

# Semiannual Report to the Congress

U.S. General Services Administration



April 1, 1991 - September 30, 1991



## FOREWORD

*This report summarizes the Office of Inspector General's (OIG) activities between April 1 and September 30, 1991. During this period, our recommended savings and cost avoidances exceeded \$192 million. Savings achieved this period from management decisions and recoveries totaled over \$128 million—representing a return of approximately \$8.21 for every \$1 in our budget. We take great pride in our contributions, and I would like to highlight several accomplishments that are particularly important to both the OIG and GSA.*

*Our audit function received high marks by the external quality review team that conducted the first peer review of our operations. We were very pleased to receive this report.*

*During this period, a relocation services company agreed to pay nearly \$11 million—\$4 million to settle its civil liability and nearly \$7 million to resolve a class action suit filed on behalf of Federal employees who suffered because of this company's deceptive practices.*

*During this period, we also received our first administrative recovery under the Program Fraud Civil Remedies Act.*

*I am pleased to report that several significant cases were initiated because GSA employees came forward with allegations about improprieties. We attribute this cooperative spirit between GSA employees and the OIG to our prevention program.*

*We are dedicated to making our organization the finest OIG in the Federal Government. To this end, we have launched an ambitious Quality Management program that will help us improve and enhance every aspect of our operation. The computer upgrade program we started several years ago is on schedule, and we are reaping the benefits from automation. We have a well-trained and highly dedicated work force that will continue to produce the level of results outlined in this report.*

*I want to take this opportunity to thank the GSA Administrator and Members of Congress for their unwavering support. I also want to commend the contributions of each OIG employee to our achievements during the past 6 months.*



WILLIAM R. BARTON  
*Inspector General*

October 31, 1991



## SUMMARY OF OIG PERFORMANCE

### OIG ACCOMPLISHMENTS

Total Financial Recommendations .....	\$192,644,109
—Recommendations That Funds Be Put to Better Use .....	\$183,699,013
—Questioned Costs .....	\$8,945,096
Audit Reports Issued .....	343
Investigative Referrals .....	244

### RESULTS ATTAINED

Savings Achieved (Management Agreements and Recoveries) .....	\$128,853,252
Indictments and Informations .....	20
Successful Criminal Prosecutions .....	14
Civil Settlements/Judgments .....	9
Contractors Suspended/Debarred .....	44
Employee Actions Taken .....	16

# FISCAL YEAR 1991 RESULTS

During Fiscal Year 1991, OIG activities resulted in:

- 698 audit reports.
- 43 implementation reviews of internal audit reports.
- Over \$287 million in recommendations that funds be put to better use and questioned costs.
- Management decisions to put funds to better use of over \$224 million.
- Management decisions to recover funds, negotiated and court-ordered recoveries, and investigative recoveries of \$29.5 million.
- 579 new investigations opened and 556 cases closed.
- 25 case referrals (52 subjects) accepted for criminal prosecution and 9 case referrals (18 subjects) accepted for civil litigation.
- 34 criminal indictments/informations and 32 successful prosecutions on criminal matters referred.
- Civil complaints against 13 individuals and 21 civil settlements or judgments.
- 2 referrals to other Federal and State activities for further investigation.
- 36 personnel actions against GSA employees.
- 49 contractor suspensions and 81 contractor debarments.
- 467 legislative matters and 220 regulations and directives reviewed.
- 134 Hotline calls and letters, 6 GAO referrals, and 18 other agency referrals.

# OVERVIEW AND FOCUS ON OIG ACTIVITIES

*This report, submitted pursuant to the Inspector General Act of 1978, as amended, chronicles the activities of the General Services Administration's Office of Inspector General. It is the twenty-sixth Report to the Congress since the appointment of GSA's first Inspector General.*

## Overview

### Procurement Activities

Significant OIG audits and investigations resulted in:

- \$8.4 million to be paid to the Government in civil fraud settlements.
- A class action suit against a GSA contractor resulting in \$6.9 million to be paid to Federal employees.
- Administrative action by GSA under the Program Fraud Civil Remedies Act.
- Conviction of a fastener company president for obstruction of justice.
- Better procedures for obtaining software development and computer programming services for customer agencies.
- Successful prosecution of two equipment suppliers resulting from employee allegations of wrongdoing.

### Agency Operations

In a series of internal reviews, we advised management of the need to:

- Inform Congress of decisions leading to the proposed award of multiple leases under the same solicitation without prospectus approval.
- Develop automated procedures to process personal property sales receipts.
- Improve elevator maintenance inspections by providing needed training and ensuring more timely correction of deficiencies.

- Ensure physical security surveys are performed and documented as required.
- Perform contractor quality assurance visits in sufficient detail and frequency to ensure compliance with contract terms.
- Reconcile inventory records for art works in GSA's custody.

### Prevention Activities

OIG prevention activities included:

- Preaward reviews of 232 contracts with an estimated value of \$2.6 billion.
- Integrity awareness briefings of 590 GSA employees.
- Advisory reviews of 20 lease proposals aimed at heading off potential problems.

### Future Focus

In addition to the activities discussed in this report, we have identified several topics for future attention. We will discuss our progress in these areas in later Reports to the Congress.

Our experience shows that getting recoveries from contractors involved in defective pricing and price reduction reviews often takes several years. These settlements are largely determined by how well we do our work and the quality of the package we submit to the Department of Justice. Therefore, we want to identify those instances where earlier coordinated involvement by our investigators, auditors, and attorneys, with their specialized disciplines, will facilitate processing. We are considering alternative methods to help accelerate the documentation and evidence collection process, which should lead to quicker criminal and civil prosecutions and recoveries.

Last year, we issued our first Consolidated Reports. These documents highlighted recurring trends and potential systemic issues within GSA's components by drawing observations from audits of component activities over a period of time. This period, we

issued a Consolidated Report that covered most of the Agency. We believe that these reports provide management with a valuable perspective on program areas. We will continue to issue these documents. Some of the additional areas that we will study include contract administration procedures, inventory management, and responsiveness to customer agency needs.

We have always been concerned about ensuring the integrity of the procurement process. Although we have seen no evidence that collusion and other anti-competitive practices are issues in GSA contracting,

we are targeting this area for review to ensure that these practices do not occur and that controls are in place to prevent an unfair procurement environment.

Through our Quality Management program, we have taken steps to focus our efforts on achieving customer satisfaction, improving the way we conduct our work, and ensuring the involvement of our work force. We are planning quality awareness training for all OIG employees. We are very pleased with the level of commitment and enthusiasm generated by this program, and we look forward to highlighting future successes.

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# ORGANIZATION, STAFFING, AND BUDGET

*Pursuant to the Inspector General Act of 1978, an Office of Inspector General was established within the General Services Administration on October 1, 1978. As currently configured, the OIG consists of six units that function cooperatively to perform the missions legislated by the Congress.*

## 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 of GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by fourteen field audit offices.
- The **Office of Investigations**, an investigative unit that manages a nationwide program to prevent and detect illegal and/or improper activities involving GSA programs, operations, and personnel. Headquarters coordinates and oversees the investigative activity of twelve field investigations offices.
- The **Office of Counsel to the Inspector General**, an in-house legal staff that provides legal advice and assistance to all OIG components. These attorneys also represent the OIG in connection with litigation arising out of or affecting OIG operations, and prepare OIG comments on proposed legislation.

- The **Office of Administration**, a centralized unit that provides data systems support, and handles budgetary, administrative, and personnel matters as well as formulates OIG comments on proposed regulations and GSA policy issuances.
- The **Quality Management Staff**, a newly created staff that provides leadership and promotes the total quality process within all OIG components, and coordinates quality improvement initiatives with other Federal entities.
- The **Internal Evaluation Staff**, an analytical unit reporting directly to the Inspector General that plans and directs an in-house assessment program, including field office appraisals and sensitive reviews of OIG operations.

## Office Locations

The OIG is headquartered in Washington, DC, at GSA's Central Office building. Field audit or investigations offices are maintained in: Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, San Francisco, Auburn, Cleveland, Los Angeles, and Washington, DC.

## Staffing and Budget

The OIG completed Fiscal Year 1991 with a total on-board strength of 438 full-time employees. Permanent staffing included 240 auditors, 94 investigators, and 7 attorneys.

The OIG's approved Fiscal Year 1991 budget was approximately \$31 million.

# 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.*

## Significant OIG Accomplishments

### **\$10,950,000 Settlement**

On June 23, 1991, a relocation company paid the Government \$4 million to settle its civil liability and agreed to pay \$6,950,000 to the plaintiffs in a class action lawsuit alleging breach of contract and other violations in connection with a GSA contract involving Federal employees. Approximately 2,000 Federal employees who were relocated from 24 western and central states are eligible to share in the class action settlement.

Both actions resulted from an OIG review which disclosed that the company, which was required to offer to purchase employees' homes at prices based on independent appraisals, engaged in a pattern of misconduct intended to compromise the independence of the appraisal process and, thereby, lower the prices the company would have to pay for the homes. GSA terminated the contract for default and initiated an investigation by an interdepartmental task force which included representatives from the Departments of Agriculture and Interior OIGs, the Department of Justice Civil Division, and the U. S. Attorney's Office.

The Department of Justice filed a civil suit in October 1989, and a month later attorneys for the plaintiffs filed a class action suit against the company seeking monetary relief for those employees harmed by the company's actions.

### **\$4,442,000 in Civil Settlements**

The Government entered into three civil settlement agreements, totaling \$4,442,000, with Federal suppliers. The settlement agreements were negotiated by representatives of the Department of Justice and the GSA OIG. Under the terms of two agreements, two computer equipment manufacturers agreed to pay the Government \$2 million and \$1.4 million, respectively, to settle their potential civil fraud liability. The OIG determined that both companies failed to fully disclose pricing and discount information to GSA during contract negotiations.

The third agreement, dated August 22, 1991, provided that a computer equipment supplier would pay the Government \$1,042,000 to settle its potential civil liability under the False Claims Act. This agreement stemmed from an OIG review which disclosed that the firm sold items to its commercial customers at discounts greater than those disclosed and offered to GSA during contract negotiations. GSA contracting officials relied upon these data when negotiating the contracts and, as a result, Government agencies paid higher prices.

### **Program Fraud Civil Remedies Act**

GSA has obtained its first recovery under the Program Fraud Civil Remedies Act. Under the Act, Federal agencies can institute administrative proceedings to recover damages and penalties from a person or entity that presents false claims or makes false statements to the Government. Agencies can recover double the Government's damages and penalties of up to \$5,000 per violation.

On July 11, 1991, a chain manufacturer agreed to pay the Government \$20,000 to settle an administrative action initiated against the company and owner for submitting false certified statements and false claims. The OIG initiated actions under the Act after investigating allegations that the company and owner were aware that testing equipment was not properly

calibrated, and there was no basis for certifying that shipped materials conformed to contract specifications.

## **Obstruction of Justice Conviction**

In September 1991 the president of a fastener company was convicted of obstruction of justice for furnishing a fabricated document in response to an OIG subpoena. In addition, the company and the president pled guilty to mail fraud.

These actions stemmed from an allegation received from a GSA quality assurance specialist indicating that the company was not complying with Buy American Act requirements. Investigation by the GSA OIG and U. S. Customs Service revealed that, from January 1984 to about December 1987, the firm supplied foreign-made fasteners and falsely certified that the company had complied with all statutory requirements. The firm also failed to mark the country of origin on repackaged fasteners manufactured outside of the United States as required by the Tariff Act of 1930.

## **Contract Services Procurements**

The Contract Services Program was established to assist GSA's client agencies in obtaining automated data processing services, such as software development and computer programming. Under this program, GSA awards contracts for these services and assists agencies in defining their information technology needs and negotiating task orders with the contractors.

An OIG regional review disclosed the need to strengthen controls in the development and pricing of task orders. In the development area, program personnel did not always examine task orders to determine if they were part of a larger procurement, split into several task orders to avoid a contract maximum order limitation. Further, there was no documentation to confirm that contracting officers had reviewed the statements of work and obtained client agency approvals prior to task order awards. In the pricing area, program personnel were not effectively using the independent Government cost estimates for setting prenegotiation price objectives and for evaluating contractors' price proposals.

Our June 28, 1991 report recommended that the Assistant Regional Administrator, Information Resources Management Service, ensure that:

- Task orders not be split to avoid exceeding maximum order limitations.
- Statements of work are reviewed by GSA officials and approvals are obtained from client agencies.
- Independent Government estimates are more effectively used in pricing and negotiating task orders.

The Regional Administrator agreed with the recommendations in the report. The audit is still in the resolution process.

## **Employee Allegations Result in Convictions**

A joint investigation conducted by the GSA OIG and the Federal Bureau of Investigation was initiated when a GSA employee alleged that a telephone equipment company was providing substandard equipment under its Government contract. The investigators found that the company installed used, refurbished, or obsolete telephone equipment rather than contractually required new telephone equipment. The convicted telephone equipment supplier was fined \$250,000, ordered to make restitution of \$58,917, and to pay \$200 in court costs after pleading guilty to charges of submitting a fraudulent claim to the Government.

Another investigation was initiated after a GSA official informed us that the company had billed GSA for the shipment of a lathe and milling machine but failed to provide documentation that the equipment was delivered. The investigation, performed with other Federal agencies, determined that an industrial equipment supplier submitted falsified delivery invoices by listing trucking firms which had no record of delivering any materials for the company. The company's president attempted to conceal the actual source of the equipment by removing the foreign-made country of origin manufacturing labels. The president was sentenced to 18 months in prison and placed on probation for 36 months. Both the president and the company were ordered to pay \$31,756 in restitution. In addition, the company was fined \$10,000.

# AGENCY OPERATIONS

*The General Services Administration 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 and provides cross-servicing support for client agencies.*

## Significant OIG Accomplishments

### Proposed Lease Review

This period the OIG reviewed a proposed leasing action and found that it did not comply with the spirit and intent of the requirement for advance Congressional approval when annual lease costs exceed \$1.5 million.

Over an 8 month period, a Federal agency submitted 12 separate requests to GSA for a total of over 300,000 square feet of space. The agency's space needs were urgent and it requested early occupancy. GSA proceeded with the leasing project using one solicitation resulting in eight proposed leases in three different buildings. Five of the proposed leases were located in the same building, representing 90 percent of the building's office space, with a combined annual rental of about \$6.8 million. GSA officials determined that the separate leasing actions were not subject to the prospectus approval process because, among other reasons, the space requests were submitted independently of one another, and no single proposed lease exceeded the \$1.5 million prospectus threshold.

Our review concluded that GSA's leasing action gave at least the appearance of a divided procurement, that the approach used violated at least the spirit and intent of the Public Buildings Act, and that the action could be interpreted as an attempt to avoid the Congressional prospectus approval process. Our conclusion was based, in part, upon the fact that the space requests came from the same agency, the delineated

area was fairly restricted and effectively the same for each request, that the value of individual leases fell just below the prospectus threshold, and that some of the leases were for the same building and had exactly the same starting and ending dates.

Our July 1, 1991 report recommended that the Regional Administrator:

- Inform Congress of the decisions made and actions taken regarding the leasing process and GSA's planned actions.
- Make no additional awards until Congress has an opportunity to consider GSA's actions.

The Regional Administrator has implemented the recommendations contained in the draft report. Upon reviewing the information developed by the OIG, the Chairman, House Subcommittee on Public Buildings and Grounds, determined that GSA should consolidate the space requests and submit a lease prospectus to Congress.

### Personal Property Sales

The OIG evaluated procedures for processing sales proceeds for personal property items, such as used office equipment and vehicles. Under the personal property program, GSA sells items no longer needed by Federal agencies, collects proceeds, and transfers funds to the appropriate Federal accounts. During Fiscal Year 1990, the total proceeds for the program were approximately \$142 million.

We found that the accounting procedures used to process proceeds assured that funds were properly collected; however, errors were made when transferring funds from GSA to other Federal accounts. For example, data needed to transfer the proceeds were entered erroneously into GSA's accounting system or not entered at all. We attributed these errors to the procedures used and the significant volume of proceeds processed.

We also found that the processing of these proceeds was impacted by delays and errors occurring in the regional sales offices. For example, some sales

transmittals were not issued in a timely fashion and were not accurate, and accounting documents were not always complete or correct. Alternative procedures need to be developed, including automation of the sales process, that will provide greater control over sales transactions and improve the accuracy and timeliness of practices used for processing proceeds.

The April 2, 1991 report directed recommendations to the Acting Comptroller, the Commissioner, Federal Supply Service; and Acting Assistant Regional Administrator for Administration. These included recommendations to:

- Develop automated procedures to process personal property sales proceeds.
- Establish controls to ensure information in the sales system is current, accurate, and complete; and sales transmittals are forwarded to the finance office in a timely manner.

Responsive action plans were provided for implementing the report recommendations.

## **Elevator Maintenance**

This period, the OIG reviewed the administration of elevator maintenance contracts in two regional offices. Our reviews disclosed instances where contracted maintenance services were not performed, inspections were not always conducted, and deficiencies were not always corrected in a timely manner. Consequently, GSA may have paid for services not received and exposed the general public to unnecessary risk of mechanical failure.

For example, we examined 43 elevators in three different buildings and found that routine maintenance service was not completed. The GSA elevator maintenance inspector had received no formal elevator maintenance training, and, at some locations, there was no copy of the maintenance contract. We also found that two identified maintenance deficiencies, with corrections costing about \$93,600, remained uncorrected for up to 5 months.

In both regions, we found instances where closeout inspections were not performed. In one instance, GSA could not determine if repair problems, costing over \$55,000 to correct, should have been the responsibility of the previous contractor. Finally, we found that some contracts allowed closeout inspections to be performed as much as 6 months before the final contract completion date, thereby allowing

additional deficiencies to develop and possibly go undetected.

Our two reports, dated August 22, and August 30, 1991, respectively, directed several recommendations to the Regional Administrators to ensure that:

- Elevator inspectors receive training needed to properly inspect and monitor elevator maintenance contractors.
- Required inspections are performed, and identified deficiencies are corrected in a timely manner.
- Contract terms are amended to require closeout inspections closer to the final contract completion date.

The Regional Administrators agreed with the intent of the recommendations. The audit is still in the resolution process.

## **Physical Security**

The OIG completed two regional reviews of the physical security survey program. Under the program, certified security specialists assess the physical security of Federally owned and leased buildings every other year, and conduct security surveys of prospective lease locations before contracts are awarded. The regions reviewed are responsible for the adequacy of physical security in 2,840 of GSA's 6,800 buildings.

In one region, physical security surveys that are required every other year were missing for 35 of the 64 buildings reviewed, and prospective lease surveys were not performed for 57 of the 69 locations evaluated. In the other region, security specialists had been directed to perform all prospective lease surveys, including those under 10,000 square feet, thereby negating economies and efficiencies that could be gained by having trained realty specialists perform some of these surveys.

In our reports, dated September 4, and September 5, 1991, we recommended specific actions to correct identified deficiencies. These included recommendations that the cognizant Assistant Regional Administrator, Public Buildings Service, ensure that:

- Physical security surveys are performed and documented as required.
- Realty specialists perform surveys on proposed leases when appropriate and cost effective.

The Regional Administrators agreed with the recommendations in the draft reports. The audit is still in the resolution process.

## Quality Assurance

An OIG evaluation of a regional Quality Approved Manufacturers Agreement program disclosed that the program has improved since our last review in 1984. The Quality Approved Manufacturers Agreement program requires that supply contractors maintain quality control systems that meet Federal standards. GSA quality assurance specialists periodically monitor materials through visits to contractor facilities. Contractors participating in the regional program shipped stock valued at over \$145 million in Fiscal Year 1990.

Although most of the supply items inspected were of satisfactory quality, not all items inspected fully met contract requirements. Our review of 49 stock items identified 8 items that, while functional, did not meet contract finish, marking, or packaging specifications. The review also disclosed that quality assurance specialists did not always make contractor surveillance visits at the established frequency. We noted that surveillance visits need to be performed in sufficient detail to verify that products produced meet contract requirements.

Our June 14, 1991 report directed five recommendations to the Assistant Regional Administrator, Federal Supply Service, to correct identified deficiencies. These included recommendations requiring regional officials to ensure that:

- Surveillance visits are performed in sufficient detail to verify that products comply with contract requirements.
- Guidance is provided to all quality assurance personnel as to the established frequency of surveillance visits.
- Quality assurance surveillance visits are performed in accordance with established schedules.

The Regional Administrator advised that management had taken action to comply with the recommendations in the draft report. The audit is still in the resolution process.

## Art Conservation

The Federal Property and Administrative Services Act of 1949 established GSA as the custodian of art works acquired by the Federal Government in the 1930's. Since that time, the Agency's role, through the Art-in-Architecture program, has expanded to include responsibility for maintaining the Government's art inventory and implementing a conservation program for the art works.

An OIG review of one GSA region's art conservation program disclosed that the inventory records listing the art works in Federal buildings were not in agreement with the actual art works located in the buildings. We attempted to verify the art works in seven Federal buildings and three museums and, while most art works were accounted for, we found discrepancies in three buildings. For example, in one building, five paintings listed on the inventory records could not be located, and in two buildings, 15 paintings were found which were not listed on the inventory records. In addition, the review revealed discrepancies between the regional and centralized inventory records.

We also reported that, while the region requested \$330,000 in Fiscal Years 1989 and 1990 for specific conservation work, it expended only \$11,060. Since conservation funds were not specifically identified when funding was authorized for the region, funds were used by management for building repair projects. Deferring needed conservation work risks a loss to our cultural heritage.

The April 11, 1991 report directed six recommendations to the Assistant Regional Administrator, Public Buildings Service, to correct identified deficiencies. These included recommendations to:

- Attempt to locate the missing paintings.
- Reconcile the inventory records with the art works in GSA's custody.
- Adopt conservation practices which include the timely use of conservation funds.

The Regional Administrator provided responsive action plans for implementing the report recommendations.

# PREVENTION ACTIVITIES

## Consolidated Reporting

This period, we issued our first Agency-wide consolidated report focusing on broad systemic concerns brought to light by audit activities. This type of roll-up reporting helps identify potential vulnerabilities and operational issues that may not be revealed by individual audits, but collectively indicate a need for management attention. The report entitled, "OIG Audit Highlights of GSA Services and Staff Offices Reviewed in Fiscal Year 1990," consolidates the results of all audits by program area. The comprehensive report serves to alert management to potential risk areas for consideration in preparing the Federal Managers' Financial Integrity Act assessments for Fiscal Year 1991, and to provide GSA officials with an analysis of audit coverage within the Agency.

## 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 232 contracts with an estimated value of \$2.6 billion. The audit reports contained over \$183 million in financial recommendations.

## Multiple Award Schedule Contracts

This period, the OIG performed nine preaward audits involving multiple award schedule contracts for furniture systems. Total estimated Government-wide sales under these contracts were \$767 million over a 5 year period. Based on our findings, the auditors recommended that \$77.7 million in funds be put to better use.

The OIG evaluated discount schedule and marketing data submitted in response to GSA's solicitation for furniture systems and reported the following notable conditions. One audit advised the contracting officer that the firm offered higher discounts to commercial customers than disclosed in the offer to GSA and did not disclose a significant concession offered to its commercial customers. Another audit advised the

contracting officer that a firm did not submit accurate and complete sales data. Higher discounts, offered to dealers, national account holders, and non-Federal government customers, were not disclosed. In addition, several of the offered products did not have sufficient non-Federal sales to determine whether proposed prices were fair and reasonable. Finally, one report advised the contracting officer that state and local government customers were offered discounts that exceeded those offered to GSA even though the Federal Government was the firm's largest customer. The report also advised the contracting officer that the firm did not submit complete information on a pricing policy that allowed discounts to be based upon anticipated sales rather than order size.

## Other Contracts

The OIG performed three significant audits involving a solicitation for shelving, an architectural and engineering services proposal, and a claim for increased costs. Details on the three audits, with a total audited value of \$62.3 million, and recommended adjustment of over \$9.9 million, are as follows:

- The OIG evaluated a cost or pricing proposal for providing fixed and movable storage shelving. The audit report advised the contracting officer that some of the cost or pricing data contained in the firm's proposal were unsupported or overstated. Based on these findings, the auditors recommended adjustments in the following categories: labor costs, travel, and project service costs.
- The OIG evaluated a pricing proposal submitted for architectural and engineering services related to the design of a Federal building. The audit report advised the contracting officer that certain proposed costs for salaries, overhead, and other direct costs were overstated or unsupported. Based on these findings, the auditors recommended cost reductions to the proposed contract.
- The OIG audited a claim for increased costs related to the construction of a Federal building. The contractor alleged that Government-caused delays resulted in the

increased costs. The audit report advised the contracting officer that costs contained in the claim were overstated and unsupported and recommended an adjustment to the claimed amount. Adjustments were made in the following categories: storage and handling costs, interest expenses, and overhead allocations.

## 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 \$400,000. These reviews, although advisory in nature and only selectively performed due to workload constraints, promote opportunities for economy and efficiency in the leasing area, and the avoidance of problems before they occur.

The program achieved the following results during the reporting period:

Lease proposals submitted for review .....	57
Lease proposals reviewed .....	20
Lease proposals with deficiencies .....	14
Lease proposals with no deficiencies .....	6

Deficiencies identified through OIG advisory lease reviews related to: incomplete lease files, proposed space needs not adequately justified, inconsistent rent schedules, lessor or property owner not clearly identified, and a waiver not obtained when the proposed annual rental exceeded the appraised value of the leased space.

## Integrity Awareness

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on their responsibilities for the prevention of fraud and abuse,

and for reinforcing employees' roles in helping to ensure the integrity of Agency operations. Several significant OIG accomplishments reported this period resulted from allegations received from GSA employees.

This period, we presented 26 briefings which were attended by 590 Central Office and regional employees. 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.

## Hotline

The Hotline is another part of our prevention program. It provides an avenue for concerned employees to report suspected wrongdoing. Hotline posters located in GSA-controlled buildings as well as Hotline brochures encourage employees to use the Hotline.

During this reporting period, we received 70 Hotline calls and letters. Of these, 56 complaints warranted further action. We also received 3 referrals from GAO and 13 referrals from other agencies; 10 of these referrals required further action.

## Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that corrective actions are being accomplished according to established milestones. This period, the OIG performed 30 implementation reviews. In 25 of these cases, management was successfully implementing the recommendations. In the other 5 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

# REVIEW OF LEGISLATION AND REGULATIONS

During this period, the OIG reviewed 318 legislative matters and 104 proposed regulations and directives. The OIG provided significant comments on the following items:

- *Standards of Conduct for Employees of the Executive Branch (Proposed Rule)*. The proposed rule would establish a new set of Government-wide standards of conduct. We opposed sections of the standards which, among other things, permit gifts to an employee from prohibited sources, restrict employee participation in the activities of professional associations or similar organizations, and extend the prohibition against teaching, speaking or writing for compensation about the activities of an employee's agency to not only Presidential appointees but all employees.

In particular, we opposed that section which allows the acceptance of meals and gifts from a "prohibited source." We believe there should be a clear ban on all gifts having greater than a truly nominal value from prohibited sources to preserve the integrity of the Government's programs and operations. In addition, we opposed the outright general prohibition on the use of official time for the internal or business affairs of a professional association. We believe that this prohibition would dissuade Government employees from participating in professional association activities, many of which serve as a principal source of continuing education. Finally, we opposed the extension of the prohibition against teaching, speaking or writing for compensation as unnecessary and ill-advised. We believe these communication activities should be treated the same as any other outside activities which receive scrutiny for potential conflicts of interests.

- *H. R. 3162, Multiple Award Schedule Procurement Improvements Act of 1991*. We opposed this bill because it would eliminate the effectiveness of the multiple

award schedule program as a method of procurement. By reducing the program to an approved list of vendors and requiring renegotiation on all orders exceeding \$1,000, we believe that the proposed provisions would not provide any incentive for contractors to offer the Government the lowest prices when responding to solicitations. In our opinion, the bill reflected a serious misunderstanding of the role of GSA in negotiating multiple award schedule contracts. Under the existing program, GSA seeks to negotiate the best deal for the Government given the vast purchasing power of the Federal sector. Moreover, we maintained that permitting renegotiation of millions of purchase orders annually would dramatically increase procurement efforts and paperwork requirements for both the Government and private sector participants. Accordingly, we questioned the cost effectiveness of the proposed renegotiation requirement.

- *False Claims Technical Amendment Act of 1991; Qui Tam Decision*. The *qui tam* provision in the False Claims Act allows individuals to bring suit, on behalf of themselves and the Federal Government, against contractors who submit false claims or false statements to the Government. These individuals are entitled to a percentage of any subsequent recoveries. We supported the proposed amendments which would bar present and former Government employees from bringing *qui tam* actions using information obtained in the course of their employment. We noted that conflict of interest problems might arise if auditors, investigators, contracting officers, or other Government employees succumb to the temptation to file a *qui tam* action prior to reporting their potential false claims finding to their supervisors. This legislation will preclude such potential conflicts of interest, and will avoid circumstances that could otherwise compromise audits and investigations.

- *Draft of GSA Order IRM P 2100, Protection of Microcomputers from Malicious Software; Use of Public Domain Software and Shareware.* We disagreed with the proposed policy that no GSA user may download software from an electronic bulletin board. We stated that the benefits of electronic bulletin boards, with access properly controlled and software carefully scanned, justified their use. We, therefore, suggested that the policy concerning electronic bulletin boards be revised to allow access using standalone computers which have up-to-date protection software to check for viruses. We also shared that our experience using low level formatting to sanitize a virus, as recommended in the directive, was not a good method because some malicious software activates when the disk is formatted.
- *H. R. 3161, To Authorize Functions and Activities Under the Federal Property and*

*Administrative Services Act of 1949, To Amend Laws Relating to Federal Procurement, and for Other Purposes.* We opposed enactment of this bill, intended to encourage the purchase of "commercial" or "off-the-shelf" items through simplified Government contracting procedures. We asserted that the proposed elimination or weakening of disclosure requirements for cost and pricing data would result in the loss of important safeguards in the Government's procurement process. We noted that our experience with Government procurement programs has clearly demonstrated that even when dealing with commercial items with contract negotiations based largely on established catalog or market prices, certain data and disclosure requirements are essential to ensure that the Government is treated fairly. We, therefore, expressed concern that this bill would, in part, lead to further potential for fraud and abuse in Government contracting.

# STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

## Audit Reports Issued

The OIG issued 343 audit reports, including 1 audit performed by the OIG that was issued to another agency and 22 audits performed for the OIG by another agency. The 343 reports contained financial recommendations totaling \$192,644,109, including \$183,699,013 in recommendations that funds be put to better use and \$8,945,096 in questioned costs. Due to GSA's mission of procuring supplies and services for the Government, most of the recommendations that funds be put to better use were applicable to funds other agencies would expend under GSA's Government-wide contracts.

## 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 September 30, 1991. Eighteen reports more than 6 months old were awaiting management decisions as of September 30, 1991; but all of them were preaward audits, which are not subject to the 6 month management decision requirement. Table 1 does not include 1 report issued to another agency this period and 29 reports excluded from the management decision process because they pertain to ongoing 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 4/1/91			
Less than 6 months old .....	141	109	\$ 57,346,529
More than 6 months old .....	39	35	10,574,825
Reports issued this period .....	<u>342</u>	<u>190</u>	<u>192,644,109</u>
<b>Total</b> .....	<b>522</b>	<b>334</b>	<b>\$260,565,463</b>
For which a management decision was made during the reporting period			
Issued prior periods .....	162	129	\$ 61,698,873
Issued current period .....	<u>186</u>	<u>84</u>	<u>69,375,359</u>
<b>Total</b> .....	<b>348</b>	<b>213</b>	<b>\$131,074,232</b>
For which no management decision had been made as of 9/30/91			
Less than 6 months old .....	156	106	\$123,268,750
More than 6 months old .....	<u>18</u>	<u>15</u>	<u>6,222,481</u>
<b>Total</b> .....	<b>174</b>	<b>121</b>	<b>\$129,491,231</b>

**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 4/1/91		
Less than 6 months old .....	92	\$ 55,898,521
More than 6 months old .....	30	5,441,774
Reports issued this period .....	<u>170</u>	<u>183,699,013</u>
<b>Total</b> .....	<b>292</b>	<b>\$245,039,308</b>
For which a management decision was made during the reporting period		
Recommendations agreed to by management based on proposed		
—management action .....		\$113,150,881
—legislative action .....		—
Recommendations not agreed to by management .....		<u>10,882,349</u>
<b>Total</b> .....	<b>183</b>	<b>\$124,033,230*</b>
For which no management decision had been made as of 9/30/91		
Less than 6 months old .....	94	\$117,090,242
More than 6 months old .....	<u>15</u>	<u>6,222,481</u>
<b>Total</b> .....	<b>109</b>	<b>\$123,312,723</b>

\*Includes \$2,306,645 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 4/1/91			
Less than 6 months old .....	18	\$ 1,448,008	\$ —
More than 6 months old .....	7	5,133,051	—
Reports issued this period .....	<u>21</u>	<u>8,945,096</u>	<u>—</u>
<b>Total</b> .....	<b>46</b>	<b>\$15,526,155</b>	<b>\$ —</b>
For which a management decision was made during the reporting pe- riod			
Disallowed costs .....		\$ 7,985,818*	\$ —
Costs not disallowed .....		<u>1,393,681</u>	<u>—</u>
<b>Total</b> .....	<b>33</b>	<b>\$ 9,379,499**</b>	<b>\$ —</b>
For which no management decision had been made as of 9/30/91			
Less than 6 months old .....	13	\$ 6,178,508	\$ —
More than 6 months old .....	<u>—</u>	<u>—</u>	<u>—</u>
<b>Total</b> .....	<b>13</b>	<b>\$ 6,178,508</b>	<b>\$ —</b>

\*\$3,309,718 of this amount was recovered in civil settlements, as reported in Table 5.

\*\*Includes \$31,852 that management decided to seek that exceeded recommended amounts.

## Investigative Workload

The OIG opened 328 investigative cases and closed 311 cases. These totals include 106 complaints or allegations the OIG received and evaluated from sources other than the Hotline that involved GSA employees and programs. Based upon our analyses of these complaints and allegations, OIG investigations were not warranted.

## 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 non-prosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the Government.

**Table 4. Summary of OIG Referrals**

Type of Referral	Cases	Subjects
Criminal .....	22	52
Civil .....	9	13
Administrative .....	<u>134</u>	<u>179</u>
<b>Total</b> .....	<b>165</b>	<b>244</b>

In addition, the OIG made 1 referral to another Federal activity for further investigation or other action and 60 referrals to GSA officials for informational purposes only.

11 contractors, and took personnel action against 16 employees.

**Actions on OIG Referrals**

Based on these and prior referrals, 8 cases (20 subjects) were accepted for criminal prosecution and 2 cases (5 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 20 indictments/informations and 14 successful prosecutions. OIG civil referrals resulted in 7 civil fraud complaints and 9 settlements or judgments. Based on OIG administrative referrals, management debarred 33 contractors, suspended

**Monetary Results**

Table 5 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 \$1,748,056 in money and/or property during the course of its investigations. Also, as a result of an OIG review, a class action suit was brought against a GSA contractor resulting in \$6,950,000 to be paid to harmed Federal employees.

**Table 5. Criminal and Civil Recoveries**

	Criminal	Civil
Fines and Penalties .....	\$334,025	\$4,000,000
Settlements or Judgments .....	—	4,760,500*
Restitutions .....	<u>183,690</u>	—
<b>Total</b> .....	<b>\$517,715</b>	<b>\$8,760,500</b>

\* This amount includes \$3,309,718 reportable pursuant to Section 5(a)(8) of the Inspector General Act as management decisions to disallow costs. See Table 3.

## **APPENDICES**

## APPENDIX I—SIGNIFICANT AUDITS FROM PRIOR REPORTS

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

Sixteen audits highlighted in prior Reports to the Congress have not been fully implemented; all are being implemented in accordance with currently established milestones.

### Contingency Planning for Computer Systems

*Period First Reported: October 1, 1990 to March 31, 1991*

This review identified the need to improve contingency plans for computer systems in the event of emergency situations. The report contained one recommendation; it has not yet been implemented.

This recommendation requires an annual review of computer system security documentation and a report to the head of the appropriate service of any non-compliance. It is scheduled for completion by August 1992.

### Surplus Property Program

*Period First Reported: October 1, 1990 to March 31, 1991*

Two OIG reviews at state agencies identified the need to improve controls to properly account for all surplus property received from the Government. One report is fully implemented as of September 30, 1991. The remaining report contained six recommendations; five have been implemented.

The remaining recommendation involves accounting for lost property or compensating the Government for loss. Full implementation is scheduled for January 1992.

### Safety Concerns

*Period First Reported: October 1, 1990 to March 31, 1991*

This review disclosed that improved controls over safety and environmental surveys were necessary. The report contained two recommendations; one has been implemented.

The remaining recommendation involves conducting safety and environmental surveys on leased buildings and monitoring cases until deficiencies are resolved. It is scheduled for completion in April 1992.

### Relocation of Household Goods

*Period First Reported: October 1, 1990 to March 31, 1991*

This review identified the need to improve the operations of the Household Goods Traffic Management Program. The report contained five recommendations; four have been implemented.

The remaining recommendation involves requiring agencies to submit carrier evaluation forms in a timely manner and establishing procedures to furnish performance data to carriers. It is scheduled for completion in March 1992.

### Quality Assurance

*Period First Reported: October 1, 1990 to March 31, 1991*

This regional review of automated information systems development disclosed that these projects need to be developed according to quality assurance and systems development procedures. The report contained two recommendations; one has been implemented.

The remaining recommendation, which requires an independent review and approval by quality assurance staff of planning documents for all major systems development projects, is scheduled for completion in March 1992.

## **Supply Center Contract**

*Period First Reported: October 1, 1990 to March 31, 1991*

This review revealed that GSA needed to improve both its administration of a commercial supply center contract and the methods for evaluating contractor versus Government performance. The report contained five recommendations; four have been implemented.

The remaining recommendation involves obtaining comparative pricing information. Implementation of this recommendation is awaiting a decision, scheduled for November 1992, regarding the future use of contractors to operate supply centers.

## **Multiple Award Schedule Price Lists**

*Period First Reported: April 1, 1990 to September 30, 1990*

This review disclosed that refunds should be obtained from contractors who distributed inaccurate multiple award schedule price lists to Federal customers, resulting in Federal purchasers paying higher prices. The report contained four recommendations; three have been implemented.

The remaining recommendation involved the recovery of funds from contractors. It is scheduled for completion in November 1991.

## **Rental Payments**

*Period First Reported: April 1, 1990 to September 30, 1990*

This review found that improved controls over lease payments were necessary. The report contained nine recommendations; eight have been implemented.

The remaining recommendation, which requires the resolution of debits and credits for a lease and the collection of any lease overpayments, is scheduled for implementation in April 1992.

## **Rent Exemptions**

*Period First Reported: April 1, 1990 to September 30, 1990*

This review identified the need for better management and control of rent exemptions. The report contained eight recommendations; four have been implemented.

One of the remaining four recommendations requires the development of policies and procedures for the rent exemption process. Another recommendation requires a periodic review and recertification of all rent exemptions. The remaining two recommendations involve billings for rent exemptions granted without adequate justification. Implementation is scheduled for various dates between October 1991 and December 1991.

## **Fire Safety**

*Period First Reported: October 1, 1989 to March 31, 1990*

A series of eight OIG reviews identified the need to improve the monitoring of fire safety conditions at Federal facilities. Seven reports were fully implemented as of September 30, 1991. The remaining report contained eight recommendations; seven have been implemented.

The remaining recommendation requires the performance of risk assessments. Full implementation is scheduled for May 1992.

## **Administration of Guard Service Contracts**

*Period First Reported: October 1, 1989 to March 31, 1990*

This regional review of the award and administration of guard service contracts found that the region waived contractually required training without seeking compensation from contractors, and that contractors did not obtain required weapons permits. The report contained 13 recommendations; 10 have been implemented.

The remaining three recommendations involve seeking recoveries from contractors. Two are scheduled for implementation in October 1991; the other in January 1992.

## **Personal Property Sales**

*Period First Reported: October 1, 1989 to March 31, 1990*

This OIG review disclosed that improved controls were necessary to properly account for all personal property and to assure deposit of sales proceeds. The report contained 27 recommendations; 19 have been implemented.

The eight remaining recommendations involve changes and improvements in internal controls. These changes will be completed with revisions to a handbook and are scheduled for full implementation by January 1992.

### **Controls Over Accounts Receivable**

*Period First Reported: October 1, 1989 to March 31, 1990*

This OIG review identified significant problems with billing procedures and computer programs used in the Information Technology Fund. The report contained six recommendations; four have been implemented.

The two remaining recommendations require revisions to computer programs. Full implementation is scheduled for December 1991.

### **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 April 1992.

### **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; four have been implemented.

The remaining recommendation involves contracting officer reviews of internal management records. It is scheduled to be implemented by May 1992.

### **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. The recommendation was originally scheduled for completion in June 1988, then implementation was revised to June 1990. The contractor has since filed an appeal with the GSA Board of Contract Appeals.

# APPENDIX II—AUDIT REPORT REGISTER

Date of Report	Audit 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>				
<b>PBS Internal Audits</b>				
04/03/91	A10073	Review of Administration of Lease No. GS-09B-88165, Walnut Creek, CA, Region 9		
04/03/91	A11336	Preaward Lease Review: Fifth Floor, 525 Market Street, San Francisco, California, Lease No. GS-09B-73066, Supplemental Lease Agreement No. 171		
04/04/91	A11124	Preaward Lease Review: First Republic Bank Building, Fort Worth, Texas, Lease No. GS-07B-13573		
04/05/91	A10084	Review of Operations of Federal Records Center Field Office		
04/11/91	A00285	Review of GSA's Art Conservation Program, Region 5		
04/19/91	A10850	Preaward Lease Review: Securities and Exchange Commission, Chicago, Illinois, Lease No. GS-05B-15226		
04/24/91	A10229	Review of Buildings Management Field Office Procurement and Asset Management Activities, Augusta, ME		
04/30/91	A00632	Review of Fire Safety Conditions at the James M. Hanley FOB, Syracuse, NY, Region 2		
05/10/91	A11350	Preaward Lease Review: 235 Pine Street, San Francisco, CA, Lease No. GS-09B-91305		
05/13/91	A11330	Review of Proposed Space Realignment, 525 Market Street, San Francisco, CA, Region 9		
05/16/91	A11131	Preaward Lease Review: Proposed One-Year Extension, Denver West, Building No. 3, Lease No. GS-08P-12762		
05/22/91	A11041	Preaward Lease Audit: 2350 Market Street, St. Louis, Missouri, Lease No. GS-06P-19888		
05/24/91	A10669	Audit of Preaward Leases: Somerset Park, Raleigh, NC, Leases Nos. GS-04B-30358 and GS-04B-30359		
05/28/91	A10336	Preaward Lease Review: 100 Church Street, New York, NY, Lease No. GS-02B-22590		
05/31/91	A10550	Audit of Proposed Lease Number GS-03B-10228, 250 West Pratt Street, Baltimore, MD		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/06/91	A10338	Postaward Lease Review: 95 Houseblock Road, Yaphank, New York, Lease No. GS-02B-22519		
06/12/91	A00924	Postaward Audit of Lease Number GS-06P-09830, 80th and Bond, Lenexa, Kansas		
06/12/91	A10671	Audit of Preaward Lease: Broward Financial Centre, Fort Lauderdale, FL, Lease No. GS-04B-31611		
06/13/91	A11649	Preaward Lease Review: Executive Office Center, 2101 East Jefferson Street, Rockville, MD, Lease No. GS-11B-10163		
06/26/91	A10670	Audit of Preaward Lease: Gateway Building, Madison, AL, Lease No. GS-04B-31423		
06/27/91	A10552	Audit of Proposed Lease Number GS-03B-10245, 4615 Hollins Ferry Road, Baltimore, Maryland		
06/28/91	A11654	Preaward Lease Review: Gelman Building, 2120 L Street, NW, Washington, DC, Lease No. GS-11B-10177		
07/01/91	A11642	Preaward Lease Review: 1425 New York Avenue, NW, Washington, DC, Lease Nos. GS-11B-10120, 10121, 10122, 10123, and 10124		
07/03/91	A00284	Review of Lease Administration Activities at Buildings Management Field Offices, Region 5	\$38,354	\$13,616
07/08/91	A11656	Preaward Lease Review: Ballston Tower Number 2 Building, 801 North Randolph Street, Arlington, Virginia, Lease No. GS-11B-10173		
07/23/91	A10098	Review of Time and Attendance Practices, Houston Buildings Management Field Office		
08/13/91	A00933	Review of Procurement Activities at Buildings Management Field Offices		
08/21/91	A11670	Preaward Lease Review: Techworld Plaza, 800 K Street, NW, Washington, DC, Lease No. GS-11B-10209		
08/22/91	A10018	Audit of Administration of GSA Elevator Maintenance Contracts, Region 3		
08/22/91	A10103	Review of Laguna Niguel Field Office, Public Buildings Service, Region 9		\$3,581
08/23/91	A10824	Review of the Battle Creek, Michigan Buildings Management Field Office, Region 5		\$2,300
08/30/91	A00542	Review of the Administration of Elevator Maintenance Contracts, Public Buildings Service, Region 9		
09/04/91	A00689	Review of the Physical Security Survey Program, Region 9		
09/05/91	A00619	Review of the Physical Security Survey Program, Region 7		
09/05/91	A10516	Audit of the Award and Administration of Guard Contracts, Region 3		
09/13/91	A11147	Postaward Audit of Echelon Project Venture Lease, Austin, Texas, Lease No. GS-07B-13416		
09/20/91	A00809	Review of Radon Detection and Abatement, Region 2		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/23/91	A11680	Preaward Lease Review: One Massachusetts Avenue, NW, Washington, DC, Lease No. GS-11B-10213		
09/23/91	A11681	Preaward Lease Review: Techworld Plaza, 800 K Street, NW, Washington, DC, Lease No. GS-11B-10210		
09/25/91	A11661	Report on the Review of the Administration of Asbestos Abatement Projects at the Headquarters Field Office, Washington, DC		
09/26/91	A11683	Preaward Lease Review: James Polk Building, 2521 Jefferson Davis Highway, Arlington, VA, Lease No. GS-11B-10265		
09/27/91	A11146	Postaward Audit of Reuter Seed Building Lease, New Orleans, LA, Lease No. GS-07B-13422		

## PBS Contract Audits

04/16/91	A10316	Preaward Audit of Supplemental Architect and Engineering Services Contract: Rose, Beaton & Rose, Architects & Engineers, Solicitation No. GS-02P-90CUD0061(N)		
04/17/91	A11334	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-06600		
04/19/91	A11323	Audit of Claim for Increased Costs: The Herrick Corporation, Subcontractor to Tutor-Saliba Corporation, Contract No. GS-09P-88-KTC-0232		
04/22/91	A10535	Audit of Claim for Increased Costs: A&C Building and Industrial Maintenance Corporation, Contract No. GS-11P88MJC0099		
04/22/91	A11644	Supplemental Audit of Claim for Increased Costs: Kora & Williams Corporation, Contract No. GS-03B-78367		
05/01/91	A11030	Audit of Cost or Pricing Data: Sachs Electric Company, Contract No. GS06P90GYC0170(N)		
05/09/91	A11640	Report on Application of Agreed-Upon Procedures to Review Labor Rates and Indirect Cost Rate Under Contract No. GS-11P-90-EGD-0167: Ellerbe Becket		
05/28/91	A10347	Postaward Audit of Commercial Facility Management Contract: Hispanic Maintenance Services, Inc., Contract No. GS-02P-90-CTC0025		
05/30/91	A11343	Preaward Audit of Architect and Engineering Services Contract: Dworsky Associates, Solicitation No. GS-09P-89-KTD-0137		
05/31/91	A00907	Audit of Termination Proposal: Continental Heller Corporation, Contract No. GS-09P-88-KTC-0163		
05/31/91	A11639	Preaward Audit of Architect and Engineering Services Contract: National Institute of Building Sciences, Contract No. GS11P91EGD0113		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
05/31/91	A11645	Preaward Audit of Sole Source Contract: Roofers, Incorporated, Contract No. GS-11P91MKC0105		
06/04/91	A10855	Preaward Audit of Architect and Engineering Services Contract: Hanscomb Associates, Inc., Consultant to Ellerbe Becket, Inc., Contract No. GS11P90EGD0167		
06/06/91	A11344	Preaward Audit of Architect and Engineering Services Contract: Bentley Engineering Company, Contract No. GS09P91KTC0040		
06/06/91	A11841	Preaward Audit of Architect and Engineering Services Contract: Strang and Samaha, AIA, Contract No. GS-11P91EGD0107		
06/07/91	A11643	Audit of Claim for Increased Costs: Master Security, Inc., Contract No. GS11P88MJC0079 et. al.		
06/10/91	A11353	Preaward Audit of Architect and Engineering Services Contract: ALSC Architects, P.S., Solicitation No. GS-09P-90-KTD-0151		
06/11/91	A10352	Preaward Audit of Supplemental Architect and Engineering Services Contract: Robert E. Meadows P.C., Architect, Solicitation No. GS-02P-90CUD0061(N)		
06/11/91	A11950	Preaward Audit of Architect and Engineering Services Contract: S3E, Incorporated, Contract No. GS11P91EGD0109		
06/13/91	A00869	Preaward Audit of Cost or Pricing Data: American Environmental Consultants, Contract No. GS-03P-88-DXC-0069		
06/13/91	A11358	Preaward Audit of Architect and Engineering Services Contract: Forell/Elsesser Engineers, Inc., Solicitation No. GS-09P-90-KTC-0131		
06/17/91	A11356	Preaward Audit of Architect and Engineering Services Contract: MBT Associates, Inc., Solicitation No. GS-09P-90-KTC-0131		
06/17/91	A11357	Preaward Audit of Architect and Engineering Services Contract: Gayner Engineers, Solicitation No. GS-09P-90-KTC-0131		
06/20/91	A10356	Preaward Audit of Architect and Engineering Services Contract: The Cannon Corporation, Solicitation No. GS-02P91CUD0010(N)		
06/20/91	A11354	Preaward Audit of Architect and Engineering Services Contract: Zabala, Giltzow, Albanese, Chartered, Solicitation No. GS-09P-90-KTD-0151		
06/26/91	A00870	Preaward Audit of Cost or Pricing Data: P.J. Dick Contracting, Inc., Contract No. GS-03P-88-DXC-0069		
06/27/91	A11947	Audit of Claim for Increased Costs: Brener Building Maintenance Company, Inc., Contract No. GS-03P-89-DXC-0233		
06/28/91	A11033	Audit of Cost or Pricing Data: The Helping Hand of Goodwill Industries, Contract No. GS-06P-90-GXC-0054		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
07/08/91	A11133	Preaward Audit of Architect and Engineering Services Contract: Stoeltje & Associates, Inc., Solicitation No. GS-07P-90-JUD-0022		
07/09/91	A10353	Preaward Audit of Lease Escalation Proposal: 2236 Nostrand Avenue, Brooklyn, New York, Lease No. GS-02B-18050		
07/12/91	A00871	Preaward Audit of Change Order Proposal: American Environmental Consultants, Contract No. GS-03P-88-DXC-0069		
07/16/91	A00872	Preaward Audit of Change Order Proposal: P.J. Dick Contracting, Inc., Contract No. GS-03P-88-DXC-0069		
07/16/91	A10816	Preaward Audit of Cost or Pricing Data: H & S Constructors, Solicitation No. GS-11P90MKC0147 (NEG)		
07/18/91	A11632	Preaward Audit of Lease Alteration Proposal: Long Branch Office Park, Limited Partnership, Lease No. GS-11B-70149		
07/19/91	A10363	Preaward Audit of Supplemental Architect and Engineering Services Contract: Lebron Associates, Solicitation No. GS-02P91-CUD0026 (NEG)		
07/19/91	A11136	Preaward Audit of Supplemental Architect and Engineering Services Contract: Cromwell Architects, Contract No. GS-07P-91-JUD-0008		
07/23/91	A10317	Preaward Audit of Supplemental Architect and Engineering Services Contract: Ecology and Environment, Inc., Solicitation No. GS-02P-91-CUD-0010(N)		
07/23/91	A11123	Preaward Audit of Supplemental Architect and Engineer Services Contract: Aguirre Associates, Inc., Proposed Contract No. GS-07P-91-JUD-0001		
07/23/91	A11132	Preaward Audit of Architect and Engineering Services Contract: Baker-Aicklen & Associates, Inc., Solicitation No. GS-07P-90-JUD-0022		
07/24/91	A10366	Preaward Audit of Supplemental Architect and Engineering Services Contract: Lebron Associates, Solicitation No. GS-02P91-CUD0028 (NEG)		
07/26/91	A11669	Preaward Audit of Architect and Engineering Services Contract: Patton Harris Rust and Associates, PC, Consultant to Skidmore, Owings & Merritt, Solicitation No. GS11P91EGC0120		
07/30/91	A10871	Preaward Audit of Architect and Engineering Services Contract: Gage-Babcock & Associates, Inc., Consultant to Skidmore, Owings & Merritt, Contract No. GS11P91EGC0120		
07/31/91	A11119	Audit of Claim for Increased Costs: Dawson Construction Company, Inc., Contract No. GS-07B-31521		
07/31/91	A11127	Audit of Claim for Increased Costs: Mechanical Construction Company of New Orleans, Inc., Contract No. GS-07B-31521		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
07/31/91	A11128	Preaward Audit of Supplemental Architect and Engineer Services Contract: 3D/International, Inc., Contract No. GS-07P-91-JUD-0003		
07/31/91	A11129	Audit of Claim for Increased Costs: Boudreaux's Dry Walls, Inc., Contract No. GS-07B-31521		
07/31/91	A11130	Audit of Claim for Increased Costs: Orleans Electric Construction, Inc., Contract No. GS-07B-31521		
07/31/91	A11134	Preaward Audit of Architect and Engineering Services Contract: Talex, Inc., Solicitation No. GS-07P-90-JUD-0022		
07/31/91	A11668	Preaward Audit of Architect and Engineering Services Contract: MMP International Inc., Consultant to Skidmore, Owings & Merrill, Solicitation No. GS11P91EGC0120		
08/01/91	A10543	Preaward Audit of Architect and Engineering Services Contract: Geddes Brecher Qualls Cunningham, Solicitation No. GS-03P-90-DXC-0028		
08/02/91	A10373	Preaward Audit of Cost or Pricing Data: S & S Plumbing Co., Inc., Solicitation No. GS02P91CUC0054(Neg)		
08/05/91	A11054	Preaward Audit of Architect and Engineering Services Contract: Howard Needles Tammen and Bergendoff, Solicitation No. GS11P91EGC0120		
08/06/91	A10123	Preaward Audit of Architect and Engineering Services Contract: Wilson, Stoeltje, Martin, Inc., Solicitation No. GS-07P-90-JUD-0022		
08/07/91	A10547	Preaward Audit of Architect and Engineering Services Contract: Daroff Design Inc., Solicitation No. GS-03P-90-DXC-0028		
08/08/91	A11408	Audit of Termination Proposal: Eastern Maintenance & Services, Inc., Contract No. GS-09P-90-KTC-0071		
08/13/91	A11634	Audit of Claim for Bid Preparation and Protest Costs: Peter N. G. Schwartz Companies, Judiciary Square Limited Partnership, Solicitation No. 89-047		
08/14/91	A10649	Preaward Audit of Change Order Proposal: Georgia Specialty Constructors, Inc., Contract No. GS-04B-30013		
08/14/91	A11053	Audit of Claim for Increased Costs: The Bratton Corporation, Subcontractor to Tutor-Saliba Corporation, Contract No. GS09P88KTC0232		
08/14/91	A11678	Report on Application of Agreed-Upon Procedures to Review Indirect Cost Rate Under Contract No. GS11P91EGC0111, David Volkert and Associates, Inc.		
08/14/91	A11854	Preaward Audit of Architect and Engineering Services Contract: Delon Hampton & Associates, Chartered, Solicitation No. GS11P91EGC0120		
08/16/91	A10544	Preaward Audit of Architect and Engineering Services Contract: Day & Zimmerman, Inc., Solicitation No. GS-03P-90-DXC-0028		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
08/16/91	A10870	Preaward Audit of Architect and Engineering Services Contract: Skidmore, Owings & Merrill, Solicitation No. GS11P91EGC0120		
08/27/91	A10648	Preaward Audit of Change Order Proposal: Patterson-West General Contractors, Inc., Contract No. GS-04B-30013		
08/27/91	A10652	Preaward Audit of Change Order Proposal: Morgan Investment Properties, Inc., Contract No. GS-04B-30013		
08/27/91	A11375	Preaward Audit of Cost or Pricing Data: C.A.E. & Associates, Inc., Solicitation No. GS-09P-91-LTC-0061		
08/28/91	A10245	Preaward Audit of Architectural and Engineering Design Services Contract, Solicitation No. GS-02P-09-1-CUC-0030: Jung-Brannen Architects Associates, Inc., Boston, Massachusetts		
08/28/91	A10246	Preaward Audit of Architectural and Engineering Design Services Contract, Solicitation No. GS-02P-09-1-CUC-0030: Lemessurier Consultants, Incorporated, Boston, Massachusetts		
08/28/91	A11667	Preaward Audit of Architect and Engineering Services Contract: Systech Group, Inc., Consultant to Skidmore, Owings & Merrill, Solicitation No. GS11P91EGC0120		
09/06/91	A10650	Preaward Audit of Architect and Engineering Services Contract: I.C. Thomasson Associates, Inc., Contract No. GS-04P-89-EXC-0103		
09/06/91	A11405	Audit of Claim for Increased Costs: Willis Construction Co., Inc., Contract No. GS09P88KTC0232		
09/06/91	A11659	Preaward Audit of Cost or Pricing Data: Alkat Electrical Contractors, Inc., Contract No. GS-03P-90-DWC-0098		
09/11/91	A11658	Preaward Audit of Cost or Pricing Data: Macton Construction, Inc., Contract No. GS-11P91MQC0125		
09/12/91	A11416	Audit of Claim for Increased Cost: Superior Gunite, Subcontractor to Tutor-Saliba Corporation, Contract No. GS-09P-88-KTC-0232		
09/16/91	A11662	Preaward Audit of Lease Alteration Proposal: Rouse Office Management, Inc., Lease No. GS-11B-90304		
09/19/91	A10248	Preaward Audit of Change Order Proposal: Ogden Allied Government Services, Contract No. GS01P86BWC0103		
09/19/91	A10879	Preaward Audit of Architect and Engineering Services Contract: Leonard Parker Associates, Architects, Inc., Solicitation No. GS05P91GBC0039		
09/19/91	A11674	Preaward Audit of Architect and Engineering Services Contract: Quinn Evans/Architects, Inc., Contract No. GS11P91EGD0114		
09/20/91	A10886	Preaward Audit of Architect and Engineering Services Contract: Skidmore, Owings & Merrill, Solicitation No. GS11P91EGC0112		

		<b>Financial Recommendations</b>	
		<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>		
09/27/91	A10868	Preaward Audit of Lease Escalation Proposal: Detroit Associates Limited Partnership, Lease No. GS-05BR-9585		
09/27/91	A10884	Preaward Audit of Architect and Engineering Services Contract: Ratio Architects, Inc., Solicitation No. GS05P91GBD0051		
09/27/91	A11152	Audit of Claim for Increased Costs: George Harbison, Inc., Contract No. GS-07B-31292		
09/30/91	A11114	Audit of Claim for Increased Costs: Jordan & Nobles Construction Co., Contract No. GS-07B-31292		
09/30/91	A11651	Preaward Audit of Architect and Engineering Services Contract: Girard Engineering, Contract No. GS11P91EGC0118		

## **FSS Internal Audits**

04/02/91	A10117	Review of Commodity Center Procurement Contract Coverage		
04/11/91	A00896	Review of the Ober Travel Management Center, Contract No. GS-OWF-53293		
04/18/91	A10005	Audit of The Chesapeake Fleet Management Subcenter		
04/24/91	A00431	Review of the Commodity Center Procurement Division, Federal Supply Service, Region 9		
04/30/91	A10137	Review of Inventory of Sensitive Items, Western Distribution Center, Stockton, California, Region 9		
05/22/91	A10077	Review of the Federal Supply Service, Personal Property Donation Program at the Louisiana Federal Property Assistance Agency		
06/05/91	A00550	Review of Personal Property Sales Procedures, Region 9		
06/14/91	A00781	Review of the Effectiveness of the Quality Approved Manufacturers Agreement Program, Region 5		
06/24/91	A00582	Review of the Travel Management Center, Forster-Joyce Travel, New York, NY		
07/25/91	A00785	Audit of Federal Supply Service, Personal Property Sales, Region 3		
07/25/91	A11390	Review of the Travel Management Center Operated by Balboa Travel, Inc., Contract No. GS-09F-80274		
08/08/91	A10327	Audit of Personal Property Sales, Federal Supply Service		
08/13/91	A11022	Audit of Operations of GSA's Discrepancy Reports Center		
08/30/91	A00868	Report of the Consolidated Review of the Certification and Training Program for Quality Assurance Specialists in the Federal Supply Service		
09/13/91	A10122	Review of the Contract Administration of Travel Management Centers, Region 9		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/17/91	A00104	Audit of Hazardous Waste Disposal at the Northeast Distribution Center		

## FSS Contract Audits

04/02/91	A10144	Preaward Audit of Cost or Pricing Data: Davlin Paint Company, Inc., Solicitation No. TFTC-90-MT-806AB
04/02/91	A10230	Preaward Audit of Multiple Award Schedule Contract: Security Engineered Machinery Co., Inc., Solicitation No. FCGE-90-0030B-N
04/04/91	A11316	Preaward Audit of Multiple Award Schedule Contract: Mark Industries, Solicitation No. 7FXI-B7-91-4906-B
04/08/91	A10134	Preaward Audit of Multiple Award Schedule Contract: Tab Products Company, Solicitation No. FCNS-90-G701-N-7-26-90
04/09/91	A11014	Preaward Audit of Multiple Award Schedule Contract: Calgon Vestal Laboratories, Solicitation No. TFTC-90-LT-792AB
04/09/91	A11319	Preaward Audit of Multiple Award Schedule Contract: Memorex Computer Supplies, Solicitation No. 2FYS-AW-90-0005B
04/09/91	A11324	Preaward Audit of Multiple Award Schedule Contract: Daihatsu America, Inc., Solicitation No. FCAS-S6-91-2301-B-N-01-22-91
04/10/91	A10231	Preaward Audit of Cost or Pricing Data: Security Engineered Machinery Co., Inc., Solicitation No. FCGE-90-0030B-N
04/12/91	A10349	Preaward Audit of Multiple Award Schedule Contract: Pharmacia LKB Biotechnology Inc., Solicitation No. FCGS-Z3-90-0020-B
04/12/91	A11824	Preaward Audit of Multiple Award Schedule Contract: Neslab Instruments, Inc., Solicitation No. FCGS-X1-90-0022-B-9-27-90
04/17/91	A11025	Preaward Audit of Multiple Award Schedule Contract: Western Lithotech, Solicitation No. FCGE-90-0030B-N-12-27-90
04/18/91	A11320	Preaward Audit of Multiple Award Schedule Contract: Dionex Corporation, Solicitation No. FCGS-Z3-90-0020-B
04/19/91	A10346	Preaward Audit of Cost or Pricing Data: Dennison Monarch Systems, Inc., Solicitation No. FCNS-90-G701-N-7-26-90
04/22/91	A10154	Preaward Audit of Cost or Pricing Data: Hoover Systems, Inc., Solicitation No. FCNO-90-M401-B-9-11-90

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
04/25/91	A11326	Preaward Audit of Multiple Award Schedule Contract: Taylor-Dunn Manufacturing Company, Solicitation No. FCAS-S6-91-2301-B-N-01-22-91		
04/26/91	A10152	Preaward Audit of Multiple Award Schedule Contract: Genie Industries, Solicitation No. 7FXI-B7-91-4906-B		
04/30/91	A10537	Limited Audit of Government Billings Under Contract Number GS-00F-01836: Hotpack Corporation		\$2,671
05/01/91	A10645	Preaward Audit of Multiple Award Schedule Contract: Hy-Klas Paints, Inc., Solicitation No. TFTC-90-MT-806AB		
05/03/91	A10533	Preaward Audit of Multiple Award Schedule Contract: JLG Industries, Inc., Solicitation No. 7FXI-B7-91-4906-B		
05/08/91	A10822	Preaward Audit of Multiple Award Schedule Contract: Diversey Corp., Solicitation No. TFTC-90-LT-792AB		
05/13/91	A11349	Preaward Audit of Multiple Award Schedule Contract: Varian Microwave Equipment Products, Solicitation No. FCGS-X4-90-0025B-N		
05/14/91	A10841	Preaward Audit of Multiple Award Schedule Contract: Fellowes, Solicitation No. FCGE-90-0030B-N		
05/16/91	A10529	Preaward Audit of Cost or Pricing Data: Grolen Incorporated, Solicitation No. FCNS-90-G701-N-7-26-90		
05/23/91	A10663	Preaward Audit of Cost or Pricing Data: Brushking, Division of Loos & Co., Inc., Solicitation No. 7FXI-U5-90-3704-B		
05/23/91	A10844	Preaward Audit of Multiple Award Schedule Contract: Polaris Industries L.P., Solicitation No. FCAS-S6-91-2301-B-N-1-22-91		
05/24/91	A10839	Preaward Audit of Multiple Award Schedule Contract: 3M, Data Storage Products Division, Solicitation No. 2FYS-AW-90-0005B		
05/28/91	A11331	Preaward Audit of Multiple Award Schedule Contract: Bianchi International, Solicitation No. 7FXG-B3-91-8411-B		
05/28/91	A11342	Preaward Audit of Multiple Award Schedule Contract: Berkeley Nucleonics Corporation, Solicitation No. FCGS-X4-90-0025B-N		
05/30/91	A11332	Preaward Audit of Multiple Award Schedule Contract: Spectra Physics Analytical, Inc., Solicitation No. FCGS-Z3-90-0020-B		
05/31/91	A10840	Preaward Audit of Multiple Award Schedule Contract: AM Multigraphics, Solicitation No. FCGE-90-0030B-N-12-27-90		
06/04/91	A10838	Preaward Audit of Multiple Award Schedule Contract: The Challenge Machinery Company, Solicitation No. FCGE-90-0030B-N-12-27-90		
06/06/91	A11333	Preaward Audit of Multiple Award Schedule Contract: Applied Biosystems, Inc., Solicitation No. FCGS-Z3-90-0020-B		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/06/91	A11815	Report on Audit of Proposal for Initial Pricing Under RFP No. 7FXI-G6-90-5317-N: Sargent & Greenleaf Inc., Nicholasville, Kentucky		
06/07/91	A10847	Limited Scope Audit of Government Billings Under Contract No. GS-00F-01336: AM Multigraphics		\$2,469
06/07/91	A11115	Audit of Termination Proposal: Richerson Construction, Inc., Contract No. GS-07P-89-HUC-0117		
06/10/91	A10358	Preaward Audit of Multiple Award Schedule Contract: Marconi Instruments, Inc., Solicitation No. FCGS-X4-90-0025-B		
06/10/91	A11126	Preaward Audit of Cost or Pricing Data: Twenty First Century International Fire Equipment and Services Corporation, Solicitation No. 7FXI-R7-90-30		
06/11/91	A11351	Preaward Audit of Multiple Award Schedule Contract: Data Check Corporation, Solicitation No. FCGS-X4-90-0025B-N		
06/12/91	A11401	Preaward Audit of Cost or Pricing Data Proposal: Argosystems, Inc., Solicitation No. FCGS-X4-90-0025-B-N		
06/13/91	A11339	Preaward Audit of Multiple Award Schedule Contract: Wiltron Company, Solicitation No. FCGS-X4-90-0025-B-N		
06/17/91	A10151	Postaward Audit of Multiple Award Schedule Contract: Ilford Photo Corporation, Contract No. GS-00F-01453		\$76,354
06/19/91	A10851	Preaward Audit of Multiple Award Schedule Contract: Rosemount Office Systems, Inc., Solicitation No. FCNS-91-B901-B-3-5-91		
06/20/91	A10526	Preaward Audit of Multiple Award Schedule Contract: Grolen Incorporated, Solicitation No. FCNS-90-G701-N-7-26-90		
06/20/91	A11034	Audit of Pricing Proposal: Union Pacific Railroad Company, Contract No. GS-04F-91-ETS-0625		
06/21/91	A10854	Preaward Audit of Multiple Award Schedule Contract: GF Office Furniture, Ltd., Solicitation No. FCNS-91-B901-B-3-5-91		
06/24/91	A11352	Preaward Audit of Multiple Award Schedule Contract: Tektronix Inc., Solicitation No. FCGS-X4-90-0025B-N		
06/25/91	A10849	Preaward Audit of Multiple Award Schedule Contract: Shaw-Walker, Solicitation No. FCNS-91-B901-B-3-5-91		
06/25/91	A11359	Preaward Audit of Multiple Award Schedule Contract: Wavetek San Diego, Inc., Solicitation No. FCGS-X4-90-0025B-N		
06/26/91	A10361	Preaward Audit of Multiple Award Schedule Contract: Leader Instruments Corporation, Solicitation No. FCGS-X4-90-0025-B-N		
06/26/91	A10853	Preaward Audit of Multiple Award Schedule Contract: Haworth, Inc., Solicitation No. FCNS-91-B901-B-3-5-91		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/26/91	A11341	Preaward Audit of Multiple Award Schedule Contract: Hughes Electron Dynamics Division, Solicitation No. FCGS-X4-90-0025B-N		
06/27/91	A10232	Preaward Audit of Multiple Award Schedule Contract: American Science and Engineering, Inc., Solicitation No. 7FXG-B3-91-8411-B		
06/27/91	A10837	Preaward Audit of Cost or Pricing Data: KMS Advanced Products, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
06/27/91	A11125	Preaward Audit of Multiple Award Schedule Contract: Stihl, Inc., Solicitation No. 7FXI-M5-90-3601-B		
06/28/91	A10360	Preaward Audit of Multiple Award Schedule Contract: Precision Filters, Inc., Solicitation No. FCGS-X4-90-0025-B-N		
06/28/91	A10521	Preaward Audit of Multiple Award Schedule Contract: E.I. Du Pont De Nemours & Company, Inc., Biotechnology Systems Division, Solicitation No. FCGS-Y8-90-0021-B-N-8-22-90		
06/28/91	A11834	Preaward Audit of Cost or Pricing Data: NATCO, Inc., Solicitation No. FCNS-90-G701-N-7-26-90		
07/05/91	A10860	Preaward Audit of Multiple Award Schedule Contract: Federal Signal Corporation, Solicitation No. 7FXG-B3-91-8411-B		
07/11/91	A00233	Postaward Audit of Multiple Award Schedule Contract: Eberline Instrument Corp., Contract No. GS00F-01888		\$337,438
07/11/91	A10672	Limited Audit of Government Billings: Brushking, Division of Loos & Co., Inc., Contract No. GS-07F-17562		\$4,096
07/12/91	A11400	Preaward Audit of Multiple Award Schedule Contract: John Fluke Manufacturing Co., Inc., Solicitation No. FCGS-X4-90-0025B-N		
07/15/91	A11035	Preaward Audit of Multiple Award Schedule Contract: Trendway Corporation, Solicitation No. FCNS-91-B901-B-3-5-91		
07/18/91	A10331	Preaward Audit of Multiple Award Schedule Contract: Point Blank Body Armor, Inc., Solicitation No. 7FXG-B3-91-8411-B		
07/18/91	A10359	Preaward Audit of Multiple Award Schedule Contract: Logimetrics, Inc., Solicitation No. FCGS-X4-90-0025-B-N		
07/19/91	A11360	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation No. FCGS-X4-90-0025B-N		
07/23/91	A10328	Preaward Audit of Multiple Award Schedule Contract: Lecroy Corporation, Solicitation No. FCGS-X4-90-0025B-N		
07/25/91	A11346	Preaward Audit of Multiple Award Schedule Contract: EG&G Astrophysics Research Corporation, Solicitation No. 7FXG-B3-91-8411-B		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
07/29/91	A10644	Preaward Audit of Multiple Award Schedule Contract: Steelcase, Inc., Solicitation No. FCNS-91-B901-B-3-5-91		
07/30/91	A11851	Preaward Audit of Multiple Award Schedule Contract: Charles Stott/Thonet, Solicitation No. FCNH-91-FW01-B-5-2-91		
07/31/91	A11052	Preaward Audit of Multiple Award Schedule Contract: Pro Star Sports, Inc., Solicitation No. 7FXG-L3-91-7802-B		
08/05/91	A10640	Preaward Audit of Multiple Award Schedule Contract: Rose Talbert Paint Company, Solicitation No. TFTC-90-MT-806AB		
08/08/91	A10375	Audit of Termination Proposal: Pinay Flooring Products, Inc., Contract No. GS-04F-02145		
08/08/91	A11402	Audit of Termination Proposal: Air, Inc., Contract No. GS-00F-90620		
08/09/91	A10857	Preaward Audit of Multiple Award Schedule Contract: Herman Miller Inc., Solicitation No. FCNS-91-B901-B-3-5-91		
08/20/91	A10641	Preaward Audit of Multiple Award Schedule Contract: Night Vision Equipment Company, Inc., Solicitation No. 7FXG-B3-91-8411-B		
08/20/91	A11340	Preaward Audit of Multiple Award Schedule Contract: Highes Microwave Products Division, Solicitation No. FCGS-X4-90-0025B-N		
08/23/91	A10856	Preaward Audit of Multiple Award Schedule Contract: Westinghouse Electric Corporation, Furniture Systems Division, Solicitation No. FCNS-91-B901-3-5-91		
08/26/91	A11051	Preaward Audit of Multiple Award Schedule Contract: Ring-side Products, Inc., Solicitation No. 7FXG-L3-91-7802-B		
08/26/91	A11153	Preaward Audit of Multiple Award Schedule Contract: Sport Supply Group, Inc., aka BSN Sports, Solicitation No. 7FXG-L3-91-7802-B		
08/27/91	A10549	Preaward Audit of Multiple Award Schedule Contract: Teknion, Inc., Solicitation No. FCNS-91-B901-B-3-5-91		
09/03/91	A11044	Preaward Audit of Multiple Award Schedule Contract: American Seating Company, Solicitation No. FCNS-91-B901-B-3-5-91		
09/03/91	A11345	Preaward Audit of Multiple Award Schedule Contract: Tab Products Co., Solicitation No. FCNS-91-B901-3-5-91		
09/04/91	A11050	Preaward Audit of Multiple Award Schedule Contract: Universal Gym Equipment, Inc., Solicitation No. 7FXG-L3-91-7802-B		
09/04/91	A11840	Preaward Audit of Multiple Award Schedule Contract: Polychrome Corporation, Solicitation No. FGCE-90-0030B-N-12-27-90		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/06/91	A11154	Preaward Audit of Multiple Award Schedule Contract: Chemonics Industries, Inc., Solicitation No. 7FXI-L5-90-4209-B		
09/09/91	A11040	Preaward Audit of Cost or Pricing Data: Hamilton Sorter Company, Inc., Solicitation No. FCNS-91-B901-B-3-5-91		
09/10/91	A10247	Preaward Audit of Multiple Award Schedule Contract: Dudley Sports Company, Solicitation No. 7FXG-L3-91-7802-B		
09/12/91	A11417	Preaward Audit of Cost or Pricing Data: Datum, Inc., Solicitation No. GS-03F-91-AYC-0002		
09/13/91	A10548	Preaward Audit of Cost or Pricing Data: Overly Manufacturing Company, Solicitation No. FCNS-90-G504-B		
09/13/91	A10869	Preaward Audit of Multiple Award Schedule Contract: Wilson Sporting Goods Co., Solicitation No. 7FXG-L3-91-7802-B		
09/16/91	A90087	Postaward Audit of Multiple Award Schedule Contract: Surgikos, Incorporated, Contract No. V797P-3955F		\$1,636,238
09/17/91	A11407	Preaward Audit of Multiple Award Schedule Contract: Heart Rate, Incorporated, Solicitation No. 7FXG-L3-91-7802-B		
09/18/91	A11157	Preaward Audit of Multiple Award Schedule Contract: Atmospheric Instrumentation Research, Inc., Solicitation No. FCGS-X3-91-0026-B-N		
09/19/91	A10374	Preaward Audit of Multiple Award Schedule Contract: Centercore, Inc., Solicitation No. FCNS-91-B901-B		
09/25/91	A11162	Preaward Audit of Multiple Award Schedule Contract: Campbell Scientific, Inc., Solicitation No. FCGS-X3-91-0026-B-N		
09/27/91	A11155	Preaward Audit of Multiple Award Schedule Contract: Hill-Rom Company, Solicitation No. FCNH-91-FW01-B-5-2-91		
09/27/91	A11423	Preaward Audit of Cost or Pricing Data: Litton Systems, Inc., Solicitation No. FXG-B3-91-8411-B		
09/27/91	A11852	Preaward Audit of Multiple Award Schedule Contract: Chaselle, Inc., Solicitation No. 7FXG-L3-91-7802-B		
09/30/91	A10829	Postaward Audit of Multiple Award Schedule Contract: Rosemount Office Systems, Inc., Contract No. GS-00F-76657		
09/30/91	A11857	Preaward Audit of Multiple Award Schedule Contract: Invacare Corporation, Solicitation No. FCNH-91-FW01-B-5-2-91		
09/30/91	A11858	Preaward Audit of Cost or Pricing Data: Water Chemistry, Inc., Solicitation No. TFTC-90-MC-685BB		
09/30/91	A11860	Preaward Audit of Multiple Award Schedule Contract: Potomac Industrial Trucks, Inc., Solicitation No. 7FXI-E5-91-3904-B		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
<b>IRMS Internal Audits</b>				
05/06/91	A10100	Review of Inspection Services of the GSA Purchase of Telephone and Services (POTS) Contract		
06/28/91	A10022	Audit of ADP Accommodation Support for the Physically Disabled		
06/28/91	A90778	Review of the Information Resources Management Service, Contract Services Program		
07/09/91	A11029	Audit of Telecommunications Operations Branch, Region 6		
07/25/91	A90706	Review of Federal Information Systems Support Program, Information Resources Management Service, Western Zone		
09/18/91	A10127	Review of Federal Emergency Communications Plans, Region 7		

## IRMS Contract Audits

04/02/91	A10227	Preaward Audit of Multiple Award Schedule Contract: Wang Laboratories Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
04/02/91	A10237	Limited Scope Postaward Audit of Multiple Award Schedule Contract: Wang Laboratories Inc., Contract No. GS00K88AGS6193, Option Year 2		\$13,738
04/02/91	A11315	Preaward Audit of Multiple Award Schedule Contract: Fibermux Corporation, Solicitation No: GSC-KESF-B-C-00044-N-10-23-90		
04/04/91	A10136	Preaward Audit of Multiple Award Schedule Contract: Grid Systems Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
04/12/91	A11830	Preaward Audit of Multiple Award Schedule Contract: U.S. Design Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
04/19/91	A10320	Preaward Audit of Multiple Award Schedule Contract: Timeplex, Inc., Solicitation No. GSC-KESF-B-C-00011-N-10-23-90		
04/24/91	A10150	Postaward Audit of Multiple Award Schedule Contract: Carlisle Memory Products Group, Inc., Contract Nos. GS00K88AGS5035 and GS00K88AGS0204		\$1,909,718
04/24/91	A11121	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., Solicitation No. 7KCP-90-0009		
04/24/91	A11122	Preaward Audit of Cost or Pricing Data: Selecttech Service Corporation, Solicitation No. 7KCP-90-0009		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
04/26/91	A10113	Preaward Audit of Multiple Award Schedule Contract: Informix Software, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
04/30/91	A10530	Preaward Audit of Multiple Award Schedule Contract: Infotron Systems Corporation, Solicitation No. GSC-KESFBC00044N102390		
05/03/91	A11118	Preaward Audit of Multiple Award Schedule Contract: Memorex Telex Corporation, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
05/10/91	A11116	Preaward Audit of Multiple Award Schedule Contract: Wicat Systems, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
05/10/91	A11939	Preaward Audit of Cost or Pricing Data: Racal Guardata, Incorporated, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
05/14/91	A11940	Limited Scope Audit of Planning Research Corporation for the Period May 1, 1984 through September 30, 1987, Contract No. GS00K8402-C2267		\$411,252
05/14/91	A11948	Preaward Audit of Cost or Pricing Data: Fibercom, Incorporated, Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
05/17/91	A11946	Preaward Audit of Cost or Pricing Data: AT&T Communications, Inc., Contract No. GS00K89AHD0008		
05/30/91	A11945	Audit of Termination Proposal: Spectrum Leasing Corporation, Contract No. GS-00C-70055		
05/31/91	A10148	Preaward Audit of Multiple Award Schedule Contract: Austin Computer Systems, Inc., Solicitation No. GSC-KESF-B-C-00044-N-10-23-90		
05/31/91	A10848	Limited Scope Audit of Government Billings Under Contract No. GS00K90AGS0214: 3M, Data Storage Products Division		\$3,144
06/06/91	A11951	Audit of Termination Proposal: System Automation Corporation, Contract No. GS-00K-89-AJK0043		
06/11/91	A10861	Audit of Billings Under ADP Technical Support Services Contract: Computer Data Systems, Inc., Contract No. GS00K88AFD2632 Task Order No. CCA979727		
06/20/91	A11952	Preaward Audit of Cost or Pricing Data: Mastech Systems Corporation, Solicitation No. KEGC-91-001		
07/16/91	A00613	Postaward Audit of Multiple Award Schedule Contract: Britton Lee, Inc. (Sharebase), Contract No. GS-00K-89-AGS-5579 for the Period October 1, 1988 through September 30, 1989		\$21,915
07/16/91	A11376	Preaward Audit of Multiple Award Schedule Contract: Pyramid Technology Corporation, Solicitation No. GSC-KESO-B-C-00045-N-4-23-91		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
07/23/91	A10368	Preaward Audit of Multiple Award Schedule Contract: Syncsort Incorporated, Solicitation No. GSC-KESO-C-00045-N-4-23-91		
07/24/91	A11386	Preaward Audit of Multiple Award Schedule Contract: Compression Labs, Inc., Solicitation No. GSC-KESV-00060-N-05-01-91		
07/31/91	A10241	Preaward Audit of Multiple Award Schedule Contract: Symbolics, Inc., Solicitation No. GSC-KESO-C-00045		
08/02/91	A10242	Preaward Audit of Multiple Award Schedule Contract: Data General Corporation, Solicitation No. GSC-KESO-C-00045-N		
08/05/91	A10365	Preaward Audit of Multiple Award Schedule Contract: On-Line Software International, Inc., Solicitation No. GSC-KESO-C-00045-N		
08/05/91	A11137	Audit of Refund Proposal Under the Price Reduction Clause: Motorola, Inc., Contract No. GS00K-90-AGS-0703/PS01		\$221,051
08/08/91	A10367	Preaward Audit of Multiple Award Schedule Contract: Sony Corporation of America, Solicitation No. GSC-KESO-C-00045-N		
08/08/91	A11364	Preaward Audit of Multiple Award Schedule Contract: Magnavox Government and Industrial Electronics Company, Solicitation No. GSC-KESR-00061-N-05-01-91		
08/12/91	A11366	Preaward Audit of Multiple Award Schedule Contract: Plantronics, Inc., Solicitation No. GSC-KESV-00060-N-05-01-91		
08/13/91	A10243	Preaward Audit of Multiple Award Schedule Contract: AGFA Corporation, Compugraphic Division, Solicitation No. GSC-KESO-C-00045-N		
08/14/91	A11980	Audit of Termination Proposal: Information Systems Consultants, Inc., Contract No. GS-00K-89-AJD0043		
08/20/91	A11363	Preaward Audit of Multiple Award Schedule Contract: Interactive Development Environments, Solicitation No. GSC-KESO-C-00045-N-4-23-91		
08/27/91	A11978	Preaward Audit of Cost or Pricing Data: AT&T Federal Systems for AT&T Communications, Inc., Contract No. GS-00K-89-AHD0008		
08/28/91	A00725	Postaward Audit of Multiple Award Schedule Contract: Softool Corporation, Contract No. GS-00K-87-AGS-5774 for the Period October 1, 1986 through September 30, 1989		\$197,350
08/29/91	A10369	Preaward Audit of Multiple Award Schedule Contract: Concurrent Computer Corporation, Solicitation No. GSC-KESO-C-00045-N		

		<b>Financial Recommendations</b>	
		<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>		
09/03/91	A10376	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation No. GSC-KESO-C-00045-N		
09/04/91	A10250	Limited Scope Postaward Audit of Government Billings Under Contract Number GS00K89AGS5574, Option Year 1, Symbolics, Inc.		\$4,250
09/05/91	A10221	Preaward Audit of Wang Laboratories, Inc, Solicitation No. GSC-KESO-C-00045-N		
09/06/91	A10219	Limited Scope Postaward Audit of Government Billings Under Contract Number GS00K91AGS5815, Wang Laboratories, Inc.		\$18,192
09/06/91	A11141	Preaward Audit of Multiple Award Schedule Contract: Clyde Digital, Inc., Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/06/91	A11367	Preaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Inc., Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/06/91	A11985	Preaward Audit of Cost or Pricing Data: Pilot Research Associates, Inc., Solicitation No. KECF-91-003		
09/10/91	A10370	Preaward Audit of Multiple Award Schedule Contract: Canon USA, Inc., Solicitation No. GSC-KESV-00060		
09/10/91	A11045	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: American Business Communications, Inc., Solicitation No. 7KCS-6-90-0001-N		
09/17/91	A10239	Preaward Audit of Multiple Award Schedule Contract: Digital Equipment Corporation, Solicitation No. GSC-KESO-C-00045-N		
09/17/91	A11139	Preaward Audit of Multiple Award Schedule Contract: Decibel Products, Solicitation No. GSC-KESR-00061-N-05-01-91		
09/18/91	A11388	Preaward Audit of Multiple Award Schedule Contract: Tandem Computers Incorporated, Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/18/91	A11395	Preaward Audit of Multiple Award Schedule Contract: Micro Technology, Inc., Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/19/91	A11145	Preaward Audit of Multiple Award Schedule Contract: Texas Instruments, Inc., Advanced Information Management Division, Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/25/91	A10372	Preaward Audit of Multiple Award Schedule Contract: Computer Associates International, Inc., Solicitation No. GSC-KESO-C-00045-N		
09/25/91	A10559	Preaward Audit of Multiple Award Schedule Contract: Comdial Corporation, Inc., Solicitation No. GSC-KESV-00060-N-5-1-91		

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/25/91	A11377	Preaward Audit of Multiple Award Schedule Contract: Walker Interactive Systems, Solicitation No. GSC-KESO-00045-N-4-23-91		
09/25/91	A11966	Preaward Audit of Multiple Award Schedule Contract: Software AG Federal Systems, Inc., Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/25/91	A11976	Preaward Audit of Cost or Pricing Data: Information Strategies Group, Solicitation No. GSC-KESO-C-00045-N-04-23-91		
09/25/91	A11982	Preaward Audit of Multiple Award Schedule Contract: Information Strategies Group, Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/26/91	A10678	Preaward Audit of Multiple Award Schedule Contract: Harris Corporation, Computer Systems Division, Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/26/91	A11365	Preaward Audit of Multiple Award Schedule Contract: Sun Microsystems Federal, Inc., Solicitation No. GSC-KESO-C-00045-N-4-23-91		
09/26/91	A11396	Preaward Audit of Multiple Award Schedule Contract: Teradata Corporation, Contract No. GS00K91AGS5832 (Renewal)		
09/30/91	A00051	Postaward Audit of Multiple Award Schedule Contract: Digital Equipment Corporation, Contract No. GS00K-88AGS5918		\$4,014,406
09/30/91	A11971	Preaward Audit of Multiple Award Schedule Contract: Microlog Corporation of Maryland, Solicitation No. GSC-KESV-00060-N-5-1-91		
09/30/91	A11986	Limited Audit of Government Billings: Microlog Corporation of Maryland, Contract No. GS00K91AGS0583		\$784
09/30/91	A11987	Limited Audit of Government Billings: Microlog Corporation of Maryland, Contract No. GS00K88AGS0450PS02		\$50,533

## Other Internal Audits

04/02/91	A00729	Review of Region 6 Finance Division Processing of FSS Personal Property Sales Proceeds
04/16/91	A00283	Review of Asset Management Branch Operations
04/18/91	A10228	Review of Imprest Fund, Edmund S. Muskie Federal Building, Augusta, Maine
05/01/91	A10092	Review of Time and Attendance Practices, Office of Administration, Finance Division, Accounts Payable Branch, Region 7

		<b>Financial Recommendations</b>	
		<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>		
05/02/91	A11337	Review of Imprest Fund, Sacramento Fleet Management Center, Region 9		
05/06/91	A00825	Review of Assets Management Branch Operations, Region 7		
05/31/91	A10333	Review of the Imprest Fund of Cadman Plaza, Buildings Management Field Office, Brooklyn, New York, Region 2		
05/31/91	A10357	Review of Imprest Fund, Plattsburgh Buildings Management Field Office, Region 2, Plattsburgh, New York		
06/04/91	A10858	Review of Imprest Fund at the Indianapolis Field Office		
06/05/91	A11347	Review of Imprest Fund Number 1019, Richland Federal Building, Region 9		
06/20/91	A11042	Audit of Imprest Fund Operations, Public Buildings Service Field Office, Des Moines, Iowa		
06/21/91	A10215	Review of Imprest Fund, Buildings Management Field Office, Burlington, VT		
07/08/91	A11038	Audit of Time and Attendance Practices, Printing Plant 49, 601 East 12th Street, Kansas City, Missouri		
07/22/91	A00722	Audit of Controls Over Billings for Motor Vehicle Usage and Services		
07/23/91	A11348	Review of Imprest Fund Number 1020, Puget Sound Field Office, Region 9		
07/31/91	A10240	Audit of Imprest Fund, O'Neill Federal Building, Boston, MA		
08/28/91	A11394	Audit of Imprest Fund, GSA Sales Office, Bell, CA, Region 9		
08/29/91	A10527	Audit of Imprest Fund, West Philadelphia, PA		
08/30/91	A11944	Review of the Administrative Procedures of the National Commission on Migrant Education		
09/04/91	A00509	Review of Controls Over Billing Operations of the General Services Administration's Interagency Training Center		
09/04/91	A10863	Review of Imprest Fund, Chicago Fleet Management Center, Region 5		
09/18/91	A00795	Review of the Business Service Center, Region 5		
09/24/91	A11148	Audit of Imprest Fund, Austin Buildings Management Field Office, Region 7		
09/25/91	A11522	Audit of Imprest Fund, Office of Technical Assistance, Falls Church, Virginia		
09/27/91	A10167	OIG Audit Highlights of GSA Services and Staff Offices Reviewed in Fiscal Year 1990		
09/27/91	A11149	Audit of Imprest Fund, New Orleans Buildings Management Field Office, Region 7		
09/30/91	A11361	Review of Imprest Fund, San Diego Fleet Management Center, Region 9		

## APPENDIX III—DELINQUENT DEBTS

GSA's Office of the Chief Financial Officer provided the following information.

### GSA EFFORTS TO IMPROVE DEBT COLLECTION

During the period April 1, 1991 through September 30, 1991, 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:

- Referred delinquent accounts to debt collection contractors for collection, delinquent consumer debt to credit reporting bureaus, and eligible cases to the Department of Justice.
- Improved reporting and control capabilities of the claims tracking system to achieve more timely and accurate follow-up actions and reports. Requested additional computer equipment and a local area network to maximize the usefulness of this system.
- Examined accounting technician files to determine the timeliness of collection action, and provided training when weaknesses were discovered.
- Reviewed accounts receivable operations in one region to ensure compliance with the Debt Collection Act of 1982. This review included examinations of account servicing procedures for non-Federal activities.

### NON-FEDERAL ACCOUNTS RECEIVABLE

	As of April 1, 1991	As of September 30, 1991	Difference
Total Amounts Due GSA .....	\$58,552,357	\$43,563,792	\$14,988,565
Amount Delinquent .....	\$34,557,299	\$20,288,062	\$14,269,237
Total Amount Written Off as Uncollectible Between 4/1/91 and 9/30/91 .....	\$5,431,958		

Of the total amounts due GSA and the amounts delinquent as of April 1, 1991 and September 30, 1991,

\$18.8 million and \$4 million, respectively, are being disputed.

## APPENDIX IV—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.

Requirement	Page
<b>Inspector General Act</b>	
Section 4(a)(2)—Review of Legislation and Regulations .....	9
Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies .....	2,4
Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies .....	2,4
Section 5(a)(3)—Prior Recommendations Not Yet Implemented .....	16
Section 5(a)(4)—Matters Referred to Prosecutive Authorities .....	13
Sections 5(a)(5) and 6(b)(2)—Summary of Instances Where Information Was Refused .....	None
Section 5(a)(6)—List of Audit Reports .....	19
Section 5(a)(7)—Summary of Each Particularly Significant Report .....	2,4
Section 5(a)(8)—Statistical Tables on Management Decisions on Questioned Costs .....	13
Section 5(a)(9)—Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use .....	12
Section 5(a)(10)—Summary of Each Audit Report Over 6 Months Old for Which No Man- agement Decision Has Been Made .....	None
Section 5(a)(11)—Description and Explanation for Any Significant Revised Management Decision .....	None
Section 5(a)(12)—Information on Any Significant Management Decisions With Which the Inspector General Disagrees .....	None
<b>Senate Report No. 96-829</b>	
Resolution of Audits .....	11
Delinquent Debts .....	39



