

# Semiannual Report to the Congress

October 1, 1992 – March 31, 1993



U.S. General Services Administration  
Office of Inspector General



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# Foreword

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*This report summarizes the Office of Inspector General's (OIG) activities between October 1, 1992 and March 31, 1993. 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.*

*During this period, a computer manufacturer agreed to pay \$14.8 million to settle its potential civil liability under the False Claims Act. This is the second largest civil settlement achieved in connection with a single case involving the GSA OIG.*

*As part of a President's Council on Integrity and Efficiency effort, the GSA OIG led a multi-agency review of employee relocation practices and procedures. We advised management of the need to establish a council to ensure that employee relocations are managed effectively and efficiently.*

*Also during the period, we issued 173 preaward contract audit reports to Agency officials. These reports evaluated \$1.3 billion in potential Government-wide expenditures for space, supplies, materials, and services, and contained over \$127 million in financial recommendations.*

*Our internal audits examined the efficiency, effectiveness, and integrity of GSA programs and operations and resulted in 84 reports to management which included recommendations for improvement. For example, internal reviews advised management of the need to improve security and fire safety practices at two computer facilities.*

*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

April 30, 1993



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# Summary of OIG Performance

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<b>OIG Accomplishments</b>	Total Financial Recommendations	\$134,178,757
	• Recommendations That Funds Be Put to Better Use	\$127,549,880
	• Questioned Costs	\$6,628,877
	Audit Reports Issued	273
	Investigative Referrals	244

<b>Results Attained</b>	Management Decisions and Other Savings Achieved	\$174,487,487
	Indictments and Informations	15
	Successful Criminal Prosecutions	15
	Civil Settlements/Judgments	11
	Contractors Suspended/Debarred	75
	Employee Actions Taken	34



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# Overview And Focus On OIG Activities

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*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-ninth 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 almost \$19.8 million in recoveries.
- Convictions of current and former GSA employees, and a former manager of a freight consolidation carrier for receiving and giving gratuities.
- Successful prosecution of a prospective lessor arising from a GSA employee's allegation to the OIG of wrongdoing.
- Evaluation of alternatives for providing construction management services.

### **Agency Operations**

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

- Ensure the accuracy of the space management information system, and collect rent due from the tenant agency.
- Improve the operations and controls over the special order program for tools.
- Improve security and fire safety practices at two computer facilities.
- Establish a council to ensure that employee relocations are managed effectively, efficiently, and economically.
- Improve processing of health benefit insurance transactions.

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# Overview And Focus On OIG Activities

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## **Prevention Activities**

OIG prevention activities included:

- Preaward reviews of 173 contracts with an estimated value of \$1.3 billion.
- Integrity awareness briefings of 340 GSA employees.
- Advisory reviews of 18 lease proposals aimed at heading off potential problems.

## **Focus**

This period, we continued to focus on areas highlighted in previous Reports to the Congress.

Our fourth Consolidated Audit Highlights Report, covering Fiscal Year 1992 accomplishments, will be issued shortly. This annual audit summary 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. It has been well received by GSA management because it points out issues which may warrant further attention. The document provides an overview of GSA activities and services, with a historical perspective, to managers regarding the effectiveness and potential vulnerabilities of their programs. As a result of past highlight reports, GSA management has formed task groups to address program effectiveness in leasing and major procurement activities, and targeted high risk program component areas for Federal Managers' Financial Integrity Act reviews.

To better assist management, our audit program is concentrating more on broad program reviews to evaluate and recommend ways to improve major GSA activities. We are currently examining Federal Supply Service contracting, costing, and pricing actions associated with nationwide inventory stocking practices and operations. We are also looking at how the Office of FTS2000 can better procure and administer contract services and support its customers' needs. In addition, we are focusing attention on the Public Buildings Service contracts and related real property administration activities.

The Multiple Award Schedule program seeks to provide significant savings to the Government on the purchase of common-use items for which individual purchasers do not have unique product specifications. GSA recognized that its efforts to correct identified weaknesses in the program have not yet been fully successful, and thus designated the program as a high risk area under the Federal Managers' Financial Integrity Act. We are continuing our efforts to assist GSA contracting officials through preaward pricing evaluation; by providing clarification and advice on the offeror's accounting, billing, and discounting

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# *Overview And Focus On OIG Activities*

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practices during negotiation sessions; and by performing postaward audits of contractors' adherence to contract pricing and administration requirements.

Our review of GSA's competitive bid contract process to detect whether collusive bidrigging activity is present in contracting programs is still underway.

Through our Total Quality Management program, we initiated several projects to study and recommend improvements to OIG operational and internal processes. Among these areas are continuing evaluations of employee recognition and performance standards, internal communications, and administrative and office services. We are also closely examining our internal operations to seek ways to "reinvent the OIG" by working smarter with fewer resources. We invited and received a number of suggestions and ideas from our staff members. Some ideas have already been implemented, and we are considering others, which include revisions to internal processes and procedures.

We are continuing to carry out our responsibility for ensuring the annual audit of the Agency's financial statements as mandated by the Chief Financial Officers Act of 1990. For the past 5 years, the audit has been conducted by an independent certified public accounting firm under the oversight of the OIG. Our office remains closely involved with this process.

We have accomplished a great deal during this reporting period. We are seeing positive results from our efforts to streamline our operations and improve our service to GSA management, the Congress, and the American people.



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# Organization, Staffing, and Budget

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*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.

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# ***Organization, Staffing, and Budget***

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## ***Staffing and Budget***

The OIG started Fiscal Year 1993 with a total on-board strength of 432 employees.

The OIG's approved Fiscal Year 1993 budget is approximately \$34.7 million.

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# Procurement Activities

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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 perform approximately 500 reviews each year.

## Significant OIG Accomplishments

### **\$14.8 Million Civil Settlement**

On March 4, 1993, a computer manufacturer entered into a civil settlement agreement with the Government to pay \$14.8 million to settle its potential civil liability under the False Claims Act. This is the second largest civil settlement received in connection with a single case involving the GSA OIG.

A joint audit and investigation was conducted when the company voluntarily disclosed to GSA that it may not have complied fully with its contractual obligations. Between 1980 and 1990, the firm substituted reconditioned or remanufactured computer equipment for the new equipment required by various Government contracts.

The settlement also resolved allegations that the company violated the Buy American Act or Trade Agreements Act when it incorrectly certified the country of origin of various products which it sold to the United States Government during the same time period.

### **\$5.0 Million in Civil Settlements**

In addition to the \$14.8 million civil settlement noted above, the Government entered into three other settlement agreements. A typewriter and photocopier supplier; a heating, ventilation, and air conditioning contractor; and a distributor of scientific equipment agreed to pay the Government almost \$5.0 million to settle their potential civil liability under the False Claims Act. The settlement agreements were negotiated by representatives of the Department of Justice and the GSA OIG.

Under the terms of the first agreement, a typewriter and photocopier supplier agreed to pay \$1.8 million. This agreement resulted from the firm's disclosure that it had violated the defective pricing and price reduction clauses of its Multiple Award Schedule contracts from 1984 to 1989. The firm estimated that over the 4 year period, it had overcharged the Government \$505,490 as a result of its pricing practices. A subsequent OIG audit and investigation disclosed significant additional overcharges.

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# ***Procurement Activities***

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The second agreement provided that a heating, ventilation, and air conditioning contractor, a construction quality management contractor, and an insurance bond company pay the Government almost \$1.7 million to settle their potential civil liability. The agreement stemmed from an investigation which disclosed that the heating, ventilation, and air conditioning contractor, contrary to contract specifications, reused old ductwork and attempted to conceal it by applying fresh paint over portions of old ductwork. Also, the contractor misrepresented the amount of work performed. In addition, the construction quality management firm failed to conduct an adequate inspection of the contractor's work, and an insurance bond company refused to pay for the cost to repair and finish the work.

Under the terms of the third agreement, a distributor of scientific laboratory equipment agreed to pay the Government \$1.5 million. An OIG audit and investigation disclosed that the firm failed to disclose full pricing and discount information to GSA contracting officials. The firm sold items to commercial customers at discounts greater than those disclosed to GSA. GSA contracting officials relied upon these data and, as a result, the firm secured inflated prices from Federal purchasers. In addition to the settlement agreement, the company and two company officials pled guilty to various criminal violations. The company was ordered to pay a \$200,000 fine and placed on 3 years probation, and the company officials were placed on probation.

## ***Bribery Convictions***

An OIG investigation resulted in the convictions of a GSA supervisory traffic management specialist, a former GSA freight rate specialist, and a former manager of a freight carrier for receiving and giving gratuities. The investigation was initiated when an official of a freight forwarding company alleged that a former GSA employee attempted to solicit a bribe.

The investigators found that the freight forwarder and a freight carrier had provided gratuities to two GSA officials. In return, they were to direct freight shipments through a consolidation carrier. The use of this consolidation carrier resulted in an unnecessary service and allowed the freight carriers to bill for unneeded services.

The GSA supervisory traffic management specialist pled guilty to accepting a bribe. He was placed on 2 years supervised probation, fined \$3,000, and ordered to perform 100 hours of community service. The former freight rate specialist pled guilty to accepting a gratuity. He was placed on 3 years probation. The former manager of the freight carrier was sentenced for giving a gratuity to a public official. He was placed on 5 years probation, and ordered to make restitution of \$130,000.

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# ***Procurement Activities***

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## ***Employee Allegation Results in Conviction***

On November 23, 1992, a prospective GSA lessor pled guilty in U.S. District Court to offering a bribe to a Federal official. Sentencing is scheduled for April 1993.

The conviction resulted from an investigation initiated after a GSA realty specialist alleged to the OIG that the prospective lessor had offered a bribe. In return, the realty specialist was to provide bid information to the prospective lessor.

The realty specialist cooperated with OIG special agents and participated in a meeting during which the prospective lessor offered and paid the realty specialist a bribe to guarantee a lease award. The prospective lessor was consequently arrested by OIG agents and charged in U.S. District Court for violation of bribery laws.

## ***Construction Management Program***

This period, we completed a review of the Construction Management Program. During the past few years, GSA has contracted out for construction management services that were previously performed by GSA personnel. We determined that an evaluation of the program is needed to ensure that the use of construction management contracts represents the best method of obtaining these services.

The audit report indicated that GSA had established a task force of design and construction personnel to review the results from the use of these contracts. The task force issued a report outlining general resource, management, and administrative concerns. We sent a questionnaire to all regional divisions concerning their experiences using these contracts. Their responses disclosed many of the same concerns identified by the task force. However, we found that GSA had not yet implemented all of the task force's recommendations.

Also, GSA had not conducted a cost analysis to determine the program's cost effectiveness since it was implemented 6 years ago. Responses to the questionnaires indicated that several regions questioned whether these construction management contracts are the most cost effective method for obtaining these services.

We believe that construction management services can be obtained from a number of sources including in-house personnel, contract architect-engineers, and management and inspection firms, as well as construction management contractors.

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# *Procurement Activities*

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The January 12, 1993 report recommended to the Commissioner, Public Buildings Service, that the Office of Real Property Development:

- Evaluate the efficiency and cost effectiveness of the Construction Management Program and other alternatives for providing construction management services.
- Determine, based upon the results of the evaluation, which alternatives should be promoted and used by the regional offices.

Responsive action plans were provided for implementing the report recommendations.

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# Agency Operations

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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 135 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 84 internal audits on Agency program areas.

## Significant OIG Accomplishments

### **Vacant Space Management**

This period the OIG reviewed the management of vacant space in GSA-controlled buildings in one region. While GSA is making efforts to minimize vacant space in its inventory, the review disclosed that the Agency's information system report that lists agency assignments, vacant space, and classification of space was not in agreement with the actual building space status.

In one case, an agency occupying 7,035 square feet of office space was not listed on the report and, thus, had not been billed over \$613,000. The computerized information system should be updated to reflect the current status of the space so that accurate information can be provided to management. We also reported that space utilization inspections, which are used to ensure accurate space records, need to be done more frequently. The most recent inspection in the buildings reviewed was performed in 1986.

Discrepancies also existed between information system data and agency assignment files. For the 20 building and 135 corresponding assignments in our sample, we found instances of missing, inaccurate, or incomplete information representing 1.5 million square feet of space. The assignment files need to be accurate and complete if they are to be relied upon for managing GSA-controlled space.

The February 26, 1993 report made several recommendations to the Acting Regional Administrator that the Real Estate Division:

- Update the information system with the unlisted assignment and collect the rent due.
- Conduct space utilization surveys to determine the accuracy of the assignment files.
- Update assignment files to reflect current assignments.

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

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# Agency Operations

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## ***Special Order Program for Tools***

The special order program provides customer agencies with tools that have a limited or unpredictable demand. Agencies' requisitions for the items are submitted to GSA, which places orders for the items with vendors for direct delivery to customers. During Fiscal Year 1992, sales for tools under the program totaled \$20.4 million.

An OIG evaluation of the operations of the special order program for tools revealed that the time GSA takes to issue an order after receiving a customer requisition is lengthy. Analysis determined that 35 percent of the requisitions sampled were in suspension status because purchase descriptions needed to be prepared or updated. Compounding the situation was a large backlog of purchase descriptions requiring preparation or revision.

The review also revealed that many customer requisitions were rejected due to minimum order limitations established by vendors. In Fiscal Year 1992, 30 percent of the customer requisitions were rejected because the quantities requested were less than the vendor's minimum order limitation.

Our February 26, 1993 report made several recommendations to the Acting Regional Administrator to require the Federal Supply Service officials to:

- Strengthen controls over requisitions in suspension status.
- Ensure sufficient time is devoted to preparing or updating purchase descriptions.
- Consider alternative supply methods to decrease requisition rejections.

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

## ***Computer Security and Fire Safety***

This period OIG reviews at two GSA computer centers showed that improvements were needed in security and fire safety practices. At one facility, computer security inspections were not performed and personnel security clearances were not monitored. In addition, an alternate facility was not provided and backup copies of data were not stored at an off-site location because the required contingency plans for emergency situations were never prepared.

At the other facility, prompt action was not taken to ensure employees have proper security clearances, a system security official had not been designated, and security inspections were not documented. Also,

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# ***Agency Operations***

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facility safety inspections of smoke and heat detectors, fire alarms, and sprinkler/halogen systems needed to be documented, and inspection due dates needed to be monitored.

The December 23, 1992 and March 31, 1993 reports made several recommendations to the Regional Administrator and the Acting Regional Administrator to:

- Conduct security inspections, monitor personnel security clearances, and develop contingency plans for emergency situations.
- Ensure employees have appropriate security clearances, designate a system security official, and document and monitor facility safety inspections.

The Regional Administrator and Acting Regional Administrator agreed with or indicated that actions had already been taken to implement the recommendations in the report. The audits are still in the resolution process.

## ***Employee Relocations***

Public Law 95-151 increased Government employee relocation allowances for household goods, temporary quarters, home selling expenses, and home purchase expenses. It also incorporated a provision authorizing Federal agencies to contract for relocation services, including arranging for the purchase of a transferred employee's residence.

As part of a President's Council on Integrity and Efficiency effort, the GSA OIG led a multi-agency review of employee relocation practices and procedures. The review was performed by the GSA, Department of Justice, Department of Health and Human Services, and Department of Agriculture OIGs.

The OIG audits determined that the agencies generally did not adequately manage relocations. Also, the audits showed that improved employee relocation management and new policies and procedures could significantly reduce the cost of employee relocations, ensure that the Federal travel regulations are applied consistently, and help employees experience less stressful relocations.

The December 14, 1992 report recommended that the GSA Administrator establish a Government Relocation Council chaired by the Commissioner of the Federal Supply Service and comprised of relocation managers from other Government agencies and relocation contractor representatives. The Council should study issues and recommend actions needed to ensure that Government relocations can be effectively, efficiently, and economically managed.

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# Agency Operations

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The Administrator suggested that study groups formed from the membership of the Interagency Travel Management Committee be used to study Federal employee relocation issues. The GSA OIG coordinated a meeting involving personnel from the GSA Travel Management Division, Government relocation managers from 10 Government departments, and 2 relocation contractors. The actions planned as a result of this meeting represent a positive response to the audit report recommendation. The audit is still in the resolution process.

## ***Employee Benefit Programs***

The OIG reviewed GSA's processing of transactions, primarily for calendar year 1991, pertaining to four Federal employee benefit programs: Civil Service Retirement System, Federal Employees' Retirement System, Federal Employees' Group Life Insurance Program, and Federal Employees' Health Benefits Program. Within GSA, these transactions are processed jointly by regional personnel offices and the National Payroll Center. The value of the transactions processed by GSA in 1991 was \$148 million.

The review found that GSA's processing of employee benefit transactions was generally consistent with applicable regulations. Also, with the exception of some health benefit insurance transactions, GSA's transactions were properly recorded. Both GSA and the Department of Labor had made Government contributions to the Office of Personnel Management for GSA employees participating in the Workers' Compensation Program. Although the Department of Labor had payment responsibility, GSA also paid the Office of Personnel Management \$38,594 because the National Payroll Center was not notified when the employees joined the Workers' Compensation Program. After discussing these payments with National Payroll Center personnel, action was initiated to recover the duplicate contributions and develop procedures to ensure that the Center is notified when employees enter into the Workers' Compensation Program.

The January 13, 1993 report recommended specific actions to correct identified deficiencies. These included a recommendation that the Regional Administrator have the National Payroll Center determine whether it would be cost beneficial to recover health benefit insurance contributions for other years.

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

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# Prevention Activities

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*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 173 contracts with an estimated value of \$1.3 billion. The audit reports contained over \$127 million in financial recommendations.

### **Multiple Award Schedule Contracts**

This period, the three most significant audits involving Multiple Award Schedule contracts had estimated Government-wide sales totaling over \$176 million. Based on our findings, the auditors recommended over \$47 million in funds be put to better use.

The OIG evaluated data submitted in response to GSA's solicitations for communications equipment, microcomputers, and data base management programs. One audit advised the contracting officer that the firm did not submit accurate sales data and granted local governments greater discounts. Another audit noted that the company did not disclose discounts offered to commercial customers. The final report advised the contracting officer that the company offered commercial customers similar terms and conditions, but higher discounts.

### **Other Contracts**

The OIG performed three significant audits involving proposals for construction management services, electrical work, and electronic security locks. The three audits reviewed proposed amounts of over \$22.0 million and recommended adjustments of more than \$7.7 million.

- The OIG evaluated a cost or pricing proposal for contract management services related to the construction of a Federal building. The audit advised the contracting officer that the proposed costs for direct and indirect salary and overhead expenses were significantly overstated.
- The OIG audited a change order pricing proposal submitted for electrical work for an energy efficient lighting system associated with a building renovation project. Our report identified overstated proposed costs for direct labor, insurance and taxes, material costs, and overhead.

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# Prevention Activities

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- The OIG audited cost and pricing data submitted in response to a solicitation for electronic security locks. Audit adjustments were identified for material, warranty, and royalty expense, as well as non-recurring and indirect expenses. Based on these findings, the auditors recommended reductions to the proposed amounts.

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

The Federal Managers' Financial Integrity Act requires that agency systems of internal accounting and administrative control comply with the internal control standards prescribed by the Comptroller General. In addition, the Act requires GSA management to provide reasonable assurance that Agency resources are protected against fraud, waste, mismanagement, and misappropriation.

We advised management that a material weakness should have been reported to the Administrator concerning a violation of the Anti-Deficiency Act. Based upon our report, this condition was reviewed by GSA's Management Control Oversight Council and reported by the Administrator as a material weakness in the Agency's assurance statement.

In addition, our reviews identified other matters concerning the adequacy of management evaluations, the need for assurance statements to address audits and management studies, and the expanded responsibilities of the Chief Financial Officer.

## ***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 21 briefings which were attended by 340 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.

## ***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.

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# Prevention Activities

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The program achieved the following results during the reporting period:

Lease proposals submitted for review .....	69
Lease proposals reviewed .....	18
Lease proposals with deficiencies .....	15
Lease proposals with no deficiencies .....	3

Deficiencies identified through OIG advisory lease reviews related to energy conservation; unallowable and inflated operating costs; contradictory contract clauses; defective present value analysis; an outdated appraisal report; an acquisition plan not properly approved; and incomplete and 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 485 Hotline calls, including 20 complaints from other agencies. Of these, 239 complaints were referred to the White House in response to the President's National Performance Review; 108 complaints did not warrant action; and 118 complaints were acted on as GSA Hotline complaints. One hundred five (or 89 percent) of the 118 Hotline calls warranted further action. Twelve complaints from other agencies 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 15 implementation reviews. In 12 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.

## **Legislative Requirements**

This period, the OIG conducted two evaluations to satisfy legislative requirements for Fiscal Year 1992 activities. In one review, the OIG evaluated GSA's compliance with Public Law 101-121, also known as the Byrd Amendment Restriction on Lobbying Activities. The Amendment requires that companies receiving contracts, loans, or cooperative agreements over certain dollar thresholds certify that no prohibited payments were or will be made, and disclose lobbying activity costs paid from non-Federal funds. Our review indicated that GSA was in compliance with the Amendment's requirements.

In the second review, the OIG evaluated GSA's compliance with Public Law 97-258, Money and Finance Act. This law requires an evaluation of GSA's process for following the guidelines established under Office of Management and Budget Circular A-120 for obtaining advisory and

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## ***Prevention Activities***

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assistance services, and Public Law 96-83 for reporting such services to the Federal Procurement Data System. While our review determined that GSA was in compliance with the guidelines and reporting requirement, we advised management that improvements were needed in the controls over the appointments of experts and consultants.

In addition to the above, the OIG conducted an audit survey of GSA's compliance with the National Energy Conservation Policy Act of 1978, as required by the Energy Policy Act of 1992. We reported that the Agency is in general compliance with prescribed energy conservation laws, policies, procedures, and practices, and has implemented the required energy conservation program.

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# Review of Legislation and Regulations

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*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 127 legislative matters and 71 proposed regulations and directives. The OIG provided significant comments on the following legislative items:

- **H.R. 823, Lobbying Disclosure Act of 1993.** The proposed bill would establish uniform lobbying disclosure and registration requirements. We noted that it addressed reporting requirements for lobbying directed only at elected officials and senior-level agency personnel without monitoring lobbying directed at rank-and-file Federal employees. If enacted, the bill would amend Public Law 101-121, also known as the Byrd Amendment Restriction on Lobbying Activities, which currently requires Federal contractors and others to report all attempts to lobby any Federal employee for Government contracts, loans, or grants. We urged that the current, more comprehensive reporting requirements and restrictions on lobbying efforts remain at all levels.
- **H.R. 611, Proposed Federal Travel Disclosure Act of 1993.** We commented that this bill would impose certain restrictions and reporting requirements on Federal travel. While we generally supported the goal of increased accountability in Federal travel, we noted that some of the bill's reporting requirements would be a duplication of already existing reporting procedures. We also expressed concern that the reporting requirements could lead to the inadvertent disclosure of sensitive law enforcement information.

# Statistical Summary of OIG Accomplishments

## Audit Reports Issued

The OIG issued 273 audit reports, including 1 audit performed by the OIG that was issued to another agency and 15 audits performed for the OIG by another agency. The 273 reports contained financial recommendations totaling \$134,178,757, including \$127,549,880 in recommendations that funds be put to better use and \$6,628,877 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 March 31, 1993. Fifteen reports more than 6 months old were awaiting management decisions as of March 31, 1993; but 14 of them were preaward audits, which are not subject to the 6 month management decision requirement. The remaining report had been removed from the management decision process due to ongoing investigative activity. This report was recently returned to the OIG after being declined for criminal or civil action, and has just been returned

**Table 1. Management Decisions on OIG Audits**

	No. of Reports	Reports with Financial Recommendations	Total Financial Recommendations
For which no management decision had been made as of 10/1/92			
Less than 6 months old	129	91	\$ 73,537,221
More than 6 months old	12	12	6,816,611
Reports issued this period	<u>268</u>	<u>158</u>	<u>128,016,454</u>
<b>TOTAL</b>	<b>409</b>	<b>261</b>	<b>\$208,370,286</b>
For which a management decision was made during the reporting period			
Issued prior periods	126	88	\$ 73,649,062
Issued current period	<u>178</u>	<u>91</u>	<u>88,580,597</u>
<b>TOTAL</b>	<b>304</b>	<b>179</b>	<b>\$162,229,659</b>
For which no management decision had been made as of 3/31/93			
Less than 6 months old	90	67	\$ 39,435,857
More than 6 months old	<u>15</u>	<u>15</u>	<u>6,704,770</u>
<b>TOTAL</b>	<b>105</b>	<b>82</b>	<b>\$ 46,140,627</b>

# Statistical Summary of OIG Accomplishments

into the management decision process. Table 1 does not include 1 report issued to another agency this period and 17 reports excluded from the management decision process because they pertain to ongoing investigations.

## **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**

	<b>No. of Reports</b>	<b>Financial Recommendations</b>
For which no management decision had been made as of 10/1/92		
Less than 6 months old	85	\$ 72,544,879
More than 6 months old	11	5,698,272
Reports issued this period	<u>141</u>	<u>121,387,577</u>
<b>TOTAL</b>	<b>237</b>	<b>\$199,630,728</b>
For which a management decision was made during the reporting period		
Recommendations agreed to by management based on proposed		
• management action		\$ 147,420,689
• legislative action		
Recommendations not agreed to by management		<u>9,155,220</u>
<b>TOTAL</b>	<b>164</b>	<b>\$156,575,909</b>
For which no management decision had been made as of 3/31/93		
Less than 6 months old	59	\$ 37,468,388
More than 6 months old	<u>14</u>	<u>5,586,431</u>
<b>TOTAL</b>	<b>73</b>	<b>\$ 43,054,819</b>

# 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 10/1/92			
Less than 6 months old	7	\$ 992,342	\$—
More than 6 months old	1	1,118,339	—
Reports issued this period	<u>18</u>	<u>6,628,877</u>	<u>—</u>
<b>TOTAL</b>	<b>26</b>	<b>\$ 8,739,558</b>	<b>\$—</b>
For which a management decision was made during the reporting period			
Disallowed costs		\$ 5,211,196*	\$—
Costs not disallowed		<u>442,554</u>	<u>—</u>
<b>TOTAL</b>	<b>17</b>	<b>\$ 5,653,750</b>	<b>\$—</b>
For which no management decision had been made as of 3/31/93			
Less than 6 months old	8	\$ 1,967,469	\$—
More than 6 months old	<u>1</u>	<u>1,118,339</u>	<u>—</u>
<b>TOTAL</b>	<b>9</b>	<b>\$ 3,085,808</b>	<b>\$—</b>

\* \$2,813,590 of this amount was recovered in civil settlements, as reported in Table 5.

In addition, a \$14,800,000 settlement, negotiated by the Department of Justice on behalf of the United States Government, was based on the results of audit and investigative work which did not result in a final audit report.

### **Investigative Workload**

The OIG opened 155 investigative cases and closed 180 cases. In addition to these cases, the OIG received and evaluated 112 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 certain cases disclosing 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	41	71
Civil	15	20
Administrative	<u>59</u>	<u>153</u>
<b>TOTAL</b>	<b>115</b>	<b>244</b>

In addition, the OIG made 58 referrals to GSA officials for informational purposes only.

## Actions on OIG Referrals

Based on these and prior referrals, 20 cases (28 subjects) were accepted for criminal prosecution and 3 cases (3 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 15 indictments/informations and 15 successful prosecutions. OIG civil referrals resulted in 1 civil fraud complaint and 11 settlements or judgments. Based on OIG administrative referrals, management debarred 27 contractors, suspended 48 contractors, and took 34 personnel actions against 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 \$4,168,087 in money and/or property during the course of its investigations.

**Table 5. Criminal and Civil Recoveries**

	<u>Criminal</u>	<u>Civil</u>
Fines and Penalties	\$ 7,775	\$ 53,470
Settlements or Judgments	—	20,270,000 *
Restitutions	<u>169,860</u>	<u>—</u>
<b>TOTAL</b>	<b>\$177,635</b>	<b>\$20,323,470</b>

\* This amount includes \$2,813,590 reportable pursuant to Section 5(a)(8) of the Inspector General Act as management decisions to disallow costs. See Table 3.

# ***Appendices***



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# Appendix I – Significant Audits From Prior Reports

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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.

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

## **Lease Administration**

*Period First Reported: April 1, 1992 to September 30, 1992*

This review disclosed the need to improve lease administration. The report contained seven recommendations; five have been implemented.

One of the remaining recommendations involves recovering the amount overpaid for equipment. It is scheduled for completion by April 1993. The other recommendation involves unit price adjustments related to differences in the quantity of the installed lineal feet of partitioning and inventory adjustments. It is scheduled for completion by May 31, 1993.

## **Controls Over Cash Receipts**

*Period First Reported: April 1, 1992 to September 30, 1992*

This review identified that controls over cash receipts from surplus personal property sales needed strengthening. The report contained twelve recommendations; three have been implemented.

Seven of the remaining nine recommendations involve changes and improvements in internal controls. These changes will be completed with revisions to a handbook and are scheduled for implementation by November 1993. The remaining two recommendations involve developing procedures concerning access to the automated sales system and coordinating the review of the sales office reports. They are scheduled for completion by October 1993.

## **Contract Workload Management**

*Period First Reported: April 1, 1992 to September 30, 1992*

This review revealed the need to develop a strategy for addressing procurement workload concerns. The report contained one recommendation; it has not yet been implemented.

This recommendation involves establishing a working group to develop a system for addressing identified issues and to give attention to the Multiple Award Schedule program concerns. It is scheduled for completion by October 1993.

## **New Payroll System**

*Period First Reported: April 1, 1992 to September 30, 1992*

This review showed that improvements were necessary to develop the new payroll system according to GSA's requirements. The report contained one recommendation; it has not yet been implemented.

This recommendation requires oversight of the new payroll system throughout its life cycle to ensure that the system represents the efficient and economical use of ADP resources. A sample summary of a quality assurance review is due October 30, 1993.

## **Transportation Audit Program**

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

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

The remaining recommendation 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 April 1994.

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# Appendix I – Significant Audits From Prior Reports

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## **Controls Over Receivables**

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

This review identified needed improvements to the billing procedures and financial computer programs for receivables. The report contained three recommendations; two have been implemented.

This recommendation requires the development of a computer program which allows updates to multiple bills automatically for the same customer. It is scheduled for completion on September 30, 1993.

## **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 by June 1993. The second recommendation, which involves developing software to record sales data on laptop computers, is scheduled for completion by April 30, 1993.

## **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 or staff office of any noncompliance. Also, if necessary, it requires a report to the Administrator of any noncompliance on which corrective action has not been implemented by the next

annual review. The first part of the recommendation was completed on September 30, 1992. However, the final step requires that any noncompliance with this requirement be reported directly to the Administrator 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 by 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 completion by April 1993.

## **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 June 30, 1993.

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
<i>(Note: Due to the pre-decisional nature of some audits, the financial recommendations pertaining to these reports are not listed in this Appendix.)</i>				
<b>PBS INTERNAL AUDITS</b>				
10/21/92	A21592	Preaward Lease Review: Bureau of the Census, Regional Office, Detroit, Michigan, Lease Number GS-05B-15556		
10/22/92	A32109	Preaward Lease Review: United States Attorney, Oklahoma City, Oklahoma, Lease No. GS-07B-13891		
10/27/92	A20905	Postaward Audit of Lease Number GS-03B-79014: Allendale Square Building, King of Prussia, PA	\$38,810	\$7,165
10/30/92	A23091	Preaward Lease Audit: 1441 L Street, NW, Washington, DC, Lease Number GS-11B-20810		
11/05/92	A22108	Audit of Administration of Region 7 Guard Services Contracts		
11/05/92	A32110	Preaward Lease Review: Environmental Protection Agency, Lease Number GS-08P-13081		
11/06/92	A32431	Preaward Lease Audit of 31st and Cheryl Avenue, Phoenix, Arizona, Lease Number GS-09B-91765		
11/12/92	A11665	Audit of the Administration of the Old Post Office Lease, Lease Number GS-PBS-11-OL-9477		
11/19/92	A31510	Preaward Lease Review: Bureau of Alcohol, Tobacco & Firearms, Chicago, Illinois, Lease Number GS-05B-15446		
11/24/92	A20955	Audit of Maintenance and Control of Assets, Pittsburgh Field Office		
11/25/92	A32122	Preaward Lease Review: IRS, Albuquerque, NM, Lease Number GS-07B-13896		
12/14/92	A11392	Audit of Award and Administration of Guard Contracts, Region 9		
12/14/92	A20959	Audit of Proposed Lease Number GS-03B-20118: Gateway Commerce Center 2, 6710 Gateway Center Drive, Columbia, MD		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
12/16/92	A22180	Audit of Administration of Concession Contracts in Region 7		
12/21/92	A20948	Audit of Procurement Practices, Pittsburgh Field Office		
12/24/92	A31521	Preaward Lease Review: Department of Justice, Anti-Trust Division, Chicago, Illinois, Lease Number GS-05B-15504		
01/12/93	A11047	Audit of Public Buildings Service's Construction Management Program		
01/14/93	A30627	Preaward Lease Review: 7 World Trade Center, New York, New York, Lease Number GS-02B-22673		
01/28/93	A30631	Preaward Lease Review: 138 Delaware Avenue, Buffalo, New York, Lease Number GS-02B-22689		
01/29/93	A32444	Preaward Lease Audit: First Interstate Center, Boise, Idaho, Lease Number GS-10B-05790		
02/03/93	A30914	Audit of Proposed Lease Number GS-03B-20130: One Independence Mall, 615 Chestnut Street, Philadelphia, Pennsylvania		
02/05/93	A31209	Limited Audit of Space Usage, Ed Jones Federal Building, Jackson, Tennessee		
02/10/93	A22532	Postaward Lease Audit: 330 North Brand Boulevard, Glendale, California, Region 9		
02/22/93	A33005	Report of Audit Survey of the Energy Policy Act of 1992, General Services Administration		
02/23/93	A30920	Limited Postaward Audit of Lease Escalation Payments: Lease Number GS-03B-00684; 615 Chestnut Street, Philadelphia, PA		\$1,206
02/24/93	A33009	Preaward Lease Audit: Transpoint Building, 2100 2nd Street, SW, Washington, DC, Lease Number GS-11B-20780		
02/26/93	A23029	Audit of Vacant Space in GSA Controlled Buildings in the National Capital Region		\$613,112

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/11/93	A23048	Audit of the Administration of Major Repair and Alteration Contracts in the National Capital Region		
03/16/93	A32149	Postaward Lease Audit: Texas Commerce Bank Tower, Lease Number GS-07B-13069		
03/24/93	A31838	Preaward Lease Audit: 7720 West 119th Street, Overland Park, Kansas, Lease Number GS-06P-39032		
03/25/93	A31229	Audit of Preaward Lease Actions: Executive Office Park, Buildings 16, 18 & 26, Atlanta, GA, Lease Number GS-04B-32185		
03/25/93	A32474	Preaward Lease Audit of 9797 Aero Drive, San Diego, California, Lease Number GS-09B-92887		
03/30/93	A33025	Preaward Lease Audit: Hoffman II Office Building, Lease Number GS-11B-30088		

## **PBS CONTRACT AUDITS**

10/05/92	A21879	Audit of Cost or Pricing Data: Air Masters Corporation, Solicitation Number GS-06P-92-GXC-0016		
10/06/92	A20698	Preaward Audit of Architect and Engineering Services Contract: Ysrael A. Seinuk, P.C., Solicitation Number GS-02P-92-CUC-0029(N)		
10/07/92	A20670	Preaward Audit of Cost or Pricing Data: Structure Tone Inc., Consultant to BPT Properties, Foley Square, L.P., Contract Number GS-02P-91CUC-0057		
10/13/92	A22170	Preaward Audit of Architect and Engineering Services Contract: Red Mountain Engineers, Inc., Solicitation Number GS-07P-92-JUC-0003		
10/13/92	A22171	Preaward Audit of Architect and Engineering Services Contract: Flatow, Moore, Bryan, Shaffer, McCabe, Inc., Solicitation Number GS-07P-92-JUC-0003		
10/15/92	A20342	Preaward Audit of Architect and Engineering Services Contract: Energy Investment, Inc., Solicitation Number GS-02P-92-CUD-0033		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
10/15/92	A23070	Audit of Claim for Increased Costs: Morauer and Hartzell, Incorporated, a Subcontractor to Blake Construction Co., Inc., Contract Number GS-11B-08981		
10/15/92	A23082	Audit of Claim for Increased Costs: Charles Riddle Associates, Inc./Roofers, Inc., Joint Venture, Contract Number GS-11P91MKC0105 "NEG"		
10/20/92	A20671	Preaward Audit of Cost or Pricing Data: Linpro New York Realty, Inc., Contract No. GS-02P-91CUC0058		
10/23/92	A23079	Preaward Audit of Lease Alteration Proposal: John J. Kirlin, Inc., a Subcontractor to A. S. McGaughan Company, Inc., Lease Number GS-11B-90222		
10/26/92	A20695	Preaward Audit of Architect and Engineering Services Contract: Syska and Hennessy, Inc., Solicitation Number GS-02P-92-CUD-0029(N)		
10/26/92	A23067	Preaward Audit of Lease Alteration Proposal: Omni Construction, Inc., Lease Number GS-11B-00143		
10/30/92	A20699	Preaward Audit of Architect and Engineering Services Contract: The Spector Group, Solicitation Number GS-02P-92-CUC-0029		
11/04/92	A21593	Preaward Audit of Cost or Pricing Data: Cleveland Telecommunications Corp., Solicitation Number GS05P92GAC0085		
11/05/92	A23095	Preaward Audit of Architect and Engineering Services Contract: GNM & Associates, Inc., Solicitation Number GS11P92EGD0014		
11/06/92	A30906	Audit of Equitable Adjustment Claim: P. J. Dick Contracting, Incorporated, Contract Number GS-03P-88-DXC-0069		
11/06/92	A30907	Audit of Equitable Adjustment Claim: Sherry & O'Leary, Incorporated, Contract Number GS-03P-88-DXC-0069		
11/06/92	A30908	Audit of Equitable Adjustment Claim: Ferry Electric Company, Contract Number GS-03P-88-DXC-0069		
11/06/92	A30909	Audit of Equitable Adjustment Claim: Easley & Rivers, Incorporated, Contract Number GS-03P-88-DXC-0069		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/10/92	A30314	Preaward Audit of Architect and Engineering Services Contract: Ann Beha Associates, Solicitation Number GS-01P-92-BZD-0026		
11/12/92	A30308	Preaward Audit of Architect and Engineering Services Contract: Tams Consultants, Inc., Solicitation Number GS-01P-92-BZD-0019		
11/16/92	A20700	Preaward Audit of Architect and Engineering Services Contract: Richard Meier & Partners, Solicitation Number GS-02P-92-CUC-0029		
11/17/92	A30315	Preaward Audit of Architect and Engineering Services Contract: Shepley Bulfinch Richardson and Abbott, Incorporated, Solicitation Number GS-02P-92-CUC-0035		
11/19/92	A21583	Preaward Audit of Architect and Engineering Services Contract: Fink, Roberts & Petrie, Inc., Consultant to Browning, Day, Mullins & Dierdorf, Inc., Solicitation Number GS05P92GBC0028		
11/20/92	A23089	Preaward Audit of Lease Alteration Proposal: Warner Mechanical Corporation, a Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
11/24/92	A21581	Preaward Audit of Architect and Engineering Services Contract: Browning Day Mullins Dierdorf, Inc., Solicitation Number GS05P92GBC0028		
11/24/92	A32108	Preaward Audit of Architect and Engineering Services Contract: CRSS Architects, Inc., Solicitation Number GS-07P-92-JXC-0120		
11/25/92	A23092	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, a Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
11/25/92	A32423	Preaward Audit of Architect and Engineering Services Contract: The Engineering Enterprise, Solicitation Number GS-09P-92-KTC-0062		
11/30/92	A20688	Preaward Audit of Cost or Pricing Data: Tishman Broadway Corporation, Solicitation Number GS02P-91CUC0058		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/30/92	A20689	Preaward Audit of Cost or Pricing Data: Tishman Realty Corporation, Contract Number GS-02P-91CUC0058		
11/30/92	A20697	Preaward Audit of Cost or Pricing Data: Lehrer McGovern Bovis, Inc., Solicitation Number GS-02P-91-CUC-0057		
11/30/92	A32424	Preaward Audit of Architect and Engineering Services Contract: Martin, Middlebrook & Louie, Inc., Solicitation Number GS-09P-92-KTC-0062		
12/01/92	A23093	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, a Subcontractor of Foulger- Pratt Construction, Incorporated, Lease Number GS-11P-8701		
12/01/92	A32425	Preaward Audit of Architect and Engineering Services Contract: Nacht & Lewis Architects, Solicitation Number GS-09P-92-KTC-0062		
12/02/92	A23085	Preaward Audit of Lease Alteration Proposal: Capitol Mechanical Contractors, a Subcontractor of Warner Mechanical Corporation, Lease Number GS-11P-8701		
12/03/92	A32426	Preaward Audit of Architect and Engineering Services Contract: Capital Engineering Consultants, Inc., Solicitation Number GS-09P-92-KTC-0062		
12/07/92	A21271	Preaward Audit of Architect and Engineering Services Contract: Nottingham, Brook and Pennington, Inc., Consultant to Lord, Aeck and Sargent, Inc., Solicitation Number GS-04P-92-EXC-0018		
12/07/92	A21272	Preaward Audit of Architect and Engineering Services Contract: Lord, Aeck and Sargent, Inc., Solicitation Number GS-04P-92-EXC-0018		
12/09/92	A23090	Preaward Audit of Lease Alteration Proposal: Warner Mechanical Corporation, a Subcontractor of Foulger-Pratt Construction, Incorporated, Lease Number GS-11P-8701		
12/14/92	A33004	Report on Application of Agreed-Upon Procedures Under RFP No. GS-11P-92-EGD-0015, HTB, Inc., Oklahoma City, Oklahoma		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
12/16/92	A20693	Preaward Audit of Cost or Pricing Data: Lehrer McGovern Bovis, Inc., Solicitation Number GS-02P-91-CUC-0057		
12/17/92	A30313	Preaward Audit of Lease Escalation Proposal: Charles T. Matses Nominee Trust, Lease Number GS-01B(PEL)-03571 Neg.		
12/18/92	A30902	Preaward Audit of Architect and Engineering Services Contract: H.F. Lenz Company, Contract Number GS11P92EGC0007		
12/18/92	A31812	Preaward Audit of Architect and Engineering Services Contract: Hansen Lind Meyer, Inc., Solicitation Number GS09P92KTC0062		
12/28/92	A32104	Preaward Audit of Supplemental Architect and Engineering Services Contract: Bernard Johnson, Incorporated, Solicitation Number GS11P92EGC0011		
12/29/92	A22487	Audit of Claim for Increased Costs: Scott Company of California, Contract Number GS-09P-88-KTC-0232		
12/30/92	A31514	Preaward Audit of Architect and Engineering Services Contract: Schmidt, Garden & Erikson, Inc., Solicitation Number GS05P92GBC0019		
12/31/92	A23084	Preaward Audit of Lease Alteration Proposal: Capitol Mechanical Contractors, a Subcontractor of Warner Mechanical Corporation, Lease Number GS-11P-8701		
01/06/93	A30903	Preaward Audit of Architect and Engineering Services Contract: Burt Hill Kosar Rittelmann Associates, Contract Number GS11P92EGC0007		
01/06/93	A32413	Preaward Audit of Architect and Engineering Services Contract: Design Alaska, Inc.		
01/06/93	A32414	Preaward Audit of Architect and Engineering Services Contract: Little Susitna Construction Company, Inc.		
01/07/93	A30610	Review of Pretrial Stipulation on Accounting for Field Office Overhead Costs: Terminal Construction Corporation, Contract Number GS-02P-23256		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/07/93	A30611	Review of Pretrial Stipulation on Accounting for Home Office Overhead Costs: Terminal Construction Corporation, Contract Number GS-02P-23256		
01/07/93	A30910	Preaward Audit of Architect and Engineering Services Contract: John Milner Associates, Inc., Contract Number GS11P92EGC0007		
01/07/93	A32112	Preaward Audit of Supplemental Architect and Engineering Services Contract: Merrick and Company, Solicitation Number GS-07P-92-JXD-0100		
01/07/93	A33402	Preaward Audit of Architect and Engineering Services Contract: Hellmuth, Obata & Kassabaum, Inc., Solicitation Number GS-04P-92-EXC-0017		
01/12/93	A30626	Preaward Audit of Cost or Pricing Data: Lehrer McGovern Bovis, Inc., Contract Number GS-02P-91-CUC-0057		
01/13/93	A30603	Preaward Audit of Cost or Pricing Data: Lehrer McGovern Bovis, Inc., Contract Number GS-02P-91-CUC-0057		
01/14/93	A30926	Preaward Audit of Architect and Engineering Services Contract: KCI Technologies, Inc., Solicitation Number GS-03P-92-DXC-0029		
01/15/93	A30623	Preaward Audit of Cost or Pricing Data: Vollmer Associates, Contract Number GS-02P-91CUC0057		
01/20/93	A20694	Preaward Audit of Cost or Pricing Data: Tishman Foley Partners, Contract Number GS-02P-91-CUC0058		
01/20/93	A30602	Preaward Audit of Architect and Engineering Services Contract: Pei Cobb Freed and Partners, Architects, Subcontractor Under Browning Day Mullins Dierdorf, Inc., Solicitation Number GS-05P-92GBC0028		
01/22/93	A22542	Audit of Claim for Increased Costs: TLC Engineering & Construction, Contract Number GS-09P-90-NPC-0001		
01/22/93	A30622	Preaward Audit of Architect and Engineering Services Contract: Flack and Kurtz Consulting Engineers, Solicitation Number GS-02P-91-CUC0058		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/27/93	A30604	Preaward Audit of Cost or Pricing Data: Lehrer McGovern Bovis, Inc., Contract Number GS-02P-91-CUC-0057		
01/28/93	A30619	Postaward Audit of Cost or Pricing Data: Historic Conservation and Interpretation, Inc., Contract Number GS-02P-91-CUC-0069		\$2,139
01/28/93	A33006	Preaward Audit of Change Order Proposal: B & D Stone Contractors, Inc., a Subcontractor of The George Hyman Construction Company, Contract Number GS-11P90-MKC0197 "NEG"		
01/29/93	A33007	Preaward Audit of Architect and Engineering Services Contract: Meta Engineers, Professional Corporation, Contract Number GS11P92EGD0014		
02/02/93	A30916	Preaward Audit of Supplemental Architect-Engineering Term Contract: MMM Design Group, Solicitation GS-03P-92-DXC-0069		
02/03/93	A31829	Preaward Audit of Architect and Engineering Services Contract: Bibb and Associates, Inc., Solicitation Number GS06P92GYD0065		
02/05/93	A31515	Preaward Audit of Cost or Pricing Data: Commercial Engineering Corporation, Solicitation Number GS05P92-GBC0074		
02/17/93	A30324	Preaward Audit of Cost or Pricing Data: Satin American Corporation, Contract Number GS-01P-91-BZC-0154		
02/19/93	A20690	Preaward Audit of Cost or Pricing Data: Tishman Construction Corporation of New York, Contract Number GS02P91CUC0058		
02/19/93	A20701	Preaward Audit of Cost or Pricing Data: Tishman Foley Partners, Contract Number GS-02P-91-CUC0058		
02/19/93	A31530	Preaward Audit of Architect and Engineering Services Contract: Dubin, Dubin and Moutoussamy, Solicitation Number GS05P92GBD0002		
02/23/93	A23086	Audit of Rental Income: Post Office Pavilion Joint Venture, Lease Number GS-PBS-11-OL-9477		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
02/24/93	A22176	Audit of Claim for Increased Costs: M-T Electric Company, Contract Number GS-07B-31522		
02/24/93	A22177	Audit of Claim for Increased Costs: McIntosh Construction Company, Inc., Contract Number GS-07B-31522		
02/24/93	A30644	Preaward Audit of Cost or Pricing Data: Imperial Electric, Inc., Solicitation Number GS-02P-93-CUC-0018(N)		
02/25/93	A33024	Audit of Common Area Maintenance Charges: Post Office Pavilion Joint Venture, Lease Number GS-PBS-11-OL-9477		
02/26/93	A31828	Preaward Audit of Architect and Engineering Services Contract: Gastinger and Walker Architects, Inc., Solicitation Number GS06P92GYD0065		
03/11/93	A32132	Preaward Audit of Architect and Engineering Services Contract: Ford, Powell & Carson, Inc., Solicitation Number GS-07P-92-JUC-0013		
03/11/93	A33013	Report on Equitable Adjustment Delay Claim Proposal for the GSA West Heating Plant to General Services Administration under Prime Contract No. GS11P88-MKC0236: The Babcock & Wilcox Construction Company, Inc., Copley, Ohio		
03/12/93	A31827	Preaward Audit of Change Order Proposal P-16: Trieb Sheet Metal Company, Subcontractor to Three S Constructors, Inc., Contract Number GS06P91GYC0048		
03/15/93	A33017	Preaward Audit of Change Order Proposal: Grunley Construction Company, Inc., Contract Number GS-11P90MKC0199		
03/16/93	A30624	Preaward Audit of Cost or Pricing Data: Tishman Foley Partners, Contract Number GS-02P-91-CUC-0058		
03/16/93	A32434	Preaward Audit of Change Order Proposal: Dwyer Electric, Inc., Modification Number PC48, Contract Number GS-09P-91-LTC-0014		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/16/93	A32435	Preaward Audit of Change Order Proposal: Sandstrom Plumbing and Heating, Modification Number PC20, Contract Number GS-09P-91-LTC-0014		
03/16/93	A32436	Preaward Audit of Change Order Proposal: Strand Incorporated, Modification Number PC20, Contract Number GS-09P-91-LTC-0014		
03/16/93	A32437	Preaward Audit of Change Order Proposal: Strand Incorporated, Modification Number PC48, Contract Number GS-09P-91-LTC-0014		
03/17/93	A31536	Preaward Audit of Architect and Engineering Services Contract: Barge, Waggoner, Sumner and Cannon, Inc., Solicitation Number GS05P92GBD0035		
03/19/93	A23061	Preaward Audit of Change Order Proposal: W. M. Schlosser Co., Inc., Contract No. GS-11P89MKC0266		
03/19/93	A30640	Preaward Audit of Cost or Pricing Data: Structure Tone, Inc., Contract Number GS-02P-91-CUC-0057		
03/22/93	A30665	Review of Pretrial Stipulation on Accounting for Additional Labor Costs: Terminal Construction Corporation, Contract Number GS-02P-23256		
03/22/93	A31833	Preaward Audit of Change Order Proposal P-16: Capital Electric Construction Company, Inc., Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91GYC0048		
03/24/93	A32460	Preaward Audit of Architect and Engineering Services Contract: Gensler and Associates Architects, Solicitation Number GS-11P-92-EGC-0020		
03/25/93	A30609	Preaward Audit of Cost or Pricing Data: Evergreene Painting Studios, Incorporated, Contract Number GS-02P-91-CTC-0049		
03/25/93	A30652	Preaward Audit of Supplemental Architect and Engineering Services Contract: Grad Associates, P.A., Solicitation Number GS-02P92CUD0060(N)		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/26/93	A30662	Review of Pretrial Stipulation on Accounting for Incurred Contract Costs Versus Contract Price: Terminal Construction Corporation, Contract Number GS-02P-23256		
03/30/93	A32448	Audit of Claim for Increased Costs: AI and Associates Property Services, Incorporated, Contract Number GS-09P-86-KSC-0174		
03/30/93	A33023	Preaward Audit of Change Order Proposal: Singleton Electric Company, Inc., a Subcontractor of A. S. McGaughan Company, Inc., Contract Number GS-11P91MKC-0196 "U"		
03/30/93	A33433	Preaward Audit of Architect and Engineering Services Contract: Delon Hampton & Associates, Chartered, Contract Number GS11P2EGC0020		

## **FSS INTERNAL AUDITS**

12/15/92	A10625	Audit of the Palmetto Distribution Center Modernization Project		
01/28/93	A20965	Audit of Vehicle Sales Preparation Costs		
02/05/93	A22109	Audit of Federal Supply Service Inventory Controls and Procedures, Southwest Distribution Center, Fort Worth, Texas, Region 7		
02/17/93	A22505	Audit of the Los Angeles Fleet Management Center, Region 9		
02/24/93	A21517	Audit of the Ohio State Agency for Personal Property		
02/26/93	A00715	Audit of the Utilization of Reportable and Nonreportable Excess Personal Property		
02/26/93	A21838	Audit of Federal Supply Service's Tools Special Order Program		

## **FSS CONTRACT AUDITS**

10/02/92	A21242	Audit of Claim for Increased Costs: Vehicle Maintenance Services, Contract Number GS-04F-88-ETS-0165		
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# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
10/06/92	A10038	Postaward Audit of Multiple Award Schedule Contract: Bio-Rad Laboratories, Digilab Division, Contract No. GS-00F-93729 for the Period May 1, 1987 through April 30, 1990		\$1,500,000
10/22/92	A20966	Limited Audit of Government Billings Under Contract Number GS-07F-6987: Yorkraft, Inc.		\$2,258
10/29/92	A21203	Postaward Audit of Multiple Award Schedule Contract: American Body Armor & Equipment, Inc., Contract Number GS-07F-16464		\$1,719,252
10/30/92	A33407	Preaward Audit of Cost or Pricing Data: Camillus Cutlery Co., Solicitation Number 6FEP-CO-AY-920055-N		
11/16/92	A21850	Postaward Audit of Multiple Award Schedule Contract: Ingersoll-Rand Company, Contract Number GS-06F-77979		
11/17/92	A20954	Preaward Audit of Cost or Pricing Data: Commercial Drapery Contractors, Inc., Contract Numbers GS- 00F-5656A and GS-00F-5657A		
11/25/92	A33411	Preaward Audit of Multiple Award Schedule Contract: Brulin Corporation, Solicitation Number TFTC-92-MR-686AB		
11/30/92	A30606	Preaward Audit of Multiple Award Schedule Contract: Boonton Electronics Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
12/03/92	A31508	Preaward Audit of Multiple Award Schedule Contract: Keithley Instruments, Inc., Solicitation Number FCGS-Y5-92-0032-B-N		
12/08/92	A31512	Preaward Audit of Cost or Pricing Data: Silver Leaf Paper Corporation, Solicitation Number 2FYP-DQ-92-0003N		
12/11/92	A31511	Preaward Audit of Multiple Award Schedule Contract: Network Communications Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
12/17/92	A32445	Audit Report on Adequacy of Initial Disclosure Statement: Ebsco Interiors and Ebsco Carpet Mills, Divisions of Ebsco Industries, Incorporated, Solicitation Number 3FNH-92- F301-N		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
12/23/92	A33412	Preaward Audit of Multiple Award Schedule Contract: Telecommunications Techniques Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
12/30/92	A30319	Preaward Audit of Multiple Award Schedule Contract: Schlumberger Technologies, Inc., Solicitation Number FCGS-Y5-92-0032-B		
01/05/93	A31810	Preaward Audit of Multiple Award Schedule Contract: IFR Systems, Inc., Solicitation Number FCGS-Y5-92-0032-B-N		
01/06/93	A00551	Postaward Audit of Multiple Award Schedule Contract: Panasonic Communications & Systems Company, Contract No. GS-00F-69250		\$583,058
01/06/93	A10345	Postaward Audit of Multiple Award Schedule Contract: Panasonic Communications & Systems Company, Contract No. GS-00F-85667		\$730,532
01/12/93	A32442	Preaward Audit of Multiple Award Schedule Contract: Tekelec, Solicitation Number FCGS-Y5-92-0032-B-N		
01/14/93	A31807	Preaward Audit of Multiple Award Schedule Contract: Racal-Dana Instruments, Inc., Solicitation Number FCGS-Y5-92-0032-B-N		
01/19/93	A31815	Preaward Audit of Multiple Award Schedule Contract: ABM, Inc., Solicitation Number FCGR-92-0041-N		
01/28/93	A32114	Preaward Audit of Multiple Award Schedule Contract: Syncom Technologies, Inc., Solicitation Number 2FYS-AV-92-0001B		
01/28/93	A32439	Preaward Audit of Multiple Award Schedule Contract: Beckman Industrial Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
01/29/93	A21582	Preaward Audit of Cost or Pricing Data: Jimmy Hamilton Enterprises, Inc., d/b/a MAS-Hamilton Group		
01/29/93	A22178	Preaward Audit of Multiple Award Schedule Contract: Johnson & Johnson Medical, Inc., Solicitation Number TFTC-92-MR-686AB		
01/29/93	A23354	Postaward Audit of Multiple Award Schedule Contract: Bray and Scarff, Inc., Contract Number GS-07F-16979		\$1,172

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/29/93	A30613	Preaward Audit of Multiple Award Schedule Contract: Laser Precision Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
01/29/93	A31513	Preaward Audit of Multiple Award Schedule Contract: Nicolet Instrument Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
02/04/93	A32438	Preaward Audit of Multiple Award Schedule Contract: Anritsu Wiltron Sales Company, Solicitation Number FCGS-Y5-92-0032-B-N		
02/05/93	A32125	Preaward Audit of Multiple Award Schedule Contract: Sencore, Inc., Solicitation Number FCGS-Y5-92-0032-B-N		
02/18/93	A10081	Postaward Audit of Multiple Award Schedule Contract: Pleion Corporation, Contract Number GS-00F-84009		\$1,042,433
02/18/93	A31814	Preaward Audit of Cost or Pricing Data: LeFebure Corporation, Solicitation Number FCNS-90-G504-B		
02/18/93	A32418	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation Number FCGS-Y5-92-0032-B-N		
02/19/93	A30325	Preaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Solicitation Number 2FYS-AV-92-0001B		
02/19/93	A32127	Preaward Audit of Multiple Award Schedule Contract: Wabash Computer Products, Inc., Solicitation Number 2FYS-AV-92-0001B		
02/23/93	A33422	Preaward Audit of Multiple Award Schedule Contract: International Business Supplies Corporation, Solicitation Number 2FYS-AV-92-0001B		
02/24/93	A33431	Postaward Audit of Multiple Award Schedule Contract: International Business Supplies Corporation, Contract Number GS-02F-4104A		\$563
03/02/93	A32449	Preaward Audit of Multiple Award Schedule Contract: John Fluke Manufacturing Co., Inc., Solicitation Number FCGS-Y5-92-0032-B-N		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/03/93	A32440	Preaward Audit of Multiple Award Schedule Contract: Memorex Computer Supplies, Solicitation Number 2FYS-AV-92-0001B		
03/08/93	A30326	Preaward Audit of Multiple Award Schedule Contract: Nashua Corporation, Solicitation Number FCGR-92-0041-N		
03/08/93	A32417	Preaward Audit of Multiple Award Schedule Contract: CXR Telcom Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
03/10/93	A32451	Preaward Audit of Multiple Award Schedule Contract: John Fluke Manufacturing Company, Incorporated, Solicitation Number FCGS-X4-90-0025-1-N-8-25-92		
03/11/93	A31539	Preaward Audit of Multiple Award Schedule Contract: ADM International, Inc., Solicitation Number 3FNH-93-D303-B		
03/12/93	A32462	Preaward Audit of Multiple Award Schedule Contract: EIP Microwave, Inc., Solicitation Number FCGS-Y5-92-0032-B-N		
03/15/93	A31532	Preaward Audit of Multiple Award Schedule Contract: Oce'-Bruning, Inc., Solicitation Number FCGR-92-0041-N		
03/16/93	A31541	Limited Scope Audit of Government Billings: Oce'-Bruning, Inc., Contract Number GS-00F-1953A		\$1,920
03/19/93	A32466	Preaward Audit of Multiple Award Schedule Contract: Vu-Data Corporation, Solicitation Number FCGS-Y5-92-0032-B-N		
03/24/93	A31531	Preaward Audit of Multiple Award Schedule Contract: OCE'-Office Systems, Inc., Solicitation Number FCGR-92-0041-N		
03/26/93	A32465	Preaward Audit of Multiple Award Schedule Contract: Tektronix, Inc., Solicitation Number FCGS-Y5-92-0032-B-N		

## **IRMS INTERNAL AUDITS**

11/06/92	A22531	Audit of the Contract Award Process for the Federal Information Systems Support Program, Pacific Zone		
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# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
12/09/92	A21527	Audit of Computer Security and Fire Safety, Region 5		
12/23/92	A21533	Audit of Computer Security and Fire Safety at the Information Resources Management Service Computer Facility in Chicago, Illinois		
02/26/93	A31806	Audit of Telephone Equipment Prices Obtained Under Contract GS-06F-12784, Southwestern Bell Telecom, Inc.		
03/30/93	A23635	Audit of Computer Security and Fire Safety, Unisys Computer Facility, National Capital Region		

## **IRMS CONTRACT AUDITS**

10/05/92	A21867	Audit of Proposed 1991 Overhead Rates: U.S. Sprint Communications Company, Contract Number GS00K89-AHD0009		
10/07/92	A23342	Preaward Audit of Multiple Award Schedule Contract: Systems Center, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
10/07/92	A30307	Limited Scope Postaward Audit of Government Billings Under Contract Number GS00K91AGS5815: Wang Laboratories, Incorporated		\$61,696
10/08/92	A22514	Preaward Audit of Multiple Award Schedule Contract: Sybase, Inc., Solicitation Number GSC-KESO-C-00047-N-4-21-92		
10/09/92	A21881	Preaward Audit of Change Order Proposals: Southwestern Bell Telecommunications, Inc., Contract Number GS-06F-12784		
10/22/92	A20953	Preaward Audit of Multiple Award Schedule Contract: Ericsson GE Mobile Communications Distribution Venture, Solicitation Number GSC-KESR-00063-N-05-13-92		
11/06/92	A22167	Preaward Audit of Multiple Award Schedule Contract: Motorola Inc., Solicitation Number GSC-KESR-00063-N-05-13-92		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/09/92	A22147	Limited Scope Postaward Audit of Multiple Award Schedule Contracts: Motorola Incorporated (Refunds), Contract Numbers GS00K-90-AGS-0703 and GS00K-89-AGS-0656		
11/24/92	A23345	Preaward Audit of Cost or Pricing Data: Information Strategies Group, Solicitation Number GSC-KESO-C-00047-N-21-92		
11/24/92	A33706	Preaward Audit of Cost or Pricing Data: Columbia Services Group, Incorporated, Solicitation No. GSC-KEGB-92-15		
12/14/92	A33707	Preaward Audit of Cost or Pricing Data: Abacus Technology Corporation, Solicitation Number KECP-92-003		
12/30/92	A20692	Preaward Audit of Cost or Pricing Data: AT&T Communications, Contract No. GS-00K-89AHD0008		
01/12/93	A20339	Postaward Audit of Multiple Award Schedule Contract: Cabletron Systems, Inc., Contract Number GS00K91AGS5182		\$20,386
01/12/93	A30320	Preaward Audit of Multiple Award Schedule Contract: Cabletron Systems, Inc., Solicitation Number GSC-KESF-B-C-00048		
01/13/93	A30316	Preaward Audit of Multiple Award Schedule Contract: General Datacomm, Inc., Solicitation Number GSC-KESF-B-C-00048		
01/22/93	A30330	Limited Scope Postaward Audit of Government Billings Under Contract Number GS00K92AGS6147: General Datacomm, Inc.		\$34,922
01/27/93	A32126	Preaward Audit of Multiple Award Schedule Contract: Compaq Computer Corporation, Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
01/28/93	A31520	Preaward Audit of Multiple Award Schedule Contract: Allen-Bradley Company, Inc., Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/29/93	A33420	Preaward Audit of Multiple Award Schedule Contract: National Standards Association, Solicitation Number GSA-KESF-B-C-00048-N-10-29-92		
01/29/93	A33421	Preaward Audit of Multiple Award Schedule Contract: Win Laboratories, Ltd., Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
02/04/93	A30322	Preaward Audit of Multiple Award Schedule Contract: Chipcom Corporation, Solicitation Number GSC-KESF-B-C-00048-N		
02/05/93	A32443	Preaward Audit of Multiple Award Schedule Contract: Network General Corporation, Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
02/10/93	A30625	Preaward Audit of Multiple Award Schedule Contract: Syntrex Technologies, Incorporated, Solicitation Number GSC-KESF-B-C-00048-N		
02/18/93	A32131	Preaward Audit of Multiple Award Schedule Contract: Omnicomp Graphics Corporation, Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
02/19/93	A22182	Preaward Audit of Multiple Award Schedule Contract: Storage Technology Corporation, Solicitation Number GSC-KESO-C-00047-N-4-21-92		
02/22/93	A32446	Preaward Audit of Multiple Award Schedule Contract: Micro Focus, Incorporated, Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
02/22/93	A32464	Preaward Audit of Multiple Award Schedule Contract: Toshiba America Information Systems, Inc., Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
02/24/93	A30612	Preaward Audit of Change Order Proposal: AT&T Communications, Contract Number GS00K89AHD0008		
03/04/93	A33711	Preaward Audit of Cost or Pricing Data: General Kinetics Incorporated, Cryptek Division, Solicitation Number GSC-KESV-00062-N-05-06-92		
03/04/93	A33712	Preaward Audit of Cost or Pricing Data: Control Data Systems, Incorporated, Contract Number GSC-KEGD-92-0005		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/04/93	A33714	Preaward Audit of Cost or Pricing Data: User Technology Associates, Incorporated, Solicitation Number GSC-KEGB-9201		
03/05/93	A30915	Preaward Audit of Multiple Award Schedule Contract: Swan Technologies, Contract Number GS00K92AGS-6096, Renewal 1		
03/08/93	A30639	Preaward Audit of Cost or Pricing Data: Syntrex Technologies, Incorporated, Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
03/09/93	A30331	Preaward Audit of Multiple Award Schedule Contract: Gensym Corporation, Solicitation Number GSC-KESF-B-C-00048-N		
03/22/93	A32463	Preaward Audit of Multiple Award Schedule Contract: 800-Software, Inc., Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
03/30/93	A32450	Preaward Audit of Multiple Award Schedule Contract: Advanced Logic Research, Inc., Solicitation Number: GSC-KESF-B-C-00048-N-10-29-92		

## OTHER INTERNAL AUDITS

10/15/92	A20964	Limited Audit of Regional Administrator's Fiscal Year 1992, Section 2 Assurance Statement		
10/16/92	A21584	Limited Audit of the Regional Administrator's Basis for Fiscal Year 1992 Federal Managers' Financial Integrity Act Assurance Statement, Region 5		
10/16/92	A23072	Limited Audit of the Assistant Regional Administrator's Public Buildings Service, Fiscal Year 1992 Section 2 Assurance Statement		
10/19/92	A21275	Limited Audit of the Regional Administrator's Basis for Fiscal Year 1992 Section 2 Assurance Statement, Region 4		
10/20/92	A22539	Audit of Time and Attendance, East Bay Field Office, 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
10/22/92	A22513	Audit of Imprest Fund Number 1008, Federal Building & USPO, Juneau, Alaska, Public Buildings Service, Region 10		
10/23/92	A23639	Limited Audit of Information Resources Management Service's Fiscal Year 1992 Section 2 Assurance Statement, National Capital Region		
10/27/92	A22538	Audit of Time and Attendance, PBS Contracts Division, Region 9		
10/28/92	A22179	Limited Audit of the Regional Administrator's Fiscal Year 1992 Section 2 Assurance Statement, Region 7		
11/10/92	A23073	Limited Audit of the Federal Property Resources Service, Fiscal Year 1992 Section 2, Assurance Statement		
11/13/92	A23640	Limited Audit of Information Resources Management Service's Fiscal Year 1992, Section 2 Assurance Statement		
11/13/92	A23641	Limited Audit of the Fiscal Year 1992 Section 2, Assurance Statement for the Office of FTS2000		
11/17/92	A20336	Review of Printing Plant Operations in Region 1		
11/17/92	A23071	Limited Audit of the Public Buildings Service, Fiscal Year 1992 Section 2 Assurance Statement		
11/17/92	A23353	Limited Audit of Federal Supply Service's Fiscal Year 1992 Section 2 Assurance Statement		
11/18/92	A21886	Audit of Imprest Fund Operations, Public Buildings Service Field Location, Columbia, Missouri		
11/18/92	A32703	Limited Audit of the Office of the Chief Financial Officer's Fiscal Year 1992 Section 2 Assurance Statement		
11/23/92	A32705	Limited Audit of the Office of Administration's Fiscal Year 1992 Section 2 Assurance Statement		
11/30/92	A32406	Audit of Imprest Fund: 525 Market Street, San Francisco, California, Region 9		
12/07/92	A22432	Audit of Time and Attendance, Sansome Street Field Office, San Francisco, 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
12/14/92	A81027	Multi-Agency Review of Employee Relocation Practices and Procedures		
12/16/92	A21563	Audit of Imprest Fund, Cleveland Field Office, Region 5		
12/22/92	A21560	Review of Imprest Fund, Loop Field Office, Chicago, Illinois		
12/23/92	A32702	Limited Audit of the General Services Administration's Compliance with the Byrd Amendment Restrictions on Lobbying Activities		
12/23/92	A32704	Limited Audit of the Federal Managers' Financial Integrity Act, Section 4, Office of the Chief Financial Officer's Fiscal Year 1992 Assurance Statement		
12/24/92	A32404	Audit of Imprest Fund: Sacramento Field Office, Region 9		
12/29/92	A30917	Audit of Imprest Fund, East Philadelphia Field Office, Philadelphia, PA		
01/07/93	A32411	Audit of Imprest Fund: West Los Angeles Field Office, Region 9		
01/13/93	A21844	Audit of GSA's Processing of Employee Benefit Transactions		\$71,379
01/29/93	A22512	Audit of Printing Plant Operations, Federal Building & USPO, Juneau, Alaska, Office of Administration, Region 9		
02/12/93	A11518	Audit of GSA's Personnel Suitability and Security Procedures and Practices for Noncareer SES and Schedule C Appointees		
02/12/93	A30616	Review of the Imprest Fund at the Real Property Management and Safety Division, Greater Manhattan Field Office		
02/18/93	A30615	Review of the Imprest Fund at the Real Property Management and Safety Division, New Jersey Field Office		
03/11/93	A21576	Audit of Imprest Fund, Cincinnati Field Office		

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# Appendix II – Audit Report Register

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds To Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
03/16/93	A32119	Audit of Imprest Fund, Jeffco Field Office, Golden, Colorado, Region 8		
03/18/93	A22734	Audit of Controls Over Advisory and Assistance Service Contracts for Fiscal Year 1992		
03/24/93	A32403	Audit of Imprest Fund Number 1003, GSA Center, Auburn, Washington		
03/30/93	A32421	Audit of Imprest Fund: 350 South Figueroa Street, Fund 937, Los Angeles, California, Region 9		

## **OTHER CONTRACT AUDITS**

10/27/92	A23634	Audit of Subcontractor Report: American Telephone and Telegraph Company, Contract Number GS00K89 AHDO008		
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## **NON-GSA INTERNAL AUDITS**

02/16/93	A33417	Audit of the United States Nuclear Waste Technical Review Board		
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## 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 October 1, 1992 through March 31, 1993, 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:

- Held a 3-day training session for personal property collection officers. The training emphasized the personal liability of collection officers and presented ways to safeguard collections, which will minimize losses and the resulting claims against the collection officers.
- Received the approval from the Office of General Counsel to obtain social security numbers from debtors for use in the Internal Revenue Service Tax Refund Offset Program.
- Attended interagency forums given by the Department of Justice and the Internal Revenue Service concerning debt collection and tax refund offset.
- Added enhancements to the personal computer-based claims system and on-line credit bureau report inquiries.
- Completed flowcharting the claims and collection process in our Region 6 Finance Division to make the process more efficient and productive.
- Issued formal written policy and procedures for debt collection and writeoffs.

### **Non-Federal Accounts Receivable**

	<b>As of October 1, 1992</b>	<b>As of March 31, 1993</b>	<b>Difference</b>
Total Amounts Due GSA	\$40,731,473	\$47,560,156	\$6,828,683
Amount Delinquent	\$20,202,145	\$19,836,129	\$ ( 366,016)
Total Amount Written Off as Uncollectible Between 10/1/92 and 3/31/93	\$623,431		

Of the total amounts due GSA and the amounts delinquent as of October 1, 1992 and March 31, 1993,

\$2.8 million and \$2.7 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.

<b>Requirement</b>	<b>Page</b>
<b>Inspector General Act</b>	
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 .....	23
Section 5(a)(4)–Matters Referred to Prosecutive Authorities.....	19
Sections 5(a)(5) and 6(b)(2)–Summary of Instances Where Information Was Refused .....	None
Section 5(a)(6)–List of Audit Reports .....	25
Section 5(a)(7)–Summary of Each Particularly Significant Report .....	3,7
Section 5(a)(8)–Statistical Tables on Management Decisions on Questioned Costs .....	18
Section 5(a)(9)–Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use.....	17
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
<b>Senate Report No. 96-829</b>	
Resolution of Audits .....	16
Delinquent Debts.....	48

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# *Notes*

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