

**GENERAL SERVICES ADMINISTRATION
OFFICE OF INSPECTOR GENERAL**

**IMPLEMENTATION REVIEW OF
CORRECTIVE ACTION PLAN
OF THE
AUDIT OF GSA'S LIVING QUARTERS ALLOWANCE PROCESS
REPORT NUMBER: A090103/B/F/F09009
DATED SEPTEMBER 4, 2009
ASSIGNMENT NUMBER A110189**

October 25, 2011



U.S. GENERAL SERVICES ADMINISTRATION
Office of the Inspector General

Date: October 25, 2011

Reply to: Deputy Assistant Inspector General for
Attn of: Finance and Information Technology Audits (JA-F)

Subject: Implementation Review of Corrective Action Plan of the Audit
of GSA's Living Quarters Allowance Process, Report
Number: A090103/B/F/F09009 dated September 4, 2009
Assignment Number A110189

To: Alison L. Doone
Chief Financial Officer (B)

The Finance and Information Technology Audit Office (JA-F) conducted an implementation review of the management actions taken in response to the two recommendations included in the subject audit report. We found that the Office of the Chief Financial Officer implemented the corrective actions outlined in its action plan dated September 9, 2009, to address these recommendations (see Appendix A).

To accomplish this review, we:

- Reviewed the Audit of GSA's Living Quarters Allowance Process, Report Number: A090103/B/F/F09009 dated September 4, 2009, and supporting audit documentation.
- Reviewed the Action Plan dated September 9, 2009, and any related documentation submitted in response to the original report.
- Obtained Living Quarters Allowance (LQA) listings for fiscal years 2009, 2010, and 2011 and judgmentally selected a sample of six LQA participants.
- Obtained documentation from the appropriate personnel that reviewed and processed the LQA participants' documentation.

Thank you and your staff for the courtesies extended during this review. If you have any questions, please contact Donna Peterson-Jones, Manager, or me at (202) 357-3620.

A handwritten signature in black ink that reads "Carolyn Presley-Doss".

Carolyn Presley-Doss
Deputy Assistant Inspector General for
Finance and Information Technology Audits (JA-F)

**Implementation Review of Corrective Action Plan of the
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Appendix A: Action Plan

ACTION PLAN – GSA's LQA Process

**Designated Responding Official: OCFO
 Contact Person: Vickie Jones
 Telephone Number: 816-823-2886
 Date: 09/09/2009**

| | | |
|---|---------------------------------|--|
| Audit Report Number/Title: Audit of GSA's Living Quarters Allowance Process – FY 2008 Report Number: A090103/X/X/XXXXXX | Recommendation Number: 1 | Proposed Recommendation Completion Date: February 2010 |
|---|---------------------------------|--|

Recommendation:

Review the reconciliation packages for the employee who has not reconciled since 2002 and the employee who received an LQA for personal living quarters to determine whether any overpayments were paid, and if necessary, recoup any excess LQA payments.

| <u>Action to be Taken Step by Step</u> | <u>Supporting Documentation To be Sent to BEC</u> | <u>Documentation will be Sent Last Day of the Month</u> |
|---|---|--|
| Action 1 -Work with Region 3/CIO to ensure the required LQA packages for (name redacted) are completed and submitted to the National Payroll Branch. The National Payroll Branch will complete the reconciliations within 45 days of receipt and the employee will be informed of the over/under payment of LQA received. | E-mail stating that all completed LQA packages have been received from Region3/CIO. | December, 2009 |

| | | |
|---|---|-----------------------|
| <p>Action 2 - Work with Region 3/CIO to correct the LQA package for (name redacted). The National Payroll Branch will complete the reconciliations within 45 days of receipt and the employee will be informed of the over/under payment of LQA received.</p> | <p>Email stating that reconciliations are completed and employee has been notified.</p> | <p>February, 2010</p> |
|---|---|-----------------------|

Designated Responding Official: OCFO
Contact Person: Vickie Jones
Telephone Number: 816-823-2886
Date: 09/09/2009

| | | |
|---|---------------------------------|---|
| Audit Report Number/Title: Audit of GSA's Living Quarters Allowance Process – FY 2008 Report Number: A090103/X/X/XXXXXX | Recommendation Number: 2 | Proposed Recommendation Completion Date: April 2010 |
|---|---------------------------------|---|

Recommendation:

Ensure that all participants of the LQA process are in compliance with DSSR Section 130 by developing and implementing an agency-wide policy that governs the LQA process to include roles and responsibilities, and specific procedures designed to ensure that the LQA application and reconciliation processes are properly reviewed and monitored by both designated regional coordinators and NPB officials before any disbursements are authorized.

| <u>Action to be Taken Step by Step</u> | <u>Supporting Documentation to be Sent to BEC</u> | <u>Documentation will be Sent Last Day of the Month</u> |
|--|--|--|
| Action 1 - Develop draft agency-wide LQA policy and procedures. | E-mail with draft policy. | September, 2009 |
| Action 2 - Obtain concurrence of final document from FAS. | Email stating concurrence. | December, 2009 |
| Action 3 - Obtain final concurrence from all Service and Staff Offices through the Red Border process. | Final notification of completion of Red Border process. | March, 2010 |
| Action 4 - Finalize and post LQA policy and procedures on-line. | Website of final document location. | April, 2010 |

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Appendix B: Report Distribution*

Office of the Chief Financial Officer (B)

Acting Director, Internal Control Division (BCB)

Branch Chief, GAO and IG Audit Response Branch (BCBB)

Audit Planning, Policy and Operations Staff (JAO)

Assistant Inspector General for Auditing (JA)

Assistant Inspector General for Investigations (JI)

Inspector General (J)

Deputy Inspector General (JD)

Special Assistant for Communications (J)

***Audit report distributed electronically.**