

Semiannual Report to the Congress

April 1, 1992 – September 30, 1992



**U.S. General Services Administration
Office of Inspector General**

Foreword

This report summarizes the Office of Inspector General's (OIG) activities between April 1, 1992 and September 30, 1992. During this period, OIG resources have focused on matters of significant concern within GSA. I would like to highlight several accomplishments that are important to both the OIG and GSA.

Six Federal suppliers agreed to pay over \$11 million to settle their civil liability. We had a successful case under the Program Fraud Civil Remedies Act. We reviewed an area that has been identified as "high risk" and provided a recommendation for corrective action.

Also during the period, we issued 215 preaward contract audit reports to Agency officials. These reports evaluated \$1.2 billion in potential Government-wide expenditures for space, supplies, materials, and services and contained over \$106 million in financial recommendations.

Our internal audits examined the efficiency, effectiveness, and integrity of GSA programs and operations and resulted in 104 reports to management which included recommendations for improvement. For example, one of our internal reviews advised management of the need to report an Antideficiency Act violation for the funding of a major Federal renovation project.

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

WILLIAM R. BARTON
Inspector General

October 31, 1992

Summary of OIG Performance

OIG Accomplishments	Total Financial Recommendations	\$113,790,308
	• Recommendations That Funds Be Put to Better Use	\$110,240,547
	• Questioned Costs	\$3,549,761
	Audit Reports Issued	329
	Investigative Referrals	176
Results Attained	Savings Achieved (Management Agreements and Recoveries)	\$141,217,940
	Indictments and Informations	24
	Successful Criminal Prosecutions	17
	Civil Settlements/Judgments	15
	Contractors Suspended/Debarred	32
	Employee Actions Taken	17

Fiscal Year 1992 Results

During Fiscal Year 1992, OIG activities resulted in:

- 660 audit reports.
- 38 implementation reviews of internal audit reports.
- Over \$288 million in recommendations that funds be put to better use and questioned costs.
- Management decisions to put over \$298 million in funds to better use based on this fiscal year and previous years.
- Management decisions to recover funds, negotiated and court-ordered recoveries, and investigative recoveries of \$46.6 million.
- 410 new investigations opened and 556 cases closed.
- 26 case referrals (53 subjects) accepted for criminal prosecution and 10 case referrals (21 subjects) accepted for civil litigation.
- 39 criminal indictments/informations and 33 successful prosecutions on criminal matters referred.
- Civil complaints against 5 individuals and 20 civil settlements or judgments.
- 4 referrals to other Federal and State entities for further investigation.
- 39 personnel actions against GSA employees.
- 36 contractor suspensions and 40 contractor debarments.
- 651 legislative matters and 221 regulations and directives reviewed.
- 156 Hotline calls and letters, 12 GAO referrals, and 25 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-eighth Report to the Congress since the appointment of GSA's first Inspector General.

Overview

Procurement Activities

Significant OIG audits and investigations resulted in:

- Civil fraud settlement agreements resulting in over \$11 million in recoveries.
- Successful prosecution of a company director for submitting a forged bid bond.
- Conviction of a tool company official for making false statements to the Government.
- Revision of a systemic control weakness in processing refunds for unused travel tickets.
- A senior GSA official pleading guilty to accepting gratuities.
- Successful proceeding under the Program Fraud Civil Remedies Act to recover funds and an administrative recovery for costs incurred by the OIG pursuant to investigation.
- Conviction of a service garage repair official for offering a bribe.

Agency Operations

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

- Report an Antideficiency Act violation for the funding of a major Federal renovation project.
- Ensure a new payroll system represents the efficient and economical use of ADP resources.
- Recover \$163,990 for overpayment and undelivered services, and perform required lease inspections.
- Strengthen controls over cash receipts from surplus personal property sales.
- Develop a strategy for addressing procurement workload concerns.

Overview And Focus On OIG Activities

Prevention Activities

OIG prevention activities included:

- Preaward reviews of 215 contracts with an estimated value of \$1.2 billion.
- Integrity awareness briefings of 422 GSA employees.
- Advisory reviews of 21 lease proposals aimed at heading off potential problems.

Focus

The OIG continues to focus on previously identified problem areas within the Agency.

Our interdisciplinary approach to fraud cases has proven particularly beneficial to our efforts to ensure the integrity of the procurement process. This period, we achieved agreements with Federal suppliers to pay more than \$11 million to settle their civil liability. We also had a successful case under the Program Fraud Civil Remedies Act.

The preparation of consolidated summary reports, an initiative we started a few years ago, has been well received by Agency management. In June, we issued our third Consolidated Report, which included all audits accomplished in Public Buildings Service, Federal Supply Service, Information Resources Management Service, the Office of the Chief Financial Officer, and the Office of Administration. This report provides senior managers with information about broad concerns, and compares recent findings and observations with similar audit work completed in the previous fiscal year. The report outlines issues that may be further explored in the Agency's end-of-year assessments for the Federal Managers' Financial Integrity Act. In response to our report, Agency management formed task forces to study the Public Buildings Service leasing program and the GSA Multiple Award Schedule program for improvements, and agreed to perform a management control review of Public Buildings Service technical evaluation procedures.

We are continuing to review GSA's competitive bid contract process to detect whether collusive bidrigging activity is present in contracting programs. This period, we initiated a review of GSA's storage, handling, transportation, and disposal of hazardous materials and commodities to ensure contractor and Agency compliance with existing environmental laws and regulations.

We continued our emphasis on training the OIG staff in the theory and practice of Total Quality Management. Several initiatives have been implemented within the OIG as a result of senior management's support, interest, and involvement. Based upon the results of an internal employee survey, this period we formed teams to address

Overview And Focus On OIG Activities

internal operational and administrative policies and procedures. In addition, we are continuing our work to study several areas, including employee recognition, internal communications, and employee performance standards.

During this period, we continued an audit involving the evaluation of GSA procurement personnel development. This project stemmed from our review of Federal Supply Service and Information Resources Management Service contract workload measurement practices, during which contracting personnel expressed concerns regarding their training. To assist the Agency in improving its ability to more effectively negotiate and award contracts, we examined the backgrounds of GSA's procurement personnel in the Federal Supply Service and the Information Resources Management Service, as well as the Public Buildings Service, and explored what steps have been taken and what further steps are available to more effectively recruit and develop procurement specialists. The audit, which is nearly complete, assesses the policies and procedures employed for upgrading and maintaining qualified Agency contracting personnel; the recruitment, training, and developmental practices used to further enhance its procurement staff; and the management actions taken to strengthen GSA's contracting workforce.

In addition to the areas outlined above, we are continuing efforts highlighted in previous Reports to the Congress. We are working with the Agency to fulfill our responsibility to ensure the annual audit of the financial statements, as mandated by the Chief Financial Officers Act. Work is continuing on our audits of the FTS2000 billings and payments. In addition, we plan to direct our attention to the Public Buildings Service leasing process and contract awards, and related administrative activities. This will involve extensive preaward pricing and postaward contract reviews. We will examine the Federal Supply Service contracting and costing actions associated with inventory stocking operations, and also evaluate accountability over the vehicle fleet operations.

We are very pleased with our results during this reporting period. As the initiatives started and already in progress during this period are completed, we expect to provide the Agency with valuable insights into ways to improve operations and conserve scarce resources.

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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 reviews of GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by 14 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 12 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 information systems support, handles budgetary, administrative, and personnel matters, and formulates OIG comments on proposed regulations and GSA policy issuances.
- The **Office of Quality Management**, an in-house staff that promotes and coordinates 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.

Organization, Staffing, and Budget

Staffing and Budget

The OIG completed Fiscal Year 1992 with a total on-board strength of 432 full-time employees. Permanent staffing included 227 auditors, 90 investigators, and 8 attorneys.

The OIG's approved Fiscal Year 1992 budget was approximately \$36.5 million.

Procurement Activities

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. We review these procurements on both a preaward and postaward basis to ensure that the taxpayers' interests are adequately protected. We review approximately 500 of GSA's estimated 6,700 contracts each year.

Significant OIG Accomplishments

\$4.5 Million Civil Settlement

A safe manufacturer entered into a civil settlement agreement with the Government to pay \$4.5 million to settle its potential civil liability under the False Claims Act. The firm had multiple award schedule contracts for Fiscal Years 1984 through 1987. The OIG determined that during the negotiations of the contracts, the company included inflated costs for materials and omitted information regarding labor and overhead cost savings attributable to newly-installed robotics. GSA contracting officers relied upon the information provided by the company and, as a result, awarded the contracts at higher prices than would have been negotiated had there been proper disclosure.

Fraud Conviction

The director of a maintenance company was sentenced August 7 in U.S. District Court after pleading guilty to wire fraud for submitting a forged bid bond. Federal regulations require that contractors for supplies and services secure bid bonds when submitting bids in response to a solicitation. These bonds are normally obtained from a bonding surety firm and guarantee the bidder's price. In the event that the bidder rescinds his bid, the guarantee will provide adequate compensation to cover any Government losses arising from the bidder's action.

The investigation also revealed that the company director conspired with the issuer of the bonds to obtain and distribute fraudulent bonds to other Government agencies. Fraudulent bid bonds valued at over \$505,000 were submitted to Government agencies.

The director was placed on 3 years probation, ordered to perform 300 hours of community service, and required to pay a \$30,000 fine plus a \$100 special assessment. The investigation was conducted by the OIG, the Federal Bureau of Investigation, and the New York City Department of Investigation.

Procurement Activities

\$6,573,000 in Civil Settlements

In addition to the civil settlement noted above, the Government entered into five settlement agreements, totaling \$6,573,000, with Federal suppliers.

Under the terms of four agreements, an ADP furniture and accessories firm, a computer firm, a construction contractor, and another computer firm agreed to pay the Government \$3,606,000, \$1,242,000, \$810,000, and \$475,000, respectively, to settle their potential civil liability under the False Claims Act.

The OIG determined that the first two companies failed to fully disclose pricing and discount information during GSA contract negotiations. The third company violated the Act when the contractor charged most of its entire anticipated overhead, profit, and other costs at the beginning of the project rather than distributing these costs over the entire performance period as required. The OIG determined that the fourth company overstated research and development costs on a contract. This caused GSA and other agencies to pay higher prices for overhead costs on subsequent contracts.

Finally, the fifth agreement provided that a printing and photographic supplier pay the Government \$440,000 to settle its potential civil liability. OIG reviews disclosed that the company did not provide correct pricing information during contract negotiations and failed to extend a price reduction to the Government following award of the contract.

Conspiracy Conviction

In response to a GSA official's allegations, the OIG investigated a company which contracted with the Government to manufacture tools in accordance with GSA requirements. The contracts were valued at \$674,500. The contracts required the firm to test the tools prior to shipment and to certify that materials met all requirements. The investigation revealed that the company did not perform the required pre-shipment tests and was aware that the tools shipped were not in compliance with contract specifications.

In July, the director of manufacturing pled guilty to submitting false statements to the Government. Sentencing has not been scheduled. Previously, the tool company was fined \$200,000 and prohibited from conducting business with the Government after pleading guilty to conspiracy to submit false claims.

Contract Clause Revision

A Travel Management Center is a commercial travel agency which, through a contract with GSA, provides services to Federal Government

Procurement Activities

travelers in a particular geographical area. Each Center makes Government airline, rental car, and hotel reservations, issues airline tickets, and provides reports on customer agency activities.

A review of one Travel Management Center identified that it owed Federal agencies over \$170,000 for unused airline tickets that had been returned by Federal travelers. Although the Center was in compliance with the contract terms, our review revealed that a weakness existed in a standard contract clause.

The flawed contract clause based refunds for unused tickets upon the receipt of a standard form and not upon the return of the unused ticket. As a result, when the Center did not receive a standard form, it retained Government funds.

Correction of this systemic control weakness could result in significant savings as refunds could be sought in the more than 150 Travel Management Centers existing nationwide.

The April 8, 1992 report recommended to the Commissioner, Federal Supply Service, that the Travel Management Division:

- Revise the standard clause to provide for processing refunds based upon the return of the unused tickets.
- Request payment for outstanding refunds from all Travel Management Centers.

Responsive action plans were provided for implementing the report recommendations.

High Ranking GSA Executive Pleads Guilty

On August 3, 1992, a senior GSA official pled guilty to charges of conspiring to and receiving gratuities from a Government contractor. In addition, on August 10, the same official entered into a \$20,000 civil settlement of claims that he failed to report meals, entertainment, and lodging he had received from a Government contractor.

On September 14, 1992, the Government contractor involved with paying improper gratuities to the GSA official agreed to pay \$356,202.10 for administrative costs incurred by the OIG in investigating the allegations.

Program Fraud Civil Remedies Act

On July 17, 1992, a laundry soap company and its owner agreed in a settlement to pay the Government \$8,000 under the Program Fraud Civil Remedies Act. Under the Act, Federal agencies can institute administrative proceedings to recover damages and penalties from a

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person or entity that presents false claims or makes false statements to the Government. Agencies can recover twice the amount of damages to the Government and penalties of up to \$5,000 per violation.

The OIG initiated actions under the Act after a GSA quality assurance specialist reported that the soap company may have submitted false laboratory reports. Under contract terms, the company was to ensure that quality control tests were performed on each lot of laundry soap before shipment to a GSA depot. We found that the manufacturer shipped soap which had not been tested, and prepared and submitted false test certifications for these products.

Bribery Conviction

On September 8, 1992, the president of a vehicle repair garage pled guilty in U.S. District Court to bribery charges. Sentencing is scheduled for December 1992.

The conviction resulted from an OIG investigation in which a GSA motor vehicle repair inspector alleged that the president offered him a bribe in exchange for directing damaged Government vehicles to his firm for repairs. OIG special agents subsequently monitored meetings between the president and the motor vehicle inspector. During these meetings, the bribe scheme was discussed and the president paid the inspector money in return for Government contracts for repair of the damaged vehicles. The president of the firm was consequently arrested by OIG agents and charged in U.S. District Court for violation of bribery laws.

Agency Operations

GSA is a central management agency that sets Federal policy in such areas as Federal procurement, real property management, and telecommunications. GSA also manages diversified Government operations involving buildings management, supply facilities, real and personal property disposals and sales, data processing, and motor vehicle and travel management. In addition, GSA manages over 115 accounting funds and provides cross-servicing support for client agencies. Our audits examine the efficiency, effectiveness, and integrity of GSA programs and operations and result in reports to management that often include recommendations for improvement. This period, the OIG performed 102 internal audits on Agency program areas.

Significant OIG Accomplishments

Funding of Building Renovation Project

During this period, an OIG review of the funding for a major Federal building renovation project determined that the Antideficiency Act had been violated. The violation occurred because as of April 30, 1990, the Agency had incurred obligations above amounts authorized by the Congress to accomplish the renovation work. The difference between the obligated and authorized amounts represented renovation costs that were not properly charged to the project.

Several renovation work items charged to non-project funds were used for repairs and alterations, including window replacement on two sides of the building and asbestos abatement necessary to complete the renovation work. We also determined that to prevent delaying the award of the base construction contract, and prior to receiving funding authority from the agency requesting the work, agency funds were obligated for reimbursable work. This action constituted another violation of the Antideficiency Act; however, the charges for this work were subsequently properly classified.

The May 1992 report recommended that the Regional Administrator:

- Report the Antideficiency Act violation to the Administrator so that the required actions with respect to violations of the Antideficiency Act can be taken.
- Take action to ensure that the region complies with the laws, regulations, and policies governing the funding of future prospectus projects.

Agency management agreed to report an Antideficiency Act violation in the amount of approximately \$1.1 million.

New Payroll System

Previous audit reports have indicated weaknesses in the automated systems development process within GSA. In its Fiscal Year 1990

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Federal Managers' Financial Integrity Act Assurance Letter, the Agency identified the oversight of major systems development projects as a high risk area.

This period our office issued an audit report that evaluated the development of GSA's new payroll system. The National Payroll Center prepares biweekly payrolls for approximately 32,000 employees in GSA and 52 small agencies and commissions. GSA officials have approved the development of a new system on personal computers using local area networks rather than using existing mainframe computer technology.

The report disclosed that improvements were necessary to develop the payroll system according to GSA's requirements. We found information regarding the new payroll system was not adequate to clearly justify development of the system. The mission analysis developed in the 1970s was well documented, but it had not been updated. Also, the feasibility study identified alternative approaches and presented summary evaluations; however, information to support the evaluations and conclusions was not sufficient.

The project has experienced cost estimate increases and schedule delays. Nevertheless, we did not find information to show that as new estimates and schedules were known, the Agency evaluated whether continuation of the new system represented the most economical and efficient application of its automated data processing resources. Finally, system development oversight needed strengthening. The project was allowed to continue without reevaluation as implementation schedules slipped and cost estimates increased.

The June report recommended that the Commissioner, Information Resources Management Service:

- Ensure that the payroll system development project represents an efficient and economical application of GSA ADP resources before the Agency proceeds with the payroll system hardware procurement.

The Commissioner agreed with the recommendation in the report. The audit is still in the resolution process.

Lease Administration

As part of its ongoing assessment of GSA's leasing program, the OIG evaluated the award and administration of a lease for approximately 49,705 square feet of space with an annual rental of \$1,109,972.

The review showed that the space is of good quality and the tenants are generally satisfied with the space and services received. However, lease administration needed improvement. We found that a supplemental

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lease amendment was negotiated for additional heating, ventilation, and air conditioning equipment even though the basic lease already provided for much of this equipment. As a result, the Government overpaid \$49,615. Also, a comparison between the physical inventory of electrical and telephone outlets to the quantity specified in the lease was not accomplished. We estimated that the Government is entitled to credits worth \$95,625 for undelivered quantities. Finally, postaward inspections were not done on the space, so there was no assurance that the lessor complied with all lease provisions. We found that the Government paid the lessor \$18,750 to install a floor in the computer room, but the floor had not been installed.

The July report recommended to the Regional Administrator that the contracting officer:

- Recover \$49,615 in overpayment for the heating, ventilation, and air conditioning equipment.
- Recover \$95,625 for undelivered electrical and telephone services.
- Collect \$18,750 for improvements not installed.
- Perform postaward lease inspections as required.

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

Controls Over Cash Receipts

At the request of GSA's Administrator, the OIG completed an evaluation of controls over cash receipts from surplus personal property sales in nine regions. For Fiscal Year 1991, proceeds from these sales exceeded \$155 million.

The review concluded that improved controls were needed in several areas. We found minimal separation of duties for collecting and depositing funds, and recording the sales transactions in the computer reporting system. There were delays in making bank deposits and transmitting sales data and related deposit documents to the GSA finance center.

We found that existing sales procedures did not provide specific requirements for documenting returned property. Finally, an analysis of each sale was not performed to account for the disposition of each item and the proceeds received. These conditions increase the opportunities for errors and improper diversion of assets, and delay reimbursements to client agencies.

Agency Operations

The September 15, 1992 report made several recommendations to the Commissioner, Federal Supply Service. These included recommendations to:

- Provide for separation of duties in sales offices and supervisory reviews.
- Implement current procedures requiring that checks be deposited the first business day following receipt.
- Develop procedures addressing responsibilities for approving and processing sales returns.
- Require the proper reconciliation of sales data.

The Commissioner generally agreed with the recommendations in the report. He outlined several steps taken or planned to strengthen internal controls for each critical aspect of the program. The audit is still in the resolution process.

Contract Workload Management

This period the OIG performed a programmatic review on how contracting functions balance contract workloads and resources. The review was performed in two headquarters activities and three regional commodity centers. Because of recurring concerns in the contracting process within the Federal Supply Service and Information Resources Management Service, we evaluated the contract workload management of GSA's multi-billion dollar procurement programs.

The review disclosed that the Federal Supply Service and Information Resources Management Service lacked comprehensive information systems to provide necessary data to help determine whether personnel and other resources are properly allocated to meet procurement workloads and priorities. Available information and review results indicated that some procurement personnel may be overburdened and could not perform their duties at optimum effectiveness.

Also, individual procurement officials in the Multiple Award Schedule program believed that they did not have sufficient time to properly conduct procurements. A significant number noted that more time was needed for them to adequately prepare for negotiations. Employees saw a need for increased job-specific training and formal reference materials. Many employees noted that other tasks took time away from their key responsibilities of planning and negotiating contracts.

Agency Operations

In the July 10, 1992 report, we recommended that the Associate Administrator for Acquisition Policy coordinate with the Commissioners of the Federal Supply Service and Information Resources Management Service to develop a strategy for addressing identified issues, giving initial attention to the Multiple Award Schedule program concerns.

The Associate Administrator agreed with the recommendation and expeditiously pursued the establishment of an inter-service working group, with the Federal Supply Service and Information Resources Management Service, to consider procurement issues of common concern. The audit is still in the resolution process.

Prevention Activities

In addition to detecting problems in GSA operations, the OIG is responsible for initiating actions to prevent fraud, waste, and abuse and to promote economy and efficiency.

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 215 contracts with an estimated value of \$1.2 billion. The audit reports contained over \$106 million in financial recommendations.

Multiple Award Schedule Contracts

This period, four of the most significant audits involving multiple award schedule contracts had estimated Government-wide sales totaling over \$97.7 million. Based on our findings, the auditors recommended that over \$13.6 million (nearly 14 percent) in funds be put to better use.

The OIG evaluated discount schedule and marketing data submitted in response to GSA's solicitations: one for power distribution equipment, two for carpets and accessories, and one for micro-computers and software. One audit advised the contracting officer that the firm did not submit current, accurate, or complete sales data; granted commercial and other Government customers discounts greater than those disclosed in the proposal; and had inadequate controls over billing and reporting. Another audit advised the contracting officer that the firm offered higher discounts to its commercial customers. Another audit advised the contracting officer that the company did not properly justify a discount given to its commercial customers nor did it disclose all discounts offered. Also, the firm understated the estimated volume of business. Finally, one report advised the contracting officer that company officials granted higher discounts to commercial customers than those offered to GSA, the commercial price list was not current, and the offer did not include prompt payment discounts offered to the firm's customers.

Other Contracts

The OIG performed three significant audits involving two termination settlement proposals and a lease alteration proposal. The three audits reviewed proposed amounts of over \$10.5 million, and recommended adjustments of over \$9.3 million.

- The OIG evaluated a settlement proposal submitted by a subcontractor in response to claims for additional work and termination expenses of a contract for the design, manufacture, and installation of an integrated material handling system. The audit report advised the contracting officer that the entire dollar

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amount contained in the firm's proposal was unsupported. Limitations in the firm's accounting system prevented audit verification of the claimed amount.

- The OIG audited another settlement proposal submitted in response to the termination of a contract for the design, manufacture, and installation of an integrated material handling system. The report advised the contracting officer that amounts contained in the firm's proposal were overstated, unallowable, or inaccurate. Based on these findings, the auditors recommended adjustments in the following categories: equipment, software fees, and labor costs.
- The OIG evaluated a lease alteration proposal submitted for mechanical alteration work on a Government building. The audit report advised the contracting officer that certain proposed costs for materials, overhead, profit, and equipment were overstated and unsupported. Based on these findings, the auditors recommended reductions to the proposed amount.

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 15 briefings which were attended by 422 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 fraud in GSA and other Federal agencies.

In addition, OIG representatives spoke at the State Agency for Surplus Property National Convention and discussed the mission of the OIG and how it relates to the surplus property program.

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 exceeding established thresholds. 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.

Prevention Activities

The program achieved the following results during the reporting period:

Lease proposals submitted for review	67
Lease proposals reviewed	21
Lease proposals with deficiencies	12
Lease proposals with no deficiencies	9

Deficiencies identified through OIG advisory lease reviews related to competition unduly restricted; independent Government estimate not prepared for the buildout costs to determine if the Government was getting a fair and reasonable price for alterations; proposed rental rates not fair and reasonable nor responsive to the requirements of the solicitation for offers; questionable overtime utility rates which could result in a major cost increase for the Government; incomplete lease files; and inadequate or missing file documentation.

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 81 Hotline calls and letters. Of these, 70 complaints (or 86 percent) warranted further action. We also received 6 referrals from GAO and 18 referrals from other agencies; 15 of these referrals required further action.

Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that management's corrective actions are being accomplished according to established milestones. This period, the OIG performed 25 implementation reviews. In 22 of these cases, management was successfully implementing the recommendations. In the other 3 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

Financial Statements Audit

The Chief Financial Officers Act of 1990 requires the OIG to ensure that an audit of the Agency's consolidated financial statements is conducted annually. To fulfill our responsibility, we administered the contract whereby an independent certified public accounting firm performed the audit on the Agency's Fiscal Years 1990 and 1991 financial statements.

The June audit report showed that the Agency's financial statements present fairly, in all material aspects, the financial position of GSA as of September 30, 1990 and 1991. Although the report on the Agency's internal control structure did not disclose any control weaknesses, two items were considered reportable conditions. These involved a need to follow procedures for substantiating inventories of supplies for sale to Federal agencies and to reconcile unbilled accounts receivable.

Review of Legislation and Regulations

Pursuant to the Inspector General Act of 1978, the OIG is required to review existing and proposed legislation and regulations to determine their impact on the economy and efficiency of the Agency's programs and operations and on the prevention and detection of fraud and abuse.

During this period, the OIG reviewed 406 legislative matters and 110 proposed regulations and directives. The OIG provided significant comments on the following items:

- ***S. 2619, The Multiple Award Schedule Program Reform Act of 1992.*** We opposed this bill because it would eliminate requirements mandating that contractors disclose the full range of discounts offered to commercial customers for multiple award schedule products. This would make it more difficult for contracting officers to negotiate fair prices for the Government. The bill would require that, for negotiating purposes, the contracting officer must view the Government as comparable to an “end-user” purchaser only, rather than as comparable to any customer obtaining more favorable discounts from contractors. We also warned that the bill would result in immensely increased direct costs—estimated at more than \$600 million per year—for no added value to the Government and would result in a far less efficient and less economical method of procurement.
- ***H.R. 3161, The Federal Property and Administrative Services Authorization Act of 1992.*** We opposed this bill on several grounds. First, the proposed bill would eliminate the Government's right to inquire about what percentage of a potential government contractor's business is conducted with commercial customers, thus hampering the Government's ability to determine whether there is a “commercial price” for a particular product or service or whether the Government should seek cost or pricing data from the contractor. The lack of cost or pricing information for products or services for which there may not really be a commercial market could lead the Government to agree to pay higher prices than it otherwise would agree to pay. Also, the bill would allow the contractor to decide which customers are most comparable to the Government, and to limit its disclosures regarding discounts and pricing to such “comparable” customers only. This would change the current practice of requiring a contractor to make full disclosure of its pricing and discount practices so that the Government and the contractor can negotiate what terms and conditions are most suitable for a particular procurement.
- ***FSS Acquisition Letter, Administration of Federal Supply Schedule Orders.*** We agreed with the proposal to delegate to ordering offices the authority to resolve disputes with federal supply schedule contractors concerning individual orders. However, we disagreed with the proposed requirement to delegate to ordering offices the authority to resolve disputes concerning

Review of Legislation and Regulations

violations of the schedule contracts' mandatory use provisions. Questions on mandatory use would generally be raised by contractors, and GSA contracting personnel are in a position to see that the facts receive a fair and impartial review. Also, we believe GSA management would benefit from monitoring the effectiveness of the contract program by knowing the number and types of questions being raised concerning agency use of the contracts.

Statistical Summary of OIG Accomplishments

Audit Reports Issued

The OIG issued 329 audit reports, including 2 audits performed by the OIG that were issued to other agencies and 18 audits performed for the OIG by another agency. The 329 reports contained financial recommendations totaling \$113,790,308, including \$110,240,547 in recommendations that funds be put to better use and \$3,549,761 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, 1992. Twelve reports more than 6 months old were awaiting management decisions as of September 30, 1992; but all of them were preaward audits, which are not subject to the 6 month management decision requirement. Table 1 does not include 2 reports issued to other agencies this period and 14 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 4/1/92			
Less than 6 months old	114	90	\$95,880,717
More than 6 months old	23	22	13,597,530
Reports issued this period	<u>327</u>	<u>193</u>	<u>113,790,308</u>
TOTAL	464	305	\$223,268,555
For which a management decision was made during the reporting period			
Issued prior periods	125	100	\$103,248,510
Issued current period	<u>198</u>	<u>102</u>	<u>40,253,357</u>
TOTAL	323	202	\$143,501,867
For which no management decision had been made as of 9/30/92			
Less than 6 months old	129	91	\$ 73,536,951
More than 6 months old	<u>12</u>	<u>12</u>	<u>6,229,737</u>
TOTAL	141	103	\$79,766,688

Statistical Summary of OIG Accomplishments

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 4/1/92		
Less than 6 months old	81	\$ 95,805,156
More than 6 months old	15	5,526,917
Reports issued this period	<u>179</u>	<u>110,240,547</u>
TOTAL	275	\$211,572,620
For which a management decision was made during the reporting period		
Recommendations agreed to by management based on proposed		
• management action		\$116,524,952
• legislative action		
Recommendations not agreed to by management		<u>16,285,628</u>
TOTAL	178	\$132,810,580 *
For which no management decision had been made as of 9/30/92		
Less than 6 months old	85	\$ 72,544,609
More than 6 months old	<u>12</u>	<u>6,229,737</u>
TOTAL	97	\$78,774,346

* Includes \$12,306 that management decided to seek that exceeded recommended amounts.

Statistical Summary of OIG Accomplishments

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 4/1/92			
Less than 6 months old	9	\$ 75,561	\$—
More than 6 months old	7	8,070,613	—
Reports issued this period	<u>17</u>	<u>3,549,761</u>	<u>—</u>
TOTAL	33	\$11,695,935	\$—
For which a management decision was made during the reporting period			
Disallowed costs		\$10,181,056*	\$—
Costs not disallowed		<u>522,537</u>	<u>—</u>
TOTAL	26	\$10,703,593	\$—
For which no management decision had been made as of 9/30/92			
Less than 6 months old	7	\$ 992,342	\$—
More than 6 months old	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL	7	\$ 992,342	\$—

* \$3,280,439 of this amount was recovered in civil settlements, as reported in Table 5.

Investigative Workload

The OIG opened 208 investigative cases and closed 161 cases. In addition to these cases, the OIG received and evaluated 140 complaints and allegations 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.

Statistical Summary of OIG Accomplishments

Referrals

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

Table 4. Summary of OIG Referrals

Type of Referral	Cases	Subjects
Criminal	24	43
Civil	11	20
Administrative	<u>58</u>	<u>113</u>
TOTAL	93	176

In addition, the OIG made 2 referrals to another Federal activity for further investigation or other action and 107 referrals to GSA officials for informational purposes only.

Actions on OIG Referrals

Based on these and prior referrals, 12 cases (26 subjects) were accepted for criminal prosecution and 6 cases (13 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 24 indictments/informations and 17 successful prosecutions. OIG civil referrals resulted in 3 civil fraud complaints and 15 settlements or judgments. Based on OIG administrative referrals, management debarred 25 contractors, suspended 7 contractors, and took personnel action against 17 employees.

Statistical Summary of OIG Accomplishments

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 \$6,112,558 in money and/or property and \$70,000 in investigative savings during the course of its investigations.

Table 5. Criminal and Civil Recoveries

	<u>Criminal</u>	<u>Civil</u>
Fines and Penalties	\$252,900	\$ 175,000
Settlements or Judgments	—	11,119,883 *
Restitutions	<u>62,030</u>	<u>—</u>
TOTAL	\$314,930	\$11,294,883

* This amount includes \$3,280,439 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.

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

Transportation Audit Program

Period First Reported: October 1, 1991 to March 31, 1992

This review revealed that document controls over bills that are sent to contractors needed strengthening. The report contained four recommendations; two have been implemented.

One of the remaining recommendations involves the reinstatement of a quality assurance program with measurable performance standards for contractors, with tests of performance and follow-up action. It is scheduled for completion by October 31, 1993. The other recommendation involves implementing a control system to ensure the quality and completeness of data being provided by contractors. It is scheduled to be implemented by November 30, 1992.

Personal Property Sales

Period First Reported: April 1, 1991 to September 30, 1991

This review identified the need for improved procedures and controls to process personal property sales proceeds. The report contained two recommendations; they have not yet been implemented.

The first recommendation requires the development of automated procedures to process personal property sales proceeds. It is scheduled for completion in October 1992. The second recommendation, which involves developing

software to record sales data on laptop computers, is scheduled for completion in October 1992.

Contingency Planning for Computer Systems

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

This review disclosed 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 noncompliance. It is scheduled for completion by August 1993.

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 September 1993.

Rental Payments

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

This review showed 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, is scheduled for full completion in April 1993.

Appendix I – Significant Audits From Prior Reports

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; seven have been implemented.

The remaining recommendation requires the analysis of a billing cycle and correcting the errors found. Implementation is scheduled for February 28, 1993.

Purchase Order Form

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

This review of a purchase order form disclosed that the design of the form caused problems with data entry,

processing, and mailing. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires redesign of the purchase order form, is scheduled for completion in October 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 October 31, 1992.

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>				
PBS INTERNAL AUDITS				
04/06/92	A22135	Audit of Buildings Management Field Office, Denver Federal Center		
04/10/92	A21853	Preaward Lease Audit: One Metropolitan Square, St. Louis, Missouri, Lease Number GS-06P-29959		
04/13/92	A22120	Audit of Time and Attendance Practices, New Orleans Buildings Management Field Office, Region 7		
04/17/92	A21846	Preaward Lease Audit: 6800 West 115th Street, Overland Park, Kansas, Lease Number GS-06P-29963		
04/23/92	A20332	Preaward Lease Review: 157 Church Street, New Haven, Connecticut, Lease Number GS-01B(PEL)-03771 NEG.		
04/27/92	A21818	Audit of Operations of the Federal Center Field Office, 4300 Goodfellow, St. Louis, Missouri		
04/27/92	A23057	Preaward Lease Audit: 601 Pennsylvania Avenue, NW, Washington, DC, Lease Number GS-11B-20688		
04/28/92	A20666	Review of Time and Attendance Practices of Public Buildings Service, Professional Services Branch, Region 2		
04/30/92	A20672	Preaward Lease Review: 76 Eleventh Avenue, New York, New York, Lease Number GS-02B-22651		
05/07/92	A00453	Audit of Funding for the Robert A. Young Federal Building Renovation Project, St. Louis, Missouri		
05/07/92	A21246	Audit of Preaward Lease: Southern Bell Tower, Jacksonville, FL, Lease Number GS-04B-32036		
05/15/92	A21553	Preaward Lease Review: Federal Bureau of Investigation, Milwaukee, Wisconsin, Lease Number GS-05B-15388		
05/18/92	A21250	Audit of Preaward Lease Actions: 4201 Building, Research Triangle Park, NC, Lease Number GS-04B-31185		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/22/92	A20622	Review of Time and Attendance Practices of the Plattsburgh Buildings Management Field Office		
05/26/92	A21251	Audit of Preaward Lease Actions: Battlefield Mall, Vicksburg, MS, Lease Number GS-04B-28223 (SLA No. 15)		
05/27/92	A21559	Preaward Lease Review: United States Air Force, Fairborn, Ohio, Lease Number GS-05B-15597		
05/28/92	A90167	Report on Review of the Public Buildings Service, Classified Document Security in the National Capital Region		
05/29/92	A21828	Postaward Audit of Lease Number GS-05B-15075: 4824 North Clark, Chicago, Illinois		
05/29/92	A22488	Preaward Lease Audit: Tudor Business Center, Anchorage, Alaska, Lease Number GS-10B-05720		
05/29/92	A23059	Preaward Lease Audit: Franklin Court Building, 1099 14th Street, NW, Washington, DC, Lease Number GS-11B-20715		
06/12/92	A22146	Preaward Lease Review: Internal Revenue Service and Veterans Administration, Lease Number GS-07B-13807		
06/24/92	A10254	Audit of GSA's Indefinite Quantity Term Contracts in the Boston Contracts Branch		
06/25/92	A10220	Review of Buildings Management, Burlington, VT Field Office		
07/14/92	A10551	Audit of Buildings Management Field Office Operations, West Philadelphia Field Office		
07/15/92	A22412	Audit of Administration of Lease Number GS-09B-89959, 600 Harrison Street, San Francisco, California, Region 9		
07/17/92	A22121	Audit of Buildings Management Field Office, New Orleans, LA		
07/20/92	A20682	Preaward Lease Review: Gateway I, Supplemental Lease Agreement Number 10, Newark, New Jersey, Lease Number GS-02B-22253		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/22/92	A21573	Preaward Lease Review: Bureau of Alcohol, Tobacco and Firearms, Detroit, Michigan, Lease Number GS-05B-15557		
07/24/92	A21265	Audit of Preaward Lease Actions: Corporate Square, Buildings 11 and 12, Atlanta, GA, Lease Number GS-04B-31130		
07/30/92	A21827	Audit of the Award and Administration of Term Construction Contracts in Region 6		
07/30/92	A22515	Preaward Lease Audit: 901 Market Street, San Francisco, California, Lease Number GS-09B-91396		
08/03/92	A22509	Preaward Lease Audit of 2345 Northside Drive, San Diego, California, GS-09B-91495		
08/04/92	A20927	Audit of Administration of Major Repair and Alteration Contracts		
08/13/92	A23081	Preaward Lease Audit: Ballston Center Tower Three, 4015 Wilson Boulevard, Arlington, Virginia, Lease Number GS-11B-20719		
08/19/92	A10659	Audit of Controls Over Lease Payments, Region 4		
08/26/92	A23041	Postaward Lease Audit: 2121 Virginia Avenue, NW, Washington, DC, Lease Number GS-11B-70145		\$9,612
08/28/92	A10656	Audit of Overtime Use Rate Development, Palmetto Wholesale Distribution Center		
08/31/92	A21859	Audit of Region 6's Compliance with OMB Circular A-76 Requirements, Mechanical Maintenance Services at the Federal Building, 1520 Market, St. Louis, Missouri		
09/03/92	A10564	Audit of Public Buildings Service Grant Administration		
09/03/92	A21878	Postaward Audit of Lease Number GS-06P-29965: 2350 Market Street, St. Louis, Missouri		
09/09/92	A21269	Audit of Preaward Lease Actions: Customs House, Nashville, TN, Lease Number GS-04B-31290		
09/10/92	A21222	Audit of GSA Region 4 Administration of Repair and Alteration Projects		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/16/92	A20956	Audit of Proposed Lease Number GS-03B-20121, 400 Washington Street, Reading, Pennsylvania		
09/17/92	A21274	Audit of Preaward Lease Actions: Camp Creek Business Center, Atlanta, GA, Lease Number GS-04B-32151		
09/24/92	A21585	Preaward Lease Review: U.S. Army Corps of Engineers, St. Paul, Minnesota, Lease Number GS-05B-15587		
09/25/92	A20602	Audit of the Award and Administration of Guard Contracts in Region 2		
09/28/92	A11322	Audit of Processing Change Orders, Region 9		
09/28/92	A23042	Audit of Fire and Safety Issues at Matland Company Warehouse		

PBS CONTRACT AUDITS

04/02/92	A21825	Preaward Audit of Change Order Proposal: BSI Constructors, Inc., Contract Number GS06P89GYC0192		
04/02/92	A22455	Preaward Audit of Architect and Engineering Services Contract: Fugro-McClelland (West), Inc., Solicitation Number GS-09P-91-KTD-0074		
04/02/92	A22459	Preaward Audit of Architect and Engineering Services Contract: The Austin Company, Solicitation Number GS-09P-91-KTD-0145		
04/06/92	A22137	Audit of Claim for Equitable Adjustment: Eckstine Electric Co., Contract Number GS-07P-89-HUC-0085		
04/08/92	A20328	Preaward Audit of Architect and Engineering Services Contract: Leers, Weinzapfel Associates Architects, Inc., Solicitation Number GS-01P-91-BWC-0079		
04/09/92	A22453	Preaward Audit of Cost or Pricing Data: Service Plastering, Inc., Subcontractor to Sacramento Cooling Systems, Inc., Contract Number GS-09P-91-KTC-0153		
04/09/92	A23047	Report on Audit of Proposal for Change Order Number ACO2, Contract Number GS-11P90MKC0199: Cornell AEC, A Wholly Owned Subsidiary of JWP, Incorporated, Brentwood, Maryland		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/10/92	A22460	Preaward Audit of Architect and Engineering Services Contract: Mele Amantea Architects, Solicitation Number GS-09P-91-KTD-0145		
04/14/92	A21834	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: Akbar Electric Service Company, Inc., Solicitation Number GS06P92GYC0001(N)		
04/15/92	A20330	Preaward Audit of Architect and Engineering Services Contract: Bennett Engineering, Inc., Solicitation Number GS-01P-91-BWC-0079		
04/16/92	A20654	Audit of Claim for Increased Costs: G&C Enterprises, Inc., Contract Number GS-02P90CUC0054		
04/16/92	A22461	Preaward Audit of Architect and Engineering Services Contract: Bentley Engineering Company, Solicitation Number GS-09P-91-KTD-0145		
04/17/92	A11429	Audit of Claim for Increased Costs: Marzer Venture, Lease No. GS-10B-05541		
04/17/92	A22105	Audit of Claim for Equitable Adjustment: Gracon Corporation, Contract Number GS-07P-89-HUC-0085		
04/24/92	A23033	Preaward Audit of Architect and Engineering Services Contract: Hayes, Seay, Mattern and Mattern, Incorporated, Solicitation Number GS11P91EGC0129		
04/28/92	A20643	Preaward Audit of Change Order Proposal: BPT Properties, Foley Square, L.P., RFP No. 3, Contract Number GS-02P-91CUC0057		
04/29/92	A23039	Preaward Audit of Change Order Proposal: Ennis Electric Company, Inc., A Subcontractor to Grunley Construction Co., Inc., Contract Number GS-11P90MKC0199		
04/30/92	A20655	Preaward Audit of Change Order Proposal: Kohn, Pedersen, Fox Associates, P.C., Consultant to BPT Properties, Foley Square, L.P.-RFP No. 1, Contract No. GS-02P-91CUC0057		
04/30/92	A22116	Audit of Termination Proposal: Young Enterprises, Inc., Subcontractor Tri-Pro Services, Inc., Contract Number GS-07P-90-HUC-0035		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/30/92	A22117	Audit of Termination Proposal: Young Enterprises, Inc., Contract Number GS-07P-90-HUC-0035		
04/30/92	A23045	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, A Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
05/05/92	A21520	Preaward Audit of Change Order Proposal: James McHugh Construction Company, Contract No. GS05P90GBC0069(NEG)		
05/05/92	A23056	Audit Report on Application of Agreed-Upon Procedures of Subcontractor Proposal to Leo A. Daly Company, Under Solicitation Number GS11P88EGD0171 Submitted by Greenhorn and O'Mara, Incorporated, Greenbelt, Maryland		
05/11/92	A22472	Preaward Audit of Lease Escalation Proposal: Monroe School Associates, Lease Number GS-09B-80775		
05/13/92	A20652	Preaward Audit of Supplemental Architect and Engineering Services Contract: TAMS Consultants, Incorporated, Solicitation Number GS-11P91EGD0139		
05/13/92	A23046	Report on Audit of Subcontractor Proposal to Ronald Hsu Construction Company, Incorporated Under General Services Administration Solicitation Number GS-11P91 MKC0177U for Initial Pricing Under Subcontract Number 2423, G and B Environmental		
05/15/92	A21545	Preaward Audit of Architect and Engineering Services Contract: Construction Cost Systems, Inc., Solicitation Number GS05P91GBD0161		
05/19/92	A20662	Preaward Audit of Cost or Pricing Data: Tri-Gem's Builder's Inc., Subcontractor Under U.S. Small Business Administration, Solicitation Number GS-02P-91-CUC-0095(NEG)		
05/19/92	A23053	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, a Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
05/20/92	A21860	Preaward Audit of Architect and Engineering Services Contract: David Mason & Associates, Inc., Solicitation Number GS06P92GYC0002		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/20/92	A22467	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease Number GS-09B-06600		
05/22/92	A11686	Preaward Audit of Change Order Proposal: Grunley Construction Co., Inc., Contract Number GS-11P90MKC-0199		
05/22/92	A20664	Preaward Audit of Change Order Proposal: BPT Properties Foley Square, L.P.-RFP No. 80, Contract Number GS-02P-91CUC0057		
05/28/92	A21237	Preaward Audit of Architect and Engineering Services Contract: Godsey Associates Architects, Contract Number GS-04P-90-EXC-0050		
05/28/92	A21238	Preaward Audit of Architect and Engineer Services Contract: E. R. Ronald and Associates, Consultant to Godsey Associates Architects, Contract Number GS-04P-90-EXC-0050		
05/28/92	A21241	Preaward Audit of Architect and Engineering Services Contract: J. N. Pease Associates, Contract Number GS-04P-90-EXC-0068		
05/28/92	A21549	Preaward Audit of Architect and Engineering Services Contract: Dubin, Dubin and Moutoussamy, Contract Number GS05P87GBC0066		
05/29/92	A11675	Preaward Audit of Change Order Proposal: John J. Kirlin, Inc., a Subcontractor to A. S. McGaughan Company, Inc., Lease Number GS-11B-90222, RFP No. 9		
05/29/92	A20658	Postaward Audit of Cost or Pricing Data: Historic Conservation and Interpretation, Inc., Contract Number GS-02P-91CUC-0069		
05/29/92	A20674	Preaward Audit of Architect and Engineering Services Contract: Davis, Brody & Associates, Solicitation Number GS-11P-92-EGC-0005		
06/03/92	A20676	Preaward Audit of Cost or Pricing Data: Eaton Electric, Inc., Solicitation Number GS-02P-92-CUC-0016(N)		
06/03/92	A23058	Report on Audit of Proposal for Initial Pricing Under Solicitation Number GS11P92EGC0005: Metcalf, Tobey and Partners, Reston, Virginia		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/09/92	A20673	Preaward Audit of Cost or Pricing Data: D.V. Gonzalez Electric & General Contractors, Inc., Subcontractor Under U.S. Small Business Administration, Solicitation Number GS-02P-92-CUC-0018N		
06/11/92	A21852	Audit of Cost or Pricing Data: The Helping Hand of Goodwill Industries, Contract Number GS-06P-90-GXC-0054		
06/15/92	A23331	Preaward Audit of Architect and Engineering Services Contract: Hankins and Anderson Incorporated, Solicitation Number GS11P92EGC0005		
06/17/92	A23054	Preaward Audit of Lease Alteration Proposal: Warner Mechanical Corporation, A Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
06/18/92	A20941	Preaward Audit of Supplemental Architect-Engineer Contract for Construction Claims Analysis and Expert Witness Services: Hill International, Inc., Solicitation Number GS-09P-91-KTD-0144		
06/18/92	A23034	Preaward Audit of Change Order Proposal: John J. Kirlin, Inc., a Subcontractor to A. S. McGaughan Company, Inc., Lease Number GS-11B-90222, RFP No. 18		
06/19/92	A21258	Report on Audit of Contractor's Equitable Adjustment Proposal (Claim): Danville-Findorff, Inc., Miami, Florida, Under Contract No. GS-04P-87-EXC-0075		
06/19/92	A23064	Report on Audit of Specified Cost Elements Under Solicitation Number GS-11P-92-EGC-0008: HTB, Incorporated, Oklahoma City, Oklahoma		
06/22/92	A20651	Preaward Audit of Value Engineering Change Proposal: Leewen Mechanical Corporation, Solicitation Number GS-02P91CUC0046		
06/23/92	A20668	Postaward Audit of Cost or Pricing Data: Edwards and Kelcey, Inc., Solicitation Number GS-02P-91-CUC0069		\$1,600
06/25/92	A23026	Preaward Audit of Lease Alteration Proposal: T. A. Beach Corporation, A Subcontractor of The Charles E. Smith Companies, Lease Number GS-11B-00148		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/25/92	A23060	Preaward Audit of Architect and Engineering Services Contract: Summer Consultants, Incorporated, Consultant to HTB, Incorporated, Solicitation Number GS11P92EGC0008		
06/26/92	A23051	Preaward Audit of Lease Alteration Proposal: Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
06/29/92	A23050	Preaward Audit of Lease Alteration Proposal: Warner Mechanical Corporation, A Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
06/30/92	A11631	Preaward Audit of Lease Alteration Proposal: Executive Floors & Interiors, Inc., a Subcontractor to the Calvert Company, Lease No. GS-11B-70149		
06/30/92	A20640	Preaward Audit of Change Order Proposal: BPT Properties, Foley Square, L.P., RFP No. 1, Contract No. GS-02P-91CUC0057		
06/30/92	A20667	Postaward Audit of Cost or Pricing Data: Historic Conservation and Interpretation, Inc., Contract Number GS-02P-91CUC-0069		\$72,299
06/30/92	A20678	Preaward Audit of Cost or Pricing Data: AOKI Construction (NY) Co., Ltd., Contract Number GS-02P-91-CUC-0058		
06/30/92	A23055	Preaward Audit of Lease Alteration Proposal: Foulger-Pratt Construction, Incorporated, Silver Spring Metro Center Phase IV, Lease Number GS-11P-8701		
07/10/92	A22168	Preaward Audit of Forward Pricing Proposal: Brasfield and Gorrie General Contractor, Inc., Contract Number GS-07P-90-HUC-0076		
07/13/92	A21864	Preaward Audit of Architect and Engineering Services Contract: Bibb and Associates, Inc., Solicitation Number GS11P92EGC0013		
07/14/92	A21857	Preaward Audit of Architect and Engineering Services Contract: Hellmuth, Obata & Kassabaum, Inc., Solicitation Number GS06P92GYC0002		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/16/92	A21558	Preaward Audit of Change Order Proposal: Maron Electric Company, Subcontractor to Power Contracting and Engineering Corporation, Contract Number GS05P91-GBC0048		
07/17/92	A21868	Audit of Labor Burden and Overhead Rates: J. E. Dunn Construction Company, Contract Number GS06P91-GYC0048		
07/20/92	A20684	Preaward Audit of Architect and Engineering Services Contract: Giorgio Cavaglieri, Architect, Solicitation Number GS-02P-92-CUC-0012(N)		
07/22/92	A20679	Preaward Audit of Architect and Engineering Services Contract: Kohn, Pedersen, Fox & Associates, P.C., Consultants to Boor/A Architects, Project Number NOR02400		
07/23/92	A21863	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: Tol-Tec, Incorporated, Solicitation Number GS06P92GYC0021		
07/24/92	A23063	Preaward Audit of Lease Escalation Proposal: Stern & Moran Properties, Inc., Lease Number GS-03B-6295		
07/27/92	A11653	Preaward Audit of Lease Alteration Proposal: Sundance Electrical Contractors, Inc., a Subcontractor to the Calvert Company, Lease Number GS-11B-70149		
07/28/92	A22156	Preaward Audit of Architect and Engineering Services Contract: Glover-Smith-Bode, Inc., Contract Number GS-07P-89-HUC-0066/PS11		
07/28/92	A22157	Preaward Audit of Architect and Engineering Services Contract: Persons-Howell Engineering, Inc., Contract Number GS-07P-89-HUC-0066/PS11		
07/30/92	A21568	Preaward Audit of Architect and Engineering Services Contract: Architects Four, Inc., Solicitation Number GSO5P92GBD0004		
07/30/92	A23038	Preaward Audit of Change Order Proposal: Chas. Riddle Associates, Inc., Contract Number GS-11P90MKC-0116		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/31/92	A20675	Preaward Audit of Architect and Engineering Services Contract: Walsh-Lowe & Architects, Inc., Subcontractor Under Hellmuth, Obata & Kassabaum, Inc., Contract Number GS06P92GYC0002		
07/31/92	A23062	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, a Subcontractor of George Hyman Construction Company, Lease Number GS11P90MKC 0197 "NEG"		
08/06/92	A22430	Audit of Claim for Increased Costs: Q-1 Service, Inc., Contract Number GS-09P-90-KSC-0033		
08/12/92	A21570	Preaward Audit of Architect and Engineering Services Contract: Corporate Design Group, Inc., Solicitation Number GS05P92GBD0003		
08/18/92	A23069	Preaward Audit of Lease Alteration Proposal: Hess Mechanical Corporation, a Subcontractor of OMNI Construction, Inc., Lease Number GS-11B-00143		
08/19/92	A21564	Preaward Audit of Architect and Engineering Services Contract: Harry Weese Associates, Solicitation Number GS05P92GBD0006		
08/20/92	A21875	Preaward Audit of Architect and Engineering Services Contract: Abend Singleton Associates, Inc., Solicitation Number GS06P92GYC0010		
08/24/92	A20687	Preaward Audit of Architect and Engineering Services Contract: Lindemon, Winckelmann, Martin, Aia & Associates, P.C., Solicitation Number GS-02P-92-CUC-0012(N)		
08/24/92	A22506	Preaward Audit of Cost or Pricing Data: J. B. Industries, Solicitation Number GS-09P-92-KSC-0054		
08/24/92	A22510	Preaward Audit of Cost or Pricing Data: GSE Construction Company, Inc., Solicitation Number GS-09P-92-KTC-0052		
08/24/92	A22523	Preaward Audit of Cost or Pricing Data: Quest Intelligence Bureau, Ltd., Solicitation Number GS-09P-91-KSD-0077		
08/25/92	A22507	Preaward Audit of Cost or Pricing Data: J. B. Industries, Solicitation Number GS-09P-KSC-0055		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
08/25/92	A23076	Preaward Audit of Architect and Engineering Services Contract: Hanscomb Associates, Incorporated, Contract Number GS11P92EGC0012		
08/26/92	A20685	Preaward Audit of Supplemental Architect and Engineering Services Contract: Brennan Beer Gorman/Architects, Solicitation Number GS-02P-92-CUD-0008(N)		
08/26/92	A21567	Preaward Audit of Change Order Proposal: Power Contracting and Engineering Corporation, Contract Number GS05P91GBC0048		
08/26/92	A21871	Preaward Audit of Architect and Engineering Services Contract: Frewen Architects, Inc., Solicitation Number GS06P92GYC0010		
08/27/92	A21876	Preaward Audit of Architect and Engineering Services Contract: Ellerbe Becket Construction Services, Inc., Solicitation Number GS06P92GYC0010		
08/28/92	A23066	Preaward Audit of Lease Alteration Proposal: Mona Electrical Construction, Inc., a Subcontractor of Omni Construction, Inc., Lease Number GS-11B-00143		
08/31/92	A21247	Preaward Audit of Architect and Engineering Services Contract: Smallwood, Reynolds, Stewart, Stewart and Associates, Inc., Solicitation Number GS-04P-91-EXC-0072		
08/31/92	A21248	Preaward Audit of Architect and Engineer Services Contract: Newcomb and Boyd Consulting Engineers, Consultant to Smallwood, Reynolds, Stewart, Stewart and Associates, Inc., Solicitation Number GS-04P-91-EXC-0072		
08/31/92	A21249	Preaward Audit of Architect and Engineering Services Contract: Stanley D. Lindsey and Associates, Ltd., Consultant to Smallwood, Reynolds, Stewart, Stewart and Associates, Solicitation Number GS-04P-91-EXC-0072		
08/31/92	A23080	Preaward Audit of Lease Alteration Proposal: Mona Electrical Services, Inc., a Subcontractor of Northwestern Development Company, Lease Number GS-03B-6521		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/04/92	A21569	Preaward Audit of Change Order Proposal: Colfax Corporation, Second Tier Subcontractor to James McHugh Construction Company, Contract Number GS05P90-GBC0069(NEG)		
09/09/92	A22161	Audit of Claim for Increased Costs: Plaza De Oro, Lease Number GS-07B-13116		
09/11/92	A22490	Preaward Audit of Architect and Engineering Services Contract: Broome, Oringdulph, O'Toole, Rudolf, Boles, and Associates, P.C., Project Number NOR02400		
09/11/92	A22491	Preaward Audit of Architect and Engineering Services Contract: KPFF Consulting Engineers, Project Number NOR02400		
09/11/92	A22492	Preaward Audit of Architect and Engineering Services Contract: PAE Consulting Engineers, Inc., Project Number NOR02400		
09/14/92	A11380	Preaward Audit of Change Order Proposal: Tutor-Saliba Corporation, Contract Number GS-09P-88-KTC-0232		
09/15/92	A20686	Preaward Audit of Supplemental Architect and Engineering Services Contract: Edwards and Kelcey, Inc., Solicitation Number GS-02P-92-CUD-0008(N)		
09/15/92	A21872	Preaward Audit of Architect and Engineering Services Contract: William Tao & Associates, Inc., Solicitation Number GS06P92GYC0010		
09/16/92	A21870	Preaward Audit of Architect and Engineering Services Contract: Ellerbe Becket, Inc., Solicitation Number GS06P92GYC0010		
09/17/92	A22470	Preaward Audit of Cost or Pricing Data: Merret Square, Inc., Contract Number GS-09B-88936		
09/17/92	A22471	Preaward Audit of Cost or Pricing Data: Hensel Phelps Construction Co., Contract Number GS-09B-88936		
09/17/92	A23083	Preaward Audit of Lease Alteration Proposal: Form Construction Company, Incorporated, a Subcontractor of Northwestern Development Company, Lease Number GS-03B-6521		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/22/92	A11638	Preaward Audit of Sole Source Proposal: Chas. Riddle Associates, Inc./Roofers, Inc. Joint Venture, Contract Number GS-11P91MKC0105 "NEG"		
09/22/92	A22524	Preaward Audit of Architect and Engineering Services Contract: Tsuchiyama & Kaino, Inc., Solicitation Number GS-09P-92-KTC-0022		
09/22/92	A22526	Preaward Audit of Architect and Engineering Services Contract: Frederick Brown Associates, Solicitation Number GS-09P-92-KTC-0022		
09/23/92	A22527	Preaward Audit of Architect and Engineering Services Contract: Gruen Associates, Solicitation Number GS-09P-92-KTC-0022		
09/25/92	A21577	Preaward Audit of Architect and Engineering Services Contract: Ellis/Naeyaert/Genheimer/Associates, Solicitation Number GS05P92GBD0027		
09/25/92	A21580	Preaward Audit of Architect and Engineering Services Contract: Walter H. Sobel and Associates, Consultant to the Spector Group, Solicitation Number GS-02P92CUC-0029(N)		
09/25/92	A22175	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: South West Protection Service II, Inc., Solicitation Number GS-07-P-92-DRP-0085		
09/25/92	A22525	Preaward Audit of Architect and Engineering Services Contract: Zimmer Gunsul Frasca Partnership, Solicitation Number GS-09P-92-KTC-0022		
09/25/92	A22528	Preaward Audit of Architect and Engineering Services Contract: Martin & Huang International, Inc., Solicitation Number GS-09P-92-KTC-0022		
09/25/92	A23077	Preaward Audit of Cost or Pricing Data: Wm. D. Euille & Associates, Incorporated, Solicitation Number GS11P92MKC0049		
09/29/92	A20957	Preaward Audit of Cost or Pricing Data: John Milner Associates, Inc., Contract Number GS-02P-91-CUC-0069 (NEG)		
09/29/92	A21574	Preaward Audit of Cost or Pricing Data: McCoy Services, Inc., Solicitation Number GS05P92GAC0051		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/29/92	A23087	Preaward Audit of Change Order Proposal: Truland Systems Corporation, a Subcontractor of George Hyman Construction Company, Contract Number GS-11P90 MKC0197 "NEG"		
FSS INTERNAL AUDITS				
04/02/92	A00807	Audit of the Region 5 Fleet Management Maintenance Control Center		
04/08/92	A22443	Audit of Travel Management Center Standard Contract Clause on Refunds for Unused Tickets		\$172,446
04/15/92	A11037	Audit of Maintenance Control Center Operations in Region 6		
05/27/92	A20656	Review of Controls Over Cash Receipts for Surplus Personal Property Sales, Region 2		
06/02/92	A21840	Audit of Controls Over Cash Receipts for Surplus Personal Property Sales in Region 6		
06/04/92	A22454	Review of Controls Over Cash Receipts for Surplus Personal Property Sales, Region 9		
06/05/92	A23324	Audit of Embassy Travel Service, Inc., Travel Management Center		
06/11/92	A20323	Review of Controls Over Cash Receipts for Surplus Personal Property Sales, Region 1		
06/12/92	A20937	Limited Review of Controls Over Cash Receipts for Surplus Personal Property Sales in Region 3		
06/18/92	A21227	Audit of Controls Over Cash Receipts for Surplus Personal Property Sales		
06/23/92	A22420	Audit of the Sacramento Area Travel Management Center, Contract GS-09F-80273		
06/24/92	A21539	Review of Controls Over Cash Receipts for Surplus Personal Property Sales, Region 5		
06/30/92	A23332	Audit of the Customer Supply Center, Observation of the 1992 Inventory, Franconia, Virginia		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/30/92	A23335	Audit of the Industrial Products Center, Observation of the 1992 Inventory, Franconia, Virginia		
07/15/92	A11391	Audit of Third Party Claims, Fleet Management Branch, Region 9		
07/16/92	A22142	Audit of Controls Over Cash Receipts for Surplus Personal Property Sales, Fort Worth, Texas, Region 7		
07/22/92	A23319	Audit of Carefree Travel, Inc., Travel Management Center	\$8,367	
08/13/92	A10862	Audit of Detroit Fleet Management Center Operations		
08/28/92	A20623	Review of Fleet Management Center Operations, San Juan, Puerto Rico		
08/31/92	A10071	Audit of Maintenance Control Center in Region 9		
09/02/92	A11818	Audit of the Effectiveness of FSS in Monitoring Donated Property		
09/10/92	A10685	Audit of Third Party Claims, Region 4		
09/15/92	A23340	Review of Controls Over Cash Receipts from GSA's Surplus Personal Property Sales		
09/23/92	A10622	Audit of the State of Tennessee Surplus Property Donation Program		
09/24/92	A00751	Audit of the Quality Approved Manufacturers Agreement Program, Region 9		

FSS CONTRACT AUDITS

04/06/92	A20660	Preaward Audit of Cost or Pricing Data: Locus, Incorporated, Solicitation Number 2FYG-JI-90-0006-M
04/06/92	A21521	Preaward Audit of Multiple Award Schedule Contract: Sun Electric Corporation, Solicitation Number 7FXI-R6-91-4904-1
04/10/92	A21542	Preaward Audit of Multiple Award Schedule Contract: Skolnik Industries, Inc., Solicitation Number 2FYS-BD-91-0004-M

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/15/92	A11373	Preaward Audit of Cost or Pricing Data: Wajax-Pacific Fire Equipment, Inc., Solicitation No. 7FXI-L5-90-4209-B		
04/16/92	A20657	Preaward Audit of Multiple Award Schedule Contract: Kulite Semiconductor Products, Incorporated, Solicitation Number FCGS-W3-92- 0031-B-N		
04/17/92	A20906	Preaward Audit of Cost or Pricing Data: Sutron Corporation, Solicitation Number FCGS-X3-91-0026-B-N		
04/17/92	A23325	Preaward Audit of Multiple Award Schedule Contract: Pressure Systems, Inc., Solicitation Number FCGS-W3-92-0031-B-N		
04/22/92	A00221	Postaward Audit of Multiple Award Schedule Contract: 3M Visual Systems Division, Contract No. GS-00F-85009 for the Period October 11, 1985 through September 30, 1987		\$622,484
04/22/92	A21232	Preaward Audit of Multiple Award Schedule Contract: Interface Flooring Systems Inc., Solicitation No. 3FNH-92-F301-N-12-12-91		
04/24/92	A22130	Preaward Audit of Cost or Pricing Data: Insulgard Corporation, Solicitation Number 7FXG-B3-91-8411-B		
04/30/92	A20329	Preaward Audit of Cost or Pricing Data: Time-Frame, Inc., Solicitation Number 7FXG-Y8-91-9911-B		
05/11/92	A20661	Preaward Audit of Cost or Pricing Data: Avionic Instruments, Incorporated, Solicitation Number 7FXI-R7-91-6109-B		
05/11/92	A22149	Preaward Audit of Multiple Award Schedule Contract: Mohawk Carpet Corporation, Solicitation Number 3FNH-92-F301-N-12-12-91		
05/12/92	A20327	Preaward Audit of Multiple Award Schedule Contract: Simplex Time Recorder Co., Solicitation Number FCGE-C2-920103-B		
05/14/92	A20928	Preaward Audit of Cost or Pricing Data: ITT Defense Technology Corporation, Electro-Optical Products Division, Solicitation Number 7FXG-B3-91-8411-B		
05/14/92	A20930	Audit of Cost or Pricing Data: Performance Review Institute		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/14/92	A21546	Preaward Audit of Multiple Award Schedule Contract: Cummins-Allison Corporation, Solicitation Number FCGE-C2-920103-B		
05/19/92	A21851	Preaward Audit of Multiple Award Schedule Contract: Flir Systems, Inc., Solicitation Number FCGS-W3-92-0031-B-N		
05/22/92	A22143	Preaward Audit of Multiple Award Schedule Contract: ISI Group, Inc., Solicitation Number FCGS-W3-92-0031-B-N		
05/26/92	A20929	Preaward Audit of Cost or Pricing Data: Nite Optics, Incorporated, Solicitation Number 7FXG-B3-91-8411-B		
05/29/92	A20637	Postaward Audit of Government Billings Under Multiple Award Schedule Contract: Eastman Kodak Company, Contract Number GS-00F-01303		\$407,179
05/29/92	A22465	Preaward Audit of Multiple Award Schedule Contract: Endevco Corporation, Solicitation Number FCGS-W3-92-0031-B-N		
05/29/92	A23329	Preaward Audit of Multiple Award Schedule Contract: Joy Carpets, Inc., Solicitation Number 3FNH-92-F301-N-12-12-91		
06/01/92	A22150	Preaward Audit of Multiple Award Schedule Contract: American National Carpet, Inc., Solicitation Number 3FNH-92-F301-N-12-12-91		
06/03/92	A22145	Preaward Audit of Multiple Award Schedule Contract: Karastan Bigelow Carpets, Solicitation Number 3FNH-92-F301-N-12-12-91		
06/04/92	A21557	Preaward Audit of Multiple Award Schedule Contract: Zenith Electronics Corporation, Solicitation Number 7FXG-C4-92-7702-B		
06/11/92	A20325	Preaward Audit of Multiple Award Schedule Contract: Pitney Bowes, Inc., Solicitation Number FCGE-C2-920103-B		
06/12/92	A21556	Preaward Audit of Multiple Award Schedule Contract: Cleveland Range, Inc., Solicitation Number 7FXG-A8-91-7354-B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/12/92	A22152	Preaward Audit of Multiple Award Schedule Contract: Mannington Carpets, Inc., Solicitation Number 3FNH-92-F301-N-12-12-91		
06/16/92	A22464	Preaward Audit of Multiple Award Schedule Contract: Friden Alcatel, Solicitation Number FCGE-C2-92-0103-B		
06/17/92	A21554	Preaward Audit of Multiple Award Schedule Contract: Carter-Hoffmann Corporation, Solicitation Number 7FXG-A8-91-7354-B		
06/23/92	A21861	Preaward Audit of Cost or Pricing Data: American Recreation Products, Inc., Solicitation Number 7FXG-C3-92-7801-B		
06/30/92	A20677	Preaward Audit of Multiple Award Schedule Contract: United Hospital Supply Corporation, Solicitation Number FCGS-X2-91-0028-B-N		
07/09/92	A22482	Preaward Audit of Multiple Award Schedule Contract: Bentley Mills, Incorporated, Solicitation Number 3FNH-92-F301-N-12-12-91		
07/10/92	A10832	Postaward Audit of Multiple Award Schedule Contract: The Toro Company, Contract Number GS-07F-13009		\$177,318
07/10/92	A23326	Preaward Audit of Multiple Award Schedule Contract: Bureau of National Affairs, Inc., Solicitation Number 2FYS-BD-90-0003-1		
07/13/92	A22478	Preaward Audit of Cost or Pricing Data: Ebsco Interiors, Solicitation Number 3FNH-92-F301-N-12-12-91		
07/15/92	A21555	Preaward Audit of Multiple Award Schedule Contract: Scotsman Ice Systems, Division of Scotsman Industries, Inc., Solicitation Number 7FXG-A8-91-7354-B		
07/22/92	A10679	Preaward Audit of Multiple Award Schedule Contract: Exide Electronics Corporation, Solicitation Number 7FXI-R7-91-6109B		
07/22/92	A21561	Preaward Audit of Multiple Award Schedule Contract: Century Equipment, Incorporated, Solicitation Number 7FXI-U5-90-3704-B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/23/92	A20943	Preaward Audit of Multiple Award Schedule Contract: Agema Infrared Systems, Solicitation Number FCGS-W3-0031-B-N		
07/31/92	A23337	Preaward Audit of Multiple Award Schedule Contract: Nelco Corporation, Solicitation Number 7FXG-A8-91-7354-B		
08/07/92	A22159	Preaward Audit of Multiple Award Schedule Contract: Glenco Distributing, Inc., Solicitation Number 7FXG-C4-92-7702-B		
08/10/92	A22172	Preaward Audit of Multiple Award Schedule Contract: Joerns Healthcare, Inc., Solicitation Number FCNH-91-FW01-N-5-2-91		
08/27/92	A10680	Preaward Audit of Multiple Award Schedule Contract: Kaplan School Supply Corporation, Solicitation Number 7-FXG-L3-91-7802-B		
09/03/92	A23339	Preaward Audit of Multiple Award Schedule Contract: Gill Marketing Company, Solicitation Number 7FXG-A8-91-7354-B		
09/17/92	A22163	Preaward Audit of Multiple Award Schedule Contract: The Delfield Company, Solicitation Number 7FXG-A8-91-7354-B		
09/22/92	A23338	Preaward Audit of Multiple Award Schedule Contract: Bray and Scarff, Inc., Solicitation Number 7FXG-A8-91-7354-B		
09/22/92	A23349	Postaward Audit of Multiple Award Schedule Contract: Nelco Corporation, Contract Number GS-07F-18105		\$18,514
09/23/92	A20952	Preaward Audit of Multiple Award Schedule Contract: Yorkkraft, Inc., Solicitation Number 7FXG-A8-91-7354-B		
09/24/92	A23346	Preaward Audit of Multiple Award Schedule Contract: Hobart Corporation, Manufacturer for Gill Marketing Company, Solicitation Number 7FXG-A8-91-7354-B		
09/28/92	A23341	Preaward Audit of Multiple Award Schedule Contract: Intermetro Industries Corporation, Solicitation Number 7FXG-A8-91-7354-B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/29/92	A21259	Preaward Audit of Multiple Award Schedule Contract: Game Time, Incorporated, Solicitation Number 7FXG-C3-92-7801-B		
IRMS INTERNAL AUDITS				
05/29/92	A11931	Limited Audit of FTS2000 Customer Support		
06/30/92	A23624	Audit of FTS2000 Travel Expenses		
07/08/92	A10519	Audit of IRMS Cost Recovery System for the Shared Information Processing and Data Communications Program		
07/10/92	A00952	Review of Contract Workload Management		
08/24/92	A11914	Audit of Controls Over Payments to Office of Technical Assistance Contractors		
09/29/92	A21532	Audit of Administration of Purchase of Telephone and Services (POTS) Contracts, Region 4		
09/29/92	A23633	Audit of FTS2000 Customer Training, AT&T Contract		
IRMS CONTRACT AUDITS				
04/06/92	A21547	Limited Audit of Government Billings: Zenith Data Systems, Contract Numbers GSOOK90AGS5212 and GSOOK91AGS5054		\$9,612
04/10/92	A20924	Preaward Audit of Multiple Award Schedule Contract: Black Box Corporation, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
04/10/92	A21848	Preaward Audit of Change Order Proposal: U.S. Sprint Communications Company, Contract Number GS00K89-AHD0009		
04/13/92	A23620	Preaward Audit of Cost or Pricing Data: American Management Systems, Inc., Solicitation Number GSC-OIT-0021		
04/13/92	A23621	Preaward Audit of Cost or Pricing Data: Booz, Allen & Hamilton, Inc., Subcontractor to Computer Data Systems, Inc., Solicitation Number GSC-OIT-0021		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/13/92	A23622	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., Solicitation Number GSC-OIT-0021		
04/13/92	A23623	Preaward Audit of Cost or Pricing Data: Government Systems, Incorporated, Subcontractor to Computer Data Systems, Inc., Solicitation Number GSC-OIT-0021		
04/13/92	A23625	Preaward Audit of Cost or Pricing Data: International Technology Corporation, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
04/13/92	A23626	Preaward Audit of Cost or Pricing Data: Hughes STX Corporation, Solicitation Number GSC-KESF-B-C- 00046-N-10-30-91		
04/14/92	A22438	Preaward Audit of Multiple Award Schedule Contract: AST Research, Incorporated, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
04/17/92	A21540	Preaward Audit of Cost or Pricing Data: KMS Advanced Products, Incorporated, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
04/22/92	A22448	Preaward Audit of Multiple Award Schedule Contract: Grid Systems Corporation, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
05/14/92	A20337	Audit of Specified Cost Element Review for Initial Pricing: Solicitation Number GSC-OIT-0544, International Systems Services Corporation, Stamford, Connecticut		
06/26/92	A22495	Preaward Audit of Cost or Pricing Data: STI, Inc., Solicitation Number RFP 9KCS-91-0002		
06/30/92	A23629	Audit of Termination Proposal: Network Management, Incorporated, Contract Number GS-00K-90AJD0042, Delivery Order Number K0091AJD0626		
07/06/92	A20950	Preaward Audit of Multiple Award Schedule Contract: Orbacom Systems, Incorporated, Solicitation Number GSC-KESR-00063-N-05-13-92		
07/09/92	A22485	Preaward Audit of Multiple Award Schedule Contract: Trimble Navigation, Ltd., Solicitation Number GSC-KESR-00063-N-05-13-92		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/17/92	A22166	Preaward Audit of Multiple Award Schedule Contract: Kavouras, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
07/22/92	A22477	Preaward Audit of Multiple Award Schedule Contract: DJ&J Software Corporation dba/Egghead Discount Software, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
07/27/92	A22489	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation Number GSC-KESO-C-00047-N-4-21-92		
07/30/92	A22503	Preaward Audit of Multiple Award Schedule Contract: Trans World Communications, Inc., Solicitation Number GSC-KESR-00063-N-05-13-92		
07/31/92	A22511	Preaward Audit of Cost or Pricing Data: Eastern Computer, Inc., Subcontractor to STI, Incorporated, Contract Number 9KCS-91-0002		
07/31/92	A23630	Preaward Audit of Cost or Pricing Data: Systems Engineering and Management Associates, Incorporated, GSC-KEGB-92-03		
08/06/92	A21536	Audit of Termination Proposal: Interlake Material Handling Division, Contract Number GS-00F-03041		
08/07/92	A20681	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Incorporated, Solicitation Number GSC-KESV-00062-N		
08/12/92	A21543	Audit of Request for Equitable Adjustment: Interlake Material Handling Division, Contract Number GS-00F-03041		
08/17/92	A22502	Preaward Audit of Multiple Award Schedule Contract: Anacomp, Incorporated, Solicitation No. GSC-KESO-C-00047-N-4-21-92		
08/18/92	A22496	Preaward Audit of Multiple Award Schedule Contract: Boole and Babbage, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
08/19/92	A22174	Preaward Audit of Cost or Pricing Data: Telecom Systems Services, Inc., Solicitation Number GSC-KESV-00062-N-05-06-92		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
08/26/92	A22493	Preaward Audit of Multiple Award Schedule Contract: Sun Microsystems Federal, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
08/27/92	A20946	Audit of Termination Proposal: Computer Associates International, Inc., Contract Number GS-00F-03041		
08/31/92	A20338	Preaward Audit of Multiple Award Schedule Contract: Prime Computer, Inc., Solicitation Number GSC-KESO-C-00047		
09/02/92	A20340	Preaward Audit of Multiple Award Schedule Contract: Data General Corporation, Solicitation Number GSC-KESO-C-00047		
09/04/92	A22508	Preaward Audit of Multiple Award Schedule Contract: Calcomp Incorporated, Solicitation Number GSC-KESO-C-00047-N-4-21-92		
09/08/92	A22494	Preaward Audit of Multiple Award Schedule Contract: Oracle Corporation, Solicitation Number GSC-KESO-C-00047-N-4-21-92		
09/08/92	A22501	Preaward Audit of Multiple Award Schedule Contract: Global Wulfsberg Systems Division, Solicitation No. GSC-KESR-00063-N-05-13-92		
09/09/92	A22162	Preaward Audit of Multiple Award Schedule Contract: Harris Adacom Corporation, Solicitation Number GSC-KESO-C-00047-N-4-21-92		
09/10/92	A22504	Preaward Audit of Multiple Award Schedule Contract: Magnavox Electronic Systems Company, Solicitation No: GSC-KESR-00063-N-05-13-92		
09/10/92	A23351	Postaward Audit of Multiple Award Schedule Contract: Comdial Corporation, Inc., Contract Number GS00K92-AGS0455		\$3,084
09/16/92	A22165	Preaward Audit of Multiple Award Schedule Contract: BMC Software, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
09/17/92	A20334	Preaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Incorporated, Solicitation Number GSC-KESO-C-00047		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/17/92	A22498	Preaward Audit of Multiple Award Schedule Contract: ICL, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
09/18/92	A23343	Preaward Audit of Multiple Award Schedule Contract: Comdial Corporation, Inc., Solicitation Number GSC-KESV-00062-N-05-06-92		
09/22/92	A20333	Preaward Audit of Multiple Award Schedule Contract: Digital Equipment Corporation, Solicitation Number GSC-KESO-C-00047		
09/22/92	A22164	Preaward Audit of Multiple Award Schedule Contract: Standard Communications Corporation, Solicitation Number GSC-KESR-00063-N-05-13-92		
09/24/92	A21255	Preaward Audit of Multiple Award Schedule Contract: Lanier World-wide, Inc., Solicitation Number GSC-KESV-00062-N-05-06-92		
09/29/92	A21874	Preaward Audit of Multiple Award Schedule Contract: Harris Corporation, Computer Systems Division, Solicitation Number GSC-KESO-C-00047-N-4-21-92		
09/29/92	A23350	Preaward Audit of Cost or Pricing Data: R.O.W. Sciences, Inc., Solicitation Number GS-KEGD-92-0004		

OTHER INTERNAL AUDITS

04/10/92	A22428	Audit of Imprest Fund, Sansome Street Field Office, Region 9
04/23/92	A22136	Audit of Imprest Fund, Denver Buildings Management Field Office, Region 8
04/24/92	A22425	Audit of Time and Attendance Practices, Federal Protective Service Division, Seattle, Washington
05/13/92	A21858	Audit of Time and Attendance Practices, Region 6 Finance Division, Accounting Operations Branch
05/19/92	A20942	Audit of the Camden Field Office Imprest Fund
06/17/92	A22413	Audit of Business Service Center, Los Angeles, California, Region 9

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/18/92	A11024	Audit of the Development of GSA's New Payroll System		
06/18/92	A21216	Audit of Montgomery, Alabama, Imprest Fund Operations, Region 4		
06/19/92	A22731	General Services Administration Results of the Fiscal Years 1991 and 1990 Consolidated Financial Statements Audit		
06/23/92	A20940	Audit of Time and Attendance Practices, Huntington Field Office, Roanoke Sub-Field Office, Parkersburg Satellite Office		
06/30/92	A20001	OIG Audit Highlights of GSA Services and Staff Offices Reviewed in Fiscal Year 1991		
07/13/92	A21869	Audit of Imprest Fund Operations, Federal Protective Service, District Office, Kansas City, Missouri		
07/21/92	A20949	Audit of Time and Attendance Practices, Pittsburgh Field Office		
08/20/92	A21538	Audit of Imprest Fund, Dayton Fleet Management Center, Region 5		
08/25/92	A22158	Audit of Imprest Fund, Beaumont Buildings Management Field Office, Region 7		
08/26/92	A20947	Audit of the Pittsburgh Field Office Imprest Fund		
08/31/92	A11520	Audit of Imprest Fund, National Capital Region, Washington, DC		
09/01/92	A22468	Audit of Imprest Fund: Tucson Field Office, Region 9		
09/01/92	A22474	Audit of Imprest Fund: Nogales Border Station, Region 9		
09/15/92	A22134	Review of Time and Attendance Practices, Denver Federal Center		
09/23/92	A20683	Audit of Imprest Fund, Albany Buildings Management Field Office		
09/29/92	A22155	Audit of Imprest Fund, Administrative Services Division, Region 8		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
OTHER CONTRACT AUDITS				
04/22/92	A10252	Postaward Audit of Compliance with the Excess Profits Clause, a Covenant to the Deed for Hog Island, Hull, Massachusetts		\$66,682
09/03/92	A21866	Audit of Subcontractor Report: U.S. Sprint Communications Company, Contract Number GS00K89AHD0009		
NON-GSA		INTERNAL AUDITS		
08/27/92	A23344	Audit of the Administrative Procedures of the Administrative Conference of the United States		
09/29/92	A11524	Audit of the National Transportation Safety Board's Administrative Procedures and Practices for Travel		

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, 1992 through September 30, 1992, GSA efforts to improve debt collection and reduce the amount of debt written-off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- Began using Department of the Treasury's CASH-LINK program, an on-line program which provides daily deposit information. It also provides a contact person at any bank and at Treasury to resolve any adjusting or reconciling items as they happen.
- Participated in the Debt Collection and Credit Forum with other regional agencies. The forum for the last quarter of the fiscal year focused on the latest

enhancements for the Department of Justice concerning claims forwarded for litigation, credit bureau reports and reporting, and streamlining the debt collection process.

- Converted the Claims Collection Litigation Report to a personal computer format, thus improving the timeliness of the submission of these reports to the Department of Justice.
- Centralized employee claims in our Kansas City Finance Division, which will result in improved collection rates and decreased write-offs.
- Implemented a new personal computer application to track outleases.
- Conducted annual review of the operations in one region to ensure compliance with the provisions of the Debt Collection Act of 1982. Part of the review covered account servicing procedures for non-Federal activity.

Non-Federal Accounts Receivable

	As of April 1, 1992	As of September 30, 1992	Difference
Total Amounts Due GSA	\$44,532,519	\$40,731,473	\$3,801,046
Amount Delinquent	\$21,048,960	\$20,202,145	\$ 846,815
Total Amount Written Off as Uncollectible Between 4/1/92 and 9/30/92	\$1,311,328		

Of the total amounts due GSA and the amounts delinquent as of April 1, 1992 and September 30, 1992,

\$2.9 million and \$2.8 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
Inspector General Act	
Section 4(a)(2)—Review of Legislation and Regulations	15
Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies.....	3,7
Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies.....	3,7
Section 5(a)(3)—Prior Recommendations Not Yet Implemented	25
Section 5(a)(4)—Matters Referred to Prosecutive Authorities.....	20
Sections 5(a)(5) and 6(b)(2)—Summary of Instances Where Information Was Refused.....	None
Section 5(a)(6)—List of Audit Reports.....	27
Section 5(a)(7)—Summary of Each Particularly Significant Report	3,7
Section 5(a)(8)—Statistical Tables on Management Decisions on Questioned Costs.....	19
Section 5(a)(9)—Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use	18
Section 5(a)(10)—Summary of Each Audit Report Over 6 Months Old for Which No Management 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
Senate Report No. 96-829	
Resolution of Audits.....	17
Delinquent Debts.....	54

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