



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

IMPLEMENTATION REVIEW OF CORRECTIVE ACTION PLAN

# Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities Report Number A170119/P/6/R20001 January 30, 2020

Assignment Number A240019  
September 17, 2024

---

## ***Table of Contents***

---

|  |            |
|--|------------|
| <b>Introduction .....</b>  | <b>1</b>   |
| <b>Results</b>   |            |
| <i>Finding 1 – PBS did not effectively identify and address security vulnerabilities at child care centers in GSA-controlled buildings. ....</i>   | <i>4</i>   |
| <i>Finding 2 – PBS did not fully complete corrective actions to determine repair cost estimates for identified security deficiencies in GSA-controlled buildings with child care centers. ....</i> | <i>8</i>   |
| <i>Finding 3 – PBS did not [REDACTED] for all GSA-controlled buildings with child care centers.<sup>1</sup> .....</i>  | <i>9</i>   |
| <b>Conclusion.....</b>   | <b>10</b>  |
| <b>Appendixes</b>  |            |
| <b>Appendix A – Corrective Action Plan for Report Number A170119/P/6/R20001.....</b>   | <b>A-1</b> |
| <b>Appendix B – [REDACTED] .....</b>   | <b>B-1</b> |
| <b>Appendix C – GSA Comments .....</b>   | <b>C-1</b> |
| <b>Appendix D – Report Distribution.....</b>   | <b>D-1</b> |

---

<sup>1</sup> Redactions in this report represent sensitive information related to federal building security.

---

## Introduction

---

We have completed an implementation review of the management actions taken in response to the recommendations contained in our January 2020 audit report, *Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities*, Report Number A170119/P/6/R20001.

### Objective

The objective of our review was to determine whether GSA's Public Buildings Service (PBS) has taken the actions as outlined in the corrective action plan (CAP) for our audit report, *Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities* (see **Appendix A**). To accomplish our objective, we:

- Reviewed the original audit report and CAP;
- Interviewed PBS personnel, including those from the Child Care Program Office;
- Examined documents PBS submitted to support the completion of the CAP steps; and
- Performed limited testing of GSA's implementation of the processes and procedures contained in these supporting documents.

### Background

GSA is responsible for constructing, operating, and maintaining safe, secure, and healthy space in GSA-controlled buildings (both owned and leased space).<sup>2</sup> GSA's child care program currently provides space for 93 independently operated child care centers nationwide. Established under 40 U.S.C. 590, *Child care*, the GSA child care program assigns space in GSA-controlled buildings to provide child care services for federal employees.

In 1995, the U.S. Department of Justice issued a report recommending minimum security standards for federal buildings after the bombing of the Alfred P. Murrah Federal Building in Oklahoma City, Oklahoma.<sup>3</sup> The attack killed 168 people, including 15 children in the building's child care center. Shortly thereafter, President Clinton adopted the Department of Justice's recommendation by issuing Executive Order 12977, *Interagency Security Committee*.

Executive Order 12977 created the Interagency Security Committee (ISC) to strengthen security at federal buildings. The ISC established *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard* (ISC standards), which includes customized levels of protection based on a building's risk factors. The ISC standards also contain requirements specific to child care centers that the U.S. Department of Homeland Security uses to perform facility security assessments of GSA-controlled buildings. Facility security assessments identify

---

<sup>2</sup> 40 U.S.C. 582, *Management of buildings by Administrator of General Services*.

<sup>3</sup> U.S. Department of Justice *Vulnerability Assessment of Federal Facilities*, June 28, 1995.

security vulnerabilities and recommend countermeasures needed to satisfy ISC minimum security standards.

On January 30, 2020, we issued an audit report, *Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities*, to the PBS Commissioner. The objective of our audit was to determine if GSA provides safe and secure environments for children and staff at GSA child care centers.

Our audit found significant security vulnerabilities at GSA child care centers. Specifically, we found:

- Child care centers in GSA-controlled buildings that did not meet minimum security standards, [REDACTED];
- Child care centers in buildings that were or may have been at risk [REDACTED]; and
- Many of the recommended security countermeasures for the child care centers that had not been implemented.

We also reported that GSA has the authority and discretion to upgrade GSA-controlled buildings to meet minimum security standards. The then-PBS Commissioner acknowledged in technical comments that he provided in response to our report that nothing legally prohibits GSA from implementing security countermeasures. The technical comments also stated that large-scale implementation of these countermeasures without tenant agency approval would affect the long-term solvency of the account GSA uses to fund building repairs and alterations. Nonetheless, we reported that GSA has mechanisms available to fund—or request funding for—alterations to GSA-controlled buildings that are necessary to ensure the safety of the child care centers.

To address the findings identified in our report, we recommended that the PBS Commissioner:

1. Ensure that PBS maintains child care centers in safe locations that meet minimum security standards.
2. Address the specific vulnerabilities we identified for the child care centers by:

[REDACTED]

3. Conduct a comprehensive assessment to identify security vulnerabilities at each child care center located in a GSA-controlled building and expedite action to upgrade these buildings to the minimum security standards. If PBS cannot address vulnerabilities identified in these buildings, the child care centers should be moved to safer locations.

The PBS Commissioner agreed with our report recommendations.

Subsequent to our report, Congress provided GSA with \$15 million for improvements to the Agency's child care centers through the Consolidated Appropriations Act, 2022.<sup>4</sup> PBS created the Child Care Special Emphasis Program to manage these funds. According to PBS, as of July 30, 2024, it had obligated \$9.7 million and committed an additional \$1 million of these funds for 26 projects in 24 GSA-controlled buildings with child care centers.

---

<sup>4</sup> Financial Services and General Government Appropriations Act, 2022, Pub. L. No. 117-103, 136 STAT. 272 (2022).

---

## Results

---

PBS has not effectively addressed the recommendations included in our January 2020 report, *Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities*. As a result, significant security vulnerabilities remain outstanding for 80 of the 93 child care centers in GSA-controlled buildings.

In accordance with its CAP, PBS assessed all child care centers in GSA-controlled buildings to identify security vulnerabilities. While PBS's assessments identified numerous security vulnerabilities, the assessments were not comprehensive because they did not completely reflect vulnerabilities [REDACTED]. Further, although PBS has addressed some of the identified security vulnerabilities, many remain outstanding.

In addition, PBS did not fully complete corrective actions to determine repair cost estimates for identified security deficiencies [REDACTED] where appropriate for GSA-controlled buildings with child care centers.

### **Finding 1 – PBS did not effectively identify and address security vulnerabilities at child care centers in GSA-controlled buildings.**

PBS has not taken effective actions to address security vulnerabilities at child care centers in GSA-controlled buildings. In accordance with its CAP, PBS conducted assessments designed to identify security vulnerabilities at child care centers in GSA-controlled buildings.<sup>5</sup> However, PBS's assessments were not comprehensive because they did not completely reflect vulnerabilities [REDACTED]. Further, although PBS has addressed some of the security vulnerabilities identified through its assessments, many remain outstanding. As a result, over 4 years after our audit report was issued, most of the child care centers in GSA-controlled buildings continue to have significant security vulnerabilities.

### **PBS's Assessments of Security Vulnerabilities at Child Care Centers in GSA-Controlled Buildings Were Not Comprehensive Because They Did Not Completely Reflect Vulnerabilities**

[REDACTED]

During our original audit, we inspected a sample of 11 buildings and found significant security vulnerabilities at child care centers, [REDACTED]. Because of the serious nature of these security deficiencies, we recommended that PBS conduct a comprehensive assessment to identify security vulnerabilities at each child care center located in a GSA-controlled building.

In response, PBS assessed [REDACTED], which identified security deficiencies that were consistent with our audit findings. However, the assessments were not

---

<sup>5</sup> Recommendations 2 and 3.

comprehensive because PBS did not identify all vulnerabilities arising from the risk [REDACTED]

[REDACTED].

[REDACTED]

[REDACTED]

[REDACTED]

Although somewhat dated, these studies demonstrate that more than two GSA-controlled buildings with child care centers are at risk [REDACTED]. Therefore, PBS should conduct a comprehensive assessment to identify the risk [REDACTED] in all GSA-controlled buildings with child care centers. Based on the results of the assessment, PBS should either expedite action to address any vulnerabilities identified or move the child care center(s) to a safer location.

---

[REDACTED]

[REDACTED]

[REDACTED]

## Many PBS-Identified Security Vulnerabilities at Child Care Centers in GSA-Controlled Buildings Remain Outstanding

In our January 2020 audit report, we recommended that PBS take action to address the specific security vulnerabilities we identified. We also recommended that PBS conduct a comprehensive assessment to identify security vulnerabilities at each child care center located in a GSA-controlled building and:

- Expedite action to upgrade these buildings to the minimum security standards; or
- If PBS could not address the vulnerabilities identified in these buildings, the child care centers should be moved to safer locations.

PBS performed a number of assessments in response to our recommendations. PBS's assessments identified numerous security vulnerabilities at child care centers in GSA-controlled buildings. Consistent with our audit findings, PBS found that these vulnerabilities [REDACTED]. While PBS has corrected some of these deficiencies, many remain outstanding. We discuss these deficiencies below.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

---

<sup>9</sup> [REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

- 
- [REDACTED]
  - [REDACTED]
  - [REDACTED]

In sum, significant security vulnerabilities still exist for 80 (86 percent) of the 93 child care centers in GSA-controlled buildings.<sup>13</sup> PBS has identified an estimated cost of over \$400 million to repair these security deficiencies. Until PBS addresses the security deficiencies or moves the child care centers to safer locations, these child care centers remain vulnerable to significant security risks.

**Finding 2 – PBS did not fully complete corrective actions to determine repair cost estimates for identified security deficiencies in GSA-controlled buildings with child care centers.**

As discussed in *Finding 1*, our January 2020 audit report identified deficiencies [REDACTED] [REDACTED] at the 11 buildings we sampled. We recommended that the PBS Commissioner address the deficiencies [REDACTED] [REDACTED].

In response to our recommendation, PBS provided that it would take the following actions:

- [REDACTED]

PBS demonstrated that it conducted inspections and developed a strategic decision-making process. However, PBS could not provide us with supporting documentation to demonstrate that it determined cost estimates to repair [REDACTED] deficiencies.<sup>15</sup> The needed cost estimates are summarized below:

- [REDACTED]
- [REDACTED]

PBS should develop the outstanding repair cost estimates so that it has complete information to make decisions necessary to address the security deficiencies at child care centers in GSA-controlled buildings.

---

<sup>13</sup> Some GSA-controlled buildings with child care centers had more than one security vulnerability.

- [REDACTED]
- [REDACTED]

**Finding 3 – PBS did not perform [REDACTED] for all GSA-controlled buildings with child care centers.**

As discussed in *Finding 1*, our January 2020 audit report found that 7 of the 11 GSA child care centers we inspected were located in [REDACTED]. Accordingly, we recommended that the PBS Commissioner [REDACTED].

In response to our recommendation, PBS provided that it would take the following actions:

- [REDACTED]
- [REDACTED]

PBS reviewed [REDACTED], and developed a strategic decision-making process. In addition, PBS commissioned [REDACTED] in August 2022 for some buildings [REDACTED]; however, PBS did not prepare or receive studies for eight GSA-controlled buildings with child care centers. Therefore, PBS should perform the outstanding studies so that it has complete information to make decisions necessary [REDACTED] at the child care centers in GSA-controlled buildings.

[REDACTED]

---

■ [REDACTED]

---

## Conclusion

---

PBS has not effectively addressed the recommendations included in our January 2020 report, *Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities*. As a result, significant security vulnerabilities remain outstanding for 80 of the 93 child care centers in GSA-controlled buildings.

In accordance with its CAP, PBS assessed all child care centers in GSA-controlled buildings to identify security vulnerabilities. While PBS's assessments identified numerous security vulnerabilities, the assessments were not comprehensive because they did not completely reflect vulnerabilities [REDACTED]. Further, although PBS has addressed some of the identified security vulnerabilities, many remain outstanding.

In addition, PBS did not fully complete corrective actions to determine repair cost estimates for identified security deficiencies or [REDACTED] where appropriate for GSA-controlled buildings with child care centers.

As a result, a revised CAP addressing the corrective actions associated with these open recommendations (Recommendations 2 and 3) must be submitted by October 17, 2024, to this office and the Office of Audit Management and Accountability (BA).

### GSA Comments

In the PBS Commissioner's response to a draft version of this report, he agreed with *Finding 2* and *Finding 3*, and partially agreed with *Finding 1*. PBS's response can be found in its entirety in **Appendix C**.

### OIG Response

In response to *Finding 1*, the PBS Commissioner stated that PBS completed [REDACTED] assessments in accordance with [REDACTED]. Additionally, the PBS Commissioner stated that [REDACTED] studies performed [REDACTED] would be of limited value.

We disagree. As noted in our report, in response to our original audit, PBS identified only two GSA-controlled buildings with child care centers that were at risk for [REDACTED]. However, prior [REDACTED] studies identified [REDACTED] GSA-controlled buildings with child care centers that have a [REDACTED]. These prior studies demonstrate that more than two GSA-controlled buildings with child care centers are at [REDACTED]. Therefore, PBS should conduct a comprehensive assessment to identify the risk of [REDACTED] in all GSA-controlled buildings with child care centers so that it can take appropriate action.

The PBS Commissioner also stated that funding remains an issue for PBS and many of their customer agencies. As we stated in our original January 2020 audit report, PBS has the authority and discretion to ensure that GSA-controlled buildings containing child care centers meet minimum security standards. We recognize PBS’s need to carefully manage its funding; however, GSA has different mechanisms available to fund—or request funding for—alterations to GSA-controlled buildings that are necessary to ensure the safety of the child care centers.

In sum, we reaffirm our finding.

### **Audit Team**

This review was managed out of the Heartland Region Audit Office and conducted by the individuals listed below:

Michelle Westrup  
David Garcia  
Kyle Clay

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

---

***Appendix A – Corrective Action Plan for Report Number  
A170119/P/6/R20001***

---

We omitted this appendix because it contains sensitive information related to federal building security.

---

***Appendix B –*** [REDACTED]

We omitted this appendix because it contains sensitive information related to federal building security.

## Appendix C – GSA Comments<sup>17</sup>

DocuSign Envelope ID: FA7AE537-C270-48FF-811B-362BB98EBD0B

**Redacted Version:**

July 31, 2024

MEMORANDUM FOR MICHELLE L. WESTRUP  
REGIONAL INSPECTOR GENERAL FOR AUDITING (JA-6)  
HEARTLAND REGION AUDIT OFFICE

FROM: ELLIOT DOOMES *Elliot Doomes*  
COMMISSIONER (P)  
PUBLIC BUILDINGS SERVICE

SUBJECT: Response to the Office of Inspector General (OIG) Draft  
Implementation Review Report of Corrective Action Plan:  
*Child Care Centers in GSA-Controlled Buildings Have  
Significant Security Vulnerabilities*, Report Number  
A170119/P/6/R20001, January 30, 2020, Assignment  
Number A240019

The Public Buildings Service (PBS) appreciates the opportunity to review and comment on the subject draft report. PBS is committed to working to keep children safe in child care centers located within our facilities. We consider safety and security to be integral to planning, designing, locating, and operating child care centers, and we leverage and follow applicable policies and standards on how to design and promote the effective management of child care centers, particularly for safety.

Consistent with that, PBS is committed to addressing security vulnerabilities; and we will work with Facility Security Committees (FSCs) and sponsoring agencies to address countermeasures that occupant agencies must fund. Recognizing the importance of this issue, PBS requested and received \$15 million in FY 2022 to address security vulnerabilities in buildings with child care centers, and included a request for \$14.25 million in additional funding as part of the FY 2025 budget. PBS is working to expeditiously obligate this funding to address the most exigent needs. However, there is more work to do and funding remains an issue for PBS and many of our customer agencies, since PBS' requests for Repair and Alterations funding has been underfunded by approximately \$13 billion over the past 13 years.

As outlined below, PBS agrees with Findings 2 and 3 of the draft report, and will work quickly to address them. However, PBS partially disagrees with Finding 1, particularly

A240019 1

<sup>17</sup> We omitted GSA's technical comments because it contains sensitive information related to federal building security.



as it relates to [REDACTED] requirements. PBS completed [REDACTED] assessments in accordance with GSA policy and plans to continue to do so. GSA's policy to perform [REDACTED] assessments is consistent with standard [REDACTED] industry practices and Federal security standards. [REDACTED] studies performed [REDACTED] would be of limited value, a poor use of available funding, and contrary to our portfolio management practice regarding technical studies based on available resources.

PBS provides the following feedback on the Findings:

*Finding 1 - PBS did not effectively identify and address security vulnerabilities at child care centers in GSA-controlled buildings.*

- 1A - *PBS's Assessments of Security Vulnerabilities at Child Care Centers in GSA-Controlled Buildings Were Not Comprehensive Because They Did Not Completely Reflect Vulnerabilities Related to [REDACTED]*
  - PBS completed [REDACTED] assessments in accordance with GSA Policy, [REDACTED], Interagency Security Committee (ISC) standards, and the Corrective Action Plan (CAP).
  - GSA's policy is consistent with standard [REDACTED] industry practice, the ISC Risk Management Process, and the [REDACTED]. [REDACTED]
  - PBS is concerned OIG's [REDACTED] recommendations are not achievable and would lead to the closure of many child care centers. Lack of adequate space in the market, move cost and additional rent would force the closure of many child care centers, and would likely result in those child care centers relocating to buildings that may or may not be less safe than the federally-controlled space where they are currently housed. In federal facilities, minimum security standards and dedicated law enforcement personnel are in place that most private buildings do not have.

- 1B - *Many PBS-Identified Security Vulnerabilities at Child Care Centers in GSA-Controlled Buildings Remain Outstanding*
  - Both PBS and occupant agencies have funding responsibilities for addressing security vulnerabilities, and PBS and the Department of Homeland Security - Federal Protective Service (DHS-FPS) both have responsibilities related to installation and maintenance of those countermeasures. Under the terms of an April 2023 Memorandum of Agreement, PBS is responsible for [REDACTED], and DHS-FPS is responsible for [REDACTED], once funded by occupant agencies.
  - PBS requested and received funding to address child care center vulnerabilities in FY 2022, and has requested additional funding in the FY 2025 budget. PBS is fully committed to implementing the countermeasures we are responsible for as quickly as possible, within our funding limitations. PBS federally-owned facilities have significant deferred maintenance due to our inability to fully access Federal Buildings Fund resources, particularly for repairs and alterations. We will continue to follow the ISC risk management process to identify and evaluate risk conditions.
  - PBS is committed to continuing to work with DHS/FPS and occupant agencies to address the countermeasures that fall under their responsibility. We will continue communicating with occupant agencies to make them aware of their funding responsibilities, and expeditiously move forward [REDACTED], once funding is received.
  - An FSC or single tenant agency can choose to accept the risk associated with not implementing a recommended countermeasure, and we will follow ISC and PBS decision-making guidance in documenting that decision.

*Finding 2 - PBS did not fully complete corrective actions to determine repair cost estimates for identified security deficiencies in GSA-controlled buildings with child care centers.*

- PBS agrees and, where missing, will continue to complete cost estimates [REDACTED] we are responsible for. We will also work with DHS-

FPS to obtain estimates [REDACTED] that are the responsibility of DHS-FPS [REDACTED].

- Risk assessment is a continuous process. As buildings receive ongoing risk-assessments, new vulnerabilities may be discovered. PBS will continue to assess, identify, and develop plans to address identified vulnerabilities, including the development of cost estimates when new vulnerabilities arise.

Finding 3 - *PBS did not perform [REDACTED] studies for all GSA-controlled buildings with child care centers.*

- PBS agrees and is continuing to complete the [REDACTED] assessments.

Additionally, PBS offers the attached technical comments, and appreciates your consideration and inclusion of these comments in your final report.

If you have any questions, please contact Courtney Springer, Assistant Commissioner for Facilities Management at (816) 564-2509.

Attachment: Technical comments to A240019 draft report Child Care Security Vulnerabilities Implementation Review (GSA-OIG Internal Document Only)

---

## ***Appendix D – Report Distribution***

---

GSA Administrator (A)

GSA Deputy Administrator (AD)

Commissioner (P)

Acting Deputy Commissioner (P1)

Deputy Commissioner of Enterprise Strategy (P2)

Acting Chief of Staff (PB)

Acting Deputy Chief of Staff (PB)

Assistant Commissioner for Facilities Management (PM)

Child Care Program Officer (PMCC)

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)