



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

# FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts

Report Number A230040/Q/3/P24002  
September 30, 2024

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## ***Executive Summary***

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### **FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts**

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#### **Why We Performed This Audit**

This audit was included in our *Fiscal Year 2021 Audit Plan*. Under the Multiple Award Schedule (MAS) Consolidation Initiative, the Federal Acquisition Service (FAS) is consolidating its existing 24 multiple award schedules into one single schedule for products, services, and solutions. As part of this initiative, FAS is working with contractors that hold multiple MAS contracts to consolidate those contracts into a single MAS contract.

In our audit of FAS's 2015 MAS contract consolidation effort, we found that FAS did not consistently comply with federal regulations and GSA policies for evaluating and negotiating contracts.<sup>1</sup> Among other things, FAS's noncompliance resulted in the award of new contracts without establishing price reasonableness. Accordingly, we performed this audit of FAS's current contract consolidation initiative, which began in 2018, to determine if FAS consolidated and maintained contracts in accordance with federal regulations, as well as GSA policies and guidance.

#### **What We Found**

In Fiscal Year 2022, FAS consolidated 305 MAS contracts with an estimated \$21.4 billion in contract value into 149 MAS contracts under Phase 3 of its MAS Consolidation Initiative. Federal regulations and GSA policies and guidance require FAS to perform price analyses to establish price reasonableness for the products and services transferred from expiring and canceled contracts to the surviving consolidated contracts.

Based on our sample of 19 consolidated contracts, we found that FAS's price analyses for the products and services transferred to consolidated contracts were frequently limited and did not consistently leverage the government's collective buying power. In particular, when performing price analyses for contracts subject to the Commercial Sales Practices (CSP) requirement, FAS contracting personnel frequently accepted unsubstantiated most favored customer and commercial pricing information. This practice does not adhere to GSA policy, limits contracting personnel's ability to fulfill their responsibilities, and ultimately reduces the effectiveness of the price analyses.

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<sup>1</sup> *Audit of Price Evaluations and Negotiations for the Professional Services Schedule Contracts* (Report Number A160037/Q/3/P17001, March 21, 2017).

Meanwhile, when performing price analyses on Transactional Data Reporting (TDR) pilot contracts, FAS contracting personnel did not use TDR pilot data for pricing decisions; instead, they relied primarily on pricing comparisons to other MAS and government contracts. However, according to GSA policy, these comparisons are to be used only as part of a larger negotiation objective development strategy. In addition, several of the comparisons were invalid because the proposed services were not compared to similar services, as required by Federal Acquisition Regulation 15.4, *Contract Pricing*.

Therefore, FAS should strengthen its price analyses when consolidating MAS contracts so customer agencies can rely on MAS pricing to ensure that their orders will result in the lowest overall cost alternative to meet the government's needs to comply with the Competition in Contracting Act of 1984.

### **What We Recommend**

We recommend that the FAS Commissioner:

1. Establish an oversight process for CSP-based contracts undergoing consolidation to ensure contracting personnel:
  - a. Comply with General Services Acquisition Regulation 538.270-1, *Evaluation of offers without access to transactional data*, and FAS Policy and Procedure 2021-05, *Evaluation of FSS Program Pricing*; and gather supporting documentation to determine a contractor's most favored customer pricing for use in negotiation objectives.
  - b. Evaluate supporting documentation to verify a clear and relevant relationship between supporting documentation and each of the proposed prices it is meant to substantiate.
2. Establish an oversight process for TDR pilot contracts undergoing consolidation to ensure contracting personnel do not rely solely on contract-level pricing tools; and, if prices paid data is not available, prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information.
3. Re-evaluate previously consolidated MAS contracts to ensure that added products or services were evaluated to meet federal regulations and GSA policy requirements.

The Acting FAS Commissioner agreed with two of our recommendations and partially agreed with a third. Specifically, the Acting FAS Commissioner disagreed with part of the second recommendation that states, "if prices paid data is not available, [contracting personnel should] prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information."

The Acting FAS Commissioner asserted, for TDR-based contracts, that there is no preference of prices paid information over other types of data (such as contract-level price list prices). However, while this may adhere to the guidance in the General Services Acquisition Manual, it does not align with Federal Acquisition Regulation 15.404-1(b), *Price analysis*. The Federal Acquisition Regulation states a preference for historical prices paid comparisons over a review of competitive price lists (or market research). Therefore, when TDR data is unavailable, we reaffirm our recommendation that recent invoices should be obtained. This would give insight into previous prices paid and leverage the government's collective buying power better than contract-level price comparisons. Furthermore, it is not practical to remove the CSP and the price protections of the Price Reductions Clause to obtain prices paid data through the TDR pilot but then not use the data and, instead, use contract-level pricing data that was already available without the TDR pilot. Accordingly, we urge the Acting FAS Commissioner to reconsider this part of the recommendation.

GSA's written comments are included in their entirety in **Appendix B**.

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## Introduction

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We performed an audit of the Federal Acquisition Service's (FAS's) Multiple Award Schedule (MAS) Consolidation Initiative, which consolidated multiple MAS contracts held by a single contractor into a single MAS contract.

### Purpose

This audit was included in our *Fiscal Year 2021 Audit Plan*. Under the MAS Consolidation Initiative, FAS is consolidating its existing 24 multiple award schedules into one single schedule for products, services, and solutions. As part of this initiative, FAS is working with contractors that hold multiple MAS contracts to consolidate those contracts into a single MAS contract.

In our audit of FAS's 2015 MAS contract consolidation effort, we found that FAS did not consistently comply with federal regulations and GSA policies for evaluating and negotiating contracts.<sup>2</sup> Among other things, FAS's noncompliance resulted in the award of new contracts without establishing price reasonableness. Accordingly, we performed this audit of FAS's current contract consolidation initiative, which began in 2018, to determine if FAS consolidated and maintained contracts in accordance with federal regulations, as well as GSA policies and guidance.

### Objective

Our audit objective was to determine if FAS consolidated and maintained contracts in accordance with federal regulations, as well as GSA policies and guidance.

See **Appendix A** – Objective, Scope, and Methodology for additional details.

### Background

GSA's MAS contracts are long-term, government-wide contracts with commercial contractors that provide federal, state, and local government buyers with access to more than 11 million commercial supplies (products) and services. Awarded contracts include pre-negotiated prices, delivery terms, warranties, and other terms and conditions that are intended to streamline the acquisition process. MAS contracts are indefinite-delivery, indefinite-quantity and are typically awarded with a 5-year base period and three 5-year option extensions, totaling 20 years. As of September 30, 2023, the MAS Program had 13,818 active contracts, with total annual sales of more than \$46 billion.

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<sup>2</sup> *Audit of Price Evaluations and Negotiations for the Professional Services Schedule Contracts* (Report Number A160037/Q/3/P17001, March 21, 2017).

The MAS Program is authorized by two statutes: Title III of the Federal Property and Administrative Services Act of 1949; and 40 U.S.C. 501, *Services for Executive Agencies*. MAS Program acquisitions are governed by the following:

- Federal Acquisition Regulation (FAR), which provides regulatory guidance;
- General Services Acquisition Regulation (GSAR), which contains Agency acquisition policies and practices, contract clauses, solicitation provisions, and forms that control the relationship between GSA and contractors; and
- General Services Acquisition Manual (GSAM), which contains the GSAR and non-regulatory Agency acquisition guidance.

According to FAR 8.402, *General*, the MAS Program “provides Federal agencies (see 8.004) with a simplified process for obtaining commercial supplies and commercial services at prices associated with volume buying.” FAS Policy and Procedures (PAP) 2021-05, *Evaluation of FSS Program Pricing*, further clarifies that FAS contracting officers are to leverage the government’s collective buying power to obtain competitive, market-based pricing. The Competition in Contracting Act of 1984 (41 U.S.C. 152) (CICA) states that procedures established under the MAS Program are competitive if MAS orders and contracts result in the lowest overall cost alternative to meet the government’s needs.

GSA’s negotiated pricing on MAS contracts is especially important because FAR 8.404(d), *Use of Federal Supply Schedules*, establishes that customer agencies can rely on GSA’s price reasonableness determination to ensure orders placed against MAS contracts result in the lowest overall cost alternative. Before awarding MAS contracts, GSA contracting officers must determine whether the prices are fair and reasonable. Because GSA makes these determinations for MAS contracts, FAR 8.404(d) allows customer agencies to rely on GSA’s price reasonableness determinations and releases customer agencies from their responsibility for making separate determinations of fair and reasonable pricing.

In addition, FAR 8.404(d) states that, “By placing an order against a schedule contract using the procedures in [FAR] 8.405 [*Ordering procedures for Federal Supply Schedules*], the ordering activity has concluded that the order represents the best value (as defined in FAR 2.101) and results in the lowest overall cost alternative (considering price, special features, administrative costs, etc.) to meet the Government’s needs.” Therefore, when customer agencies place orders against MAS contracts and follow the ordering procedures in FAR 8.405, they are relying on GSA’s price reasonableness determinations when concluding that their order represents the best value and results in the lowest overall cost alternative for the government.

To perform price reasonableness determinations, GSA has established methodologies to evaluate pricing for offers using Commercial Sales Practices (CSP) disclosures, as well as offers under the Transactional Data Reporting (TDR) pilot.

## Commercial Sales Practices Disclosures

To meet the pricing objectives outlined under GSAR 538.270-1, *Evaluation of offers without access to transactional data*, GSA requires offerors to provide commercial pricing information to serve as a basis for contracting officers to negotiate and make pricing determinations. Specifically, offerors provide CSP disclosures to help the contracting officer identify an offeror's best price, also known as most favored customer (MFC) pricing. Contracting officers are responsible for determining if the offeror's CSP disclosures provide an adequate basis to identify and target MFC pricing in negotiations. Within FAS, established policy and guidance outline the contracting officer's responsibilities, such as FAS PAP 2021-05, which states the following:

The Competition in Contracting Act of 1984 requires that FSS [Federal Supply Schedule] contracts and orders result in the lowest overall cost alternative to the Government. A critical step toward obtaining this result is the targeting of MFC pricing. The mandate to pursue MFC pricing ensures that FSS contracts harness the Government's collective buying power and result in the best possible prices for customers and taxpayers. When you negotiate a Schedule contract, you represent an extensive customer base. Therefore, the offers you accept (to include the pricing you negotiate), should reflect the significant value the FSS Program provides to its vendors.

In addition, FAS developed automated pricing tools that compare proposed products and services to pricing already offered on active MAS contracts. These pricing tools are used by FAS contracting personnel to conduct price comparisons between market prices and those proposed by the contractor, as defined in FAS PAP 2021-05 as horizontal price analysis.

FAS's contracting personnel use two main pricing tools: the Contract-Awarded Labor Category (CALC) tool, which is used to evaluate services; and the Price Point Plus Portal tool (4P tool), which is used to evaluate products. The 4P tool also provides pricing information from other government contracts, such as NASA's Solution for Enterprise-Wide Procurement, the Defense Logistics Agency's FedMall, and any GSA or publicly available government-wide acquisition contracts. The 4P tool also has insight into commercial pricing through publicly available sources, such as Amazon and Best Buy.

Prior to June 23, 2016, all MAS offerors were required to submit CSP disclosures and identify their MFCs, while contracting officers were required to seek to obtain MFC pricing in negotiations.



## Transactional Data Reporting

The final rule that established the TDR pilot for MAS contracts was published by GSA in the *Federal Register* on June 23, 2016.<sup>3</sup> Under the TDR pilot, contractors are required to report transactional data, including prices paid by government customers, for products and services sold under their respective contracts. In exchange for this transactional data, contractors are no longer required to submit CSP disclosures or adhere to the price reduction requirements in GSAR 552.238-81, *Price Reductions*.

Under the TDR pilot, contractors are required to report transactional data monthly for sales made under their MAS contracts. According to GSA policy and guidance, FAS's contracting personnel should consider the transactional data reported, when sufficient prices paid information is available for the same or similar items, as a basis for establishing price negotiation objectives for MAS contract awards and option extensions.

With the implementation of the TDR pilot, GSA amended the GSAR to provide contracting officers with a method to determine fair and reasonable pricing for offers with access to transactional data. Under GSAM 538.270-2, *Evaluation of offers with access to transactional data*, GSA establishes information for contracting officers to use when establishing negotiation objectives. The GSAM guidance prioritizes the use of information that is readily available, including prices paid information (such as TDR data), contract-level pricing information from other MAS contracts and government-wide contract vehicles for same or similar items (such as GSA Advantage! or FAS pricing tools), and commercial data sources.

## MAS Consolidation Initiative

In 2018, GSA embarked on its current MAS Consolidation Initiative, with the intent to modernize and simplify the buying and selling experience for GSA's customers, suppliers, and acquisition professionals. As part of this initiative, GSA decided it would consolidate its existing 24 multiple award schedules into one single schedule for products, services, and solutions. According to GSA, this consolidation would provide consistency in the MAS Program for all stakeholders, make it easier for customers to find total solutions under one contract vehicle, ensure terms and conditions meet the needs of its customers, and eliminate duplicate contracts.

GSA implemented its consolidation in three phases:

- **Phase 1 – Issuance of a Consolidated MAS Solicitation (ended October 2019).** In this phase, GSA eliminated 24 separate MAS solicitations based on different product or service types, such as Furniture, Scientific Equipment and Services, Publication Media,

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<sup>3</sup> The *Federal Register* is published every business day by the National Archives and Records Administration. The *Federal Register* includes federal agency regulations, executive orders, and proposed rules and notices of interest to the public.

etc., and established a single MAS solicitation that applied to all types of offered products and services.

- **Phase 2 – Transition of Individual Contracts to the MAS Solicitation (ended July 2020).** In this phase, GSA used mass modifications to convert all existing MAS contracts to the single, consolidated MAS solicitation.
- **Phase 3 – Consolidation of Individual Contracts into a Single Surviving Contract (ongoing).** In this phase, GSA is seeking to consolidate multiple MAS contracts held by a single contractor into a single MAS contract. It requires all contractors holding multiple MAS contracts to: (1) provide a list of their active contracts and (2) identify which contract would remain active (referred to as the “survivor” contract by GSA) and which contracts would not remain active (referred to as “non-surviving” contracts by GSA). Non-surviving contracts will be canceled and may have their products and services transferred to the survivor contract using new offers and contract modifications before cancellation.

Phase 3 of the MAS Consolidation Initiative requires contracting personnel to complete modifications to transfer special item numbers, products, and/or services from the non-surviving contracts to the survivor contract. When completing modifications to transfer products and services, contracting officers must follow FAR 15.402, *Pricing policy*, which requires contracting officers to purchase supplies and services from responsible sources at fair and reasonable prices, and to price each contract separately and independently.

As previously discussed, FAS created policy and guidance for its contracting officers to use when evaluating pricing on CSP-based contracts. In particular, FAS PAP 2021-05 identifies four main methods contracting officers can use to substantiate MFC pricing:

1. Obtain MFC invoices from the offeror;
2. Obtain payroll information in cases where the contracting personnel determined that cost buildup is needed;
3. Contact the MFC directly to independently confirm the rates submitted by the offeror; and
4. Obtain audit support.

FAS PAP 2021-05 further states that the amount of information necessary to substantiate MFC pricing is at contracting personnel’s discretion. The FAS PAP also informs contracting personnel that they are empowered to seek additional supporting information to verify MFC data.

Additionally, in SCP-FSS-001, *Instructions Applicable to All Offerors*, FAS has outlined a requirement that contractors “provide supporting documentation for each proposed product or service price.” The supporting documentation FAS contracting officers are required to obtain is necessary to support and evaluate the reasonableness of proposed pricing for CSP-based contracts. The supporting documentation includes documents such as commercial

catalogs/price lists, copies of invoices, contracts, and quote sheets. The consolidated MAS contract solicitation instructions state that “there must be a clear and relevant relationship between the supporting document and the proposed price it is meant to substantiate. Each supporting document must be clearly labeled with the name of the corresponding proposed product [or] service.”

For contracts consolidated under the TDR pilot, FAS PAP 2021-05 instructs contracting officers to prioritize the use of information that is readily available, including prices paid information (such as TDR data), contract-level pricing information from other MAS contracts and government-wide contract vehicles for same or similar items (such as GSA Advantage! or FAS pricing tools), and commercial data sources.

### **Prior GSA Office of Inspector General Comments and Reports**

We have issued numerous publications identifying concerns with MAS contract consolidations, the price evaluations made under MAS contracts, and the effectiveness of the TDR pilot program.<sup>4</sup> Several audit reports we have issued relating to these concerns are discussed on the next two pages.

#### ***GSA’s Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program (May 1, 2023)***<sup>5</sup>

In this report, we found that the data collected through the TDR pilot program was never used to negotiate contract-level pricing. Instead, GSA has amassed a collection of data that is almost entirely inaccurate, unreliable, and unusable. Additionally, we found that GSA’s Fiscal Year 2020 evaluation of the TDR pilot program evaluated metrics using flawed methodologies and inaccurate and unsupported information. GSA partially agreed with our recommendations, but neither addressed nor rebutted our findings.

#### ***FAS Cannot Provide Assurance That MAS Contract Pricing Results in Orders Achieving the Lowest Overall Cost Alternative (September 30, 2022)***<sup>6</sup>

In this report, we found that the price analyses performed by FAS contracting personnel cannot provide customer agencies with assurance that orders placed against MAS contracts will result in the lowest overall cost alternative to meet the government’s needs, as required by CICA. Our

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<sup>4</sup> Prior GSA Office of Inspector General publications include Report Number A180068/Q/3/P20002, *FAS’s Use of Pricing Tools Results in Insufficient Price Determinations* (December 23, 2019); Report Number A140143/Q/6/P21002, *GSA’s Transactional Data Reporting Pilot Is Not Used to Affect Pricing Decisions* (June 24, 2021); and Alert Memorandum Number A210081-2, *FAS is Planning to Expand the Transactional Data Reporting Rule Despite Ongoing Data Quality and Access Issues* (July 18, 2022).

<sup>5</sup> Report Number A210081/Q/3/P23001.

<sup>6</sup> Report Number A200975/Q/3/P22002.

audit analyzed the pricing methodologies FAS used on: (1) MAS contracts that participated in the TDR pilot and (2) contracts that required CSP disclosures. Our audit found that the price analyses under both methodologies were deficient.

In particular, we found that when performing price analyses on TDR pilot contracts, FAS contracting personnel did not have access to TDR data that could be used for pricing decisions. As a result, FAS contracting personnel primarily compared contractor-proposed pricing to other MAS and government contracts. However, this approach does not provide customer agencies with assurance that FAS achieves pricing that reflects the offerors' best pricing and will result in the lowest overall cost alternative to meet the government's needs.

As described earlier, to comply with CICA's requirement that MAS contracts and orders result in the lowest overall cost alternative to meet the government's needs, FAS created policy and guidance, such as FAS PAP 2021-05, to target a contractor's MFC pricing. When the TDR pilot removed the requirement for FAS contracting personnel to evaluate a contractor's MFC pricing, FAS did not establish a benchmark equal to MFC pricing for price analyses using transactional data. Since that time, FAS has not established how its price analyses using transactional data will comply with CICA's lowest overall cost alternative requirement.

Further, when performing price analyses for contracts subject to the CSP requirement, we found that FAS contracting personnel did not adequately identify and seek out MFC pricing during their price analyses. While FAS contracting personnel asserted that they targeted the MFC in negotiations, we found that they did not obtain pricing information needed to evaluate and negotiate pricing beyond the contractor's assertion that GSA receives its MFC pricing on the CSP. Instead of requiring additional commercial pricing information, FAS contracting personnel relied on pricing tools for comparisons to other MAS or government contracts to evaluate and negotiate MAS pricing. As a result, FAS cannot provide customer agencies with assurance that MAS contract pricing will result in the lowest overall cost alternative to meet the government's needs. GSA disagreed with our findings and three of the four recommendations.

### ***Audit of Price Evaluations and Negotiations for the Professional Services Schedule Contracts (March 21, 2017)***<sup>7</sup>

In this report, we found that FAS had not consistently evaluated and negotiated contracts and options awarded under the Professional Services Schedule in accordance with federal regulations and internal policies. In particular, FAS consolidated certain preexisting contracts into the Professional Services Schedule that resulted in new contracts being awarded without establishing price reasonableness, as required by the FAR 15.402. We also found that contract files lacked key information necessary to support contracting officers' fair and reasonable pricing determinations. GSA agreed with our findings and recommendations.

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<sup>7</sup> Report Number A160037/Q/3/P17001.

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## Results

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### **Finding – FAS should strengthen its price analyses when consolidating MAS contracts.**

In Fiscal Year 2022, FAS consolidated 305 MAS contracts with an estimated \$21.4 billion in contract value into 149 MAS contracts under Phase 3 of its MAS Consolidation Initiative. Federal regulations and GSA policies and guidance require FAS to perform price analyses to establish price reasonableness for the products and services transferred from expiring and canceled contracts to the surviving consolidated contracts.

Based on our sample of 19 consolidated contracts, we found that FAS’s price analyses for the products and services transferred to consolidated contracts were frequently limited and did not consistently leverage the government’s collective buying power. In particular, when performing price analyses for contracts subject to the CSP requirement, FAS contracting personnel frequently accepted unsubstantiated MFC and commercial pricing information. This practice does not adhere to GSA policy, limits contracting personnel’s ability to fulfill their responsibilities, and ultimately reduces the effectiveness of the price analyses.

Meanwhile, when performing price analyses on TDR pilot contracts, FAS contracting personnel did not use TDR pilot data for pricing decisions; instead, they relied primarily on pricing comparisons to other MAS and government contracts. However, according to GSA policy, these comparisons are to be used only as part of a larger negotiation objective development strategy. In addition, several of the comparisons were invalid because the proposed services were not compared to similar services, as required by FAR 15.4, *Contract Pricing*.

Therefore, FAS should strengthen its price analyses when consolidating MAS contracts so that customer agencies can rely on MAS pricing to ensure that their orders will result in the lowest overall cost alternative to meet the government’s needs to comply with CICA.

### **Inadequate Price Analysis on CSP-Based Consolidated Contracts**

FAS PAP 2021-05 states that contracting personnel “must exercise due diligence in ensuring that CSP disclosures regarding MFC rates are verified and adequately supported by current, relevant, directly-comparable documentation.” This policy identifies four main methods contracting personnel can use to substantiate MFC pricing:

1. Obtain MFC invoices from the offeror;
2. Obtain payroll information in cases where the contracting personnel determined that cost buildup is needed;
3. Contact the MFC directly to independently confirm the rates submitted by the offeror;  
and
4. Obtain audit support.

To aid in evaluating and achieving MFC pricing, the consolidated MAS contract solicitation instructions require that offerors provide supporting pricing documentation for each proposed product and service, such as price lists, invoices, and quotes. This supporting documentation must have a clear and relevant relationship to the proposed price it is meant to substantiate.

This is necessary because GSAR 538.270-1 requires FAS contracting personnel to seek the offeror's best price given to its MFC under the same or similar terms and conditions when conducting price analyses on CSP-based contracts. It further directs FAS contracting personnel to establish negotiation objectives and determine price reasonableness by comparing the terms and conditions of the MAS solicitation with the terms and conditions of agreements with the offeror's commercial customers. According to GSAR 538.270-1, when determining price negotiation objectives, FAS contracting personnel should consider factors such as:

- The aggregate volume of anticipated purchases;
- The purchase of a minimum quantity or a pattern of historic purchases;
- Prices, taking into consideration any combination of discounts and concessions offered to commercial customers;
- Length of the contract period;
- Warranties, training, and/or maintenance included in the purchase price or provided at additional cost to the product prices;
- Ordering and delivery practices; and
- Any other relevant information, including differences between the MAS solicitation and commercial terms and conditions that may warrant differentials between the offer and the discounts offered to the most favored commercial customer(s).

However, based on our sample of 15 CSP-based consolidated contracts, which FAS estimated have a total value of \$4 billion, we found that FAS contracting personnel either did not obtain, or did not adequately substantiate, the support for the offeror's CSP and MFC pricing disclosures. Specifically, we found that FAS contracting personnel frequently accepted commercial pricing information with the following two deficiencies, without necessary follow-up or further evaluation:

- **No Supporting Documentation Obtained** – For 7 of the 15 CSP-based consolidated contracts sampled, FAS contracting personnel did not obtain MFC supporting documentation for their price analyses. When asked why supporting documentation was not obtained, one contracting officer stated that they “conducted market research, but not very thoroughly, as the contract already existed in GSA eLibrary and the rates and escalation rates were approved as recently as 2017.” The consolidation of this contract occurred in 2022, so the approved pricing was 5 years old.

Therefore, price analyses on these contracts did not adhere to the guidance in FAS PAP 2021-05 because documentation supporting the disclosed MFC pricing was not obtained and substantiated. In addition, since no supporting documentation was provided,

contracting personnel's ability to fulfill the requirements of GSAR 538.270-1, which requires comparisons between the MAS solicitation's terms and conditions and the offering contractors' commercial (MFC customer) terms and conditions, was limited. Also, for the example provided on the previous page, since the prior price analysis was performed on another contract and not the surviving consolidated contract, it does not adhere to FAR 15.402, which requires contracting officers to price each contract separately and independently from one another. Overall, the lack of MFC-supporting documentation reduces the effectiveness of contracting personnel's pricing analyses.

- **Insufficient Supporting Documentation Obtained** – For the remaining eight CSP-based contracts sampled, FAS contracting personnel obtained supporting documentation for some added products and services; however, the documentation often did not substantiate the disclosed MFC pricing because it lacked a clear relationship to the proposed product or service. For example, one contract had supporting documentation on file, including a CSP disclosure, invoices, and a price proposal document with the MFC rates. However, we found that the rates on the invoices obtained did not match the MFC rates that were disclosed. Additionally, the proposed labor category titles did not match those from the invoices obtained, which made it difficult to compare rates. The FAS contracting officer in this example agreed that the rates did not match, and the prices were not supported by the documentation.

In another example, we requested supporting documentation to validate the MFC rates. While FAS eventually provided us with invoices from 2023, this support came a full year after the contracting officer conducted their price analysis for the consolidation. This suggests that the invoices were gathered only to fulfill our request and that they were not used to perform the price analysis for the contract at the time of consolidation.

Therefore, price analyses on these contracts did not adhere to the guidance in FAS PAP 2021-05 because documentation supporting the disclosed MFC pricing was not substantiated at the time of consolidation. Likewise, since supporting documentation was not substantiated at the time of consolidation, contracting personnel's ability to fulfill the requirements of GSAR 538.270-1, which requires comparisons between the MAS solicitation's terms and conditions and the offering contractors' commercial (MFC customer) terms and conditions, was limited.

Instead of obtaining and substantiating supporting documentation, FAS contracting personnel conducted price analyses on transferred products and services on CSP-based contracts by relying on pricing tools for comparisons to other MAS or government contracts. According to FAS PAP 2021-05, pricing tools should be used only as part of a larger negotiation objective strategy that seeks fair and reasonable pricing. This is because pricing tools can only assess the relative competitiveness of a contractor's contract price to other contractors' contract prices, which does not ensure the government is receiving a contractor's MFC pricing. As a result, FAS

missed opportunities to leverage the government’s buying power and provide its customers with “prices associated with volume buying.”<sup>8</sup>

Consequently, FAS management should establish an oversight process that ensures contracting officers’ price analyses comply with federal regulations and GSA policy. Although Phase 3 of the MAS Consolidation Initiative is over 70 percent complete, FAS still has more than 600 contracts left to consolidate. FAS contracting officers must perform adequate price analyses on these contracts to ensure fair and reasonable pricing that adheres to federal regulations and GSA policy.

### **Inadequate Price Analysis on TDR-Based Consolidated Contracts**

When conducting price analyses on TDR-based contracts, FAS contracting personnel are required to follow GSAM 538.270-2. In this guidance, GSA prioritizes the use of information that is readily available, including prices paid information (such as TDR data), contract-level pricing information from other MAS contracts and government-wide contract vehicles for same or similar items (such as GSA Advantage! or FAS pricing tools), and commercial data sources.

However, we sampled four TDR-based consolidated service contracts, which FAS estimated have a total contract value of \$3.4 billion, and found that the price analyses performed on transferred services were inadequate. In addition, while the contracts being consolidated were in the TDR pilot, none of the FAS contracting personnel used TDR data in their price analyses for these contracts.

For three of the four contracts, FAS contracting personnel primarily compared proposed contractor pricing to other MAS and government contracts, using the CALC pricing tool. However, as discussed previously, FAS policy states that pricing tools, like the CALC tool, should only be used as a part of a larger negotiation objective development strategy. Conducting price analyses based only on the CALC tool does not leverage the government’s buying power and does not ensure that the CICA requirement to award pricing that results in the overall lowest cost alternative is met.

Further, we found that price comparisons using the CALC tool data were invalid. FAS PAP 2021-05 states that, “Horizontal price analysis must be based on valid price comparisons that meet the criteria of ‘same or similar,’ as prescribed by FAR subpart 15.4.” However, the contracting personnel, when researching a sample of labor categories in the CALC tool, used broad search terms that did not result in valid price comparisons of “same or similar” and diluted the results. For example, on one contract, the contracting officers searched for the labor category “Analyst” in the CALC tool, whereas the proposed labor category name was “Economist III.” In another contract, we found that the contracting officers filtered their search using years of experience that were much broader than the proposed labor category requirements. Specifically, the proposed labor category “Software Engineer” required 6 years of experience, but the

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<sup>8</sup> FAR 8.402(a), *General*.



contracting officer searched the CALC tool for “4 to 45” years of experience. These comparisons using the CALC tool data are inadequate and dilute the search results, which fails to ensure that the comparisons are same or similar.

For the fourth sampled TDR contract, the contracting officer did not use the CALC tool because it did not allow for an easy comparison of the proposed labor categories. Instead, the contracting officer required and obtained non-GSA invoices to support the proposed prices. While these invoices contained similar labor category titles, the contract file did not include a review of qualification standards to ensure comparability. As a result, the price comparison is inadequate for assessing the proposed pricing.

Therefore, on the remaining consolidated contracts, FAS should leverage the government’s collective buying power by using its prices paid data to negotiate and award its TDR contracts. If TDR pilot data is not available, FAS contracting personnel should prioritize obtaining: (1) recent invoices that represent sales of comparable labor categories or (2) other than certified cost or pricing data from the contractor before relying on non-prices paid information to substantiate pricing.

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## Conclusion

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In Fiscal Year 2022, FAS consolidated 305 MAS contracts with an estimated \$21.4 billion in contract value into 149 MAS contracts under Phase 3 of its MAS Consolidation Initiative. Federal regulations and GSA policies and guidance require FAS to perform price analyses to establish price reasonableness for the products and services transferred from expiring and canceled contracts to the surviving consolidated contracts.

Based on our sample of 19 consolidated contracts, we found that FAS's price analyses for the products and services transferred to consolidated contracts were frequently limited and did not consistently leverage the government's collective buying power. In particular, when performing price analyses for contracts subject to the CSP requirement, FAS contracting personnel frequently accepted unsubstantiated MFC and commercial pricing information. This practice does not adhere to GSA policy, limits contracting personnel's ability to fulfill their responsibilities, and ultimately reduces the effectiveness of the price analyses.

Meanwhile, when performing price analyses on TDR pilot contracts, FAS contracting personnel did not use TDR pilot data for pricing decisions; instead, they relied primarily on pricing comparisons to other MAS and government contracts. However, according to GSA policy, these comparisons are to be used only as part of a larger negotiation objective development strategy. In addition, several of the comparisons were invalid because the proposed services were not compared to similar services, as required by FAR 15.4, *Contract Pricing*.

Therefore, FAS should strengthen its price analyses when consolidating MAS contracts so that customer agencies can rely on MAS pricing to ensure that their orders will result in the lowest overall cost alternative to meet the government's needs to comply with CICA.

FAS should implement controls to ensure contracting personnel comply with federal regulations and GSA policies and guidance on gathering and evaluating information when consolidating contracts.

## Recommendations

We recommend that the FAS Commissioner:

1. Establish an oversight process for CSP-based contracts undergoing consolidation to ensure contracting personnel:
  - a. Comply with GSAR 538.270-1 and FAS PAP 2021-05; and gather supporting documentation to determine a contractor's most favored customer pricing for use in negotiation objectives.

- b. Evaluate supporting documentation to verify a clear and relevant relationship between supporting documentation and each of the proposed prices it is meant to substantiate.
2. Establish an oversight process for TDR pilot contracts undergoing consolidation to ensure contracting personnel do not rely solely on contract-level pricing tools; and, if prices paid data is not available, prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information.
3. Re-evaluate previously consolidated MAS contracts to ensure that added products or services were evaluated to meet federal regulations and GSA policy requirements.

### **GSA Comments**

The Acting FAS Commissioner agreed with two of our recommendations and partially agreed with a third. Specifically, the Acting FAS Commissioner disagreed with part of the second recommendation that states, “if prices paid data is not available, [contracting personnel should] prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information.”

GSA’s written comments are included in their entirety in **Appendix B**.

### **OIG Response**

In GSA’s response, the Acting FAS Commissioner asserted, for TDR-based contracts, that there is no preference for prices paid information over other types of data (such as contract-level price list prices). However, while this may adhere to the guidance in the GSAM, it does not align with FAR 15.404-1(b), *Price analysis*. The FAR states a preference for historical prices paid comparisons over a review of competitive price lists (or market research). Therefore, when TDR data is unavailable, we reaffirm our recommendation that recent invoices should be obtained. This would give insight into previous prices paid and leverage the government’s collective buying power better than contract-level price comparisons. Furthermore, it is not practical to remove the CSP and the price protections of the Price Reductions Clause to obtain prices paid data thought the TDR pilot but then not use the data and, instead, use contract-level pricing data that was already available without the TDR pilot. Accordingly, we urge the Acting FAS Commissioner to reconsider this part of the recommendation.

## **Audit Team**

This audit was managed out of the Mid-Atlantic Region Audit Office and conducted by the individuals listed below:

Thomas Tripple  
Susana Bandeira  
Carla Humphrey

Regional Inspector General for Auditing  
Audit Manager  
Auditor-In-Charge

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## **Appendix A – Objective, Scope, and Methodology**

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### **Objective**

Our audit objective was to determine if FAS consolidated and maintained contracts in accordance with federal regulations, as well as GSA policies and guidance.

### **Scope and Methodology**

To accomplish our objective, we:

- Reviewed the FAR, GSAR, GSAM, and FAS policies and guidance related to MAS pricing and negotiation;
- Reviewed the MAS Program Management Office website for guidance and regulations related to the MAS Consolidation Initiative;
- Reviewed and analyzed documentation from FAS’s Enterprise Content Management Solution for the contracts included in our audit sample;
- Reviewed audit data and reports for 42 MAS preaward contract audits issued by the GSA Office of Inspector General since Fiscal Year 2022;
- Reviewed prior audit reports that are significant to our audit objective;
- Interviewed and maintained communications with FAS contracting personnel associated with our sample of contracts to gain an understanding of the contract consolidation process and how they evaluated and negotiated MAS contract pricing; and
- Interviewed FAS officials about GSA policies and procedures pertinent to our audit objective.

### **Sampling**

During the survey and fieldwork phases of our audit, we selected judgmental samples of consolidated contracts to address our audit objective, as outlined below. Our sample design did not include sample sizes that would allow for projection to the population; however, it allowed us to sufficiently address our audit objective.

We selected a judgmental sample of 20 out of a population of 305 MAS contracts that were consolidated during Fiscal Year 2022 to determine how FAS contracting officers evaluated the offered pricing and made pricing determinations. Our judgmental sample included contracts with estimated total contract values between approximately \$100,000 and \$1.6 billion, both TDR-based and non-TDR contracts, and contracts awarded across multiple FAS regional offices and by different FAS contracting personnel. FAS estimated our sampled contracts to have a total value of \$7.7 billion out of the total of \$21.4 billion in MAS contracts that FAS consolidated in Fiscal Year 2022. We used nonstatistical (judgmental) samples for our examination.

Out of the 20 total sampled contracts, 4 contracts were subject to TDR; 16 contracts were not TDR-based and required a CSP. However, one contractor did not elect to add any products or services from its non-surviving contracts to the survivor contract; therefore, it did not have any products or services to evaluate with a formal price analysis. We excluded this contract from further examination.

For the remaining 19 sampled contracts, we examined how FAS contracting officers evaluated the offered pricing and made pricing determinations by reviewing: (1) the pricing documentation provided by the contractor and (2) the documents prepared by FAS contracting personnel. We also interviewed the contracting personnel who prepared the negotiation memorandums. Finally, we examined the non-surviving contracts and whether GSA appropriately maintained its active blanket purchase agreements and active task orders.

### **Internal Controls**

We assessed internal controls significant within the context of our audit objective against GAO-14-704G, *Standards for Internal Control in the Federal Government*. The methodology above describes the scope of our assessment, and the report finding includes any internal control deficiencies we identified. Our assessment is not intended to provide assurance on GSA's internal control structure as a whole. GSA management is responsible for establishing and maintaining internal controls.

### **Compliance Statement**

We conducted the audit between January 2023 and January 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusion based on our audit objective.

## Appendix B – GSA Comments

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Federal Acquisition Service

September 17, 2024

MEMORANDUM FOR: Thomas Tripple  
Regional Inspector General for Auditing  
GSA, Office of Inspector General

FROM: Tom Howder  
Acting Commissioner  
Federal Acquisition Service (Q)

SUBJECT: Response to Draft Report, *FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts*, Report Number A230040

Transmitted by  
*Thomas H. Howder, Jr.*  
Acting Commissioner

Thank you for the opportunity to comment on the referenced draft audit report, *FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts*, Report Number A230040, dated August 26, 2024. Of the three recommendations in the report, FAS concurs with two and partially concurs with one.

FAS is committed to the continued improvement of the Multiple Award Schedule (MAS) Program. Previous audit findings have contributed to FAS modernization efforts across the MAS Program, including the implementation of an updated dynamic pricing tool model and the improvement of transactional data reporting (TDR) data quality. Similarly, FAS will consider the findings of this report as it continues its work to maximize procurement efficiency and economy, and minimize burden and administrative costs for both the Government and industry.

### MAS Consolidation Initiative

In 2019, GSA combined its 24 individual Multiple Award Schedules into a single, consolidated Schedule for products and services. This consolidation provided numerous benefits, such as:

- Reduced contract duplication and administrative burden for all stakeholders.
- Transitioned to a more logical NAICS-based Special Item Number (SIN) structure, making the MAS Program easier to use for customers.
- Created a single point-of-entry, making the MAS Program easier to use for industry.
- Set a single set of general terms and conditions for all MAS contracts.

Phase 3 of the MAS Consolidation effort consists of the realignment and consolidation of approximately 3,700 MAS contracts held by approximately 1,700 MAS contractors. As of August 2024, FAS has consolidated 76 percent of Phase 3 contracts (e.g., a contractor with multiple MAS contracts has moved all items to a single "surviving" MAS contract.)

FAS established a robust oversight process to ensure that contracting personnel are consolidating and maintaining MAS contracts in accordance with all applicable regulations and

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policy requirements. This process identifies and addresses issues, mitigates risk, and facilitates acquisition workforce success when consolidating contracts subject to Commercial Sales Practices (CSP) or TDR.

In fiscal year (FY) 2021, GSA conducted a Procurement Management Review (PMR) focused on contract actions associated with MAS Consolidation. As a result of that PMR, FAS initiated a Corrective Action Plan (CAP) to establish the new internal controls<sup>1</sup> listed below:

- Developed specific Phase 3 guidance for the acquisition workforce outlining required steps to be followed based on the fact-specific scenario(s) applicable to their contracts.
- Hosted mandatory training for all contracting personnel processing Phase 3 actions. This training reviewed MAS Consolidation policy and guidance to be followed by the acquisition workforce.
- Created a *MAS Consolidation File Review Checklist* to be used by each contracting activity when reviewing completed contract actions. Contracting activities are required to provide a quarterly report indicating the number of files that were reviewed along with a summary of findings.
- Established a Pre-Negotiation Clearance Panel (PNCP) threshold for MAS Consolidation actions. Any MAS contract subject to consolidation with a contract value that exceeds the threshold is subject to a PNCP. Based on these thresholds, 90 MAS contracts are subject to a PNCP. Contracting activities are also required to provide a quarterly report indicating the number of PNCPs conducted and a summary of findings; to date, 54 out of 90 PNCPs have been completed.
- Hosts ongoing monthly "Phase 3 Open Hours" calls where members of the MAS acquisition workforce can ask questions related to processing Phase 3 contract actions. FAS maintains a Q&A document from these calls and shares the document with the MAS acquisition workforce for reference. To date, 52 separate calls have been held and 160 workforce questions have been addressed.
- Hosts regular MAS Consolidation Tollgate sessions with Heads of Contracting Activities (HCAs) that have MAS contracts in their portfolios to review MAS Consolidation progress, provide a summary of controls in place, and address any HCA questions or feedback from previous sessions. To date, five HCA tollgate sessions have been conducted.

FAS issues policies and guidance that clarify the proper application of key statutes and regulations when evaluating and negotiating pricing for offers received under MAS. This includes:

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<sup>1</sup> FAS notes that these controls were not fully implemented until Q3 of FY22, which is after a majority of the audited files were consolidated.



- Allowing contracting officers (COs) wide latitude to exercise business judgment when establishing negotiation objectives and determining MAS contract pricing fair and reasonable<sup>2</sup>;
- Obtaining the type and quantity of data necessary to establish a fair and reasonable price, but not more data than is necessary<sup>3</sup>; and
- Evaluating offers subject to TDR in compliance with the requirement to prioritize the use of *readily available data* (e.g., prices-paid information, contract-level prices, and commercial data sources) before requesting *data other than certified cost or pricing data* from the offeror<sup>4</sup>

FAS is in the process of revisiting Policy and Procedure (PAP) 2021-05 *Evaluation of FSS Program Pricing* to identify and address areas that are outdated or require clarification. This includes:

- Potential updates related to use of FAS pricing tools, which have continued to mature and expand to incorporate new sources of *readily available data*.
- Clarification regarding use of supporting documentation when making price reasonableness determinations.
- Updated language to more accurately reflect the impact of the Competition in Contracting Act and the concept of *lowest overall cost alternative* on the evaluation of MAS contract-level pricing.

FAS' feedback on the specific recommendations is provided below.

**001A:** OIG recommends that the FAS Commissioner establish an oversight process for CSP-based contracts undergoing consolidation to ensure contracting personnel comply with General Services Administration Acquisition Regulation 538.270-1, Evaluation of offers without access to transactional data; FAS Policy and Procedure 2021-05, Evaluation of FSS Program Pricing; and gather supporting documentation to determine a contractor's most favored customer pricing for use in negotiation objectives.

**001B:** OIG recommends that the FAS Commissioner establish an oversight process for CSP based contracts undergoing consolidation to ensure contracting personnel evaluate

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<sup>2</sup> See Federal Acquisition Regulation (FAR) 1.102-5 *Role of the Acquisition Team*.

<sup>3</sup> See FAR 15.402(a)(3), *Pricing Policy*. [See generally the Clinger-Cohen Act (Pub. L. 104-106, § 4201(b), 110 Stat. 186, February 10, 1996), as amended, which has been implemented in the FAR]. General Services Administration Acquisition Regulation (GSAR) § 538.271(b) requires contracting officers to determine that offered prices are fair and reasonable per GSAR 538.270 and FAR subpart 15.4 for both CSP (GSAR § 538.270-1) and TDR (General Services Administration Acquisition Manual (GSAM) § 538.270-2) offers.

<sup>4</sup> See GSAM 538.270-2(c)(3) *Evaluation of offers with access to transactional data*.

**supporting documentation to verify a clear and relevant relationship between supporting documentation and each of the proposed prices it is meant to substantiate.**

FAS agrees with these recommendations.

As detailed above, FAS established a robust oversight process that identifies and addresses issues, mitigates risk, and facilitates acquisition workforce success when consolidating contracts subject to CSP. This ongoing effort is designed to facilitate and monitor contract consolidation actions for CSP contracts to ensure that contracting personnel comply with all applicable statutes, regulations, and policies. This includes ensuring that contracting personnel:

- Comply with GSAR 538.270-1 *Evaluation of offers without access to transactional data*;
- Evaluate pricing in accordance with PAP 2021-05 *Evaluation of FSS Program Pricing*;
- Gather supporting documentation to determine a contractor's Most Favored Customer pricing for use in negotiation objectives, but not obtaining more data than is necessary; and
- Evaluate supporting documentation to verify a clear and relevant relationship between supporting documentation and each of the proposed prices it is meant to substantiate.

**002: OIG recommends that the FAS Commissioner establish an oversight process for TDR pilot contracts undergoing consolidation to ensure contracting personnel do not rely solely on contract-level pricing tools; and, if prices paid data is not available, prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information.**

FAS partially agrees with this recommendation.

FAS agrees with the OIG's recommendation regarding an oversight process for TDR contracts undergoing consolidation to ensure contracting personnel do not rely solely on contract-level pricing tools. As detailed above, FAS established a robust oversight process that facilitates contracting personnel compliance with all applicable statutes, regulations, and policies. It is FAS' policy to not rely solely on contract-level pricing tools (e.g., CALC+) when consolidating MAS contracts.

However, FAS cannot agree with the OIG's recommendation regarding when prices-paid data is not available. The OIG is recommending that contracting personnel prioritize obtaining recent invoices or *data other than certified cost or pricing data* from the contractor *before* relying on non-prices-paid information; however, FAS is required by the GSAM to follow a different methodology when evaluating TDR contracts undergoing consolidation.

As a threshold matter, although OIG distinguishes between recent invoices and *data other than certified cost or pricing data*, in accordance with FAR 2.101, recent invoices are a type of *data other than certified cost or pricing data*, and are not otherwise distinguished under FAR subpart 15.4. The evaluation methodology in GSAM 538.270-2, *Evaluation of offers with access to*

*transactional data*, establishes an order of preference for COs to follow when evaluating prices in contracts subject to TDR:

- 1) Readily-available data.
- 2) Market research.
- 3) *Data other than certified cost or pricing data* requested from the offeror.

Per GSAM guidance and FAS policy, prices-paid information is just one example among several, equally valid potential sources of *readily available data*. There is no established preference for prices-paid information over other types of *readily available data*.

*Readily available data* includes:

- Prices-paid information on contracts for the same or similar items.
- Contract-level prices on other MAS contracts or other government-wide contracts for the same or similar items.
- Commercial data sources that consolidate and normalize prices offered by commercial vendors to the general public to compare prices for the same or similar items.

PAP 2016-11, *Transactional Data Reporting - FSS Program Implementation* states, "[t]he GSAM does not provide a preference for prices-paid information versus contract-level prices or commercial data sources, just that the CO must consider these readily available data sources prior to requesting *data other than certified cost or pricing data*."

The GSAM and FAS policy comply with FAR requirements regarding obtaining data from offerors. FAR 15.402(a)(3) states: "Obtain the type and quantity of data necessary to establish a fair and reasonable price, but not more data than is necessary." Moreover, FAR 15.403-3(a)(1)(i)-(ii) instructs COs to "[o]btain whatever data are available from Government or other secondary sources and use that data in determining a fair and reasonable price," and to obtain *data other than certified cost or pricing data* "if the contracting officer determines that adequate data from sources other than the offeror are not available." Per FAR 1.304(b)(2), GSA agency-level regulations, policy, and guidance cannot conflict or be inconsistent with FAR content.

**003: OIG recommends that the FAS Commissioner re-evaluate previously consolidated MAS contracts to ensure that added products or services were evaluated to meet federal regulations and GSA policy requirements.**

FAS agrees with this recommendation.

As detailed above, FAS established a robust oversight process that identifies and addresses issues, mitigates risk, and facilitates acquisition workforce success when consolidating CSP and TDR contracts. FAS will leverage this existing process to revisit previously consolidated

contracts to ensure that added products or services were evaluated to meet Federal regulations and GSA policy requirements.

Upon issuance of the final audit report, FAS will establish a CAP outlining the specific actions needed to execute the plan and the timeline of those actions.

Thank you for the opportunity to review this draft report. We value the oversight of the OIG and look forward to continued partnership in improving GSA's programs and operations. If you have any questions, please contact Jack Tekus ([john.tekus@gsa.gov](mailto:john.tekus@gsa.gov)) from the Multiple Award Schedule Program Management Office in FAS' Office of Strategy and Innovation.

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## ***Appendix C – Report Distribution***

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GSA Administrator (A)

GSA Deputy Administrator (AD)

Acting Commissioner (Q)

Acting Deputy Commissioner (Q1)

Deputy Commissioner TTS (Q2)

Acting Chief of Staff (Q)

Assistant Commissioner (QP)

Assistant Commissioner (QV)

Management Analyst (QPB)

Supervisory Contract Specialist (Q1BA)

Chief Financial Officer (B)

Deputy Chief Financial Officer (B)

Office of Audit Management and Accountability (BA)

Assistant Inspector General for Auditing (JA)

Deputy Assistant Inspector General for Acquisition Audits (JA)

Deputy Assistant Inspector General for Real Property Audits (JA)

Director, Audit Planning, Policy, and Operations Staff (JAO)