434 audit reports, including 2 audits performed by the OIG that were issued to other agencies and 8 audits performed for the OIG by another agency. The 434 reports contained financial recommendations totaling \$105,800,868, including \$100,420,990 in recommendations that funds be put to better use and \$5,379,878 in questioned costs. Due to GSA's mission of procuring supplies and services for the Government, much of the recommendations that funds be put to better use was applicable to funds other agencies would expend under GSA's Government-wide contracts.

2. Management Decisions on Audit Reports

Table 1 summarizes the status of the universe of audits requiring management decisions during this period, as well as the status of those audits as of March 31, 1990. Twenty-nine reports more than 6 months old were awaiting management decisions as of March 31, 1990;

but all of them were preaward audits, which are not subject to the 6-month management decision requirement. Thus, no reports were actually overdue—a statistic that reflects creditably on GSA's management decision process.

It should be noted that Table 1 does not include: the 2 reports issued to other agencies this period and the 60 reports (5 issued this period) excluded from the management decision process because they pertain to on going investigations.

Table 1. Management Decisions on OIG Audits

	No. of Reports	Reports With Financial Recommendations	Total Financial Recommendations
For which no management decision had been made as of 10/1/89.....			
— Less than 6 months old.....	175	122	\$ 92,496,818
— More than 6 months old.....	42	36	28,503,821
Reports issued this period.....	427	231	102,539,036
TOTAL.....	644	389	\$223,539,675
For which a management decision was made during the reporting period			
— Issued prior periods.....	188	130	\$106,850,940
— Issued current period.....	245	103	37,738,491
TOTAL.....	433	233	\$144,589,431
For which no management decision had been made as of 3/31/90			
— Less than 6 months old.....	182	128	\$ 64,800,545
— More than 6 months old.....	29	28	14,149,699
TOTAL.....	211	156	\$ 78,950,244

3. Management Decisions on Audit Reports With Financial Recommendations

Tables 2 and 3 present the audits identified in Table 1 as containing financial recommendations by category (funds to be put to better use or questioned costs). Some of the reports contained recommendations that funds be put to better use as well as questioned costs, and these reports are therefore included in both Tables 2 and 3.

Table 2. Management Decisions on OIG Audits With Recommendations That Funds Be Put to Better Use

	No. of Reports	Financial Recommendations
For which no management decision had been made as of 10/1/89		
— Less than 6 months old	103	\$ 88,315,038
— More than 6 months old	31	27,023,997
Reports issued this period	<u>204</u>	<u>100,116,769</u>
TOTAL.....	338	\$215,455,804
For which a management decision was made during the reporting period		
— Recommendations agreed to by management based on proposed		
— management action.....		\$ 124,069,141
— legislative action.....		-
— Recommendations not agreed to by management		<u>15,741,620</u>
TOTAL.....	201	\$ 139,810,761 *
For which no management decision had been made as of 3/31/90		
— Less than 6 months old.....	110	\$ 63,233,045
— More than 6 months old	<u>27</u>	<u>14,145,697</u>
TOTAL.....	137	\$ 77,378,742

* Includes \$1,733,699 that management decided to seek that exceeded recommended amounts.

Table 3. Management Decisions on OIG Audits With Questioned Costs

	No. of Reports	Questioned Costs	Unsupported Costs
For which no management decision had been made as of 10/1/89			
— Less than 6 months old	20	\$4,181,780	\$ -
— More than 6 months old.....	6	1,479,824	-
Reports issued this period	<u>37</u>	<u>2,422,267</u>	-
TOTAL.....	63	\$8,083,871	\$ -
For which a management decision was made during the reporting period			
— Disallowed costs.....		\$5,768,388 *	\$ -
— Costs not disallowed		<u>814,933</u>	-
TOTAL.....	36	\$6,583,321 **	\$ -
For which no management decision had been made as of 3/31/90			
— Less than 6 months old	26	\$1,567,500	\$ -
— More than 6 months old.....	<u>1</u>	<u>4,002</u>	-
TOTAL.....	27	\$1,571,502	\$ -

* Includes \$3,350,000 also reported under Monetary Results.

** Includes \$70,952 that management decided to seek that exceeded recommended amounts.

4. Investigative Workload

Table 4 presents detailed information on investigative workload by case category. The Table includes the

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

Table 4. Investigative Workload

Case Category	Cases Open 10/1/89	Cases Opened	Cases Closed	Cases Open 3/31/90
White Collar Crimes.....	267	114	142	239
Other Crimes Involving GSA Operations.....	49	48	57	40
Contractor Suspension/ Debarment.....	45	22	22	45
Employee Misconduct.....	27	54	61	20
Other.....	47	35	60	22
TOTAL.....	435	273	342	366

5. Referrals

The OIG makes criminal referrals to the Department of Justice or other authorities for prosecutive consideration and civil referrals to the Civil Division of the

Department of Justice or a U.S. Attorney for litigation consideration. The OIG also makes administrative referrals to GSA officials on cases disclosing nonprosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the Government.

Table 5. Summary of OIG Referrals

Type of Referral	Cases	Subjects
Criminal.....	32	65
Civil.....	16	26
Administrative.....	51	83
TOTAL.....	99	174

In addition, the OIG made 3 referrals to other Federal or State agencies for further investigation or other action and 77 referrals to GSA officials for informational purposes only.

6. Actions on OIG Referrals

Based on these and prior referrals, 19 cases (43 subjects) were accepted for criminal prosecutions and 9 cases

(17 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 18 indictments/informations and 21 successful prosecutions. OIG civil referrals resulted in 3 civil fraud complaints and 6 settlements/judgments. Based on OIG administrative referrals, management debarred 29 contractors, suspended 6 contractors, reprimanded 24 employees, suspended 4 employees, demoted 1 employee, and terminated 3 employees.

7. Monetary Results

Table 6 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 \$1,747,778 in money and/or property during the course of its investigations.

Because of the collaborative nature of OIG activities, \$3,350,000 of the amounts reported as investigative recoveries and criminal and civil recoveries is also reported under management decisions to disallow costs.

Table 6. Criminal And Civil Recoveries

	Criminal	Civil	Total
Fines and Penalties	\$189,200	\$ 2,000	\$ 191,200
Settlements/Judgments	-	9,223,071	9,223,071
Restitutions	410,779	-	410,779
TOTAL	\$599,979	\$9,225,071	\$9,825,050

8. OIG Subpoenas

During the period, 26 OIG subpoenas were issued.

APPENDICES

APPENDIX 1—AUDIT REPORT REGISTER

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
<i>(Note: Due to the pre-decisional nature of some audits, the financial recommendations pertaining to these reports are not listed in this Appendix.)</i>				
PBS Internal Audits				
10/05/89	A80354	Review of Appraisal Reports Used in GSA's Leasing Program, Region 9		
10/10/89	A90917	Preaward Lease Review: Providence Office Park, Portland, Oregon, Lease No. GS-10B-05537		
10/11/89	A90939	Preaward Lease Review: Quissett Campus, Woods Hole, MA, Lease No. GS-01B(PEL)-03674 (NEG)		
10/17/89	A90382	Review of the Akron, Ohio Buildings Management Field Office, Region 5		
10/25/89	A90641	Review of Fire Safety Conditions at the Leavenworth, Kansas Federal Building		
10/26/89	A00019	Preaward Lease Review: Cherry Creek Corporate Center, Denver, Colorado, Lease No. GS-08P-12939		
10/26/89	A00020	Preaward Lease Review: Forest Service Building, Lakewood, Colorado, Lease No. GS-08P-11997		
10/30/89	A90821	Preaward Lease Review: 1111 Third Avenue, Seattle, Washington, Lease No. GS-10B-05525		
10/30/89	A90885	Review of Malfunctioning Sewer System, GSA Distribution Center, Palmetto, Georgia, Lease No. GS-04B-28085		
10/31/89	A00033	Preaward Lease Review: 107 Lindbergh Boulevard, Garden City, New York, Lease No. GS-02B-22525		
11/07/89	A90451	Review of Fire Safety Conditions at the U.S. Post Office & Courthouse, Athens, Georgia		
11/14/89	A90860	Preaward Lease Review: 5645 South 48th Street, Lincoln, Nebraska, Lease No. GS-06P-98798		
11/16/89	A80909	Review of the Commercial Facility Management Program, Region 9	257,000	
11/17/89	A90744	Review of Buildings Management, Albuquerque Field Office, Region 7		
11/21/89	A00067	Preaward Lease Review: One Congress Street, Boston, MA, Lease No. GS-01B(PEL)-03678 (NEG)		
11/21/89	A90049	Review of Reimbursable Work Authorization N7541410 for Construction of Telephone Switchroom, Houston Field Office	7,815	1,903

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
11/21/89	A90766	Review of Congressman Gonzalez's Concerns Relating to the Purchase of the Ashford Oaks Building, San Antonio, Texas	14,163,432	
11/22/89	A00036	Preaward Lease Review: Crystal Park One, 2011 Crystal Drive, Arlington, VA , Lease No. GS-11B-90228		
11/22/89	A00037	Preaward Lease Review: 2805 Jefferson Davis Highway, Arlington, Virginia, Lease No. GS-11B-90232		
11/29/89	A90043	Review of Award and Administration of Guard Contracts, Region 5		390,000
11/29/89	A90946	Preaward Lease Review: 6303 & 6305 Ivy Lane, Greenbelt, Maryland, Lease No. GS-11B-90216		
12/05/89	A00118	Preaward Lease Review: Gateway Centre, Kansas City, Kansas, Lease No. GS-06P-09825		
12/05/89	A00125	Preaward Lease Review: The Key Building, 1200 Wilson Boulevard, Arlington, Virginia, Lease No. GS-11B-00076		
12/06/89	A00122	Preaward Lease Review: INS Building, Harlingen, Texas, Lease No. GS-07B-13337		
12/06/89	A00123	Preaward Lease Review: Sooner Federal Tower, Tulsa, Oklahoma, Lease No. GS-07B-13398		
12/11/89	A90793	Postaward Lease Review: 7 World Trade Center, New York, New York, Lease No. GS-02B-22522		
12/13/89	A00124	Preaward Lease Review: 650 Massachusetts Avenue, NW, Washington, DC, Lease No. GS-11B-90226		
12/13/89	A00170	Preaward Lease Review: Internal Revenue Service, Data Center Warehouse, Detroit, Michigan, Lease No. GS-05B-14892		
12/19/89	A80973	Review of Roof Replacement Projects, Region 5		
12/21/89	A00186	Preaward Lease Review: Callowhill Street, Philadelphia, PA, Lease No. GS-03B-09008		
12/21/89	A90641	Review of Fire Safety Conditions at the Omaha, Nebraska Federal Building		
12/22/89	A00082	Review of the Public Buildings Service Fiscal Year 1989 Section 2 Assurance Statement		
12/22/89	A00166	Preaward Lease Review: One Oak Plaza, Portland, Oregon, Lease No. GS-10B-05541		
12/28/89	A00082	Review of the Public Buildings Service Fiscal Year 1989 Section 2 Assurance Statement		
12/28/89	A00203	Preaward Lease Review: Internal Revenue Service, Waukesha, Wisconsin, Lease No. GS-05B-14893		
12/28/89	A90175	Review of Premium Time and Loss of Productivity Payment Procedures Related to Construction Work at the Federal Office Building, Jamaica, New York		
12/29/89	A90905	Review of Buildings Management, San Antonio Field Office, Region 7		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
01/02/90	A00140	Preaward Lease Review: 12565 West Center Road, Omaha, Nebraska, Lease No. GS-06P-09824		
01/04/90	A00206	Preaward Lease Review: Camarillo Business Center, Camarillo, California, Lease No. GS-09B-89256		
01/04/90	A90394	Review of Buildings Management, Albany Field Office, Region 2		
01/04/90	A90441	Review of the Repair and Alteration Prospectus Project at the Federal Office Building and Courthouse, Hato Rey, Puerto Rico		
01/12/90	A90648	Review of the Twin Cities Field Office, Fort Snelling, Minnesota		
01/18/90	A00205	Preaward Lease Review: Techworld Plaza, 800 K Street, NW, Washington, DC, Lease No. GS-11B-00079		
01/19/90	A90582	Review of the Administration of Contract No. GS06P86 GYC0052 With Day & Zimmermann, Inc.		32,163
01/23/90	A90686	Review of Buildings Management, Hartford, CT Field Office, Region 2		
01/23/90	A90871	Review of Fire Safety Conditions at the Federal Building and Courthouse, Scranton, Pennsylvania		
01/29/90	A00275	Preaward Lease Review: MEPS, Memphis, Tennessee, Lease No. GS-04B-30004		
01/29/90	A90638	Review of Fire and Life Safety Conditions at the U.S. Courthouse, Austin, Texas		
01/31/90	A00093	Preaward Lease Review: Woodbridge Center Office Complex, 10 Woodbridge Center Drive, Woodbridge, New Jersey, Lease No. GS-02B-22532		
02/05/90	A00262	Preaward Lease Review: Ames Center Building, 1820 North Fort Myer Drive, Arlington, Virginia, Lease No. GS-11B-00077		
02/06/90	A90703	Postaward Lease Review: Shaw's Cove, Building No. 4, New London, CT, Lease No. GS-01B(PEL)-03509 (NEG)		
02/12/90	A00264	Preaward Lease Review: One Lefrak City Plaza, Corona, New York, Lease No. GS-02B-22531		
02/12/90	A80634	Review of Commercial Facilities Management Contract No. GS05P87GAC0005		296,146
02/15/90	A00321	Preaward Lease Review: EPA, 111 W. Jackson, Chicago, IL, Lease No. GS-05B-14195		
02/16/90	A90676	Review of Construction, U.S. Post Office - Courthouse, San Antonio, TX		
02/26/90	A00344	Preaward Lease Review: St. Paul Plaza, 200 St. Paul Place, Baltimore, MD, Lease No. GS-03B-09021		
02/27/90	A90641	Review of Fire Safety Conditions at the Marine Corps Reserve Support Center, Overland Park, Kansas		
02/28/90	A00274	Preaward Lease Review: Virginia Square Plaza, 3701 N. Fairfax Drive, Arlington, VA, Lease No. GS-11B-00083		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
02/28/90	A00392	Preaward Lease Review: Virginia 95, Building 6, 7500 Boston Boulevard, Springfield, VA, Lease No. GS-11B-00093		
03/01/90	A00154	Preaward Lease Review: Mendenhall Mall, Juneau, Alaska, Lease No. GS-10B-05547		
03/09/90	A81006	Review of the Loop Field Office, Chicago, Illinois		2,462
03/12/90	A00053	Review of Buildings Management Field Office Procurement Activities, John F. Kennedy Federal Building, Boston, MA		
03/12/90	A00398	Preaward Lease Review: Scranton Building, Miami, FL, Lease No. GS-04B-30061		
03/12/90	A90581	Review of the Administration of Design Deficiencies, Region 6		
03/12/90	A90952	Review of the Repair and Alteration Program, Region 4		
03/13/90	A00292	Preaward Lease Review: Tacoma Union Station, Tacoma, Washington, Lease No. GS-10B-05544		
03/13/90	A00403	Preaward Lease Review: Two Rincon Center, 101 Spear Street, San Francisco, CA, Lease No. GS-09B-90062		
03/14/90	A00099	Review of Potential Cost Reductions and Recoveries on Monthly Elevator Maintenance Contract Payments, Contract No. GS-11P-MJC-0046	4,838	35,480
03/14/90	A00231	Preaward Lease Review: Pine Ridge West Business Park, Lenexa, Kansas, Lease No. GS-06P-09830		
03/14/90	A00232	Review of Hazardous Waste Found in a PBS Storage Area, Rough and Ready Island, Stockton, California, Region 9		
03/15/90	A00143	Preaward Lease Review: 600 South Lafayette Park Place, Los Angeles, California, Lease No. GS-09B-88354		
03/15/90	A00404	Preaward Lease Review: 2198 Hornig Road, Philadelphia, PA, Lease No. GS-03B-09025		
03/19/90	A00423	Preaward Lease Review: Congress Avenue Office Park, West Palm Beach, FL, Lease No. GS-04B-30059		
03/22/90	A00099	Review of Elevator Fire Recall System Deficiencies in the Lafayette Building, Washington, DC, Contract No. GS-11P-86-MJC-0086		
03/27/90	A00148	Review of Administration of Lease No. GS-09B-38250, Phoenix, AZ, Region 9		20,000
03/27/90	A00204	Postaward Lease Review: Thomas Circle South Building, 1121 Vermont Avenue, NW, Washington, DC, Lease No. GS-11B-20083		
03/27/90	A90870	Review of Administration of Lease No. GS-09B-85189, Phoenix, AZ, Region 9		103,000
03/28/90	A00411	Preaward Lease Review: 1050 Connecticut Avenue, NW, Washington, DC, Lease No. GS-11B-40054		
03/29/90	A00197	Postaward Lease Review: First Interstate Bank Tower, Dallas, Texas, Lease No. GS-07B-13213		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
03/29/90	A00456	Preaward Lease Review: Century Center IV Building, Atlanta, GA, Lease No. GS-04B-30103		
03/29/90	A90587	Review of Fire Safety Conditions at the Federal Building, Mobile, AL		
03/30/90	A00218	Review of Asbestos Hazard, Federal Building – Courthouse, Macon, GA		
03/30/90	A00322	Preaward Lease Review: Parklawn Building, 5600 Fishers Lane, Rockville, Maryland, Lease No. GS-11B-00082		
03/30/90	A00361	Preaward Lease Review: Techworld Plaza, 801 Eye Street, NW, Washington, DC, Lease No. GS-11B-00095		
03/30/90	A00436	Preaward Lease Review: Fairchild Building, 499 South Capitol Street, SW, Washington, DC, Lease No. GS-11B-00097		
03/30/90	A90638	Review of Fire and Life Safety Conditions at the Senator Dennis Chavez Federal Building and United States Courthouse, Albuquerque, New Mexico		
03/30/90	A90944	Preaward Lease Review: Washington Office Center, 409 Third Street, SW, Washington, DC., Lease No. GS-11B-90210		

PBS Contract Audits

10/04/89	A90776	Audit of Claim for Increased Costs: City Wide Maintenance Company, Inc., Contract No. GS-06P88GXCO283		
10/05/89	A90517	Audit of Termination Settlement Proposal: Unisys Corporation, Contract No. GS-00P-87-BQD-0028		
10/05/89	A90830	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Met Construction Co., Inc., Solicitation No. GS-07P-89-HUC-0114		
10/06/89	A90913	Preaward Audit of Cost or Pricing Data: Project Management Services, Inc., Contract No. GS-11P-89EGC0203		
10/16/89	A90819	Audit of Claim for Increased Costs: Gilroy-Sims and Associates, Lease No. GS-06B-10967		
10/20/89	A90792	Preaward Audit of Lease Escalation Proposal: Se-Fish Associates, 599 Delaware Ave., Buffalo, NY, Lease No. GS-02B-08978		
10/25/89	A90900	Preaward Audit of Architect and Engineering Services Contract: GNM & Associates, Inc., Contract No. GS11P89EGD0206		
10/25/89	A90916	Postaward Audit of Cost Reimbursable Contract: J & J Maintenance, Inc., Contract No. GS-07B-21602		
10/26/89	A90459	Audit of Claim for Increased Costs: Pacific Erectors, Inc., Subcontractor to Blount Brothers Corporation, Contract No. GS-10P-02633		

			Financial Recommendations	
Date of Report	Assignment Number	Title	Funds to Be Put to Better Use	Questioned (Unsupported) Costs

10/30/89	A90504	Audit of Claim for Increased Costs: Blaesing Granite Company, Subcontractor to Blount Brothers Corporation, Contract No. GS-10P-02633		
10/31/89	A90812	Preaward Audit of Architect and Engineering Services Contract: Spillis Candela/Warnecke, Contract No. GS11P89EGC0182		
11/01/89	A90906	Preaward Audit of Pricing Proposal: B&H Services, Inc./Palmer's Building Maintenance, Inc., Joint Venture, Solicitation No. GS05P89GAC0185		
11/03/89	A90838	Preaward Audit of Architect and Engineering Services Contract: HTB, Inc., Contract No. GS-11P89EGC0203		
11/03/89	A90886	Preaward Audit of Lease Alteration Proposal: Center City Plaza Associates, Lease No. GS-01B(PEL)-03615(NEG)		
11/06/89	A90759	Audit of Claim for Increased Costs: Delta Construction & Engineering, Inc., Contract No. GS-10P-86-LTC-0045		
11/07/89	A00038	Preaward Audit of Cost or Pricing Data: Hygienetics, Inc., Contract No. GS11P89EGC0203		
11/07/89	A90457	Audit of Claim for Increased Costs: Washington Acoustical Company, Subcontractor to Blount Brothers Corporation, Contract No. GS-10P-02633		
11/08/89	A00026	Preaward Audit of Architect and Engineering Services Contract: Rolf Jensen & Associates, Inc., Consultant to Notter, Finegold & Alexander, Inc., Solicitation No. GS11P89EGC0186		
11/08/89	A90845	Preaward Audit of Architect and Engineering Services Contract: Leo A. Daly Company, Solicitation No. IM022020		
11/14/89	A90458	Audit of Claim for Increased Costs: W. A. Botting Company, Subcontractor to Blount Brothers Corporation, Contract No. GS-10P-02633		
11/14/89	A90666	Audit of Claim for Increased Costs: Riedel International, Inc., Subcontractor to Blount Brothers Corporation, Contract No. GS-10P-02633		
11/15/89	A90503	Audit of Claim for Increased Costs: Nelson International Ltd. and Riedel International, Inc., (A Joint Venture), Subcontractor to Blount Brothers Corporation, Contract No. GS-10P-02633		
11/17/89	A00011	Preaward Audit of Architect and Engineering Services Contract: Kieran, Timberlake & Harris, Solicitation No. ZDE-00801		
11/17/89	A90899	Preaward Audit of Architect and Engineering Services Contract: Notter, Finegold, and Alexander, Inc., Contract No. GS11P89EGC0186		
11/17/89	A90953	Audit of Termination Settlement Proposal: Rogers, Burgun, Shahine and Deschler, Inc., Architects, Contract No. GS-00P-87-BQC-0096		
11/20/89	A90353	Preaward Audit of Lease Escalation Proposal: Florida East Coast Properties, Inc., Lease No. GS-04B-15913		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
11/22/89	A90894	Preaward Audit of Architect and Engineering Services Contract: Summer Consultants, Inc., Contract No. GS11P89EGC0204		
11/28/89	A00018	Preaward Audit of Lease Alteration Proposal: 380 Westminster Mall, Providence, RI, Lease No. GS-01B(PEL)-03314(NEG)		
11/28/89	A90721	Audit of Claim for Increased Costs: Young Enterprises, Inc., Contract No. GS-07P-86-HUC-0137		
11/30/89	A00021	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, Security System Installation		
11/30/89	A90893	Preaward Audit of Architect and Engineering Services Contract: Sorg and Associates, Contract No. GS-11P89EGC0204		
12/08/89	A90865	Preaward Audit of Architect and Engineering Services Contract: Syska and Hennessy, Inc., Solicitation No. GS-02P-89CUC0028(NEG)		
12/08/89	A90950	Preaward Audit of Supplemental Architect and Engineering Services Contract: Sidhu Associates, Inc., Solicitation No. GS-03P-89-DXD-0037		
12/11/89	A00083	Preaward Audit of Architect and Engineering Services Contract: Watterfield Goodwin Griffin, Inc., Contract No. GS-04P-89-EXC-0103		
12/11/89	A90460	Audit of Claim for Increased Costs: Blount Brothers Corporation, Contract No. GS-10P-02633		
12/11/89	A90951	Preaward Audit of Supplemental Architect and Engineering Services Contract: Whitney, Bailey, Cox & Magnani, Consulting Engineers, Solicitation No. GS-03P-89-DXD-0037		
12/12/89	A90771	Audit of Claim for Increased Costs: Norman Tremonti, Lease No. GS-05B-12458		
12/13/89	A00084	Preaward Audit of Architect and Engineering Services Contract: I. C. Thomasson Associates, Inc., Contract No. GS-04P-89-EXC-0103		
12/14/89	A90856	Preaward Audit of Lease Escalation Proposal: Denver West Office Buildings 2 and 3, Lease Nos. GS-08B-09787 and GS-08B-10737		
12/14/89	A90928	Preaward Audit of Architect and Engineering Services Contract: Einhorn Yaffee Prescott Architecture and Engineering, P.C., Solicitation No. GS-11P-89-EGC-0200		
12/19/89	A00044	Preaward Audit of Architect and Engineering Services Contract: Asbestos Abatement Services, Inc., Contract No. GS11P89EGC0186		
12/19/89	A00107	Audit of Cafeteria Services Contract: IRS, Holtsville, New York, Lackman Food Service, Contract No. GS-02B-24-084		
12/19/89	A90930	Preaward Audit of Lease Escalation Proposal: C. W. Swenson, Inc., Phase I, Lease No. GS-09B-75318		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
12/20/89	A00029	Preaward Audit of Lease Escalation Proposal: C. W. Swenson, Inc., Phase II, Lease No. GS-09B-75318		
12/20/89	A00111	Preaward Audit of Lease Escalation Proposal: Trizec Properties, Inc., Lease No. GS-09B-76206		
12/20/89	A90918	Preaward Audit of Architect and Engineering Services Contract: Pahl-Pahl-Pahl, P.C. Solicitation No. GS-07P-89-HUD-0102		
12/21/89	A00076	Preaward Audit of Architect and Engineering Services Contract: George Butler Associates, Inc., Solicitation No. ZM091240		
12/21/89	A00100	Preaward Audit of Architect and Engineering Services Contract: Church-Suzuki Architects, Solicitation No. GS-09P-89-KTD-0072		
12/21/89	A00101	Preaward Audit of Architect and Engineering Services Contract: Notkin Engineering, Inc., Solicitation No. GS-09P-89-KTD-0072		
12/21/89	A00146	Audit of Cafeteria Contract: Canteen Corporation, Contract No. GS-01C-10131-01 for the Period August 1, 1986 to July 31, 1991		
12/21/89	A00189	Preaward Audit of Cost or Pricing Data: Superior Gunite, Subcontractor to Tutor-Saliba, Contract No. GS-09P88KTC0232		
12/21/89	A90884	Preaward Audit of Cost or Pricing Data: Ogden Allied Building & Airport Services, Solicitation No. GS-07P-89-HTC-0075/7PPB		
12/22/89	A00046	Audit of Termination Proposal: T & S Paint Contractors, Inc., Contract No. GS-07P-86-HUC-0027		
12/22/89	A00046	Audit of Termination Proposal: Hamilton Acoustical, Co., Contract No. GS-07P-86-HUC-0027		
12/22/89	A00071	Audit of Termination Proposal: Hogan Construction, Inc., Contract No. GS-07P-88-HUC-0006		
12/22/89	A90920	Preaward Audit of Supplemental Architect and Engineering Services Contract: The Ives Group, Solicitation No. GS-02P-89CUD0027(NEG)		
01/04/90	A00090	Preaward Audit of Architect and Engineering Services Contract: Michaud, Cooley, Erickson and Associates, Inc., Consultant to The Wold Association, Inc., Solicitation No. GS05P89GBC0111		
01/05/90	A00129	Preaward Audit of Architect and Engineering Services Contract: Fletcher Farr Ayotte, P.C., Solicitation No. GS-09P-89-KTD-0070		
01/08/90	A00089	Preaward Audit of Architect and Engineering Services Contract: The Wold Association, Inc., Solicitation No. GS05P89GBC0111		
01/16/90	A00064	Preaward Audit of Architect and Engineering Services Contract: E-B-L Engineers, Inc., Contract No. GS11P89EGC0209		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
01/16/90	A00130	Preaward Audit of Architect and Engineering Services Contract: Interface Engineering, Inc., Solicitation No. GS-09P-89-KTD-0070		
01/16/90	A90866	Preaward Audit of Architect and Engineering Services Contract: Selmon T. Franklin Associates, Architects, Inc., Contract No. GS-04P-89-EXC-0049		
01/19/90	A00045	Preaward Audit of Pricing Proposal: McCoy Services, Inc., Solicitation No. GS05P89GAC0152		
01/22/90	A00088	Preaward Audit of Change Order Proposal: TRC Environmental Consultants, Inc., Subcontractor to Tutor-Saliba Corporation, Contract No. GS-09P-88KTCO22		
01/25/90	A00060	Preaward Audit of Litigation Support Services Contract: Day & Zimmermann, Inc., Contract No. GS-00P-89-BQD-0053		
01/25/90	A00127	Preaward Audit of Change Order Proposal: Foulger-Pratt Construction, Inc., Contract No. GS-11P-8701		
01/29/90	A00092	Preaward Audit of Architect and Engineering Services Contract: George Vaeth Associates, Inc., Contract No. GS11P89EGC0209		
01/31/90	A00151	Preaward Audit of Architect and Engineering Services Contract: Henry Adams, Inc., Project No. IMD-96646		
01/31/90	A90818	Audit of Claim for Increased Costs: North Pointe Properties, Ltd., Lease No. GS-09B-86616		
02/01/90	A00199	Preaward Audit of Pricing Proposal: Concord Steam Cogeneration Services Corporation, Solicitation No. GS-07P-89-JWC-0105		
02/05/90	A00298	Preaward Audit of Cost or Pricing Data: Owen Pacific Roofing and Waterproofing, Subcontractor to Tutor-Saliba, Contract No. GS09P88KTC0232		
02/05/90	A00299	Preaward Audit of Cost or Pricing Data: Border Steel Fabricators, Subcontractor to Tutor-Saliba, Contract No. GS09P88KTC0232		
02/06/90	A00006	Preaward Audit of Letter Contract: Foundation and Parking, New Los Angeles Federal Building, Tutor-Saliba Corporation, Contract No. GS09P88KTC0232		
02/06/90	A00216	Preaward Audit of Architect and Engineering Services Contract: Professional Engineering Consultants, Solicitation No. NKS90009		
02/07/90	A90936	Audit of Claim for Increased Costs: Vector Electronic Systems, Inc., Contract No. GS-05-P86-GBC-0019		
02/08/90	A00152	Preaward Audit of Architect and Engineering Services Contract: Beck, Powell & Parsons, Inc., Project No. IMD-96650		
02/09/90	A00010	Preaward Audit of Price to be Determined Later Change Order: Tutor-Saliba Corporation, Monitoring of Off-site Wells, Contract No. GS09P88KTC0232		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
02/09/90	A00215	Preaward Audit of Architect and Engineering Services Contract: Taliaferro and Browne Consulting Engineers, Solicitation No. NKS90009		
02/12/90	A00213	Preaward Audit of Architect and Engineering Services Contract: Gossen Livingston Associates, Solicitation No. NKS90009		
02/12/90	A00214	Preaward Audit of Architect and Engineering Services Contract: Hansen Lind Meyer, Inc., Solicitation No. NKS90009		
02/13/90	A90536	Preaward Audit of Lease Escalation Proposal: Tishman Speyer Market Street Limited Partnership, Lease No. GS-09B-73066		
02/13/90	A90808	Preaward Audit of Change Order Proposal: Korte Construction Company, Contract No. GS05P88GBC0114		
02/15/90	A00007	Preaward Audit of Price to Be Determined Later Change Order: Tutor-Saliba Corporation, PC01 Permits, Contract No. GS09P88KTC0232		
02/15/90	A00008	Preaward Audit of Price to Be Determined Later Change Order: Tutor-Saliba Corporation, Procure and Install Water Treatment Plant, Contract No. GS09P88KTC0232		
02/15/90	A00009	Preaward Audit of Price to Be Determined Later Change Order: Tutor-Saliba Corporation, Start-up and Maintenance of Water Treatment Plant, Contract No. GS09P88KTC0232		
02/15/90	A00134	Preaward Audit of Architect and Engineering Services Contract: Goldman, Copeland, Batlan and Oxman, P.C., Consultant to Ehrenkrantz, Eckstut and Whitelaw Architects, P.C., Contract No. GS-02P-90CUC0067(NEG)		
02/16/90	A00091	Preaward Audit of Price to Be Determined Later Change Order: Tutor-Saliba Corporation, Completion of Foundation and Parking, New Los Angeles Federal Building, Contract No. GS09P88KTC0232		
02/16/90	A90912	Audit of Claim for Increased Costs: A. R. Scalise, Inc., Contract No. GS-03P-88-DXC-0069		
02/21/90	A00185	Preaward Audit of Architect and Engineering Services Contract: Jones, Nall, and Davis, Inc., Contract No. GS-04P-89-EXD-0138		
02/22/90	A00016	Audit of Claim for Increased Costs: Sherry & O'Leary, Inc., Contract No. GS-03P-88-DXC-0069		
02/22/90	A90840	Audit of Claim for Increased Costs: Grunley-Walsh Joint Venture, Contract No. GS-11P86MKC7304		
02/23/90	A90651	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 3rd Floor East		
02/23/90	A90774	Audit of Claim for Increased Costs: Ogden Allied Services Corporation, Contract No. GS-07-P-87-HT-C-0098		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
02/26/90	A00015	Audit of Claim for Increased Costs: Ferry Electric Company, Contract No. GS-03P-88-DXC-0069		
02/26/90	A00133	Preaward Audit of Architect and Engineering Services Contract: Ehrenkrantz, Eckstut and Whitelaw Architects, P.C., Contract No. GS-02P-89CUC0067(NEG)		
02/27/90	A00005	Preaward Audit of Price to Be Determined Later Change Order: Tutor-Saliba Corporation, Slab Redesign at the New Los Angeles Federal Building, Contract No. GS-09P88KTC0232		
02/27/90	A00184	Preaward Audit of Architect and Engineering Services Contract: The Hauseman Group, Contract No. GS-04P-89-EXD-0138		
02/27/90	A00259	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Sir Clean Building Services, Solicitation No. GS-04P-89-EWC-0134		
02/27/90	A90938	Audit of Claim for Increased Costs: W.M. Brown Construction Corporation, Contract Nos. GS-07P-87-HUC-0099 and GS-07P-88-HUC-0050		
02/28/90	A00113	Preaward Audit of Change Order Proposal: Danville-Findorff, Inc./DEC Electric, Inc., Subcontractor, Contract No. GS-04P-87-C0075		
02/28/90	A00113	Preaward Audit of Change Order Proposal: Danville-Findorff, Inc., Contract No. GS-04P-87-C0075		
02/28/90	A00113	Preaward Audit of Change Order Proposal: Danville-Findorff, Inc./A.G.Drywall, Inc., Subcontractor, Contract No. GS-04P-87-C0075		
02/28/90	A00192	Preaward Audit of Architect and Engineering Services Contract: Pappas Associates, Architects, Inc., Contract No. GS-04P-86-0057		
02/28/90	A00193	Preaward Audit of Architect and Engineering Services Contract: Southeastern Chemists Laboratories, Contract No. GS-04P-87-C0075		
02/28/90	A00239	Preaward Audit of Architect and Engineering Services Contract: Vertrans Design Associates, Solicitation No. GS-03P-89-DXD-0079		
02/28/90	A90652	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 6th Floor West		
02/28/90	A90653	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 8th Floor West		
03/02/90	A00293	Preaward Audit of Pricing Proposal: Solar Turbines, Inc., Contract No. GS-03P-89-DWC-0047		
03/02/90	A90729	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 9th Floor West		
03/02/90	A90911	Audit of Claim for Increased Costs: P. J. Dick Contracting, Inc., Contract No. GS-03P-88-DXC-0069		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
03/06/90	A00034	Preaward Audit of Litigation Support Services Contract: Hill International, Inc., Solicitation No. GS-00P-89-BQD-0004		
03/07/90	A90756	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 10th Floor West		
03/07/90	A90784	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 3rd Floor West		
03/08/90	A00302	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: AKBAR Electric Service Company, Inc., Solicitation No. GS06P90GYC0032		
03/09/90	A00207	Preaward Audit of Supplemental Architect and Engineering Services Contract: Sheladia Associates, Inc., Solicitation No. GS-03P-89-DXD-0059		
03/13/90	A00268	Audit of Termination Proposal: American Combustion Industries, Inc., Contract No. GS-11P87MKC7461		
03/13/90	A90915	Preaward Audit of Architect and Engineering Services Contract: Setty & Associates, Ltd., Contract No. GS11P89EGC0186		
03/15/90	A00317	Preaward Audit of Change Order Proposal: Terminal Construction Corp., Temporary Window Enclosures, Contract No. GS-02P-23256		
03/16/90	A00162	Audit of Claim for Increased Costs: Charles G. Williams Construction, Inc., Contract No. GS-07P-88-HUC-0095		
03/19/90	A00109	Preaward Audit of Change Order Proposal: Dawson Construction Company, Contract No. GS-07P-31521		
03/20/90	A90689	Audit of Claim for Increased Costs: John Miller Electric Co., Inc., A Subcontractor to Centex Construction Co., Inc., Contract No. GS-11B-19066		
03/21/90	A00135	Audit of Claim for Increased Costs: G.F. Cook Development Corporation, Contract No. GS-10P-86-LTC-0045, GSBCA Docket No. 10182		
03/21/90	A90786	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 7th Floor West		
03/22/90	A00306	Preaward Audit of Supplemental Architect and Engineering Services Contract: Burdette, Koehler, Murphy & Associates, Inc., Solicitation No. GS-03P-89-DXD-0059		
03/22/90	A90785	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 5th Floor West		
03/26/90	A00220	Preaward Audit of Change Order Proposal: Terminal Construction Corp., Winter Heating Expenses, Contract No. GS-02P-23256		
03/28/90	A00336	Preaward Audit of Pricing Proposal: Palmer's Building Maintenance, Inc., Solicitation No. GS05P89GAC0180		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
03/28/90	A00386	Preaward Audit of Architect and Engineering Services Contract: Silver, Naylor & Associates, Solicitation No. GS-07P-89-HUD-0131		
03/28/90	A00415	Preaward Audit of Architect and Engineering Services Contract: Gauthier, Alvarado and Associates, Inc., Contract No. GS03P89DXC0093		
03/28/90	A90775	Audit of Claim for Increased Costs: Ogden Allied Services Corporation (Building No. 40), Contract No. GS-07-P-87-HT-C-0098		
03/29/90	A00188	Audit of Claim for Increased Costs: John Driggs Company, Inc., A Subcontractor to Centex Construction Company, Inc., Contract No. GS-11B-19066		
03/29/90	A00327	Preaward Audit of Cost or Pricing Data: Latco Construction Company, Inc., Contract No. GS-04P-90-EX-C0028		
03/29/90	A00327	Preaward Audit of Cost or Pricing Data: Latco Construction Company, Inc./Armstrong Mechanical, Inc., dba Dass Air Conditioning, Subcontractor, Contract No. GS-04P-90-EX-C0028		
03/29/90	A00327	Preaward Audit of Cost or Pricing Data: Latco Construction Company, Inc./Scientific Asbestos Control Inc., Subcontractor, Contract No. GS-04P-90-EX-C0028		
03/29/90	A00422	Preaward Audit of Architect and Engineering Services Contract: Seal Engineering, Inc., Contract No. GS03P89DXC0093		
03/30/90	A00175	Audit of Claim for Increased Costs: GRG Engineering, Inc., Contract No. GS-02P-86CUC0085		
03/30/90	A90631	Audit of Claim for Increased Costs: MCI Constructors, Inc., Contract No. GS-11B-19067		

FSS Internal Audits

10/25/89	A90366	Review of Time and Attendance Practices, Fort Worth Customer Supply Center		
11/03/89	A90521	Review of Inventory of Sensitive Items, Western Distribution Center, Stockton, Region 9		
11/29/89	A90498	Review of the Long Supply Program in the Federal Supply Service's Furniture Commodity Center		
12/05/89	A90450	Review of Shelf-Life Products, Western Distribution Center, Region 9		
12/08/89	A80368	Review of the Fort Worth Fleet Management Center, Region 7		
12/08/89	A90437	Review of GSA's Oversight of Travel Management		
12/14/89	A80368	Review of the Farmington Fleet Management Sub-Center, Region 7		
12/21/89	A90941	Review of Federal Supply Service, Fiscal Year 1989 Section 2 Assurance Statement		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
12/29/89	A90787	Review of Gelco Travel Management Center, Contract No. GS-OWF-53085		
01/09/90	A90449	Review of Inventory Surveillance Activities, Western Distribution Center, Region 9		
01/17/90	A90520	Review of Quality Control for Stock Items		
01/29/90	A90742	Review of the Personal Property Donation Program at the Kansas State Agency for Surplus Property		
02/05/90	A80888	Review of the Missouri State Agency for Surplus Property		
02/26/90	A90548	Review of the Long Supply Program in the Federal Supply Service's Office Supplies and Paper Products Commodity Center		
02/27/90	A90196	Review of Fleet Management Operations, Region 6		
02/28/90	A00150	Review of the Industrial Product Center, Storage of Flammable Products		
02/28/90	A00339	Review of Omega Travel Management Center, Contract No. GS-OWF-53087		
03/12/90	A90834	Review of Award Documents for Multiple Award Schedule Contracts in the Federal Supply Service		
03/15/90	A90643	Review of Fleet Management Regional Maintenance Control Center, Denver, Colorado		
03/22/90	A90438	Review of Fleet Management Center, Denver, Colorado		
03/22/90	A90921	Review of Accountability for Federal Surplus Property		
03/23/90	A00150	Review of the Industrial Product Center, Observation of the February 1990 Wall-to-Wall Inventory		
03/23/90	A90104	Review of Personal Property Sales, Region 5		
03/23/90	A90366	Review of the Fort Worth Customer Supply Center		
03/23/90	A90826	Review of Quality and Inventory Control Branch at the Southeast Distribution Center, Palmetto, Georgia		
03/29/90	A00142	Review of the Personal Property Donation Program and the District of Columbia State Agency for Surplus Property		

FSS Contract Audits

10/11/89	A90749	Preaward Audit of Multiple Award Schedule Contract: Porter Cable Corporation, Solicitation No. 6FEC-K7-89003-B		
10/18/89	A90405	Postaward Audit of Multiple Award Schedule Contract: General Electric Company, Contract No. GS-07F-11831 for the Period October 3, 1984 to December 31, 1987		145,043
10/18/89	A90847	Preaward Audit of Multiple Award Schedule Contract: Gould Inc., Recording Systems Division, Solicitation No. FCGS-Z7-89-0015-B		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
10/18/89	A90864	Preaward Audit of Cost or Pricing Data: Ortho Pharmaceutical Corporation, Solicitation No. FCGA-A3-QY448-N-8-11-89		
10/20/89	A90841	Preaward Audit of Multiple Award Schedule Contract: Esterline Angus Instrument Corporation, Solicitation No. FCGS-Z7-89-0015-B		
10/26/89	A90357	Postaward Audit of Multiple Award Schedule Contract: Center Core, Inc., Contract No. GS-00F-76507		46,351
10/30/89	A90931	Postaward Audit of New Item Introductory Schedule Contract: P.A.L. Systems Company, Contract No. GS-00F-79377 for the Period May 9, 1985 to May 8, 1987		13,375
11/07/89	A00014	Preaward Audit of Multiple Award Schedule Contract: Honeywell, Test Instruments Division, Solicitation No. FCGS-Z7-89-0015-B-7-18-89		
11/15/89	A90426	Postaward Audit of Multiple Award Schedule Contract: Kaplan School Supply Corporation, Contract No. GS-00F-94049 for the Period September 1, 1986 to June 30, 1987		3,220
11/20/89	A00059	Preaward Audit of Multiple Award Schedule Contract: Wexford Labs, Inc., Solicitation No. TFTC-89-MR-686AB		
11/20/89	A90806	Postaward Audit of Multiple Award Schedule Contract: Thomasville Furniture Industries, Inc., Contract No. GS-00F-94586 for the Period August 27, 1987 to January 31, 1989		77,530
11/20/89	A90880	Preaward Audit of Multiple Award Schedule Contract: Zenith Electronics Corporation, Solicitation No. 7FXG-Z3-89-7702-B		
11/28/89	A90777	Postaward Audit of Government Billings Under Multiple Award Schedule Contract: Telenex Corporation, Contract No. GS-00F-93494 for the Period February 1, 1988 to April 30, 1989		811
11/29/89	A90538	Postaward Audit of Multiple Award Schedule Contract: Dun & Bradstreet Credit Services, Contract No. GS-00F-91609		
12/01/89	A00028	Preaward Audit of Multiple Award Schedule Contract: Advance Machine Company, Solicitation No. 7FXG-N4-89-7927-B		
12/08/89	A00031	Preaward Audit of Multiple Award Schedule Contract: Hako Minuteman, Inc., Solicitation No. 7FXG-N4-89-7927-B		
12/15/89	A00065	Preaward Audit of Multiple Award Schedule Contract: Thermo Environmental Instruments Inc., Solicitation No. FCGS-Y7-89-0003-B-10-11-89		
12/22/89	A00087	Preaward Audit of Multiple Award Schedule Contract: Huntington Laboratories, Inc., Solicitation No. TFTC-89-MR-686AB		
12/22/89	A00103	Postaward Audit of Multiple Award Schedule Contract: Second Chance Body Armor, Inc., Contract No. GS-01F-01021 for the Period November 13, 1986 to July 31, 1988		14,318

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
12/28/89	A00120	Preaward Audit of Multiple Award Schedule Contract: Pharmacia LKB Nuclear, Inc., Solicitation No. FCGS-Z7-89-0018-B		
12/29/89	A00119	Preaward Audit of Multiple Award Schedule Contract: Jasco Incorporated, Solicitation No. FCGS-Z7-89-0018-B		
12/29/89	A00190	Preaward Audit of Multiple Award Schedule Contract: Varian Associates, Inc., Solicitation No. FCGS-Z7-89-0018-B-11-1-89		
01/04/90	A00191	Preaward Audit of Multiple Award Schedule Contract: Tracor Xray, Inc., Solicitation No. FCGS-Z7-89-0018-B-11-1-89		
01/09/90	A00149	Preaward Audit of Multiple Award Schedule Contract: Wordata, Inc., Solicitation No. 2FYS-AJ-89-0001-B		
01/09/90	A90425	Postaward Audit of International Federal Supply Contract: Kaplan School Supply Corporation, Contract No. GS-01F-09475 for the Period May 23, 1985 to November 30, 1987		163,707
01/11/90	A00181	Preaward Audit of Multiple Award Schedule Contract: Educational Research Systems, Inc., dba Executive Planning Systems, Solicitation No. 2FYS-AJ-89-0001-B		
01/12/90	A00074	Preaward Audit of Multiple Award Schedule Contract: Synergetics International, Inc., Solicitation No. FCGS-X3-38009-N-6-29-89		
01/12/90	A00145	Preaward Audit of Multiple Award Schedule Contract: Lista International Corporation, Solicitation No. FCNH-89-F712-N-10-19-88		
01/17/90	A00121	Preaward Audit of Multiple Award Schedule Contract: Perkin-Elmer Corporation, Solicitation No. FCGS-Z7-89-0018-B-N		
01/17/90	A00183	Preaward Audit of Multiple Award Schedule Contract: Federal Sales Service, Inc., Solicitation No. 2FYS-89-AJ-0001B		
01/18/90	A00230	Preaward Audit of Multiple Award Schedule Contract: Alperstein Brothers, Inc., Solicitation No. 2FYS-89-AJ-0001B		
01/23/90	A00256	Postaward Audit of Multiple Award Schedule Contract: Thermo Environmental Instruments Inc., Contract No. GS-00F-93340		4,498
01/25/90	A00153	Preaward Audit of Multiple Award Schedule Contract: Kevex Instruments, Inc., Solicitation No. FCGS-Z7-89-0018-B-11-1-89		
01/26/90	A00172	Preaward Audit of Multiple Award Schedule Contract: Shachihata Inc. (USA), Solicitation No. 2FYS-89-AJ-0001B		
01/29/90	A00097	Preaward Audit of Multiple Award Schedule Contract: Eberline Instrument Corporation, Solicitation No. FCGS-Y7-89-0003-B		
01/31/90	A00030	Preaward Audit of Multiple Award Schedule Contract: Breuer Electric Manufacturing Company, Solicitation No. 7FXG-N4-89-7927-B		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
01/31/90	A00178	Preaward Audit of Multiple Award Schedule Contract: Ciba Corning Diagnostics Corp., Solicitation No. FCGS-Z7-89-0018-B-N		
01/31/90	A00261	Postaward Audit of Multiple Award Schedule Contract: Ciba Corning Diagnostic Corp., Contract No. GS-00F-93710 for the Period May 1, 1987 to April 30, 1990		2,285
01/31/90	A90919	Preaward Audit of Multiple Award Schedule Contract: Nautilus Sports/Medical Industries, Inc., Solicitation No. 7FXG-J3-88-7802-B		
02/01/90	A00098	Preaward Audit of Cost or Pricing Data: Hill's Pet Products, Inc., Solicitation No. 7FXG-E3-89-8702-N		
02/01/90	A00223	Preaward Audit of Multiple Award Schedule Contract: Chartpak, Solicitation No. 2FYS-89-AJ-0001B		
02/06/90	A00066	Preaward Audit of Multiple Award Schedule Contract: The Hoover Company, Solicitation No. 7FXG-N4-89-7927-B		
02/07/90	A00217	Preaward Audit of Multiple Award Schedule Contract: W. H. Brady Company, Solicitation No. 2FYS-AJ-89-0001-B		
02/09/90	A00165	Preaward Audit of Multiple Award Schedule Contract: Shamrock Scientific Specialty Systems, Inc., Solicitation No. 2FYS-AJ-89-0001B		
02/09/90	A00198	Preaward Audit of Multiple Award Schedule Contract: Surgikos, Inc., Solicitation No. TFTC-89-MR-686AB		
02/13/90	A00027	Preaward Audit of Multiple Award Schedule Contract: Tennant Company, Solicitation No. 7FXG-N4-89-7927-B		
02/13/90	A90828	Audit of Claim for an Equitable Adjustment: Max Blau & Sons, Inc., Contract No. GS-00F-94056		
02/15/90	A00357	Postaward Audit of Multiple Award Schedule Contract: The Hoover Company, Contract No. GS07F14599 for the Period March 1, 1987 to February 28, 1990		1,640
02/16/90	A00040	Preaward Audit of Multiple Award Schedule Contract: Carsonite International, Solicitation No. 7FXG-Z3-89-9912-B		
02/21/90	A00177	Preaward Audit of Multiple Award Schedule Contract: Minnesota Mining and Manufacturing Co., Commercial Office Supply Division, Solicitation No. 2FYS-AJ-89-0001B		
02/22/90	A00244	Preaward Audit of Multiple Award Schedule Contract: Dranetz Technologies, Inc., Solicitation No. FCGS-Y4-89-0002-B-N-12-5-89		
02/26/90	A00243	Preaward Audit of Multiple Award Schedule Contract: Vikonics, Inc., Solicitation No. 7FXI-C7-89-6302-B		
02/26/90	A00248	Preaward Audit of Multiple Award Schedule Contract: Neff Instrument Corporation, Solicitation No. FCGS-Y4-89-0002B-N-11-28-89		
02/27/90	A00334	Preaward Audit of Multiple Award Schedule Contract: A. Le Comte Co., Inc., Solicitation No. 7FXI-L5-89-1901-B		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
02/28/90	A00209	Postaward Audit of Multiple Award Schedule Contract: Equipment Company of America, Contract No. GS-10F-47212		2,955
02/28/90	A00229	Preaward Audit of Multiple Award Schedule Contract: Esselte Pendaflex Corp., c/o Charles G. Stott & Co., Inc., Solicitation No. 2FYS-AJ-89-0001-B		
02/28/90	A90355	Postaward Audit of Multiple Award Schedule Contract: Hy-Test, Inc., Contract No. GS-01F-09334		13,527
02/28/90	A90745	Postaward Audit of Multiple Award Schedule Contract: Hilti, Inc., Contract No. GS-06F-77785		2,777,309
03/02/90	A00234	Preaward Audit of Multiple Award Schedule Contract: CXR Telcom Corporation, Solicitation No. FCGS-Y4-89-0002-B-11-28-89		
03/06/90	A00254	Preaward Audit of Multiple Award Schedule Contract: Credit Bureau Reports, Inc., Solicitation No. FCGX-SO-890020-N		
03/06/90	A00269	Preaward Audit of Multiple Award Schedule Contract: EIP Microwave, Incorporated, Solicitation No. FCGS-Y4-89-0002-B-11-28-89		
03/06/90	A00288	Preaward Audit of Multiple Award Schedule Contract: Johnson Controls, Inc., Solicitation No. 7FXI-C7-89-6302-B		
03/06/90	A00295	Preaward Audit of Multiple Award Schedule Contract: Bruel & Kjaer Instruments, Inc., Solicitation No. FCGS-Y4-89-0002-B-N		
03/07/90	A00287	Preaward Audit of Multiple Award Schedule Contract: King-Fisher Company, Solicitation No. 7FXI-C7-89-6302-B		
03/08/90	A00137	Preaward Audit of Multiple Award Schedule Contract: Nicolet Instrument Corporation, Solicitation No. FCGS-Z7-89-0018-B-11-N		
03/13/90	A00163	Preaward Audit of Multiple Award Schedule Contract: Packard Instrument Company, Solicitation No. FCGS-Z7-89-0018-B-N		
03/14/90	A00373	Postaward Audit of Multiple Award Schedule Contract: Nicolet Instrument Corporation, Contract No. GS-00F-93032 for the Period May 26, 1987 to April 30, 1990		23,253
03/15/90	A00160	Preaward Audit of Multiple Award Schedule Contract: Finnigan Corporation, Solicitation No. FCGS-Z7-89-0018-B-11-1-89		
03/15/90	A00313	Preaward Audit of Cost and Pricing Data: Educational Research Systems, Inc., dba Executive Planning Systems, Solicitation No. 2FYS-AJ-89-0001-B		
03/16/90	A00278	Preaward Audit of Multiple Award Schedule Contract: Kores Nordic (USA) Corporation, Solicitation No. 2FYS-AJ-89-0001-B		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
03/20/90	A00370	Preaward Audit of Multiple Award Schedule Contract: Thorn Automated Systems, Inc., Solicitation No. 7FXI-C7-89-6302-B		
03/21/90	A00253	Preaward Audit of Multiple Award Schedule Contract: Seark Marine, Inc., Solicitation No. 7FXI-L5-89-1901-B		
03/22/90	A00402	Preaward Audit of Multiple Award Schedule Contract: Federal Sales Service, Inc., Solicitation No. FCGE-E1-89-0001B-N-1-9-90		
03/23/90	A00182	Preaward Audit of Multiple Award Schedule Contract: TimeMed Labeling Systems, Inc., Solicitation No. 2FYS-AJ-89-0001-B		
03/23/90	A00187	Preaward Audit of Multiple Award Schedule Contract: McBee Loose Leaf Binders, Solicitation No. 2FYS-89-AJ-0001-B		
03/27/90	A00395	Preaward Audit of Multiple Award Schedule Contract: Wiltron Company, Solicitation No. FCGS-Y4-89-0002B-N-11-28-89		
03/27/90	A00409	Postaward Audit of Multiple Award Schedule Contract: Safemasters Co., Inc., Contract No. GS-07F-17163		3,337
03/28/90	A00271	Preaward Audit of Multiple Award Schedule Contract: Secur-Data Systems, Inc., Solicitation No. 7FXI-C7-89-6302-B		
03/29/90	A00272	Preaward Audit of Multiple Award Schedule Contract: Safemasters Co., Inc., Solicitation No. 7FXI-C7-89-6302-B		
03/30/90	A00171	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation No. FCGS-Z7-89-0018-B-11-1-89		
03/30/90	A00242	Preaward Audit of Multiple Award Schedule Contract: Corning Incorporated, Solicitation No. FCGS-Z1-89-0016B		
03/30/90	A00328	Preaward Audit of Multiple Award Schedule Contract: Ellenco, Inc., Solicitation No. 7FXI-C7-89-6302-B		
03/30/90	A00358	Preaward Audit of Multiple Award Schedule Contract: Zodiac of North America, Inc., Solicitation No. 7FXI-L5-89-1901-B		
03/30/90	A00364	Preaward Audit of Multiple Award Schedule Contract: Faber Casteel Corporation, Solicitation No. 2FYS-AJ-89-0001-B		

IRMS Internal Audits

12/21/89	A90929	Review of the Information Resources Management Service's Fiscal Year 1989 Assurance Statement		
12/29/89	A90929	Review of the Information Resources Management Service's Fiscal Year 1989 Assurance Statement, National Capital Region		
01/11/90	A80834	Review of Security Over Proprietary Information, IRMS		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
02/20/90	A90378	Review of Financial Controls Over the IT Fund Information Security Services Program		
03/08/90	A90481	Review of the Project for the Acquisition of GSA Systems (GSAS)		
IRMS Contract Audits				
10/02/89	A90662	Preaward Audit of Multiple Award Schedule Contract: Concurrent Computer Corp., Solicitation No. GSC-KESO-00041-N-4-12-89		
10/10/89	A90783	Audit of a Subcontractor Report: Tandem Computers Incorporated, Contract No. GS-00K-86-AGS-5719		
10/16/89	A90685	Preaward Audit of Multiple Award Schedule Contract: Linotype Company, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
10/16/89	A90888	Preaward Audit of Multiple Award Schedule Contract: C.A.C.I. Products Company, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
10/23/89	A90859	Preaward Audit of Multiple Award Schedule Contract: AICorp, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89		
10/23/89	A90907	Preaward Audit of Change Order Proposal: Southwestern Bell Telecommunications, Inc., Contract No. GS-06F-12784		
10/26/89	A80424	Postaward Audit of Multiple Award Schedule Contract: Timeplex, Inc., Contract No. GS-00K-86AGS5256		161,599
10/30/89	A00004	Preaward Audit of Cost or Pricing Data: American Systems Corporation, Solicitation No. GSC-OIT-9044		
10/31/89	A90770	Preaward Audit of Multiple Award Schedule Contract: Tandem Computers Incorporated, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
10/31/89	A90867	Postaward Audit of Multiple Award Schedule Contract: AT&T Paradyne Corporation, Contract No. GS-00K-88AGS5976		11,901
10/31/89	A90898	Preaward Audit of Multiple Award Schedule Contract: Aztek, Incorporated, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
11/03/89	A90837	Preaward Audit of Multiple Award Schedule Contract: General Electric Mobile Communications, Solicitation No. GSC-KESV-00054-N-4-20-89		
11/07/89	A90901	Preaward Audit of Pricing Proposal: Gemini Industries, Inc., Solicitation No. GSC-OIT-9048		
11/15/89	A90697	Preaward Audit of Multiple Award Schedule Contract: AT&T Paradyne Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
11/17/89	A90695	Preaward Audit of Multiple Award Schedule Contract: Corinth Telecommunication Corp., Solicitation No. GSC-KESR-00053-N-04-25-89		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
11/24/89	A90891	Preaward Audit of Multiple Award Schedule Contract: Magnovox Advanced Products and Systems Company, Solicitation No. GSC-KESV-00054-N-4-20-89		
11/28/89	A90815	Preaward Audit of Multiple Award Schedule Contract: Storage Technology Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
12/14/89	A90827	Preaward Audit of Multiple Award Schedule Contract: Relational Technology, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89		
12/22/89	A00086	Preaward Audit of Multiple Award Schedule Contract: Arix Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
12/27/89	A00112	Preaward Audit of Multiple Award Schedule Contract: Audio Intelligence Devices, Solicitation No. GSC-KESV-00054-N-4-20-89		
01/10/90	A00078	Preaward Audit of Cost or Pricing Data: Rugged Digital Systems, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89		
01/12/90	A00058	Audit of Termination Proposal: SMC Information Systems, Contract No. GS-00C-60081		
01/25/90	A00003	Audit of Claim for Increased Costs: SMC Information Systems, Contract No. GS-00C-60081		
01/29/90	A00003	Audit of Claim for Increased Costs: SMC Information Systems, Contract No. GS-OOC-60081		
01/29/90	A00085	Preaward Audit of Cost or Pricing Data: Time and Space Processing, Inc., Solicitation No. GSC-KESR-00053N-04-25-89		
01/29/90	A90712	Preaward Audit of Multiple Award Schedule Contract: Harris Computer Systems Division, Harris Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
01/30/90	A00315	Preaward Audit of Pricing Proposal: AT&T, Federal Systems Business Unit, Greensboro, North Carolina, Solicitation No. KECI-89-019		
02/12/90	A00210	Preaward Audit of Pricing Proposal: CRC Systems, Inc., Contract No. GSOOK88AFD1100		
02/20/90	A00249	Preaward Audit of Multiple Award Schedule Contract: Vitalink Communications Corporation, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
02/21/90	A00211	Preaward Audit of Multiple Award Schedule Contract: Raytheon Marine Company, Solicitation No. GSC-KESV-00057-N-11-20-89		
02/23/90	A00226	Preaward Audit of Multiple Award Schedule Contract: Zenith Data Systems, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
02/23/90	A00276	Postaward Audit of Multiple Award Schedule Contract: Zenith Data Systems, Contract No. GS00K89AGS6470 for the Period July 7, 1989 to March 31, 1990	5,564	13,807

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
02/26/90	A00236	Preaward Audit of Multiple Award Schedule Contract: 3COM Corporation, Contract No. GS00K89AGS6344 (Renewal)		
02/26/90	A00258	Preaward Audit of Cost or Pricing Data: Network Management Incorporated, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
02/28/90	A00247	Preaward Audit of Cost or Pricing Data: Falcon Microsystems, Inc., Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
03/07/90	A00156	Preaward Audit of Multiple Award Schedule Contract: Sony Corporation of America, Solicitation No. GSC-KESV-00056-N-11-21-89		
03/07/90	A00237	Preaward Audit of Cost or Pricing Data: Aztek, Incorporated, Solicitation No. GSC-KESO-C-00041-N-4-12-89		
03/07/90	A00277	Preaward Audit of Multiple Award Schedule Contract: Bruning Computer Graphics, Modification of Contract No. GSOOK89AGS6423		
03/09/90	A00286	Preaward Audit of Cost or Pricing Data: Bohdan Associates, Inc., Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
03/13/90	A00307	Preaward Audit of Cost or Pricing Data: Arinc Research Corporation, Contract No. GSOOK86-AJD0126/-K0088AJ0008		
03/15/90	A00267	Preaward Audit of Cost or Pricing Data: Government Technology Services, Inc., Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
03/21/90	A90882	Postaward Audit of Multiple Award Schedule Contract: Unisys Corporation, Contract No. GS00K87AGS5860 (Option Year 1) for the Period October 1, 1987 to September 30, 1988		28,634
03/21/90	A90883	Postaward Audit of Multiple Award Schedule Contract: Unisys Corporation, Contract No. GS00K88AGS5990 for the Period October 1, 1987 to September 30, 1988		38,654
03/27/90	A00219	Preaward Audit of Multiple Award Schedule Contract: Panasonic Communications & Systems Company, Second Renewal of Contract No. GS-00K-88AGS-0130		
03/28/90	A00245	Preaward Audit of Multiple Award Schedule Contract: Compaq Computer Corporation, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
03/28/90	A00384	Preaward Audit of Multiple Award Schedule Contract Renewal: System Technology Associates, Contract No. GS-00K-89-AGS-6405		
03/29/90	A00246	Preaward Audit of Multiple Award Schedule Contract: Amdahl Corporation, Solicitation No. GSC-KESF-B-C-00042-N-11-16-89		
03/30/90	A00212	Preaward Audit of Cost or Pricing Data: Advanced Data Concepts, Inc., Solicitation No. KEG-CSP 89-002		

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put to Better Use	Questioned (Unsupported) Costs
03/30/90	A00310	Preaward Audit of Cost or Pricing Data: Racal Guardata, Incorporated, Contract No. GSC-KESF-B-C-00042-N-11-16-89		
03/30/90	A00377	Postaward Audit of Multiple Award Schedule Contract: Telxon Corporation, Contract No. GSOOK89AGS6428 for the Period May 30, 1989 to March 31, 1990		3,701
03/30/90	A00443	Postaward Audit of Multiple Award Schedule Contract: Gandalf Data, Inc., Contract No. GSOOK87AGS5392-PS02 for the Period June 20, 1989 to March 31, 1990		2,900
03/30/90	A90549	Postaward Audit of Multiple Award Schedule Contract: Philips Information Systems, Inc., Contract No. GS-OOK-88AGS-5928		239,344

Other Internal Audits

10/03/89	A90823	Review of Imprest Fund, West Philadelphia Field Office, Philadelphia, PA, Region 3		
10/19/89	A90927	Review of Imprest Fund, Public Buildings Service Field Location, Fort Dodge, Iowa		
10/27/89	A80620	Review of Non-Federal Receivables, Central Office Controlled Procedures for the Information Technology Fund (ADP Programs, General Ledger 265X)		
11/02/89	A00022	Review of Imprest Fund, Norris Cotton Federal Building, Manchester, NH		
11/16/89	A90844	Review of Imprest Fund and Certified Invoice Procurements, Public Buildings Service, Atlanta East Field Office, Region 4		948
11/17/89	A90647	Review of Imprest Fund, Twin Cities Field Office, Region 5		
11/17/89	A90743	Review of Imprest Fund, Albuquerque Buildings Management Field Office, Region 7		
11/29/89	A00049	Review of Regional Administrator's Fiscal Year 1989 Section 2 Assurance Statement, Region 2		
11/29/89	A00069	Review of Imprest Fund, Buffalo Buildings Management Field Office		
11/30/89	A00039	Review of Regional Administrator's Fiscal Year 1989 Section 2 Assurance Statement, Region 6		
12/08/89	A00035	Review of Regional Administrator's Fiscal Year 1989 Section 2 Assurance Statement, Region 7		
12/12/89	A90862	Review of Deputy Regional Administrator's Fiscal Year 1989 Section 2 Assurance Statement, National Capital Region		
12/14/89	A90926	Review of Imprest Fund, Public Buildings Service Field Office, Des Moines, Iowa		

**Financial
Recommendations**

Date of Report	Assignment Number	Title	Funds to Be Put to Better Use	Questioned (Unsupported) Costs
12/15/89	A90862	Review of Office of the Comptroller Fiscal Year 1989 Section 2 Assurance Statement		
12/21/89	A00043	Review of Regional Administrator's Fiscal Year 1989 Section 2 Assurance Statement, Region 9		
12/21/89	A90863	Review of Office of the Comptroller Fiscal Year 1989 Section 4 Assurance Statement		
12/28/89	A00082	Review of Federal Property Resources Service Fiscal Year 1989 Section 2 Assurance Statement		
12/29/89	A90904	Review of Imprest Fund, San Antonio Buildings Management Field Office, Region 7		
01/03/90	A00096	Review of Imprest Fund, Belle Mead Sub-Field Office, Belle Mead, NJ, Region 3		
01/08/90	A00208	Review of Imprest Fund, Santa Rosa Field Office, Region 9		
01/09/90	A00200	Review of Imprest Fund, Rochester Buildings Management Field Office, Region 2		
01/23/90	A90862	Review of Office of Administration Fiscal Year 1989 Section 2 Assurance Statement		
01/29/90	A00117	Review of Imprest Fund, John F. Kennedy Federal Building, Boston, MA		
01/31/90	A90868	Review of Imprest Fund, Building Manager, Jackson, MS, Region 4		
02/12/90	A90677	Review of GSA's Billing Process for Supply Sales		
02/13/90	A90843	Review of Controls Over Advisory and Assistance Service Contracts for Fiscal Year 1989		
02/14/90	A00238	Review of Imprest Fund, Detroit Field Office, Region 5		
02/28/90	A00057	Review of Sensitive Payments		
02/28/90	A90001	Reliability of GSA Data in the Federal Procurement Data System		
03/02/90	A00311	Review of Imprest Fund, Public Buildings Service Field Location, Wichita, Kansas		
03/08/90	A00335	Review of Imprest Fund and Travelers Checks, Regional Office Building, Region 5		
03/16/90	A00114	Review of Imprest Fund and Travelers Checks, Finance Division, Region 7		
03/28/90	A00412	Review of Imprest Fund, Sacramento Field Office, Region 9		
03/29/90	A00144	Review of Imprest Fund, East Bay Field Office, Region 9		
03/30/90	A00048	Review of Year-End Spending, Fiscal Year 1990		
03/30/90	A00255	Review of Imprest Fund, Richmond Field Office, Richmond, VA, Region 3		
03/30/90	A90213	Review of Federal Buildings Fund Reimbursable Work Authorization Receivables		

**Financial
Recommendations**

Date of Report	Assignment Number	Title	Funds to Be Put to Better Use	Questioned (Unsupported) Costs
Other Contract Audits				
10/13/89	A90948	Preaward Audit of Cost or Pricing Data: Global Helicopter Technology, Inc., Revised Proposal		
11/02/89	A90737	Audit of Subcontractor Report: Concurrent Computer Corporation, Contract No. GS-00K-88AG55985		
11/17/89	A90822	Audit of Subcontractor Report: Philips Information Systems Company, Contract No. GS-00K-88AGS-5928		
01/26/90	A00116	Audit of Subcontractor Report: AT&T Communications, Contract No. GS-00K-89AHD0008		

Non-GSA Internal Audits

02/28/90	A00072	Review of the National Transportation Safety Board's Administrative Practices and Procedures		
03/16/90	A90942	Review of the Financial Management Activities of the Administrative Conference of the United States		

APPENDIX II—SIGNIFICANT AUDITS FROM PRIOR REPORTS

Under the Agency's audit management decision process, the Audit Resolution and Internal Controls Division, GSA's Office of Administration, is responsible for ensuring implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Fifteen audits highlighted in prior Reports to the Congress have not been fully implemented. One report is awaiting a management decision; one report is not being implemented in accordance with currently established milestones; and the remaining thirteen reports are being implemented in accordance with currently established milestones.

1. Significant Audit Awaiting Management Decision

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. The report has been removed from GSA's management decision process because it is involved in ongoing litigation.

2. Significant Audit Not Being Implemented According to Established Milestones

Microcomputer Security

Period First Reported: April 1, 1989 to September 30, 1989

A series of three OIG reviews identified deficiencies in the protection of microcomputer data and software. As of March 31, 1990, implementation had been completed for one report; implementation was overdue on one report; and implementation was proceeding according to established milestones on the remaining report. This section discusses the overdue audit. The audit being implemented in accordance with established milestones is discussed in the next section.

The overdue report contains two recommendations; they involve the preparation of instructions for managers on storing sensitive data and requirements for

backing up data. These recommendations were scheduled for completion in February and March 1990, respectively. As of March 31, 1990, 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

Purchase Order Form

Period First Reported: April 1, 1989 to September 30, 1989

This review of a purchase order form found that the design of the form caused problems with data entry, processing, and mailing. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires redesign of the purchase order form, is scheduled for completion in October 1990.

Microcomputer Security

Period First Reported: April 1, 1989 to September 30, 1989

A series of three OIG reviews identified deficiencies in the protection of microcomputer data and software. As of March 31, 1990, implementation had been completed for one report; one report, as previously reported, is not being implemented in accordance with established milestones. The remaining report contained four recommendations; three have been implemented.

The remaining recommendation requires training for systems managers and users and is scheduled for completion in June 1990.

Financial Management Controls

Period First Reported: April 1, 1989 to September 30, 1989

This review advised management that laws, regulations, and procedures for processing vendor payments were not complied with. The report contained seven recommendations; six have been implemented.

The remaining recommendation involves actions to remedy the identified conditions. It is scheduled for full implementation in June 1990.

Vacant Space Management

Period First Reported: October 1, 1988 to March 31, 1989

This review advised management that the computer-generated list of space assigned to tenant agencies did not agree with the actual status of the space. The report contained seven recommendations; six have been implemented.

The remaining recommendation involves the selling or outleasing of a Federal building. Implementation is scheduled for April 1990.

Multiple Award Schedule Program

Period First Reported: October 1, 1988 to March 31, 1989

This review identified the need for GSA action to improve the identification of the Government's office machine needs. The report contained five recommendations; one has been implemented.

One of the remaining recommendations requires the development of a monitoring system and is scheduled for completion in May 1990. Another recommendation involves contracting officer reviews of internal management records. The other two recommendations involve the development of a comprehensive preaward procurement automation system. They are all scheduled to be implemented by December 1992.

Internal Controls Require Strengthening

Period First Reported: October 1, 1988 to March 31, 1989

This OIG review found that, while a GSA printing plant was generally operating in compliance with policy and procedures, some internal controls needed to be strengthened. The report contained two recommendations; one has been implemented.

The remaining recommendation involves actions to ensure that established procedures to account for operating equipment are followed. Full implementation is scheduled for September 1990.

Excessive Lease Payments

Period First Reported: April 1, 1988 to September 30, 1988

This review of escalation payments processed for a lease found that the lessor had received \$212,998 in excess payments. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires deductions from rental payments until the overpayment amount is reached, is scheduled for completion in July 1990.

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 required strengthening. Accordingly, the OIG made 17 recommendations; 16 have been implemented.

The remaining recommendation involves recovering the cost of overtime services provided tenant agencies at a border station. Implementation is now scheduled for June 1990.

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; 12 have been implemented.

The remaining recommendation involves obtaining a determination from an Architect and Engineering Deficiency Committee and resolving any time considerations. The recommendation was originally scheduled for completion in June 1988, then implementation was revised to June 1990.

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; nine have been implemented.

The remaining recommendation involves the performance of energy conservation building studies. It is scheduled to be fully implemented by April 1990.

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 June 1990.

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 May 1990.

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 April 1990.

APPENDIX III—DELINQUENT DEBTS

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

GSA EFFORTS TO IMPROVE DEBT COLLECTION

During the period October 1, 1989 through March 31, 1990, 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 account servicing for non-Federal receivables, including detailing debt collection activity on debts owed GSA by GSA employees.
- Referred 1536 delinquent accounts, valued at approximately \$1.6 million, to debt collection contractors for collection.
- Reviewed accounts receivable operations in one region to ensure compliance with the provisions of the Debt Collection Act of 1982. This review included examinations of account servicing procedures for non-Federal activity.

NON-FEDERAL ACCOUNTS RECEIVABLE

	As of October 1, 1989	As of March 31, 1990	Difference
Total Amounts Due GSA.....	\$56,334,307	\$56,281,844	\$ (52,463)
Amount Delinquent.....	\$26,769,913	\$30,963,492	\$4,193,579
Total Amount Written Off as Uncollectible Between 10/1/89 and 3/31/90.....	\$133,908		

Of the total amounts due GSA and the amounts delinquent as of October 1, 1989 and March 31, 1990,

\$17.7 million and \$15.7 million, respectively, are being disputed.

