



Office of Inspector General

Semiannual
Report to
the Congress

April 1, 1989 to
September 30, 1989

November 1, 1989

FOREWORD

This report, submitted pursuant to the Inspector General Act of 1978, summarizes Office of Inspector General (OIG) activity over the 6-month period ending September 30, 1989. It is my eighth Report to the Congress.

I am pleased to report that this period the OIG achieved many noteworthy accomplishments and reached several milestones in some of its longer-range objectives. Audit recommendations to put funds to better use and to disallow costs exceeded \$133 million. Among our 27 prosecutions, one is of a businessman guilty of racketeering and conspiracy, the first successful use of the Racketeer Influenced and Corrupt Organizations (RICO) sanctions in a GSA OIG fraud investigation. In another case, an OIG investigation resulted in the conviction, for mail fraud, of a businessman who had been defrauding the Government for five years. Internally, we made significant progress toward our longer-range objectives of expanding our usage of ADP equipment inventory and technology, and our nationwide office modernization program.

While heartened by our accomplishments, we are mindful that each time we refer a matter for prosecution, each time we determine that a contractor has not been forthright, and each time we encounter inefficient or wasteful practices, it means that someone, some process, or some system has failed. Accordingly, little time is available to reflect on the past; so long as we are reporting accomplishments, more work remains. We must enhance our capabilities to deploy preventive measures and to serve as an early warning system to alert program officials to emerging problem areas.

In the coming period, we plan to expand coverage of agency programs, seeking to gain additional insight into the vulnerabilities of major agency operations. Our Fiscal 1990 plans call for reviews of such operations as: the procurement processes governing multi-billion dollar multiple award schedule program and the GSA delegations of authority that enable agencies to acquire ADP equipment and systems. Special attention will also be given to new programs coming on line, such as, the new Federal Telecommunications System and the small purchases credit card program. We will also be working closely with agency management in reviews conducted under the Federal Managers' Financial Integrity Act.

We recognize the challenges that we face. Fortunately, we enjoy the support of Congress and the Office of Management and Budget, which continue to provide the financial resources necessary to carry out our work. We also have a GSA senior management team that recognizes the role of the Office of Inspector General and has been supportive and professional in our business dealings.

William R. Barton

WILLIAM R. BARTON
Inspector General

October 31, 1989

INTRODUCTION AND OVERVIEW

A. Introduction

This report, submitted pursuant to the Inspector General Act of 1978, as amended, chronicles the activities of the General Services Administration (GSA) Office of Inspector General (OIG) between April 1, 1989 and September 30, 1989. It is the twenty-second Report to the Congress since the appointment of GSA's first Inspector General, and the first under the new reporting requirements mandated by the Inspector General Act Amendments of 1988.

GSA manages much of the Federal Government's real estate assets, including acquiring sites and buildings, leasing space, ensuring protection and safety, and maintaining and operating buildings. In addition, GSA operates a worldwide procurement and supply system, manages travel and transportation programs, and transfers and disposes of unneeded Government-owned personal and real property. Finally, it establishes Governmentwide policy in such areas as Federal procurement, space use, and telecommunications and ADP services.

Most of GSA's work is performed for other agencies who pay for these services directly to contractors or through full cost reimbursements to GSA. In this process, while billions of Federal dollars flow through GSA-arranged procurements, only a very small amount represents GSA's appropriated funds. Because much of the OIG's work centers on preaward audits of these procurements, the amounts recommended as "funds to be put to better use" will principally benefit other Federal agencies; they will not have a material effect on GSA's appropriated funds.

B. Overview

The following paragraphs provide an overview of OIG audit and investigative coverage of the Agency, as well as a summary of OIG accomplishments. In addition, this section highlights significant OIG prevention activities.

1. Audit and Investigative Coverage of GSA Programs

Audit and investigative coverage of GSA programs identified a number of opportunities for more efficient and effective Agency operations. Overall, this report reflects a strong commitment on the part of GSA management to make those improvements.

Public Buildings Service

This period, 43 percent of the OIG audit reports issued addressed Public Buildings Service (PBS) programs.

These audits advised PBS managers of:

- The need to recover rent payments from tenant agencies who occupied space rent-free.
- Underutilized space in a leased facility.
- Opportunities to improve monitoring practices over contractor payments.
- The potential to put \$13.1 million in funds to better use on four contractor claims for damages and on a custodial services proposal.

In addition, an OIG investigation resulted in the conviction of a former GSA employee for embezzling Government money.

Detailed information on these and other activities is presented in Section II.

Federal Supply Service

OIG coverage of the Federal Supply Service (FSS) primarily focused on multiple award schedule contracting. We performed 47 preaward reviews of FSS contracts with an estimated value of almost \$228 million. Two particularly significant audits advised management of opportunities to put \$8.4 million in funds to better use.

In a series of internal reviews, the OIG assisted management in:

- Improving controls over the shelf-life program.
- Eliminating problems caused by the faulty design of a GSA ordering form.

As a result of OIG investigations, the Department of Justice:

- Successfully prosecuted the owner of a gas cylinder supply company on racketeering charges.
- Convicted a transportation firm owner for mail fraud.
- Successfully prosecuted the owner of an auto body repair company for submitting false statements.

Detailed information on these and other activities is presented in Section III.

Information Resources Management Service

The OIG's coverage of the Information Resources Management Service (IRMS) continued to focus on its contracting function, particularly the multiple award schedule program. One noteworthy audit advised management of the opportunity to put \$42.4 million in funds to better use. Another significant audit resulted in a management decision, relative to a procurement of automated data processing equipment and software, to put \$1.2 million in funds to better use.

A series of internal evaluations of microcomputer security advised management that microcomputer data and software were vulnerable to loss.

Detailed information on these and other activities is presented in Section IV.

Other GSA Coverage

The OIG issued 37 internal reviews evaluating organizations such as the Office of Administration, the Federal Property Resources Service, and the Office of the Comptroller. These reviews addressed such diverse areas as payment procedures, A-76 programs, real property disposal, accounts receivables, printing operations, and imprest funds.

One significant review advised management that vendor payments and customer billings, under the Value Added Network Services Program, may not be accurate or valid. Another review advised management of the need to enhance controls over a regional A-76 program.

Detailed information on these and other activities is presented in Section V.

2. Overall OIG Accomplishments

OIG accomplishments this period included:

- 431 audit reports;
- \$133,173,421 in recommendations to put funds to better use and questioned costs;
- \$72,522,661 in management decisions to put funds to better use;
- \$7,633,637 in management decisions agreeing with questioned costs, voluntary recoveries, and court-ordered and investigative recoveries;
- 191 investigative cases opened and 202 closed;

- 27 case referrals accepted for criminal prosecution and 3 case referrals accepted for civil litigation;
- 22 indictments/informations on criminal referrals;
- 27 successful criminal prosecutions;
- 2 settlements/judgments and 7 civil fraud complaints;
- 20 contractor suspensions and 32 contractor debarments;
- 17 reprimands, 1 suspension, and 2 terminations of GSA employees;
- 26 Inspector General subpoenas; and
- 366 legislative initiatives and 100 regulations and directives reviewed.

Management decisions to put funds to better use, management decisions agreeing with questioned costs, voluntary recoveries, court-ordered recoveries, and investigative recoveries totaled \$80,156,298 during the second half of FY 1989.

Detailed information on these and other activities is presented in Sections VI and VII.

3. Prevention Activities

As detailed in Section VIII, the OIG's program to prevent fraud, waste, and mismanagement encompasses a wide variety of activities.

Highlights of our efforts during the period included:

- Completion of 34 preaward advisory reviews of leases involving annual rentals in excess of \$200,000.
- Integrity Awareness Briefings for 783 GSA employees.
- Receipt of 64 Hotline calls/letters and referral of 60 of these complaints for further action.

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REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the Congress in

Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill is also cross-referenced to the appropriate page of the report.

Source	Page
Inspector General Act	
1. Section 4(a)(2)—Review of Legislation and Regulations	24
2. Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies	2, 7, 11, 13
3. Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2, 7, 11, 13
4. Section 5(a)(3)—Prior Recommendations Not Yet Implemented	4, 10, 12, 15
5. Section 5(a)(4)—Matters Referred to Prosecutive Authorities	21
6. Sections 5(a)(5) and 6(b)(2)—Summary of Instances Where Information Was Refused	None This Period
7. Section 5(a)(6)—List of Audit Reports	28
8. Section 5(a)(7)—Summary of Each Particularly Significant Report	2, 7, 11, 13
9. Section 5(a)(8)—Statistical Tables on Management Decisions on Questioned Costs	19
10. Section 5(a)(9)—Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use	19
11. Section 5(a)(10)—Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made	None This Period
12. Section 5(a)(11)—Description and Explanation for Any Significant Revised Management Decision	None This Period
13. Section 5(a)(12)—Information on Any Significant Management Decisions With Which the Inspector General Disagrees	None This Period
Senate Report No. 96-829	
1. Resolution of Audits	18
2. Delinquent Debts	50

SECTION I—ORGANIZATION, STAFFING, AND BUDGET

Pursuant to the Inspector General Act of 1978, an Office of Inspector General (OIG) was established within the General Services Administration (GSA) on October 1, 1978. As currently configured, the OIG consists of four offices that function cooperatively to perform the missions legislated by the Congress.

A. Organization

The OIG utilizes a functional organizational structure to provide nationwide coverage of GSA programs and activities. It consists of:

- The **Office of Audits**, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive coverage of GSA operations (internal or management audits) as well as GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by the thirteen field audit offices and one resident office.
- The **Office of Investigations**, an investigative unit that manages a nationwide program to prevent and detect illegal and/or improper activities involving GSA programs, personnel, and operations. Operations officers at headquarters coordinate and oversee the investigative activity of nine field investigations offices and three resident offices.
- The **Office of Counsel to the Inspector General**, an in-house legal staff that provides opinions and

advice on matters under OIG review. These attorneys also manage the civil referral system, formulate OIG comments on existing and proposed legislation, and assist in litigation.

- The **Office of Administration**, a centralized unit that oversees the development of OIG policies, formulates OIG comments on proposed regulations and GSA policy issuances, provides data systems support, and handles budgetary, administrative, and personnel matters.

B. Office Locations

The OIG is headquartered in Washington, DC, at GSA's Central Office building. Field audit and investigations offices are maintained in the following cities: Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, San Francisco, and Washington, DC. In addition, the Office of Audits has a resident office in Auburn, Washington. The Office of Investigations has resident offices in Auburn, Cleveland, and Los Angeles.

C. Staffing and Budget

The OIG's approved Fiscal Year (FY) 1989 budget was approximately \$25 million. At the end of FY 1989, the OIG had obligated \$24.8 million or 99.4 percent of its FY 1989 funds.

The OIG started FY 1989 with a total on-board strength of 415 full-time employees. At the end of the Fiscal Year, the OIG's full-time staff totaled 423.

SECTION II—PUBLIC BUILDINGS SERVICE

The Public Buildings Service (PBS) manages much of the Federal Government's real estate assets nationwide. Its responsibilities range from constructing, purchasing, and leasing space for Government use to maintaining and protecting that space. In the second half of FY 1989, the total available funding authority of the Federal Buildings Fund was over \$2.6 billion. During the same period, PBS obligated almost \$1.8 billion of these funds.

Commensurate with this level of activity, the OIG devoted some 74,917 direct staffhours pursuing 581 audit and investigative assignments. These statistics reflect 39 percent of total OIG direct staffhours and over 41 percent of all work assignments.

A. Overview of OIG Activity

This period, almost 50 percent of the internal audit reports issued by the OIG addressed PBS programs and activities. We presented findings relative to leasing issues, contract administration, fire and safety concerns, repair and alteration projects, building construction, maintenance contracts, and buildings management. Some of the more significant reviews assisted PBS managers in taking action relative to:

- Backcharging tenant agencies for space occupied rent-free.
- Utilizing space that is not needed by a tenant agency or returning the underutilized space to the lessor.
- Improving the monitoring of contractor payments.

The OIG also issued 120 contract audit reports relative to PBS programs, many evaluating construction claims, change orders, alteration projects, proposals for architect and engineering services, and lease escalation proposals. In total, these reports contained recommendations that funds be put to better use and questioned costs of \$34 million.

OIG investigators completed 74 cases involving PBS programs, operations, or employees. Of these cases, 47 percent involved allegations of white collar crimes.

B. Significant Audits and Investigations

This section summarizes significant internal audits and investigations dealing with PBS. Significant preaward contract audits are presented in Section C.

Acquisition of Leased Space

As part of an overall regional review of controls over lease payments, the OIG identified a lease for which

GSA was not collecting rent from a tenant agency, had not obtained proper approval for a sole source procurement, and allowed the tenant agency to participate in the procurement process without a proper delegation of authority. We found that because PBS personnel did not enter lease data into the automated billing system, GSA was not billing a tenant agency for the space it had occupied since May 1988. We estimated that the monthly rental rate for the occupied space is approximately \$11,000.

We also found that the Real Estate Division Director inappropriately approved a sole source procurement for a lease modification. Since the dollar value of the entire lease exceeded the Director's approval authority, the lease modification required approval from the Competition Advocate.

Finally, we found that the Real Estate Division allowed the tenant agency to negotiate for the space. This occurred because the GSA Realty Specialist who had been responsible for the procurement was hired by the tenant agency part way through the acquisition process. The agency requested that this employee be allowed to complete the leasing action. While we found no specific prohibition to this practice, we consider it to be highly inadvisable. We believe that if such action is taken, GSA should limit the authority, delineate responsibilities, establish milestones, and oversee work performed.

The April 6, 1989 report recommended that the Regional Administrator:

- Bill the tenant agency for space it is occupying and backcharge for overdue rental payments.
- Instruct Real Estate Division personnel to seek the prescribed approvals for other than full and open competition.
- Assign lease acquisition functions to personnel of other agencies only through written documents that clearly state their authority, reporting requirements, and limitations.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on June 27, 1989.

Lease Administration

As part of its ongoing assessment of GSA's leasing program, the OIG evaluated the administration of one lease. This lease covers approximately 212,800 square feet of space with an annual rental of \$4,663,000.

The review disclosed that, while the space was high quality and had no major physical deficiencies, some of the space was unneeded and the tenant agency had been underbilled for the space. We found that 36,500 square feet of office space, with an annual rental value of \$707,000, was not being fully utilized by the tenant

agency. Further, tenant agency officials informed the auditors that they intended to transfer some functions to another location beginning in mid 1989. At that time, they estimated that about 60,000 square feet of space would be returned to GSA. We believe that GSA leasing officials should meet with the tenant agency to develop plans to utilize the space or else return it to the lessor.

We also found that the tenant agency had been underbilled for space that had been incorrectly classified as office space when, in fact, it was special use space. We estimated that the tenant agency was undercharged \$768,470 during the prior three fiscal years.

Our May 17, 1989 report directed seven recommendations to the Assistant Regional Administrator, Public Buildings Service, to correct identified deficiencies. These included recommendations to:

- Coordinate current and future space requirements with tenant agency officials.
- Initiate actions to collect prior year underbillings.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on August 10, 1989.

Embezzlement Conviction

On July 19, 1989, a former GSA employee was sentenced in U.S. District Court after pleading guilty to embezzling Government money. She was placed on two years probation and ordered to make restitution in the amount of \$3,858.

The conviction resulted from a GSA OIG investigation initiated after a GSA official alleged that the employee's time sheets reflected overtime hours in excess of those actually worked. The investigation disclosed that the employee, an office timekeeper, had falsified time and attendance records for two other employees and, in return, one of those employees falsified the timekeeper's records. The scheme involved alterations to the timecards after supervisors had already signed the cards.

The other two employees were both indicted on charges of theft and false statements and, in addition, one was indicted for conspiracy to defraud. Since both of these employees were on probation for previous cocaine use convictions, they were allowed to plead guilty to probation violations in return for prosecutors deferring the fraud charges for six months.

All three of the employees subsequently resigned their GSA positions.

Contract Administration

This period, the OIG completed a regional review of the award and administration of guard service contracts. The region administered 19 guard service contracts valued at \$5.7 million.

For the most part, we found that guard services were properly contracted for. However, we identified payments that were incorrectly computed and inadequately

monitored, with the result that GSA overpaid \$64,000 to contractors for services that were not provided. Another OIG audit report, issued in 1986, had identified similar problems. In response to this previous review, regional management issued a policy letter outlining new control procedures. But, we found that these procedures were not followed by the Contracts Division, at least partly due to staffing turnovers and low staffing levels.

We also found that contract award actions were not always initiated in a timely fashion. This necessitated at least one hasty procurement of an interim contract as well as extensions to existing contracts. We believe that untimely procurement actions could lead to hurried and mistake-prone procurements, more interim contracts, and less than satisfactory services from contractors.

Our April 3, 1989 report directed seven recommendations to the Assistant Regional Administrator, Public Buildings and Real Property. These included recommendations to:

- Follow established internal controls for monitoring contractor payments, including verifying the accuracy of payment calculations.
- Use a standard system to monitor milestones, including contract expiration, in the procurement cycle.

The Regional Administrator provided responsive action plans for implementing the report recommendations. A management decision was achieved on June 27, 1989.

C. Significant Preward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits. This period, the OIG performed preaward audits of 114 PBS contracts with an estimated value of almost \$127 million. The audit reports contained \$33.6 million in financial recommendations.

Recommendations That Funds Be Put to Better Use

The OIG performed five significant audits involving four claims and a proposal to provide custodial services. Details on the five audits, with a total audited value of \$21.3 million, are as follows:

- At the request of a Regional Administrator, the OIG audited a claim for increased costs due to Government-caused delays on the construction of a Federal building. The contractor alleged that change orders and other Government actions extended the contract work period, resulting in increased costs. The audit report advised the contracting officer that costs contained in the claim were overstated or unallowable, and recommended an adjustment of \$5.7 million to the

claimed amount. Most of the adjustment was in the following categories: productivity loss, labor escalation, material, overhead, and profit.

- The OIG also audited three claims related to the expansion of a Federal facility. The subcontractors alleged that change orders, other Government actions, and differing site conditions extended the contract work period, resulting in increased costs. The audit reports advised the contracting officer that costs contained in the proposals were overstated, unallowable, or unsupported. Based on our findings, along with those included in GSA technical evaluations, we recommended reductions totaling \$4.8 million in the claimed amounts for increased labor costs and overhead, equipment, subcontractor costs, general and administrative expenses, and profit.

- The OIG review of a pricing proposal submitted in response to a GSA solicitation for custodial services at a Federal facility found that costs contained in the contractor's proposal were overstated or unallowable. The audit report advised the contracting officer that, based on these findings and a GSA technical evaluation, we recommended adjustments totaling \$2.6 million in the following categories: direct labor and labor overhead, materials and equipment, other direct costs, and general and administrative expenses.

D. Statistical Highlights

The following table compares OIG activity and accomplishments within PBS to the overall GSA totals for the period.

Activity	PBS	All GSA
Audit Reports Issued	188	423
Recommendations That Funds Be Put to Better Use	\$34,849,848	\$118,594,428
Questioned Costs	\$1,303,776	\$14,578,993
Management Decisions Agreeing With Recommendations That Funds Be Put to Better Use	\$37,684,103	\$72,522,661
Management Decisions Agreeing With Questioned Costs	\$3,202,042	\$6,031,624
Audits Subject to Management Decision Requirements Older Than 6 Months Without Management Decision	-	-
Implementation Reviews Finding Unimplemented Recommendations ..	1	3
New Investigative Cases	67	191
Criminal Referrals (Subjects)	40	88
Civil Referrals (Subjects)	28	49
Administrative Referrals (Subjects)	23	78
Suspension/Debarment Referrals (Subjects)	30	58
Indictments/Informations/Complaints	8	29
Successful Criminal Prosecutions	8	27
Civil Settlements/Judgments	-	2

E. Significant Audits From Prior Reports

Under the Agency's audit management decision process, the Audit Resolution and Internal Controls Division, GSA's Office of Administration, is responsible for ensuring implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Ten audits highlighted in prior Reports to the Congress have not been fully implemented. One report is awaiting a management decision; one report is not being implemented in accordance with currently established milestones; and the remaining eight reports are being implemented in accordance with currently established milestones.

1. Significant Audit Awaiting Management Decision

Rental Overpayments

Period First Reported: October 1, 1987 to March 31, 1988

This OIG review found that a lessor had proposed, and the contracting officer erroneously accepted, unallowable costs for escalation when computing a rent increase. A management decision has not been obtained for the report because it pertains to an ongoing OIG investigation. As such, the report has been removed from GSA's management decision process.

2. Significant Audit Not Being Implemented According to Established Milestones

Construction Contract Administration

Period First Reported: April 1, 1987 to September 30, 1987

This review of the construction of a Federal building advised GSA management of the need to enforce the requirements for schedules and price breakdowns in construction contracts. The OIG made 13 recommendations; 11 have been implemented.

The remaining two recommendations involve obtaining a determination from an Architect and Engineering Deficiency Committee and resolving any time considerations. Both recommendations were originally scheduled for completion in June 1988, then implementation was revised to September 1989. As of September 30, 1989, the Audit Resolution and Internal Controls Division had not received documentation that the recommendations had been implemented.

Review of Construction + Admin of the Portland East FB, Portland, OR

3. Significant Audits Being Implemented According to Established Milestones

System Development Project

Period First Reported: October 1, 1988 to March 31, 1989

This review identified the need to ensure that a logical, progressive approach is taken on system development projects. The report contained seven recommendations; four have been implemented.

The remaining three recommendations involve revisions to GSA Handbooks; they are scheduled for completion in December 1989.

Improving PCB Monitoring

Period First Reported: October 1, 1988 to March 31, 1989

This review concluded that a GSA region needed to improve monitoring practices over PCB removal and disposal. The report contained two recommendations; one has been implemented.

The remaining recommendation, which requires the implementation of a systematic method of follow-up for obtaining late or missing documents, is scheduled for completion in October 1989.

Vacant Space Management

Period First Reported: October 1, 1988 to March 31, 1989

This review advised management that the computer-generated list of space assigned to tenant agencies did not

agree with the actual status of the space. The report contained seven recommendations; six have been implemented.

The remaining recommendation involves the selling or outleasing of a Federal building. Implementation is scheduled for December 1989.

Excessive Lease Payments

Period First Reported: April 1, 1988 to September 30, 1988

This review of escalation payments processed for a lease found that the lessor had received \$212,998 in excess escalation payments. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires deductions from rental payments until the overpayment amount is reached, is scheduled for completion in July 1990.

Payments For Overtime Services in Leased Space

Period First Reported: October 1, 1987 to March 31, 1988

This consolidated report advised GSA that, while most payments for building overtime services were handled effectively, internal controls required strengthening. Accordingly, the OIG made 17 recommendations; 16 have been implemented.

The remaining recommendation involves recovering the cost of overtime services provided tenant agencies at a border station. Implementation is now scheduled for October 1989.

Energy Conservation in Leased Space

Period First Reported: April 1, 1986 to September 30, 1986

This review of energy usage in leased buildings advised GSA that, while notable progress had been made in identifying and monitoring energy usage problems, additional opportunities for energy conservation still existed. The OIG made ten recommendations; eight have been implemented.

The two remaining recommendations involve the installation of sensor devices and the performance of energy conservation building studies. They are scheduled to be fully implemented by January 1990 and April 1990, respectively.

Excessive Tax Escalation Payments

Period First Reported: April 1, 1985 to September 30, 1985

This June 4, 1985 review disclosed that the tax escalation clause contained in GSA leases, coupled with some local taxing practices, resulted in exorbitant Government tax escalation payments. The report contained eight recommendations; six have been implemented.

The two remaining recommendations generally involve specific actions to reduce GSA's liability for excessive

tax escalation payments. The recommendations were originally scheduled for completion in November 1985 and March 1986, respectively. Implementation dates for both recommendations were renegotiated to June 1988 and again to May 1990.

Fire and Life Safety Systems

Period First Reported: October 1, 1983 to March 31, 1984

A series of seven OIG reviews identified deficiencies in fire and life safety systems in GSA-controlled space. Six

reports had been fully implemented by September 1988. The remaining report contained four recommendations; three have been implemented.

Implementation of the remaining recommendation, which involves the installation of a new fire alarm system in a Federal facility, is generally proceeding in accordance with the action plan, although delays have been experienced and revised implementation dates have been granted. Full implementation is now scheduled for December 1989.

SECTION III—FEDERAL SUPPLY SERVICE

The Federal Supply Service (FSS) operates a Government-wide service and supply system that contracts for and distributes billions of dollars worth of supplies, materials, and services for customer agencies each year. In the second half of FY 1989, FSS obligated over \$25 million in direct operating expense appropriations. Estimated sales through the General Supply Fund during the same period were almost \$1.3 billion.

Consistent with this level of activity, the OIG expended some 59,255 direct staffhours pursuing 441 audit and investigative assignments. These statistics reflect 31 percent of total OIG direct staffhours and approximately 31 percent of all work assignments.

A. Overview of OIG Activity

This period, OIG audit coverage of FSS primarily focused on contracting activities, particularly preaward audits of multiple award schedule contracts. We issued 69 contract audit reports recommending that \$15.8 million in funds be put to better use and questioning costs of \$7.5 million.

In a series of internal audit reports issued this period, the OIG presented findings in a variety of FSS program areas, including supply center operations, contract administration, donated property, fleet management, and depot activities.

The OIG completed 72 investigative cases involving FSS programs, operations, or employees. Of these cases, 49 percent involved allegations of white collar crimes. Notably, one investigation, conducted jointly with the Defense Criminal Investigative Service, resulted in the conviction of the owner of a gas cylinder repair and servicing company on racketeering charges. The owner billed the Government for services not performed and parts not provided.

Another investigation resulted in the conviction of a transportation firm owner for mail fraud. The firm submitted falsified delivery documents to GSA, resulting in inflated payments of over \$200,000.

B. Significant Audits and Investigations

This section summarizes significant internal audits and investigations dealing with FSS. Significant preaward contract audits are presented in Section C.

Racketeering Convictions

On July 28, 1989, the owner of 13 gas cylinder repair and servicing firms was sentenced in U.S. District Court after pleading guilty to racketeering and conspiracy to defraud the Government. He was sentenced to ten years in

prison, fined \$100,000 and, under the Racketeer Influenced and Corrupt Organizations (RICO) statute, was ordered to forfeit \$500,000 in property. This was the first use of RICO sanctions in a GSA OIG fraud investigation.

The sentencing stemmed from a joint GSA OIG and Defense Criminal Investigative Service investigation initiated after receipt of allegations of overbillings for gas cylinder services at one military base. The investigators, due to their knowledge of the number of companies owned by the subject, suspected that the overbillings might not be confined to the one base. They, therefore, placed controlled shipments of several hundred compressed gas bottles into company plants and were able to determine that approximately 40 military commands were involved. The investigation disclosed that the company owner conspired with several of his relatives to bill the Government for pressure testing not performed and for parts not installed, and to furnish gas falsely certified as meeting purity requirements. The overbillings and false certifications involved aviators' breathing devices, fire extinguishers, and other gas cylinders. Consensual monitoring of a meeting between the owner and a business associate, who was cooperating with the investigation, confirmed that the owner not only knew of the overbillings but had, in fact, directed the submission of false statements to Government officials.

The subject had originally been scheduled for sentencing in November 1988. He failed to appear in court at that time and was declared a fugitive. He has since been apprehended and faces additional charges due to his flight.

Previously, the owner's son had been sentenced to 6 years in prison and fined \$10,000 after pleading guilty to racketeering and conspiracy; a hearing will determine the amount of RICO forfeitures assessed against him. Three other relatives involved in the scheme had been sentenced to various lengths of probation after pleading guilty to conspiracy charges.

In addition to the criminal penalties, the defendants and the companies were suspended from conducting business with the Government. Five of the individuals involved in this case have been debarred. Debarment actions against ten business entities are pending.

Fraud Conviction

On July 28, 1989, the owner of a transportation firm was sentenced in U.S. District Court after pleading guilty to mail fraud. He was sentenced to 3 years in prison (30 months suspended) and 3 years probation, and was ordered to pay almost \$400,000 in restitution.

The conviction resulted from an extensive 5-year OIG investigation initiated after a GSA official alleged that the firm submitted falsified delivery documents relating to a freight hauling contract held with GSA. The investigation disclosed that the company owner had directed a

massive fraud scheme involving freight shipments to over 50 locations. Over a 3-year period, the company altered bills of lading to falsify shipment weights and included charges for services not performed. GSA relied upon these documents when paying the company and, as a result, paid an inflated amount for the freight shipments.

OIG personnel reviewed thousands of billing documents during the course of the investigation to determine the extent of the overbillings. This effort required the use of computer programs jointly designed by a U.S. Attorney's Office and OIG staff. We were able to calculate that GSA had overpaid the company some \$200,000 for the fraudulent billings.

A civil referral of the case was made to the U.S. Attorney's Office, and is pending.

Shelf-life Program at Distribution Center

An OIG review of a Wholesale Distribution Center (WDC) disclosed that controls over the shelf-life program required strengthening. We found that items did not have the correct shelf-life date marked; were stored at temperatures, and in conditions, that were contrary to manufacturer's instructions; and were not issued using the required first-in-first-out basis. We also found that required shelf-life tests and inspections were not performed or properly documented. Finally, items that exceeded their useful life were not disposed of in a timely fashion, resulting in outdated items being shipped to customer agencies.

Our June 19, 1989 audit report directed eighteen recommendations to the Assistant Regional Administrator, Federal Supply Service, to correct identified deficiencies. These included recommendations that WDC management:

- Ensure that shelf-life code changes are promptly made and that containers are marked per prescribed instructions.
- Remove special storage items and stock these items only at a distribution center that can store stock in the required environment.
- Strengthen controls over the selection and shipment of shelf-life items.
- Ensure the performance and documentation of required surveillance tests.
- Promptly dispose of items declared unfit for issue.

The Regional Administrator generally agreed with the recommendations in the draft report. We are awaiting management decisions on the recommendations.

Purchase Order Form

GSA Form 3186 is used to order supplies from vendors for replenishing stock at GSA depots and for direct delivery to customer agencies. Several pages of this form are designed to serve as self-mailers. A Regional Administrator advised the OIG that regional Federal Supply Service

personnel had experienced problems with the form and requested a review.

Our review found that the design and quality of the form caused problems in the data entry, processing, and mailing operations. Specific problems included:

- Data Entry. The unevenly applied chemical coating on the form caused some data not to be imprinted onto the form. Further, forms were received from the supplier with curled edges that caught on the imprinter, forcing it to stop. This necessitated that an employee be available to reset the imprinter each time it stopped.
- Processing. FSS personnel had to manually separate the form into its component parts and review each form for legibility and completeness. When data were missing, employees had to open the self-mailers to add the information, adding to postage costs since they then had to be placed in hand-addressed envelopes. This additional work led to such a backlog of unprocessed purchase orders that the reviews were halted.
- Mailing. Postal Service equipment would often mutilate the flimsy forms. Also, because the self-mailers did not meet Postal Service requirements, GSA was assessed additional postage charges. We estimated that GSA could have incurred an additional \$87,000 in postage charges during FY 1988.

Besides GSA's problems with the form, a survey of vendors who had recently been sent purchase orders disclosed that 81 percent had complaints about illegible or missing data on the forms. Therefore, vendors sometimes shipped the wrong item or quantity of items, or delayed shipment until orders could be clarified.

Our April 10, 1989 audit report recommended that the Commissioner, Federal Supply Service, redesign GSA Form 3186 to eliminate the specific problems with data entry, processing, and mailing of the form.

The Commissioner agreed with the recommendations in the draft report. We are awaiting a management decision on the recommendations.

False Statement Conviction

On July 14, 1989, the owner of an auto body repair company pled guilty in U.S. District Court to submitting false statements to the Government. Sentencing is scheduled for October 1989.

The conviction stemmed from an OIG investigation that was initiated after receipt of an allegation that an auto body repair firm had submitted multiple estimates on the same job in order to secure GSA contracts. The investigation disclosed that the company owner had submitted forged third-party estimates so that his company would be the lowest bidder for vehicle repairs. GSA relied upon these estimates in awarding the company 24 repair contracts, valued at over \$27,000, between November 1985 and August 1986.

The investigators found that a number of the shops identified as losing bidders did not exist. A handwriting analysis of both estimates from losing bidders and those submitted by the subject revealed that the handwriting on a number of the losing estimates was the same as that on the subject's bids. Further, other losing estimates had been prepared in the same format employed by the company, only the prices differed.

Contract Management

An OIG evaluation of a regional FSS Contract Management Program disclosed that the Program is generally being accomplished in accordance with established procedures. However, we noted that improvements were needed in internal controls to more effectively manage the program and to ensure compliance with applicable guidelines.

The review found that Quality Assurance Specialists (QAS) did not always make required visits to contractor sites to check on the quality of products being purchased. As a result, contractors may not have supplied the quality of goods specified in their GSA contracts. We also found that GSA did not promptly follow up on complaints from customer agencies concerning defective material received from suppliers so that the defective materials could be quickly replaced.

Our August 10, 1989 report directed five recommendations to the Assistant Regional Administrator, Federal Supply Service, to correct identified deficiencies. These included recommendations to require regional officials to ensure that:

- Contractor sites are visited as required, and a formal policy for scheduling site visits is developed.
- Quality deficiency corrections are documented in accordance with applicable regulations.
- Follow-up actions on customer complaints are closely monitored to ensure timely completions.

The Regional Administrator agreed with the recommendations in the draft report. We are awaiting management decisions on the report recommendations.

Illegal Conversion of Federal Surplus Property

On June 23, 1989, a Federal donee was sentenced in U.S. District Court after being convicted of mail fraud. He was sentenced to 90 days in prison and 18 months probation, ordered to perform 300 hours of community service, and fined \$4,000.

The conviction resulted from an OIG investigation into irregularities involving a local recipient in the GSA Donated Property Program. The investigators found that an individual had illegally converted Federal surplus property to his private use or the private use of others. This

property consisted of boats, motors, a tractor, a band saw, and clothes having an original acquisition cost of \$95,200.

The individual was a local police chief who was authorized to purchase surplus property from a State property assistance agency for a township. However, he also bought property for his own personal use and provided other private individuals with desired items from the surplus property inventory.

In addition to the criminal penalties, the subject was suspended from doing further business with the Government. Debarment action on the individual is pending.

C. Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits. This period, the OIG performed preaward audits of 47 FSS contracts with an estimated value of almost \$228 million. The audit reports contained \$15.5 million in financial recommendations.

Recommendations That Funds Be Put to Better Use

Two especially significant OIG audits involved multiple award schedule contracts, with total estimated Government-wide sales of \$88.6 million. The OIG evaluated discount schedule and marketing data submitted in response to two GSA solicitations: one for industrial furniture, and the other for office machines. The first audit report advised the contracting officer that discounts offered to GSA were substantially lower than those granted the Government under the recently expired contract with the same firm, even though the Government's share of the firm's annual sales merited "most favored customer" status. This report also advised that the firm had proposed FOB destination shipping terms to GSA although that is contrary to its usual commercial practices. The other report advised the contracting officer that the contractor offered higher discounts to commercial customers and dealers than were disclosed in the firm's offer to GSA. It further advised the contracting officer that, during the current contract period, the firm granted price reductions to commercial customers that were not passed along to Government purchasers. This violated the price reduction clause in the contract. Both of these reports also advised the contracting officers that several of the offered products may not meet the test of commerciality. Based on these findings, the OIG recommended adjustments totaling \$6.9 million and \$1.5 million, respectively.

D. Statistical Highlights

The following table compares OIG activity and accom-

plishments within FSS to the overall GSA totals for the period.

Activity	FSS	All GSA
Audit Reports Issued	94	423
Recommendations That Funds Be Put to Better Use	\$15,830,470	\$118,594,428
Questioned Costs	\$7,453,473	\$14,578,993
Management Decisions Agreeing With Recommendations That Funds Be Put to Better Use	\$20,867,859	\$72,522,661
Management Decisions Agreeing With Questioned Costs	\$1,777,033	\$6,031,624
Audits Subject to Management Decision Requirements Older Than 6 Months Without Management Decision	-	-
Implementation Reviews Finding Unimplemented Recommendations ..	-	3
New Investigative Cases	48	191
Criminal Referrals (Subjects)	37	88
Civil Referrals (Subjects)	13	49
Administrative Referrals (Subjects)	15	78
Suspension/Debarment Referrals (Subjects)	27	58
Indictments/Informations/Complaints	20	29
Successful Criminal Prosecutions	19	27
Civil Settlements/Judgments	2	2

E. Significant Audits From Prior Reports

Under the Agency's audit management decision process, the Audit Resolution and Internal Controls Division, GSA's Office of Administration, is responsible for ensuring implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Two significant audits from prior Reports to the Congress are not implemented. Both are being implemented in accordance with currently established milestones.

Multiple Award Schedule Program

Period First Reported: October 1, 1988 to March 31, 1989

This review identified the need for GSA action to improve the identification of the Government's office machine needs. The report contained five recommendations; one has been implemented.

One of the remaining recommendations requires the development of a monitoring system and is scheduled for completion in January 1990. Another recommendation involves contracting officer reviews of internal management records. Implementation is scheduled for December 1990. The other two recommendations involve the development of a comprehensive preaward procurement automation system. They are scheduled to be implemented by December 1992.

Customer Supply Center Operations

Period First Reported: October 1, 1987 to March 31, 1988

This December 9, 1987 review disclosed several operational and procedural areas that required attention. The report contained 27 recommendations; 26 have been implemented.

The remaining recommendation requires the sectioning off of the Customer Supply Center area in the facility by installing a wall, fence, or equivalent structure. Full implementation is now scheduled for December 1989.

SECTION IV—INFORMATION RESOURCES MANAGEMENT SERVICE

The Information Resources Management Service (IRMS) coordinates and directs a comprehensive Government-wide program for managing and procuring automated data processing (ADP) and telecommunications equipment and services. In the second half of FY 1989, IRMS obligated over \$16 million in direct operating expense appropriations. Estimated sales through the Information Technology Fund during the same period were almost \$514 million.

Collectively, the OIG expended some 46,293 direct staff-hours pursuing 223 audit and investigative assignments. These statistics reflect 24 percent of total OIG direct staffhours and approximately 16 percent of total work assignments.

A. Overview of OIG Activity

This period, OIG audit coverage of IRMS continued to emphasize contracting activities, particularly preaward audits of multiple award schedule contracts. We issued 92 contract audit reports recommending that \$67,914,110 in funds be put to better use and questioning \$5,821,744 in costs. Notably, a single OIG preaward audit resulted in a recommendation to put \$42.4 million in funds to better use.

Internal reviews focused on security over computer systems. Three noteworthy reviews advised management that microcomputer data and software were vulnerable to unauthorized access and potential loss.

OIG investigators completed 11 cases this period involving IRMS programs, operations, and employees; most involved white collar crimes.

B. Significant Audits

This section summarizes significant internal audits dealing with IRMS operations. Significant preaward contract audits are presented in Section C.

Microcomputer Security

OIG evaluations of microcomputer data and software protection in three GSA regions found that one region had adequate protection, except for a need to store backup data at a remote site, while the other two regions were not in compliance with agency requirements. We found that the majority of the systems managers in these two regions had not received formal security training, complete inventories of software had not been accomplished, periodic security evaluations were not performed in accordance with prescribed procedures, required contingency plans for emergency situations

were not prepared, and backup data were not stored at remote sites. As a result, the regions' microcomputer data and software were vulnerable to unauthorized access and potential loss.

In three audit reports, dated June 5, June 14, and July 6, 1989, respectively, we offered recommendations to the cognizant Regional Administrators to correct identified deficiencies. The recommended actions included:

- Provide systems managers and users with formal security training.
- Require security evaluations, contingency planning, off-site storage of backup tapes, and software inventories.

We are awaiting management decisions on the recommendations in the three reports.

C. Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits. This period, the OIG performed preaward audits of 73 IRMS contracts with an estimated value of over \$740 million. The audit reports contained \$67.9 million in financial recommendations.

\$1.2 Million in Funds Put to Better Use

On April 26, 1989, GSA management successfully negotiated pricing concessions of \$1.2 million from an ADP equipment firm. The successful negotiation stemmed from an OIG audit of the firm's \$8 million pricing proposal in response to a GSA solicitation for general purpose ADP equipment. Our audit report had advised the contracting officer that the firm's cost or pricing data were overstated. We recommended reductions of \$1.5 million, principally for direct materials and general and administrative expenses.

Recommendations That Funds Be Put to Better Use

The OIG performed three other especially significant audits involving multiple award schedule contracts. Total estimated Government-wide sales under these contracts were almost \$536 million. The OIG evaluated discount schedule and marketing data submitted in response to two GSA solicitations for the purchase of general purpose ADP equipment and software, and to one solicitation for commercial radios, paging systems, and radio

equipment. One audit report advised the contracting officer that the information presented in the discount schedule and marketing data sheets was not current, accurate, or complete, and that discounts offered to commercial customers exceeded those offered to GSA. We also advised that the firm's discount practices were inconsistent with the policy disclosed to the Government. The second audit report advised the contracting officer that the Government was not being granted "most favored customer" status even though its sales more than qualified GSA for the top-level of discounts offered by the firm. The third audit report advised the contracting officer that, while the firm's offer disclosed that discounts offered to commercial customers exceeded those

offered to GSA, in our opinion the firm's rationale for not offering GSA equivalent discounts was not justified. The three reports recommended that \$42.4 million, \$3.6 million, and \$7.2 million, respectively, in funds be put to better use.

D. Statistical Highlights

The following table compares OIG activity and accomplishments within IRMS to the overall GSA totals for the period.

Activity	IRMS	All GSA
Audit Reports Issued	99	423
Recommendations That Funds Be Put to Better Use	\$67,914,110	\$118,594,428
Questioned Costs	\$5,821,744	\$14,578,993
Management Decisions Agreeing With Recommendations That Funds Be Put to Better Use	\$13,970,699	\$72,522,661
Management Decisions Agreeing With Questioned Costs	\$1,052,540	\$6,031,624
Audits Subject to Management Decision Requirements Older Than 6 Months Without Management Decision	-	-
Implementation Reviews Finding Unimplemented Recommendations ..	1	3
New Investigative Cases	14	191
Criminal Referrals (Subjects)	10	88
Civil Referrals (Subjects)	8	49
Administrative Referrals (Subjects)	5	78
Suspension/Debarment Referrals (Subjects)	1	58
Indictments/Informations/Complaints	1	29
Successful Criminal Prosecutions	-	27
Civil Settlements/Judgments	-	2

E. Significant Audits From Prior Reports

Under the Agency's audit management decision process, the Audit Resolution and Internal Controls Division, GSA's Office of Administration, is responsible for ensuring implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Two IRMS audits highlighted in prior Reports to the Congress are not fully implemented. One report is not being implemented in accordance with currently established milestones, while the other is being implemented in accordance with currently established milestones.

1. Significant Audit Not Being Implemented According to Established Milestones

Inventory Management

Period First Reported: October 1, 1988 to March 31, 1989

This OIG review disclosed that IRMS had not established sound inventory management practices over ADP

equipment owned by GSA and leased to other Federal agencies. The report contained seven recommendations; five have been implemented.

One of the remaining recommendations requires the preparation and maintenance of equipment control records. It was scheduled for completion in September 1989. As of September 30, 1989, the Audit Resolution and Internal Controls Division had not received documentation that the recommendation had been implemented. The other recommendation requires the updating of lease digests; it is scheduled for completion in November 1989.

2. Significant Audit Being Implemented According to Established Milestones

Telecommunications Systems Management

Period First Reported: October 1, 1985 to March 31, 1986

This OIG review concluded that IRMS needed to strengthen its oversight role relative to Government telecommunications systems. We made 12 recommendations; 11 have been implemented.

The remaining recommendation, which involves the development and issuance of technical manuals, is scheduled for full implementation in June 1990.

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SECTION V—OTHER GSA COVERAGE

Other GSA services and staff offices, such as the Federal Property Resources Service, the Office of the Comptroller, and the Office of Administration, comprised the focus for the remainder of the OIG's efforts this period. The OIG devoted some 11,753 direct staffhours pursuing 162 audit and investigative assignments within these other areas of GSA. These figures reflect 6 percent of total OIG direct staffhours and 12 percent of all work assignments.

A. Overview of OIG Activity

OIG coverage of the Federal Property Resources Service, the Office of the Comptroller, the Office of Administration, and other GSA organizations consisted primarily of internal management reviews. These reviews resulted in findings and recommendations in areas such as payment procedures, A-76 programs, accounts receivable operations, real property disposal, printing operations, and imprest funds.

An especially noteworthy review of the Value Added Network Services Program advised management that laws, regulations, and procedures for processing vendor payments and customer billings were not complied with. The OIG concluded that GSA could not ensure the accuracy and validity of payments to contractors.

Another review identified that one GSA region needed to improve controls over its A-76 program. We recommended actions to ensure compliance with applicable policy and procedures.

The OIG also completed 45 investigations involving the personnel, programs, and operations in these GSA areas.

B. Significant Audits

This section summarizes significant internal audits involving the programs and operations of the remaining GSA services and staff offices.

Financial Management Controls

The Value Added Network Services (VANS) Program allows Federal agencies to acquire data communication services directly from commercial companies. GSA's Information Technology Fund initially finances the costs of the VANS services. Later, GSA bills the customer agencies, and is reimbursed, for these services.

This period, the OIG completed a review of the financial management controls over payment and billing operations of the VANS Program. The review questioned IRMS and Office of Finance compliance with applicable laws, regulations, and procedures for processing vendor payments and customer billings. Specifically, invoices from

vendors were not checked against corresponding receiving reports and purchase agreements. Further, GSA did not prepare customer billing documents in a timely fashion. On the average, these documents were not prepared until almost three months after the vendor was paid. In addition, IRMS did not always ensure that customer agencies billings recovered the total costs incurred in operating the VANS Program. For example, FY 1988 billings did not include an overhead charge to recover administrative expenses. As a result of these circumstances, GSA could not ensure the accuracy and validity of payments to the contractor; and untimely reimbursement from customer agencies has created an unnecessary negative cash flow for the VANS Program.

The September 28, 1989 audit report directed seven recommendations to the Acting Commissioner, Information Resources Management Service, and to the Comptroller. These included recommendations to:

- Ensure that GSA officials obtain documentation of the contractual arrangements between customer agencies and the contractor, and customer certification of receipt of the invoiced services prior to approving disbursements for VANS services.
- Prepare customer billing documents at the same time, or as close as possible to, the submission of documents authorizing vendor payments.

We are awaiting management decisions on the recommendations.

Regional A-76 Program

The Office of Management and Budget (OMB) Circular A-76 requires that Federal agencies evaluate their activities to determine which functions should be contracted out to the private sector. OMB Circular A-76 prohibits the performance of a commercially available activity by Federal employees unless Federal performance can be shown to be more economical than private sector performance.

This period, the OIG completed an evaluation of one GSA region's A-76 program to assure compliance with applicable policy and procedures. The review concluded that, while the region had completed the A-76 process for many projects, certain aspects of the program still required attention.

We found that the region did not have documentation to support that all regional activities were considered for review; had not established milestone completion dates for projects under review; and had not entered estimated costs to perform A-76 studies into the tracking system. Further, the region had not provided formal training to personnel working on A-76 projects. Finally, we found no documentation that required implementation audits were performed once a decision had been made to keep a

function in-house. As a result, management could not be sure that all activities were properly identified as to commercial availability; required studies were accomplished in a timely manner, adequately documented, and accurately reported; and in-house operations of commercially available activities were in compliance with their bid cost estimate.

Our June 16, 1989 audit report recommended that the Assistant Regional Administrator, Office of Administration:

- Maintain records that identify each regional activity and indicate whether it is commercially available.
- Establish required milestone schedules for each activity to be reviewed.
- Enter the estimated cost of performing studies into the tracking system.
- Require formal training for personnel preparing A-76 documents.
- Perform documented implementation audits of functions retained in-house.

The Regional Administrator concurred with the recommendations in the draft report. We are awaiting management decisions on the recommendations.

Non-Federal Receivables

The OIG evaluated a GSA regional finance center's controls over non-Federal Automated Data Processing Fund receivables. The review concluded that the center's internal controls were adequate, but that improvements in

the timeliness of collection actions and the validity of account balances were needed.

We found that collection actions for delinquent customers did not adhere to established procedures. For example, final demand letters were not sent to delinquent customers within prescribed timeframes, delinquent accounts were not turned over to collection agencies, and Federal agencies were not held responsible when their authorized contractors failed to pay GSA for supplies. We also found that credit balances on customer accounts were not resolved in compliance with prescribed procedures, and that old debit accounts (established prior to account responsibility being transferred to the finance center) may not be valid.

Our July 24, 1989 audit report recommended that the Assistant Regional Administrator for Administration:

- Send final demand letters to delinquent customers in a timely manner and send delinquent non-Federal accounts to collection agencies.
- Bill Federal agencies when their authorized contractors fail to pay for services provided by GSA.
- Resolve accounts with credit and debit balances within ninety days.

The Regional Administrator concurred with the recommendations in the draft report. We are awaiting management decisions on the recommendations.

C. Statistical Highlights

The following table compares OIG activity and accomplishments in other GSA areas to the overall GSA totals for the period.

Activity	Other GSA	All GSA
Audit Reports Issued	42	423
Recommendations That Funds Be Put to Better Use	-	\$118,594,428
Questioned Costs	-	\$14,578,993
Management Decisions Agreeing With Recommendations That Funds Be Put to Better Use	-	\$72,522,661
Management Decisions Agreeing With Questioned Costs	\$9	\$6,031,624
Audits Subject to Management Decision Requirements Older Than 6 Months Without Management Decision	-	-
Implementation Reviews Finding Unimplemented Recommendations ..	1	3
New Investigative Cases	62	191
Criminal Referrals (Subjects)	1	88
Civil Referrals (Subjects)	-	49
Administrative Referrals (Subjects)	35	78
Suspension/Debarment Referrals (Subjects)	-	58
Indictments/Informations/Complaints	-	29
Successful Criminal Prosecutions	-	27
Civil Settlements/Judgments	-	2

D. Significant Audits From Prior Reports

Under the Agency's audit management decision process, the Audit Resolution and Internal Controls Division, GSA's Office of Administration, is responsible for ensuring implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

With regard to GSA services and staff offices other than PBS, FSS, and IRMS, only one significant audit from a prior Report to the Congress is not fully implemented. It is being implemented in accordance with established milestones.

Internal Controls Require Strengthening

Period First Reported: October 1, 1988 to March 31, 1989

This OIG review found that, while a GSA printing plant was generally operating in compliance with policy and procedures, some internal controls needed to be strengthened. The report contained two recommendations; neither has been implemented.

The two recommendations involve actions to ensure that established procedures to account for operating equipment are followed and to include internal controls in the Printing Management Information System. Full implementation for both recommendations is scheduled for October 1989.

SECTION VI—STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

The previous sections of this report presented OIG activity and accomplishments by GSA service and staff office. In the pages that follow, overall OIG accomplishments are comprehensively reported. To facilitate cross-referencing, the GSA organizational orientation is maintained in these summary statistics. However, there is not a one-to-one correspondence between the data reported by GSA organization and the overall statistics, because a portion of our work involved non-GSA operations.

A. OIG Accomplishments

During the reporting period, the OIG issued 431 audit reports, including 14 performed for the OIG by another agency. The 431 reports contained financial recommendations totaling \$133,173,421, including \$118,594,428

in recommendations that funds be put to better use and \$14,578,993 in questioned costs.

Based on audit reports issued in this and prior periods, management agreed to put \$72,522,661 in funds to better use and to recover \$6,031,624 in questioned costs.

The OIG opened 191 investigative cases and closed 202. We referred 44 cases (88 subjects) for criminal prosecution, 19 cases (49 subjects) for civil litigation, and 5 cases for further investigation by other Federal or state agencies. Based on these and prior referrals, 27 cases (47 subjects) were accepted for criminal prosecution and 3 cases (6 subjects) were accepted for civil litigation.

Criminal cases originating from OIG referrals resulted in 22 indictments/informations and 27 successful prosecutions. OIG civil referrals resulted in 7 civil fraud complaints and 2 settlements/judgments. These actions

resulted in determinations that \$1,359,718 is owed the Government. Through investigations, we also identified for recovery money/property worth \$242,295.

We referred 87 cases to GSA management for administrative action. This total includes 15 case referrals (58 subjects) for suspension/debarment and 72 case referrals (78 subjects) for other administrative actions. Based on these and prior referrals, management debarred 32 contractors, suspended 20 contractors, reprimanded 17 employees, suspended 1 employee, and terminated 2 employees.

The following subsection presents detailed information on these and other quantifiable accomplishments.

B. Summary Statistics

1. Audit Reports Issued

Table 1 summarizes OIG audit reports issued this period by GSA program area. Due to GSA's mission of procuring supplies and services for the Government, much of the \$118,594,428 in recommendations that funds be put to better use was applicable to funds other agencies would expend under GSA's Government-wide contracts. The table includes 14 audits, recommending that funds totaling \$1,071,658 be put to better use, that were performed for the GSA OIG by the Defense Contract Audit Agency.

Table 1. Summary of OIG Audits

GSA Program	Reports Issued	Percentage of Total Audits	Financial Recommendations To Put Funds to Better Use	Questioned Costs
PBS				
—Internal	68		\$ 1,097,685	\$ 1,092,659
—Contract	120		33,752,163	211,117
	188	43	\$ 34,849,848	\$ 1,303,776
FSS				
—Internal	25		\$ 400	\$ -
—Contract	69		15,830,070	7,453,473
	94	22	\$ 15,830,470	\$ 7,453,473
IRMS				
—Internal	7		\$ -	\$ -
—Contract	92		67,914,110	5,821,744
	99	23	\$ 67,914,110	\$ 5,821,744
Other GSA				
—Internal	37		\$ -	\$ -
—Contract	5		-	-
	42	10	\$ -	\$ -
Non-GSA				
—Internal	8		\$ -	\$ -
—Contract	-		-	-
	8	2	\$ -	\$ -
TOTAL	431	100	\$118,594,428	\$14,578,993*
TOTAL COSTS RECOMMENDED	\$133,173,421			

* Includes \$0 of unsupported costs.

2. Management Decisions on Audit Reports

Table 2 summarizes the status of the universe of audits requiring management decisions during this period, as well as the status of those audits as of September 30, 1989. Fifty-nine reports more than 6 months old were awaiting management decisions as of September 30, 1989; but all of them were preaward audits, which are

not subject to the 6-month management decision requirement. Thus, no reports were actually overdue—a statistic that reflects creditably on GSA's management decision process.

It should be noted that Table 2 does not include: the 8 reports issued to other agencies this period and reports excluded from the management decision process because they pertain to ongoing investigations. As of September 30, 1989, 62 reports (15 issued this period, 47 issued in prior periods) had been excluded from the management decision process for the latter reason.

Table 2. Management Decisions on OIG Audits

	No. of Reports	Reports With Financial Recommendations	Total Financial Recommendations
For which no management decision had been made as of 4/1/89			
—Less than 6 months old	196	133	\$ 61,895,118
—More than 6 months old	68	64	54,020,292
Reports issued this period	408	215	123,621,848
TOTAL	672	412	\$239,537,258
For which a management decision was made during the reporting period			
—Issued prior periods	205	143	\$ 78,004,325
—Issued current period	232	92	31,816,197
TOTAL	437	235	\$109,820,522
For which no management decision had been made as of 9/30/89			
—Less than 6 months old	176	123	\$ 91,805,651
—More than 6 months old	59	54	37,911,085
TOTAL	235	177	\$129,716,736

Table 2

3. Management Decisions on Audit Reports With Financial Recommendations

Tables 3 and 4 present the audits identified in Table 2 as containing financial recommendations by category (funds to be put to better use or questioned costs). Seven

of the reports awaiting management decisions as of April 1, 1989, six of the reports issued this period, eleven of the reports on which management decisions were made this period, and two of the reports awaiting management decisions as of September 30, 1989 contained recommendations that funds be put to better use as well as questioned costs, and these reports are therefore included in both Tables 3 and 4.

A 80368/B/7/F 89058

3/29/89

Shown in data as over 6

But was received on 7/26/89

Table 3. Management Decisions on OIG Audits With Recommendations That Funds Be Put to Better Use

	No. of Reports	Financial Recommendations
For which no management decision had been made as of 4/1/89		
—Less than 6 months old	113	\$ 57,024,380
—More than 6 months old	61	53,771,625
Reports issued this period	<u>185</u>	<u>117,947,628</u>
TOTAL	359	\$228,743,633
For which a management decision was made during the reporting period		
—Recommendations agreed to by management based on proposed		
—management action		\$ 70,306,120
—legislative action		-
—Recommendations not agreed to by management		<u>31,827,887</u>
TOTAL	203	\$102,134,007
For which no management decision had been made as of 9/30/89		
—Less than 6 months old	105	\$ 89,057,296
—More than 6 months old	<u>51</u>	<u>37,552,330</u>
TOTAL	156	\$126,609,626

Table 4. Management Decisions on OIG Audits With Questioned Costs

	No. of Reports	Questioned Costs	Unsupported Costs
For which no management decision had been made as of 4/1/89			
—Less than 6 months old	23	\$ 4,870,738	\$ -
—More than 6 months old	7	248,667	-
Reports issued this period	<u>36</u>	<u>5,674,220</u>	<u>-</u>
TOTAL	66	\$10,793,625	\$ -
For which a management decision was made during the reporting period			
—Disallowed costs		\$ 5,805,713	\$ -
—Costs not disallowed		<u>1,880,802</u>	<u>-</u>
TOTAL	43	\$ 7,686,515	\$ -
For which no management decision had been made as of 9/30/89			
—Less than 6 months old	19	\$ 2,748,355	\$ -
—More than 6 months old	<u>4</u>	<u>358,755</u>	<u>-</u>
TOTAL	23	\$ 3,107,110	\$ -

4. Management Decisions on Financial Recommendations

Table 5 summarizes, by GSA program area, the 235 reports identified in Tables 3 and 4, involving financial recommendations for which management decisions were made this period.

Table 5. Management Decisions on Financial Recommendations

GSA Program	Funds to Be Put to Better Use	Agreed With By Management	Questioned Costs	Disallowed By Management
PBS				
—Internal	\$ 1,771,270	\$ 1,768,392	\$3,514,600	\$2,690,487
—Contract	36,271,000	35,915,711	548,493	511,555
	<u>\$ 38,042,270</u>	<u>\$37,684,103</u>	<u>\$4,063,093</u>	<u>\$3,202,042</u>
FSS				
—Internal	\$ 400	\$ 400	\$ -	\$ -
—Contract	22,386,615	20,867,459	2,240,973	1,777,033
	<u>\$ 22,387,015</u>	<u>\$20,867,859</u>	<u>\$2,240,973</u>	<u>\$1,777,033</u>
IRMS				
—Internal	\$ -	\$ -	\$ -	\$ -
—Contract	41,704,722	13,970,699	1,382,449	1,052,540
	<u>\$ 41,704,722</u>	<u>\$13,970,699</u>	<u>\$1,382,449</u>	<u>\$1,052,540</u>
Other GSA				
—Internal	\$ -	\$ -	\$ -	\$ 9
—Contract	\$ -	\$ -	\$ -	\$ -
TOTAL	\$102,134,007	\$72,522,661	\$7,686,515	\$6,031,624
TOTAL AGREED WITH BY MANAGEMENT	\$ 78,554,285*			

* Includes amounts that management decided to seek that exceeded recommended amounts, \$2,216,541 in funds to be put to better use and \$225,911 in disallowed costs.

5. Recoveries

The OIG requested that GSA's Audit Resolution and Internal Controls Division provide information on actual monetary recoveries resulting from OIG audit reports. Between April 1, 1989 and September 30, 1989, Agency records show that \$2,352,800 was recovered and deposited in the Treasury as the result of OIG audits.

6. Audit Followup

GSA Order ADM 2030.2A places primary responsibility for followup on the implementation of audit recommendations, after management decisions have been reached, with the Audit Followup Official. The Audit Resolution

and Internal Controls Division, Office of Administration, acts as staff to the Audit Followup Official in carrying out this function.

The OIG performs its own independent reviews of implementation actions on a test basis. This period, the OIG performed 24 implementation reviews. In 21 of these cases, management had successfully implemented the recommendations. In the other 3 instances, recommendations were not being implemented in accordance with the action plans. One of these audits involved PBS programs; another audit involved an IRMS activity; and the third audit involved an activity within the other GSA Services and Staff Offices.

A report on each implementation review was distributed to the cognizant management official and to the Audit Resolution and Internal Controls Division.

7. Investigative Workload

Table 6 presents detailed information on investigative workload by case category. The OIG opened 191 cases and closed 202 cases; only 51 of these cases were administratively closed without referral.

In addition to these cases, the OIG received and evaluated 108 complaints/allegations from sources other than the Hotline that involved GSA employees and programs. Based upon analyses of these allegations, OIG investigations were not warranted.

Table 6. Investigative Workload

Case Category	Cases Open 3/31/89	Cases Opened	Cases Closed	Cases Open 9/30/89
White Collar Crimes	280	72	85	267
Other Crimes Involving GSA Operations	45	28	24	49
Contractor Suspension/Debarment	54	15	24	45
Employee Misconduct	27	14	14	27
Other	51	62	55	58
TOTAL	457	191	202	446

Table 7 distributes the 191 new investigative cases opened this period (Table 6) by case category and GSA program area. Notably, 38 percent of the cases opened

fell within the white collar crime category. Most of the new cases (60 percent) involved PBS and FSS programs.

Table 7. Distribution of Cases Opened This Period

Case Category	PBS	FSS	IRMS	Other GSA
White Collar Crimes	27	26	10	9
Other Crimes Involving GSA Operations	17	10	-	1
Contractor Suspension/Debarment	5	6	2	2
Employee Misconduct	8	3	1	2
Other	10	3	1	48
TOTAL	67	48	14	62

8. Referrals

The OIG makes three types of referrals to officials outside GSA: criminal, civil, and investigative. During this period, we referred 44 cases involving 88 subjects to the Department of Justice or other authorities for criminal prosecutive consideration. The status of OIG criminal referrals is as follows:

	Cases	Subjects
Pending Prosecutive Decision		
as of 4/1/88	20	75
Referrals	44	88
Declinations	25	51
Accepted for Prosecution	27	47
Pending Prosecutive Decision		
as of 9/30/89	18	65

The OIG also referred 19 cases involving 49 subjects to either the Civil Division of the Department of Justice or a U.S. Attorney for civil fraud litigation consideration. The status of OIG civil referrals is as follows:

	Cases	Subjects
Pending Litigation Decision		
as of 4/1/88	11	17
Referrals	19	49
Declinations	8	28
Accepted for Litigation	3	6
Pending Litigation Decision		
as of 9/30/89	19	32

The OIG made 5 referrals to other Federal or State agencies for further investigation or other action.

9. Administrative Referrals and Actions

Frequently, OIG investigations disclose nonprosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the GSA. The OIG refers these cases to GSA officials for administrative action.

During the period, we referred 72 cases involving 78 subjects for administrative action. In addition, we referred 60 cases involving 74 subjects to GSA officials for informational purposes only.

The status of OIG administrative referrals is as follows:

	Cases	Subjects
Pending Decision		
as of 4/1/88	36	48
Referrals	72	78
Action Completed	55	62
Pending Decision		
as of 9/30/89	53	64

Of the 72 cases referred for administrative action this period, 26 cases (26 subjects) involved GSA employees. As a result of these and prior referrals, management took the following actions against GSA employees:

Reprimands	17
Suspensions	1
Demotions	-
Terminations	2

10. Contractor Suspensions and Debarments

This period, the OIG referred 2 cases involving 12 subjects for suspension and 13 cases involving 46 subjects for debarment. As a result of these and prior referrals, management imposed 20 suspensions (includes 6 suspensions resulting from debarment referrals) and 32 debarments. Management disapproved 46 debarments.

The status of OIG suspension and debarment referrals is as follows:

Suspensions	Cases	Subjects
Pending as of 4/1/88	10	26
Referrals	2	12
Action Completed	5	20
Pending as of 9/30/89	7	18
Debarments	Cases	Subjects
Pending as of 4/1/88	23	87
Referrals	13	46
Action Completed	21	78
Pending as of 9/30/89	15	55

11. Summary of Referrals by GSA Program Area

Table 8 summarizes OIG referrals this period by type of referral and GSA program area.

Table 8. Summary of OIG Subject Referrals

GSA Program	Criminal	Civil	Administrative	Suspension/Debarment
PBS	40	28	23	30
FSS	37	13	15	27
IRMS	10	8	5	1
Other GSA	1	-	35	-
TOTAL	88	49	78	58

12. Criminal and Civil Actions

Cases accepted for criminal prosecution during this and prior periods resulted in 22 indictments/informations and 27 successful prosecutions. Civil referrals from this and prior periods resulted in 2 civil fraud complaints

against 7 individuals, settlements being reached in 1 case with 1 subject, and a judgment being entered in 1 case involving 1 individual.

Table 9 summarizes individual criminal and civil actions by GSA program area. In addition, there were unsuccessful criminal cases against 5 subjects.

Table 9. Summary of Criminal and Civil Actions

GSA Program	Indictments/ Informations/ Complaints	Successful Prosecutions	Civil Settlements/ Judgments
PBS	8	8	-
FSS	20	19	2
IRMS	1	-	-
Other GSA	-	-	-
TOTAL	29	27	2

13. Monetary Results

Table 10 presents the amounts determined to be owed the Government as a result of criminal and civil actions.

The amounts do not necessarily reflect actual monetary recoveries.

In addition, the OIG identified for recovery \$242,295 in money and/or property during the course of its investigations.

Table 10. Criminal and Civil Recoveries

	Criminal	Civil	Total
Fines and Penalties	\$108,596	\$ 59,704	\$ 168,300
Settlements/Judgments	-	521,000	521,000
Restitutions	670,418	-	670,418
TOTAL	\$779,014	\$580,704	\$1,359,718

14. OIG Subpoenas

During the period, 26 OIG subpoenas were issued.

SECTION VII—REVIEW OF LEGISLATION AND REGULATIONS

Section 4(a)(2) of the Inspector General Act of 1978 requires the OIG to review existing and proposed legislation and regulations relating to GSA programs and operations. To fulfill this legislated responsibility, the OIG maintains a clearance system that ensures OIG review of all proposed legislation, regulations, and internal directives affecting any aspect of GSA operations.

A. Legislation/Regulations Reviewed

During this period, the OIG reviewed 366 legislative matters and 100 proposed regulations and directives.

B. Significant Comments

The OIG provided significant comments on the following legislation, regulations, orders, and directives:

- *H. R. 1440, the Asset Forfeiture Act of 1988.* We supported this bill, which would provide the Government with an additional remedy to pursue for violations of the mail fraud (18 U.S.C. 1341) and wire fraud (18 U.S.C. 1343) statutes, forfeitures of the fruits of the crime. We believe that such a penalty would increase the deterrent effect of those statutes. We noted that procurement fraud cases within GSA often involve violations of those statutes.
- *Draft Bill 57, the Federal Courts Improvement Act Contract Disputes Act Amendments of 1989.* We generally supported this draft bill since it resolves some legal issues that have arisen involving the interplay between fraud cases and Contract Disputes Act cases. We strongly supported the changes in Title II, Section 204 of the bill, noting that these changes would significantly clarify and strengthen the authority of the Department of Justice to determine whether a matter involves fraud, to remove such matters from the jurisdiction of agency boards, and to obtain a stay of proceedings during the investigation of possible fraudulent claims. We further noted that the proposed amendments would thereby protect against improper administrative resolutions to cases involving fraud, and would reduce the confusion caused by conduct of a board proceeding in parallel with a fraud investigation or a case involving claims of fraud.
- *S. 83, the Uranium Enrichment Act of 1989.* We commented that the proposed legislation does not provide for an Inspector General or equivalent coverage for the United States Enrichment Corporation (USEC). We felt that, given the nature and size of the proposed Government corporation, it would be appropriate that such coverage be required. We noted that this could be done by including the USEC as a designated Federal entity under the provisions of Section 8E(a)(2) of the Inspector General Act of 1978, as amended.
- *H. R. 3145, the Consultant Disclosure and Fraud Prevention Act of 1989.* We generally supported the substance of this bill, but took exception to the provision that establishes the Inspector General as the "collecting officer." We expressed concern that this provision would be inconsistent with the Inspector General Act, which specifically prohibits transfer of programmatic functions to the Inspector General. We feel that the annual consultant reports are similar to financial disclosure forms or to the certifications required by the new procurement provisions of the Office of Federal Procurement Policy Act Amendments of 1988, which are submitted to agency program personnel. In our view, it would be more appropriate if the required reports were submitted to the agency head, who could then delegate responsibility for their collection to an official in a staff or operating capacity within the agency.
- *COM P 4251.1, Comptroller Handbook, Accounting Policy and Procedures Manual.* We noted that changes involving the transferring and writing off of automated data processing equipment appear to be inconsistent with several other agency regulations. We felt that these changes could weaken the existing leased ADP equipment internal controls.
- *FSS P 4025.5, Donation of Surplus Personal Property.* We agreed that items with an acquisition cost of \$5,000 and over should be given special attention. We suggested that this include any item that has a current value of \$5,000 and over, including its value as scrap.

SECTION VIII—OTHER OIG ACTIVITIES

In addition to detecting problems in GSA operations, the OIG is responsible for initiating actions to prevent fraud, waste, and abuse and to promote economy and efficiency. This section details: the OIG program responding to these legislated prevention responsibilities, and OIG involvement in projects sponsored by the President's Council on Integrity and Efficiency (PCIE).

A. OIG Prevention Program

The OIG prevention program is comprised of four elements that simultaneously focus on minimizing opportunities for fraud, waste, and abuse and promoting awareness among GSA employees. This four-pronged approach consists of:

- Defining areas vulnerable to fraud, waste, and abuse and assessing the degree of vulnerability.
- Anticipating potential problem areas and performing front-end reviews to help ensure that programs will operate within applicable laws, policies, and procedures.
- Educating GSA employees on the manifestations of fraud and the mechanisms for reporting suspicions or allegations to the OIG.
- Communicating the OIG presence and establishing mechanisms that promote a dialogue between GSA employees and the OIG.

1. Definition

The OIG considers the identification of vulnerable areas to be a major prerequisite to the prevention of fraud, waste, and abuse. The OIG's primary vehicles for identifying vulnerable areas and prioritizing planned workload assignments are the audit and investigative planning processes. These processes note the results of prior reviews and the last time a review occurred in an area, solicit GSA management's opinions and comments, and consider current Government and agency issues when determining those areas in which the OIG will expend resources during the upcoming year.

2. Anticipation

OIG anticipation activities this period focused on pre-award contract audits (Sections II through V), review of proposed legislation and regulations (Section VII), and continued preaward coverage of GSA's leasing program. These activities stem from the belief that many of tomorrow's problems can be avoided through decisive action today.

The OIG's program for reviewing leases prior to award provides front-end assurance that GSA is adhering to regulations and procedures before awarding selected leases

involving annual rentals in excess of \$200,000. The reviews, although advisory in nature, limit opportunities for fraud, waste, and abuse in the leasing area.

The program achieved the following results during the reporting period:

Lease proposals submitted for review	97
Lease proposals reviewed	34
Lease proposals with deficiencies	22
Lease proposals with no deficiencies	12

Major deficiencies identified through OIG preaward advisory reviews related to: proposed annual rental exceeding the fair annual rental amount; lease terms not containing requirement for removal of asbestos from building; low offeror not considered responsive to quality location requirements; questionable financial responsibility of proposed lessor; and unequal application of evaluation factors. Other deficiencies included: incomplete lease files; incorrect occupancy rate applied to maintenance costs; no fire and safety review; no overtime rate established for heating season; no independent estimates; and non verification of the total square footage.

3. Education

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on the manifestations of fraud and abuse. These briefings explain the statutory mission of the OIG and the functions executed by each of our component offices. In addition, through case studies and slides, the briefings expose GSA employees to actual instances of white collar crime in GSA and other Federal agencies.

The OIG conducts two types of Integrity Awareness briefings: general awareness briefings that are geared particularly to new GSA employees, and program-specific briefings that are targeted to employees working in specific GSA programs. Since the inception of this program in 1981, 13,785 GSA employees have attended Integrity Awareness Briefings. This total includes the 783 Central Office and regional employees attending 19 briefings this period.

4. Communication

A free flow of information between GSA employees and the OIG is a vital prevention and detection element. Recognizing this fact, the OIG issues brochures on the Hotline and its Report to the Congress. We also distribute an OIG informational brochure to communicate the OIG's mission and responsibilities to GSA managers and employees, and to serve as a recruitment tool. During the reporting period, we received 64 Hotline calls and letters. Of these, 60 complaints warranted further

action. We also received 3 referrals from GAO and 7 referrals from other agencies; all of these referrals required further action. The remaining 4 Hotline complaints required no further action and were closed.

B. Projects Sponsored by the PCIE

The OIG continued to participate in interagency projects sponsored by the PCIE as well as having OIG staff members provide ongoing support to several PCIE committees. Specific involvement this period is delineated by project or activity in the paragraphs that follow.

1. Review of Relocation Services Contracts

The GSA OIG is the lead agency on this PCIE review aimed at: evaluating the utilization and administration of relocation services contracts throughout the Government; and identifying efficient and effective ways to provide needed services.

Participating agencies completed fieldwork on the project in August 1989. The fieldwork included reviews of approximately 200 relocations with an estimated cost of over \$6 million. Individual reports will be submitted to each agency during the first quarter of Fiscal Year 1990, followed by a consolidated report.

2. Review of Government Owned and Leased Space

The GSA OIG is the lead agency on this Governmentwide PCIE review evaluating the cost effectiveness of decisions for obtaining Government owned and leased space. The objectives are to determine whether: (1) agencies' space acquisition decisions ensure cost effectiveness and consider all available options, such as Federal construction, leasing, purchasing, and utilization of vacant space; (2) agencies are complying with the provisions of the McKinney Act; and (3) the Federal Building Fund is being effectively used.

A questionnaire has been developed to identify the universe of space to be reviewed. This questionnaire has been distributed to all PCIE members. The project is scheduled for completion by the end of FY 1990.

3. Computer Systems Integrity Project

The GSA OIG is one of 11 agencies participating in this evaluation of the automated systems application controls and data reliability of agencies' contract tracking systems. The objective of the review is to assess the integrity of data reported to the Federal Procurement Data System.

This effort will culminate in individual agency reports, scheduled for issuance in November 1989, followed by a consolidated report, due by November 30, 1989.

4. Governmentwide Review of Accounting Systems

The GSA OIG participated in this PCIE project aimed at assessing whether funds for improved Governmentwide accounting systems are well spent, and whether adequate audit trails and internal controls exist. A consolidated report was issued by the Department of Transportation OIG on September 29, 1989.

5. Review of the Characteristics of Closed Investigative Cases

The GSA OIG participated in this PCIE review aimed at identifying the major characteristics of the investigative work currently being performed by the OIGs. A consolidated report was issued in July 1989.

6. Other PCIE Activities

The GSA OIG continued to produce "Frontline," the PCIE bimonthly newsletter. Three issues of this newsletter, which highlights issues and activities of interest to the entire PCIE community, were published during this reporting period.

The GSA Inspector General, as chairman of the PCIE Training Subcommittee, coordinated the training needs of professional and support personnel within the PCIE. This period, the Subcommittee developed a new program of Executive and Management Development Forums. Three of these forums were conducted this period. Other significant activities of the Subcommittee included a briefing on semiannual report preparation and a seminar on Hotline issues.

APPENDICES

APPENDIX 1—AUDIT REPORT REGISTER

Date of Report	Assignment Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
<i>(Note: Due to the pre-decisional nature of some audits, the financial recommendations pertaining to these reports are not listed in this Appendix.)</i>				
PBS	Internal Audits			
04/03/89	A80634	Review of Utilities Provided by Commercial Facilities Management Contract No. GS05P87GAC0005	145500	143455
04/03/89	A80678	Review of the Award and Administration of Guard Contracts in Region 4		64114
04/06/89	A80934	Survey of the Planning and Establishment of Child Care Centers in Region 6		
04/06/89	A80990	Review of Additional Space Being Acquired Under Lease No. GS-05B-14768		110000
04/13/89	A80494	Review of New Lease Awards in a Specific Geographical Area Within Region 2		
04/24/89	A90384	Review of Government Estimate on Change Order for Smoke Evacuation System, Federal Building, Miami, Florida	69225	
04/24/89	A90490	Review of Haney-Claxton Developers, Contract No. GS-04P-14592		
04/28/89	A90381	Preaward Lease Review: Third Avenue Office Building, Ft. Lauderdale, Florida, Lease No. GS-04B-29017		
05/01/89	A90215	Review of Leasing Action: 1516 South Boston, Tulsa, Oklahoma, Lease No. GS-07B-13283		
05/02/89	A90547	Preaward Lease Review: 841 Chestnut Building, 841 Chestnut Street, Philadelphia, PA, Lease No. GS-038-99002		
05/03/89	A90518	Preaward Lease Review: 1221 Broadway, Oakland, California, Lease No. GS-09B-88513		
05/05/89	A80966	Review of Common Border Facility, Project No. NWA68900, Danville, Washington		
05/09/89	A90117	Review of Long Island Buildings Management Field Office		
05/12/89	A90496	Preaward Lease Review: 646 Minnesota Avenue, Kansas City, Kansas, Lease No. GS-06P-98774		
05/16/89	A90361	Review of Lease Compliance: 1414 6th Avenue, New York, NY, Lease No. GS-02B-22112		
05/17/89	A90082	Review of Administration of Lease No. GS-09B-85185, El Segundo, California, Region 9	707000	768470
05/19/89	A90583	Preaward Lease Review: 9001 State Line, Kansas City, Missouri, Lease No. GS-06P-98776		

05/25/89	A90559	Preaward Lease Review: 500 Spaulding Turnpike, Portsmouth, NH, Lease No. GS-01B(PEL)-03652 "NEG"	175960
05/30/89	A90563	Preaward Lease Review: World Trade Center, Los Angeles, California, Lease No. GS-09B-07536	
05/30/89	A90627	Preaward Lease Review: Naval Avionics Center, Indianapolis, Indiana, Lease No. GS-05B-14915	
05/31/89	A90593	Preaward Lease Review: Plaza 500, 6295 Edsall Road, Alexandria, Virginia, Lease No. GS-11B-90182	
05/31/89	A90614	Preaward Lease Review: Curtis Center, Independence Square West, Philadelphia, Pennsylvania, Lease No. GS-03B-99044	
06/01/89	A80966	Review of Carpet Tile Installation Project No. RWA58355, Henry M. Jackson Federal Building, Seattle, Washington	
06/05/89	A90601	Preaward Lease Review: Osuna and 125 NW, Albuquerque, New Mexico, Lease No. GS-07B-13323	
06/15/89	A90603	Preaward Lease Review: Somerset Park Building, Raleigh, North Carolina, Lease No. GS-04B-29115	
06/16/89	A90635	Preaward Lease Review: IRS, Chamblee, Georgia, Lease No. GS-04B-29121	
06/19/89	A90505	Review of Salt Lake City Field Office	
06/26/89	A80905	Review of Buildings Management Field Office, Milwaukee, Wisconsin	
06/26/89	A80947	Review of the West Heating Plant's Buildings Management Field Office, National Capital Region	
06/28/89	A80460	Review of Outgrants for Commercial Antenna Space	
07/06/89	A90589	Postaward Lease Review: 6 Saint Paul Centre, 6 Saint Paul Street, Baltimore, MD, Lease No. GS-03B-99029	
07/06/89	A90710	Preaward Lease Review: Five Radnor Corporate Center, Matsonford Road, Radnor, PA, Lease No. GS-03B-99049	
07/07/89	A90269	Review of the Camden Buildings Management Field Office Operations	
07/10/89	A90726	Preaward Lease Review: General Accounting Office, Chicago, Illinois, Lease No. GS-05B-14339	
07/13/89	A80743	Review of GSA's Asbestos Control Program, Region 2	
07/14/89	A90680	Preaward Lease Review: 211 Main Street, San Francisco, California, Lease No. GS-09B-07298	
07/19/89	A80966	Review of PCB Transformer Replacement and Installation of Wet Pipe Sprinkler System, Project No. RCA21002, Laguna Niguel, CA	
07/26/89	A80880	Review of the Fire Sprinkler System at the Martin Luther King, Jr., Federal Building, Atlanta, Georgia	
07/27/89	A90658	Preaward Lease Review: One Skyline Tower, 5107 Leesburg Pike, Falls Church, Virginia, Lease No. GS-11B-90197	
07/28/89	A90211	Review of Time and Attendance Practices of the Law Enforcement Branch, Public Buildings Service	
07/28/89	A90683	Preaward Lease Review: Presidential Building, 6525 Belcrest Road, Hyattsville, Maryland, Lease No. GS-11B-90186	
07/31/89	A90708	Preaward Lease Review: Skyline 5 Building, 5111 Leesburg Pike, Falls Church, Virginia, Lease No. GS-11B-90206	

08/01/89	A80799	Review of Controls Over Lease Payments	
08/04/89	A90773	Preaward Lease Review: IRS Facility, Ogden, Utah, Lease No. GS-08P-12923	
08/08/89	A90588	Postaward Lease Review: Equitable Bank Center Tower II, 100 South Charles Street, Baltimore, MD, Lease No. GS-03B-99008	
08/11/89	A80995	Review of Postaward Lease Administration and Management of Lease No. GS-05B-14591, 1700 S. Wolf Road, Des Plaines, Illinois	
08/11/89	A90418	Review of the Mechanical Maintenance Contract: West Palm Beach, Florida, Region 4	
08/11/89	A90739	Preaward Lease Review: 1707 H Street, NW, Washington, DC, Lease No. GS-11B-90198	
08/16/89	A90369	Review of Lease Overpayments, Lease No. GS-08B-10857, Earth Lab, Arvada, Colorado	
08/24/89	A90738	Preaward Lease Review: The Berkley Building, 1701 North Fort Myer Drive, Arlington, Virginia 22209, Lease No. GS-11B-90203	
08/28/89	A90798	Postaward Lease Review: The Indiana Building, 633 Indiana Avenue, NW, Washington, DC, Lease No. GS-11B-20069	
08/31/89	A90557	Review of Structural Deficiencies in the Floor Slabs of the Silver Spring Metro Center Building	
08/31/89	A90755	Preaward Lease Review: Virginia Square Plaza, 3701 North Fairfax Drive, Arlington, VA, Lease No. GS-11B-90211	
08/31/89	A90832	Preaward Lease Review: The Yorktown Building, 8001 Forbes Avenue, Springfield, VA, Lease No. GS-11B-90214	
08/31/89	A90854	Preaward Lease Review: Dorsey Business Center, 6845 Deerpath Road, Baltimore, MD, Lease No. GS-03B-99086	
09/01/89	A90820	Preaward Lease Review: 200 Montague Street, Brooklyn, New York, Lease No. GS-02B-22521	
09/08/89	A90591	Preaward Lease Review: MEPS Building, Jackson, Mississippi, Lease No. GS-04B-29037	
09/12/89	A90562	Review of Polychlorinated Biphenyls (PCB) Disposal Procedures, Region 9	
09/14/89	A90853	Preaward Lease Review: Southpark Building G, Austin, Texas, Lease No. GS-07B-13174	
09/19/89	A90909	Preaward Lease Review: Building S-5, 7142-60 Ambassador Road, Woodlawn, MD, Lease No. GS-03B-99064	
09/21/89	A90533	Postaward Lease Review: Executive Building, Hollywood, FL, Lease No. GS-04B-28023	6620
09/21/89	A90766	Interim Report on the Purchase of the Ashford Oaks Building, San Antonio, TX	
09/22/89	A90896	Preaward Lease Review: Lake Plaza North Office Building, Lakewood, CO, Lease No. GS-08P-12920	
09/26/89	A90908	Preaward Lease Review: The Burnham Building, 3101 Pennsy Drive, Landover, MD, Lease No. GS-11B-90225	
09/27/89	A90833	Preaward Lease Review: Newark International Plaza Hemisphere Center, Newark, NJ, Lease No. GS-02B-18628	
09/27/89	A90902	Preaward Lease Review: Albrook Center, Denver, CO, Lease No. GS-08P-12937	

09/28/89	A90848	Preaward Lease Review: Building C, Mercure Industrial Center, Mercure Circle, Loudoun County, VA, Lease No. GS-11B-90217
09/29/89	A90514	Postaward Lease Review: Phoenix Building, Miami, FL, Lease No. GS-04B-28045

PBS Contract Audits

04/03/89	A80896	Postaward Audit of Lease Escalation: First Interstate Plaza Building, Tacoma, Washington, Lease No. GS-10B-04506	275044	46436
04/05/89	A90417	Preaward Audit of Cleaning Services Contract: Wyoming Building Maintenance, Solicitation No. GS-07P-89-JWC-0027		
04/07/89	A90048	Preaward Audit of Claim for Increased Costs: Bechtel Constructors Corporation, Contract No. GS-08B-93135		
04/07/89	A90048	Preaward Audit of Claim for Increased Costs: Bechtel Constructors Corporation, Change Order Numbers 82 and 92, Contract No. GS-08B-93135		
04/07/89	A90048	Preaward Audit of Claim for Increased Costs: Commonwealth Electric Company, Subcontractor to Bechtel Constructors Corporation, Contract No. GS-08B-93135		
04/07/89	A90314	Preaward Audit of Architect and Engineering Services Contract: Brubaker/Brandt, Inc., Solicitation No. GS05P-88GBD0183		
04/07/89	A90401	Audit of June 1988 Through February 1989 Invoices Submitted by Real Estate Management Services, Inc., Contract No. GS-04P-88-EWC-0103		
04/10/89	A90198	Preaward Audit of Architect and Engineering Services Contract: Carlson Associates, Inc., Contract No. GS01P-89BWC0010		
04/13/89	A90188	Preaward Audit of Supplemental Architect and Engineering Term Contract: George Evans Associates, Inc., Consultant to Browne, Worrall & Johnson, Inc., Solicitation No. GS-03P-88-DXD-0086		
04/13/89	A90416	Preaward Audit of Cost or Pricing Data: Kammerer Construction, Inc., Solicitation No. GS-09P-88-KTD-0156		
04/14/89	A90295	Preaward Audit of Architect and Engineering Services Contract: Sapack, Ames & Whitaker, Architects, Solicitation No. GS-02P88CUC0136(N)		
04/19/89	A90268	Preaward Audit of Supplemental Architect and Engineering Term Contract: AASTECH, Inc., Solicitation No. GS-03P-88-DXD-0110		
04/20/89	A90057	Audit of Claim for Increased Costs: Terminal Construction Corporation, Contract No. GS-02P-23256		
04/25/89	A90309	Preaward Audit of Change Order Proposal: J.S. Alberici Construction Company, Inc., Contract No. GS06P-88GYC0009		
04/27/89	A90154	Preaward Audit of Change Order Proposal: Landis and Gyr Powers, Inc., (Formerly MCC Powers, Inc.) Second-tier Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256		

04/28/89	A90431	Preaward Audit of Pricing Proposal: JK Guardian Security Services, Inc., Solicitation No. GS-06P-89-GXC-0008
04/28/89	A90516	Preaward Audit of Pricing Proposal: Pinchin-Harris and Associates, Ltd., Project No. IAK11280
05/01/89	A90400	Preaward Audit of Overhead Expense Rates for Construction Change Orders: Stein & Company Federal Center, Inc., Lease No. GS-05B-14850
05/01/89	A90453	Preaward Audit of Architect and Engineering Services Contract: McKee, McKenzie & Deville, Inc., Consulting Engineers
05/02/89	A90455	Preaward Audit of Architect and Engineering Services Contract: Levy-Kramer & Associates Inc., Consulting Engineers
05/04/89	A90111	Preaward Audit of Architect and Engineering Services Contract: H.F. Lenz Company, Solicitation No. RPA-76760
05/05/89	A90243	Preaward Audit of Change Order Proposal: J.S. Alberici Construction Company, Inc., Contract No. GS06P-88GYC0009
05/05/89	A90476	Preaward Audit of Supplemental Architect and Engineering Term Contract: Celli-Flynn and Associates, Solicitation No. GS-03P-88-DXD-0025
05/08/89	A90214	Preaward Audit of Change Order Proposal: Terminal Construction Corporation, Contract No. GS-02P-23256, RFP No. 70
05/09/89	A90080	Preaward Audit of Architect and Engineering Services Contract: Joseph B. Callaghan, Incorporated, Solicitation No. RPA-76760
05/09/89	A90452	Preaward Audit of Architect and Engineering Services Contract: Newman and Grace Architects, Inc.; Raymond Post AIA Architects; Holly and Smith Architects Inc.; and E. Eean McNaughton Architects, a Joint Venture, Contract No. GS-07P-89-HUC-0019
05/09/89	A90454	Preaward Audit of Architect and Engineering Services Contract: Leblanc & Assaf and Associates, Inc., Consulting Engineers
05/09/89	A90512	Preaward Audit of Architect and Engineering Services Contract: Kaselaan & D'Angelo Associates, Inc., Contract No. GS01P89BWC0010
05/12/89	A90443	Accounting System Survey: Old St. Louis Post Office Associates, Lease No. GS-06B-28111
05/16/89	A90297	Preaward Audit of Value Change Proposal: J.S. Alberici Construction Company, Inc., Contract No. GS06P-88GYC0009
05/18/89	A90310	Preaward Audit of Claim for Increased Costs: Singleton Electric Company, Inc., Contract No. GS-11B-58297 "NEG"
05/18/89	A90456	Preaward Audit of Architect and Engineering Services Contract: Boorman & Associates, Inc., Solicitation No. GS05P88GBD0186
05/18/89	A90511	Preaward Audit of Architect and Engineering Services Contract: Eberle M. Smith Associates, Inc., Solicitation No. GS05P88GBD0193
05/22/89	A90410	Preaward Audit of Change Order Proposal: Day & Zimmermann, Inc., Contract No. GS06P86GYC0052

05/22/89	A90469	Preaward Audit of Architect and Engineering Services Contract: Kemnitzer, Reid & Haffler, Architects, Contract No. GS11P89EGD0105
05/23/89	A90237	Preaward Audit of Architect and Engineering Services Contract: Ages Corporation, Solicitation No. RPA-76760
05/26/89	A90485	Preaward Audit of Architect and Engineering Services Contract: Wolf Wineman Engineers, Inc., Solicitation No. GS05P88GBD0052
05/31/89	A80659	Preaward Audit of Lease Alteration Proposal: 7799 Leesburg Pike Joint Venture, Lease No. GS-11B-70136 "NEG"
05/31/89	A90383	Postaward Audit of Mississippi Valley Food Service Corporation's Vending Operations, Contract No. GS-04B-50100
05/31/89	A90439	Preaward Audit of Cost or Pricing Data: MVM, Inc., Contract No. GS-11P89MJC0016 8(a)
05/31/89	A90440	Preaward Audit of Cost or Pricing Data: MVM, Inc., Contract No. GS-11P89MJC0019 8(a)
05/31/89	A90464	Preaward Audit of Architect and Engineering Services Contract: NBBJ Group, Project No. IWA11310
05/31/89	A90468	Preaward Audit of Cost or Pricing Data: Colorado Security Agency, Inc., Contract No. GS-11P-89-MJC-0017 8(a)
05/31/89	A90486	Preaward Audit of Cost or Pricing Data: Fajardo Private Detectives and Security Guards, Inc., Contract No. GS02P89CTC0041
06/09/89	A90442	Preaward Audit of Supplemental Architect and Engineering Services Contract: Paul K.Y. Chen, Architect, Solicitation No. GS-02P-88-CUD-0139(N)
06/09/89	A90531	Preaward Audit of Overhead Expense Rates for Construction Change Orders: Fujikawa Johnson and Associates, Inc., Subcontractor to Stein & Company Federal Center, Inc., Lease No. GS-05B-14850
06/09/89	A90576	Preaward Audit of Architect and Engineering Services Contract: The Odle Group, Inc., Solicitation No. GS-05P-88-GB-C-0121
06/12/89	A90406	Audit of Termination Proposal: Hutchinson Company, Contract No. GS-02P-87CUC0062
06/12/89	A90558	Preaward Audit of Architect and Engineering Services Contract: Howard Needles Tammen & Bergendoff, Solicitation No. ZM091210
06/13/89	A90466	Preaward Audit of Lease Escalation Proposal: The Pilchers Group, Lease No. GS-09B-75762
06/13/89	A90523	Preaward Audit of Lease Escalation Proposal: The Pilchers Group, Lease No. GS-09B-75762
06/16/89	A90483	Audit of Termination Proposal: Young Enterprises, Inc., Contract No. GS-07P-86-HUC-0027
06/19/89	A90409	Preaward Audit of Cost or Pricing Data: Wilson Palmetto Partnership, Contractor Lease No. GS-04B-28085, Towveyor Computer Controls Change Order, Palmetto Distribution Facility
06/21/89	A90527	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-06600
06/21/89	A90528	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease No. GS-09B-82252

06/23/89	A90332	Preaward Audit of Supplemental Architect and Engineering Services Contract: Mariano D. Molina, P.C., Solicitation No. GS-02P-88-CUD-0140(NEG)
06/26/89	A90289	Preaward Audit of Cost or Pricing Data: Foulger-Pratt Construction, Inc., Lease No. GS-11B-90153
06/26/89	A90346	Preaward Audit of Change Order Proposal: Premium Time, Otis Elevator Company, Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256
06/26/89	A90390	Audit of Claim for Increased Costs: Omega Drywall, Ltd., Subcontractor to Centex Construction Co., Inc., Contract No. GS-11B-19066
06/26/89	A90624	Preaward Audit of Cost or Pricing Data: ICS Service Organization, Inc., Contract No. GS-02P88CTC0027
06/27/89	A90493	Audit of Claim for Increased Costs: Superior Iron Works, Inc., Subcontractor to Centex Construction Co., Inc., Contract No. GS-11B-19066
06/28/89	A90475	Preaward Audit of Supplemental Architect and Engineering Term Contract: Kingsland, Scott, Bauer, Havekotte, Architects, Solicitation No. GS-03P-88-DXD-0119
06/30/89	A90555	Preaward Audit of Architect and Engineering Services Contract: Peck, Peck & Associates, Inc., Contract No. GS11P89EGD0129
07/03/89	A90634	Preaward Audit of Architect and Engineering Services Contract: John Victor Frega Associates, Ltd., Solicitation No. GS05P88GBD0199
07/05/89	A90577	Preaward Audit of Architect and Engineering Services Contract: Rotz Engineering, Inc., Consultant to the Odle Group, Inc., Solicitation No. GS-05P-88-G8-C-0121
07/06/89	A90271	Preaward Audit of Claim for Increased Costs: U S West Information Systems, Inc., Contract No. GS-10P-51361
07/06/89	A90572	Audit of Termination Proposal: Ewing-Tex Company, Contract No. GS-07P-88-HUC-0076
07/12/89	A90389	Preaward Audit of Claim for Increased Cost: Aderhold Construction Company, Inc., Contract No. GS-04P-86-EX-C0075
07/13/89	A90669	Preaward Audit of Architect and Engineering Services Contract: Dolio & Metz, Ltd., Consultant to John Victor Frega Associates, Ltd., Solicitation No. GS05P88GBD0199
07/19/89	A90408	Preaward Audit of Cost or Pricing Data: Wilson Palmetto Partnership, Contract No. GS-04B-28085
07/27/89	A90348	Preaward Audit of Change Order Proposal: Premium Time, Benjamin Electrical Engineering Works, Inc., Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256
07/27/89	A90502	Preaward Audit of Lease Escalation Proposal: Navelex Building Associates, Lease No. GS-04B-15479
07/28/89	A90470	Preaward Audit of Cost or Pricing Data: Eagle Maintenance Services, Inc., Contract No. GS-11P-89-MJC-0025
07/28/89	A90553	Preaward Audit of Overhead Expense and Fringe Benefits Billing Rates for Construction Change Orders: Morse Diesel, Inc., Subcontractor to Stein and Company Federal Center, Inc., Lease No. GS-05B-14850

07/31/89	A90494	Preaward Audit of Lease Alteration Proposal: Control Data Corporation, Lease No. GS-11B-80222 "NEG"
08/02/89	A90543	Preaward Audit of Cost or Pricing Data: Western Exterminating Co., Inc., Solicitation No. GS-11P-88-MJC-0114
08/02/89	A90674	Preaward Audit of Change Order Proposal: CRS Sirrinc, Inc., Contract No. GS06P86GYC0053
08/09/89	A90687	Preaward Audit of Cost or Pricing Data: J.S. Alberici Construction Company, Inc., Contract No. GS06P88GYC0009
08/10/89	A90541	Preaward Audit of Change Order Proposal: Kelley Control Systems, Inc., Contract No. GS05P86GBC0112
08/11/89	A90663	Preaward Audit of Architect and Engineering Services Contract: Kallen and Lemelson, Consulting Engineers, Consultant to the Grad Partnership (Overhead Evaluation) Contract No. GS-02P-86CUC0016(NEG)
08/11/89	A90684	Preaward Audit of 8(a) Pricing Proposal: The Cleaning Network/Martec Systems, Solicitation No. GS-07P-89-JWC-0027
08/11/89	A90690	Preaward Audit of Architect and Engineering Services Contract: Van Dijk, Johnson & Partners, Solicitation No. GS05P88GBD0192
08/14/89	A90345	Preaward Audit of Change Order Proposal: Premium Time, Aires Electrical Contracting Corp., Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256
08/14/89	A90596	Preaward Audit of 8(a) Construction Contract: Fred Burgos Construction Company, Inc., Contract Number: GS-04P-89-EX-C1019(8)a
08/17/89	A90615	Preaward Audit of Delay Claim: Western Environmental Services, Inc., Contract No. GS-08B-85-078
08/25/89	A90693	Preaward Audit of Lease Escalation Proposal: Lakewood Office Plaza, Lease No. GS-08B-09899
08/25/89	A90758	Preaward Audit of Supplemental Construction Quality Management Services: Cygna Project Management, Solicitation No. GS-05P-87-GBD-0097
08/29/89	A90537	Preaward Audit of Lease Escalation Proposal: Southwest Joint Venture, Lease No. GS-03B-60172
08/30/89	A90407	Preaward Audit of Cost or Pricing Data: Wilson Palmetto Partnership, Contract No. GS-04B-28085
08/30/89	A90461	Preaward Audit of Claim for Increased Costs: Pierce Associates Inc., Subcontractor to Centex Construction Company, Inc., Contract No. GS-11B-19066
08/30/89	A90495	Preaward Audit of Claim for Increased Costs: Grunley-Walsh Construction Co., Inc., Contract No. GS-11B-38079
08/30/89	A90688	Postaward Audit of Real Estate Management Services, Inc., Closing Invoices, Contract No. GS-04P-88-EWC-0103
08/30/89	A90751	Preaward Audit of Cost or Pricing Data: Indy Construction Co., Inc., Contract No. GS05P89GBC0100
08/31/89	A90232	Preaward Audit of Claim for Increased Costs: Ronaly D. Mayhew, Incorporated, Subcontractor to Centex Construction Company, Inc., Contract No. GS-11B-19066
08/31/89	A90290	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 4th Floor East

08/31/89	A90607	Preaward Audit of Architect and Engineering Services Contract: Designtech-East, Ltd., Contract No. GS-11P89EGD0125
08/31/89	A90772	Preaward Audit of Architect and Engineering Services Contract: Alphatec, P.C., Contract No. GS11P89EGC0185
09/08/89	A90762	Preaward Audit of Lease Escalation Proposal: Federal Plaza Associates, Lease No. GS-05B-13381 for Lease Year Ended March 7, 1989
09/08/89	A90780	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: World Wide Terminal Service Corp. (S.L.), Solicitation No. GS-06P-89-GXC-0124
09/12/89	A90779	Preaward Audit of Architect and Engineering Services Contract: Hickerson Fowlkes, Inc., Architects, Contract No. GS-04P-89-EXC-0051
09/13/89	A90509	Audit of Lease Commission Payments to Cushman & Wakefield of Georgia, Inc.
09/15/89	A90879	Preaward Audit of Architect and Engineering Services Contract: Hanscomb Associates, Inc., Consultant to Spillis Candela/Warnecke, Contract No. GS11P89EGC0182
09/19/89	A90347	Preaward Audit of Change Order Proposal: Premium Time, Bunker Metal Fabricators, Inc., Second Tier Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256
09/20/89	A90584	Preaward Audit of Change Order Proposal: Premium Time, Worth Construction Company Inc., Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256
09/22/89	A90716	Preaward Audit of Cost or Pricing Data: Foulger-Pratt Construction, Inc., Contract No. GS-11P-8701
09/25/89	A90717	Preaward Audit of Cost or Pricing Data: Foulger-Pratt Construction, Inc., Contract No. GS-11P-8701
09/26/89	A90421	Audit of Termination Proposal: Alvarado Construction, Inc., Contract No. GS-07P-86-HUC-0156
09/26/89	A90550	Audit of Termination Proposal: Architectural Millwork, Inc., Contract No. GS-07P-86-HUC-0156
09/26/89	A90551	Audit of Termination Proposal: Roberts Construction Co., Contract No. GS-07P-86-HUC-0156
09/26/89	A90552	Audit of Termination Proposal: Natkin and Company, Contract No. GS-07P-86-HUC-0156
09/27/89	A90732	Preaward Audit of Architect and Engineering Services Contract: Mark Velsey and Martin Reddy Architects, Contract No. GS11P88EGD0226
09/27/89	A90943	Preaward Audit of Architect and Engineering Services Contract: Obermeier Bershof Goss Architects, P.C., Solicitation No. GS-07P-89-HUC-0076
09/28/89	A90293	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 7th Floor East
09/28/89	A90781	Preaward Audit of Cost or Pricing Data: Metropolitan Cleaning Corporation, Inc., Contract No. GS-11P-89-MJC-0053
09/29/89	A90291	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 5th Floor East

09/29/89	A90292	Preaward Audit of Lease Alteration Proposal: Lincoln Property Company, Lease No. GS-11B-80202, 6th Floor East
09/29/89	A90715	Preaward Audit of Lease Escalation Proposal: Tower Building Joint Venture, Lease No. GS-03B-6295
09/29/89	A90850	Preaward Audit of Overhead Expenses and Rate: M.C. Dean Electrical Contracting, Inc., Contract No. GS-11P86MKC7299
09/29/89	A90855	Preaward Audit of Cost or Pricing Data: Foulger-Pratt Construction, Inc., Lease No. GS-11B-90153
09/29/89	A90878	Preaward Audit of Architect and Engineering Service Contract: Walter H. Sobel, FAIA & Associates, Consultant to Spillis Candela/Warnecke, Solicitation No. GS11P-89EGC0182

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04/06/89	A80279	Review of Regional Fleet Management Operations	
04/10/89	A90083	Review of Problems with the Federal Supply Service's Purchase Order Form	
04/11/89	A80776	Review of Fleet Management Center, Edison, NJ	
04/18/89	A90331	Review of Discrepancy Reports, Center Imprest Fund Procurements	
04/26/89	A90024	Review of the Travel Management Center Operated by Provident Travel Service, Inc. Under Contract No. GS-00F-88046	
05/02/89	A90024	Review of the Travel Management Center Operated by Northwestern Business Travel Under Contract No. GS-00F-88045	
05/31/89	A80991	Review of Heritage Travel Management Center	
05/31/89	A90126	Review of the Western Fleet Management Center, Region 3 Fleet Management Program, Washington, DC Office	
06/13/89	A80368	Review of Time and Attendance Practices, Los Alamos Fleet Management Center	
06/13/89	A80530	Review of the Midwest Distribution Center Operations, Region 5	400
06/19/89	A70780	Review of Shelf-Life Program at the Southwestern Wholesale Distribution Center	
06/26/89	A90395	Review of the Eastern Fleet Management Center, Region 3 Fleet Management Program, Washington, DC Office	
06/30/89	A90506	Review of Dimensions Travel Management Center	
07/20/89	A80368	Review of the Centralized Maintenance Control Center, Region 7	
07/20/89	A90024	Review of the Travel Management Center Operated by Ask Mr. Foster Travel Service Under Contract No. GS-00F-88044	
08/02/89	A90024	Review of the Travel Management Center Operated by Banc One Travel Corporation Under Contract No. GS-05F-13294	

08/08/89	A90147	Review of Customer Supply Center Operations, Auburn, Washington
08/10/89	A90484	Review of the FSS Contract Management Program, Region 1
08/23/89	A90024	Review of Contract Administration of Selected Travel Management Centers, Region 6
08/31/89	A80054	Review of the Denver Customer Supply Center
08/31/89	A90764	Review of Gelco Travel Management Center
09/14/89	A90471	Review of Shelf-Life Products, Northeast Distribution Center, Belle Mead, NJ, Region 3
09/21/89	A90546	Review of the Regional Maintenance Control Center, Region 3 Fleet Management Program, Washington, DC Office
09/28/89	A90103	Review of Transportation Audits, Phase II
09/28/89	A90765	Review of Sato Travel Management Center

FSS Contract Audits

04/06/89	A90412	Preaward Audit of Cost or Pricing Data: Artistic Innovators, Inc., Solicitation No. 2FY-EAJ-M-A3459-S		
04/07/89	A90171	Preaward Audit of Cost or Pricing Data: Terra Furniture, Inc., Contract No. GS-00F-94628		
04/10/89	A80526	Postaward Audit of Multiple Award Schedule Contract: Thomasville Furniture Industries, Inc., Contract No. GS-00F-94586	343763	990314
04/11/89	A90272	Preaward Audit of Cost or Pricing Data: Armor Safe Corporation, Solicitation No. FCNO-87-C803-B-3-3-88		
04/13/89	A90448	Postaward Audit of Multiple Award Schedule Contract: Ebsco Interiors, Contract No. GS-00F-68529 for the Period September 5, 1984 Through July 31, 1987		
04/14/89	A90301	Preaward Audit of Cost or Pricing Data: Tic-La-Dex Business Systems, Inc., Solicitation No. 2FY-EAJ-M-A3459-S		
04/14/89	A90411	Preaward Audit of Multiple Award Schedule Contract: Homestead Industries, Inc., Jenny Division, Solicitation No. 7FXI-E6-88-4905-B		
04/14/89	A90446	Preaward Audit of Cost or Pricing Data: Fas-Frame Inc., Solicitation No. 7FXG-K4-88-9911-B		
04/17/89	A90252	Preaward Audit of Multiple Award Schedule Contract: Curtin Matheson Scientific, Inc., Solicitation No. FCGS-23-40012-N-10-4-88		
04/18/89	A90445	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation No. FCGE-89-C207-B		
04/25/89	A90003	Preaward Audit of Multiple Award Schedule Contract: AMF Bowling, Inc., Solicitation No. 7FXG-J3-88-7802-B		
04/28/89	A90224	Preaward Audit of Cost or Pricing Data: Caddylak Systems, Inc., Solicitation No. FCNOC-C9-2034-B-2-18-88		
04/28/89	A90415	Preaward Audit of Cost or Pricing Data: Willshire Associates, Inc., Reference No. FCGX-SE-890007-N		

05/01/89	A90404	Preaward Audit of Multiple Award Schedule Contract: Midwest Trophy Mfg. Co., Inc., Solicitation No. 7FXG-K4-88-9911-B	
05/12/89	A90488	Preaward Audit of Cost or Pricing Data: ATI Industries, Solicitation No. FCEP-BP-F8111-2N	
05/18/89	A90368	Preaward Audit of Multiple Award Schedule Contract: Simplex Time Recorder Co., Solicitation No. FCGE-89-C207-B	
05/24/89	A90344	Preaward Audit of Multiple Award Schedule Contract: Sharp Electronics Corp., Solicitation No. FCGE-89-C207-B	
05/26/89	A90570	Preaward Audit of Cost or Pricing Data: American Body Armor & Equipment, Inc., Contract No. GS07F16464	
05/31/89	A90221	Postaward Audit of Multiple Award Schedule Contract: IBM Corporation, Contract No. GS-00F-69279	
05/31/89	A90423	Preaward Audit of Multiple Award Schedule Contract: Barker Advertising Specialty Company, Inc., Solicitation No. 7FXG-C4-88-9903-B	
05/31/89	A90637	Postaward Audit of Multiple Award Schedule Contract: Barker Advertising Specialty Company, Inc., Contract No. GS07F13908 for the Period May 23, 1986 Through April 30, 1989	4014
06/08/89	A90422	Preaward Audit of Cost or Pricing Data: BSN Sports, Solicitation No. 7FXG-J3-88-7802-B	
06/09/89	A90472	Preaward Audit of Multiple Award Schedule Contract: Stanley-Vidmar, Inc., Solicitation No. FCNH-89-F712-N-10-19-88	
06/09/89	A90535	Preaward Audit of Multiple Award Schedule Contract: Belson Manufacturing Co., Inc., Solicitation No. 7FXG-C3-88-7801-B	
06/16/89	A90477	Preaward Audit of Multiple Award Schedule Contract: Tektronix, Inc., Solicitation No. FCCS-X4-38011-1-26-89	
06/16/89	A90510	Preaward Audit of Multiple Award Schedule Contract: Datocard Corporation, Solicitation No. FCGE-89-C207-B	
06/21/89	A90473	Preaward Audit of Cost or Pricing Data: Stanley-Vidmar, Inc., Solicitation No. FCNH-89-F712-N-10-19-88	
06/23/89	A90718	Audit of Pricing Proposal Under RFP No. FCCS-X4-38011-N-12-88, Argosystems, Inc.	
06/27/89	A90419	Preaward Audit of Multiple Award Schedule Contract: Hugin Sweda, Inc., Solicitation No. FCGE-89-C207-B	
06/27/89	A90616	Postaward Audit of Multiple Award Schedule Contract: The Hotsy Corporation, Contract No. GS-07F-13789	18505
06/28/89	A80675	Postaward Audit of Multiple Award Schedule Contract: Tennant Company, Contract No. GS-10F-46853	55972
06/28/89	A90379	Preaward Audit of Cost or Pricing Data: Crown Furniture Manufacturing Incorporated, Solicitation No. FCNO-J2-2027-N-9-22-88	
06/28/89	A90479	Postaward Audit of Multiple Award Schedule Contract: Caravelle Industries, Inc., Contract No. GS-07F-13895	1700
06/28/89	A90571	Preaward Audit of Multiple Award Schedule Contract: Gill Group, Inc., Solicitation No. 7FXG-X4-88-7354-B	

06/28/89	A90625	Preaward Audit of Cost or Pricing Data: Curtiss-Wright/ Marquette, Inc., Solicitation No. FCEN-SY-A8019-N	
07/10/89	A90657	Preaward Audit of Multiple Award Schedule Contract: Hy- torc of Virginia, Inc., Solicitation No. 6FEC-K7-89003-B	
07/17/89	A90283	Postaward Audit of Multiple Award Schedule Contract: Kevex Corporation, Contract No. GS-00F-70276 for the Period May 1, 1984 Through April 30, 1987	39353
07/19/89	A90540	Preaward Audit of Multiple Award Schedule Contract: R.J. Thomas Mfg. Co., Inc., Solicitation No. 7FXG-C3-88- 7801-B	
07/20/89	A90590	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard, Solicitation No. FCGS-Z6-40013-N-3- 30-89	
07/21/89	A90402	Audit of Termination Settlement Proposal: Chemray Coat- ings Corporation, Contract No. GS-10F-50646	
07/21/89	A90545	Postaward Audit of Multiple Award Schedule Contract: Homestead Industries, Inc., Jenny Division, Contract No. GS07F13919 for the Period May 29, 1986 Through March 31, 1989	18140
07/28/89	A80536	Postaward Audit of Multiple Award Schedule Contract: Penetone Corporation, Contract No. GS-00F-87463	
07/31/89	A90609	Preaward Audit of Cost or Pricing Data: Global Helicopter Technology, Inc., Solicitation No. FCGA-A8-QY229-N	
08/02/89	A80409	Postaward Audit of Multiple Award Schedule Contract: Professional Office Products, Contract No. GS-00F-85058 for the Period July 30, 1986 Through March 20, 1988	
08/04/89	A90260	Postaward Audit of Multiple Award Schedule Contract: North American Philips Lighting Corp., Contract No. GS-07F-12031	
08/11/89	A90474	Preaward Audit of Multiple Award Schedule Contract: N/S Corporation, Solicitation No. 7FXI-E6-88-4905-B	
08/15/89	A90542	Preaward Audit of Cost or Pricing Data: Huck Manufactur- ing Company, Solicitation No. FCEP-BP-F8111-N	
08/22/89	A80504	Postaward Audit of Multiple Award Schedule Contract: Konica Business Machines U.S.A., Inc., Contract No. GS-00F-77042 for the Period October 3, 1985 Through Sep- tember 30, 1987	1118339
08/23/89	A90699	Preaward Audit of Multiple Award Schedule Contract: Ingersoll-Rand Company, Solicitation No. 6FEC-K7- 89003-B	
08/30/89	A90746	Preaward Audit of Multiple Award Schedule Contract: Philips Consumer Electronics Co., Solicitation No. 7FXG- Z3-89-7702-B	
08/31/89	A90575	Postaward Audit of Multiple Award Schedule Contract: Kaplan School Supply Corporation, Contract No. GS-07F- 14365	6510
08/31/89	A90575	Preaward Audit of Multiple Award Schedule Contract: Kaplan School Supply Corporation, Solicitation No. 7FXG- C3-88-7801-B	
08/31/89	A90747	Preaward Audit of Multiple Award Schedule Contract: Olivetti USA, Solicitation No. FCGE-89-C109N-4-27-89	
09/07/89	A60576	Postaward Audit of Multiple Award Schedule Contract: Kroy, Inc., Contract No. GS-00F-69300	697582

09/13/89	A90427	Postaward Audit of Kaplan School Supply Corporation, Contract No. GS-00F-94036	
09/14/89	A90691	Preaward Audit of Multiple Award Schedule Contract: Black & Decker (U.S.) Inc., Solicitation No. 6FEC-K7-89003-B	
09/19/89	A90709	Preaward Audit of Cost or Pricing Data: Laminaire Corporation, Solicitation No. 7FXI-B5-88-6102-N	
09/21/89	A60628	Postaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Contract No. GS-00S-63501 for the Period October 1, 1983 Through September 30, 1984	
09/21/89	A60629	Postaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Contract No. GS-00F-77010 for the Period October 1, 1984 Through September 30, 1985	
09/22/89	A90700	Preaward Audit of Multiple Award Schedule Contract: The Lietz Company, Solicitation No. FCGS-89-Y2-03-B-5-18-89	
09/26/89	A90814	Preaward Audit of Cost or Pricing Data: Water Chemistry Inc., Solicitation No. TFTC-88-MB-685B	
09/27/89	A90612	Preaward Audit of Multiple Award Schedule Contract: IBM Corporation, Solicitation No. FCGE-89-C109-N-4-27-89	
09/27/89	A90644	Postaward Audit of Multiple Award Schedule Contract: Office Products International, Inc., Contract No. GS-02F-48165 for the Period March 1, 1987 Through February 28, 1990	
09/28/89	A80832	Postaward Audit of Multiple Award Schedule Contract: GNB Industrial Battery Company, Inc., (Formerly GNB Batteries, Inc.), Contract No. GS-04F-00801 for the Period May 24, 1984 Through May 31, 1987	
09/29/89	A90711	Postaward Audit of Multiple Award Schedule Contract: N/S Corporation, Contract No. GS-07F-13780 for the Period April 1, 1986 Through March 31, 1989	15607
09/29/89	A90725	Preaward Audit of Multiple Award Schedule Contract: Skil Corporation, Solicitation No. 6FEC-K7-89003-B	
09/29/89	A90796	Preaward Audit of Requirements Contract: Kimberly-Clark Corporation, Solicitation No. 7PRT-53330-R/K3/7FX	
09/29/89	A90804	Preaward Audit of Cost or Pricing Data: Finishing Enterprises, Solicitation No. FCGA-A3-QY449-N	
09/29/89	A90836	Postaward Audit of Multiple Award Schedule Contract: Sioux Steam Cleaner Corp., Contract No. GS-07F-13776 for the Period April 1, 1986 Through March 31, 1989	260520

IRMS Internal Audits

04/14/89	A70756	Review of GSA Billings to the Federal Emergency Management Agency
04/26/89	A80958	Review of the Security and Fire Safety of GSA Computer Facilities, Region 3
06/05/89	A80854	Review of Microcomputer Data and Software Protection, Region 5

06/14/89	A80431	Review of Microcomputer Data and Software Protection, Region 2
07/06/89	A80955	Review of Microcomputer Data and Software Protection, Region 3
08/04/89	A80834	Review of the Information Resources Management Service Security Program, National Security Emergency Preparedness Division
09/29/89	A80834	Review of the Information Resources Management Service Security Program, Information Security Management Division

IRMS Contract Audits

04/10/89	A90240	Preaward Audit of Multiple Award Schedule Contract: Ampex Corporation, Solicitation No. GSC-KESR-00050-N-11-21-88	
04/11/89	A90194	Preaward Audit of Multiple Award Schedule Contract: Cabletron Systems, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	
04/12/89	A90311	Preaward Audit of Multiple Award Schedule Contract: Bruning Computer Graphics, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	
04/19/89	A90244	Preaward Audit of Multiple Award Schedule Contract: Carlisle Memory Products Group, Solicitation No. GSC-KESV-00052-N-11-29-88	
04/19/89	A90333	Preaward Audit of Multiple Award Schedule Contract: Nastec Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	
04/26/89	A90245	Preaward Audit of Multiple Award Schedule Contract: Dell Marketing Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	
04/27/89	A80946	Postaward Audit of Multiple Award Schedule Contract: Compaq Computer Corporation, Contract No. GS-00K-87-AGS-6036	154410
04/28/89	A90267	Preaward Audit of Cost or Pricing Data: Compucom Systems, Inc., Solicitation No. GSC-KESS-B-00040-N-11-9-88	
05/01/89	A80816	Postaward Audit of Multiple Award Schedule Contract: Tandy/Radio Shack, Inc., Contract No. GS-00K-87-AGS-6001	63938
05/02/89	A90258	Preaward Audit of Multiple Award Schedule Contract: Texas Instruments, Inc., Solicitation No. GSC-KES-B-C-00040-11-9-88	
05/05/89	A80926	Postaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Incorporated, Contract No. GS-00K-87AGS-5854 for the Period October 1, 1987 Through September 30, 1988	433629
05/05/89	A80927	Postaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Incorporated, Contract No. GS-00K-87AGS-5854 for the Period November 13, 1986 Through September 30, 1987	42090

05/11/89	A90312	Preaward Audit of Multiple Award Schedule Contract: Grid Systems Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88
05/16/89	A90429	Preaward Audit of Multiple Award Schedule Contract: Federal Sales Service, Inc., Solicitation No. GSC-KESV-00052-N-11-29-88
05/18/89	A90430	Preaward Audit of Cost or Pricing Data: Federal Sales Service, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88
06/05/89	A90424	Postaward Audit of Multiple Award Schedule Contract: Cabletron Systems, Inc., Contract No. GS00K87AGS5387 PS01 for the Period April 1, 1988 Through March 31, 1989
06/09/89	A90539	Preaward Audit of Multiple Award Schedule Contract: Datasec Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88
06/21/89	A90595	Preaward Audit of Multiple Award Schedule Contract: Hetra Computer and Communications Industries, Inc., Solicitation No. GSC-KESO-C-00041-N-12-89
06/23/89	A90719	Preaward Audit of Cost or Pricing Data: Datatape, Incorporated, Solicitation No. GSC-KESR-00051-N-4-12-89
06/28/89	A90569	Preaward Audit of Cost or Pricing Data: C3, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89
06/28/89	A90671	Preaward Audit of Cost or Pricing Data: Denro, Inc., Solicitation No. GSC-KESV-00054-N-4-20-89
06/30/89	A90611	Preaward Audit of Multiple Award Schedule Contract: Recognition Equipment, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89
06/30/89	A90707	Audit of Incurred Costs: American Management Systems, Inc., Contract No. GSC-OIT-6076
07/06/89	A90622	Preaward Audit of Cost or Pricing Data: Norden Service Company, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89
07/11/89	A90598	Preaward Audit of Multiple Award Schedule Contract: On-Line Software International, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89
07/11/89	A90740	Preaward Audit of Cost or Pricing Data: Intellect, Inc., Solicitation No. GSC-KESV-00054-N-4-20-89
07/14/89	A90623	Preaward Audit of Cost or Pricing Data: International Data Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89
07/18/89	A60330	Postaward Audit of Multiple Award Schedule Contract: Concurrent Computer Corporation (Formerly Perkin-Elmer Data Systems Group), Contract No. GS-00C-03590
07/19/89	A60331	Postaward Audit of Multiple Award Schedule Contract: Concurrent Computer Corporation (Formerly Perkin-Elmer Data Systems Group), Contract No. GS-00K8401S5814
07/19/89	A90578	Preaward Audit of Multiple Award Schedule Contract: Candle Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89
07/21/89	A60332	Postaward Audit of Multiple Award Schedule Contract: Concurrent Computer Corporation (Formerly Perkin-Elmer Data Systems Group), Contract No. GS-00K8501S5882

07/21/89	A90675	Preaward Audit of Multiple Award Schedule Contract: AGS Management Systems, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
07/24/89	A90629	Preaward Audit of Multiple Award Schedule Contract: Plantronics, Inc., Solicitation No. GSC-KESR-00053-N-04-25-89	
07/25/89	A90626	Preaward Audit of Multiple Award Schedule Contract: Cognitronics Corporation, Solicitation No. GSC-KESR-00053-N-04-25-89	
07/27/89	A90602	Preaward Audit of Multiple Award Schedule Contract: Control Data Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
07/28/89	A90599	Preaward Audit of Multiple Award Schedule Contract: Rational, Solicitation No. GSC-KESO-C-00039-N-4-13-88	
07/28/89	A90600	Preaward Audit of Multiple Award Schedule Contract: Softool Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
07/28/89	A90649	Preaward Audit of Multiple Award Schedule Contract: McCaw Cellular Communications, Inc., Solicitation No. GSC-KESR-00053-N-04-25-89	
07/31/89	A90642	Preaward Audit of Multiple Award Schedule Contract: Northern Telecom, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
07/31/89	A90670	Preaward Audit of Multiple Award Schedule Contract: Systems Center, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
08/03/89	A90801	Preaward Audit of Cost or Pricing Data: Datum, Inc., Solicitation No. GSC-KESO-00041-N-4-12-89	
08/04/89	A90544	Audit of Termination Settlement Proposal: Trinet, Inc., Contract No. GS11K88BJD0104	
08/09/89	A90735	Preaward Audit of Change Order Proposal: Southwestern Bell Telecommunications, Inc., Contract No. GS-06F-12784	
08/10/89	A90754	Preaward Audit of Cost or Pricing Data: Computer Sciences Corporation, Applied Technology Division, RFP No. GS00K8502D2416	
08/15/89	A80902	Postaward Audit of Multiple Award Schedule Contract: Telex Computer Products, Inc., Contract No. GS-00K-84-01S-5531	29960
08/16/89	A90633	Preaward Audit of Multiple Award Schedule Contract: Xerox Corporation, Solicitation No. GSC-KESO-00041-N-4-12-89	
08/17/89	A90736	Preaward Audit of Change Order Proposal: Southwestern Bell Telecommunications, Inc., Contract No. GS-06F-12784	
08/22/89	A90586	Preaward Audit of Multiple Award Schedule Contract: Pansophic Systems, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
08/22/89	A90606	Preaward Audit of Multiple Award Schedule Contract: Southwestern Bell Freedom Phone, Solicitation No. GSC-KESR-00053-N-04-25-89	

08/22/89	A90608	Preaward Audit of Multiple Award Schedule Contract: Goal Systems International, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
08/22/89	A90794	Postaward Audit of Multiple Award Schedule Contract: Pansophic Systems, Inc., Contract No. GS-00K-89AGS-5517 for the Period October 1, 1988 Through September 30, 1989	1927
08/23/89	A90610	Preaward Audit of Multiple Award Schedule Contract: Tel-labs, Inc., Solicitation No. GSC-KESR-00053-N-04-25-89	
08/24/89	A90761	Preaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
08/29/89	A90679	Preaward Audit of Cost or Pricing Data: Maximus, Incorporated, Solicitation No. GSC-KECT-A-00010-N-4-25-89	
08/29/89	A90753	Preaward Audit of Multiple Award Schedule Contract: Mitel, Inc., Solicitation No. GSC-KESR-00053-N-04-25-89	
08/30/89	A90605	Preaward Audit of Multiple Award Schedule Contract: Comshare Incorporated, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
08/30/89	A90672	Preaward Audit of Multiple Award Schedule Contract: Sharebase (Britton Lee, Inc.), Contract No. GS-00K-89-AGS-5579	
08/31/89	A90639	Preaward Audit of Multiple Award Schedule Contract: Canon USA, Inc., Solicitation No. GSC-KESR-00053-N-4-25-89	
08/31/89	A90769	Preaward Audit of Multiple Award Schedule Contract: Megatek Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
08/31/89	A90874	Review of Application of Agreed Upon Procedures for Initial Pricing Under RFP No. GSC-KESV-00054-N-4-20-89, Denro, Incorporated	
09/05/89	A90701	Preaward Audit of Multiple Award Schedule Contract: Dictaphone Corporation, Solicitation No. GSC-KESR-00053-N-04-25-89	
09/06/89	A90682	Audit of Termination Proposal: Advanced Technology, Incorporated, Delivery Order No. KOO88AJ0569, Contract No. MDA903-87-D-9002	
09/06/89	A90723	Preaward Audit of Cost or Pricing Data: Household Data Services, Inc., Solicitation No. GSC-KESV-00054-N-4-20-89	
09/08/89	A90733	Preaward Audit of Cost or Pricing Data: Federal Sales Service, Inc., Solicitation No. GSC-KESV-00052-N-11-29-89	
09/08/89	A90734	Preaward Audit of Cost or Pricing Data: Federal Sales Service, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	
09/08/89	A90816	Preaward Audit of Cost or Pricing Data: Abacus Technology Corporation, RFP No. KECF-89-004	
09/12/89	A90727	Preaward Audit of Multiple Award Schedule Contract: Sorbus Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	

09/13/89	A80095	Postaward Audit of Multiple Award Schedule Contract: Ungermann-Bass, Inc., Contract No. GS00K85AGS5161, MOD. PS01, for the Period April 1, 1986 Through March 31, 1987	
09/13/89	A90752	Preaward Audit of Multiple Award Schedule Contract: Walker Interactive Systems, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/19/89	A90665	Preaward Audit of Multiple Award Schedule Contract: Prime Computer, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/22/89	A80391	Postaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Contract No. GS00K8501S5875 for the Period October 1, 1984 Through September 30, 1985	63090
09/22/89	A80391	Postaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Contract No. GS00K8401S5837 for the Period February 1, 1984 Through September 30, 1984	
09/22/89	A80391	Postaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Contract Nos. GS00K-86AGS5603 and GS00K86AGS5603 MOD 1-A (Option Yr. 1) for the Period October 1, 1985 Through September 30, 1987	206434
09/22/89	A90805	Preaward Audit of Cost or Pricing Data: Vion Corporation, Solicitation No. GSC-KESO-C-00041-N-04-12-89	
09/25/89	A70023	Postaward Audit of Multiple Award Schedule Contract: Grid Systems Corporation, Contract No. GS00K-840IS6044 for the Period April 19, 1984 Through March 31, 1985	8021
09/25/89	A70570	Postaward Audit of Multiple Award Schedule Contract: Ungermann-Bass, Inc., Contract No. GS00K8401S5180 for the Period June 19, 1984 Through March 31, 1985	
09/25/89	A70571	Postaward Audit of Multiple Award Schedule Contract: Ungermann-Bass, Inc., Contract No. GS00K85AGS5161 for the Period May 24, 1985 Through March 31, 1986	
09/25/89	A90636	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/25/89	A90802	Preaward Audit of Cost or Pricing Data: Delta Data Systems Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	
09/25/89	A90892	Preaward Audit of Multiple Award Schedule Contract: Arix Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/26/89	A90597	Preaward Audit of Multiple Award Schedule Contract: Sun Microsystems Federal, Inc., Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/26/89	A90849	Preaward Audit of Multiple Award Schedule Contract: Intellicorp, Inc., Contract No. GS-00K-89-AGS-5512	
09/26/89	A90895	Audit of Termination Proposal: Keydata Systems, Inc., Contract No. GS-00K88AF-D2218	
09/27/89	A90811	Audit of Overbillings: Tel Plus Communications, Inc., Contract No. GS00K88AGS0478	28438

09/28/89	A90621	Preaward Audit of Cost or Pricing Data: Racal Communications, Inc., Solicitation No. GSC-KESV-00054-N-4-20-89	
09/28/89	A90811	Preaward Audit of Multiple Award Schedule Contract: Tel Plus Communications, Inc., Solicitation No. GSC-KESR-00053-N-04-25-89	
09/29/89	A60282	Postaward Audit of Multiple Award Schedule Contract: Grid Systems Corporation, Contract No. GS00K-830IS6026 for the Period April 6, 1983 Through March 31, 1984	105411
09/29/89	A90660	Preaward Audit of Multiple Award Schedule Contract: Motorola, Inc., Communications Sector, Solicitation No. GSC-KESV-00054-N-4-20-89	
09/29/89	A90664	Preaward Audit of Multiple Award Schedule Contract: Digital Equipment Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/29/89	A90750	Preaward Audit of Multiple Award Schedule Contract: Network Systems Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/29/89	A90817	Preaward Audit of Multiple Award Schedule Contract: Emulex Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	
09/29/89	A90831	Preaward Audit of Multiple Award Schedule Contract: XA Systems Corporation, Solicitation No. GSC-KESO-C-00041-N-4-12-89	

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04/07/89	A90270	Review of Imprest Fund Operations, Public Buildings Service Field Office, 401 Market Street, Room B-6, Camden, New Jersey
04/07/89	A90352	Review of Time and Attendance Practices
04/10/89	A80802	Review of Imprest Fund, Anchorage Field Office, Region 9
04/12/89	A90359	Review of Imprest Fund, Auburn Fleet Management Center, Region 9
04/13/89	A90163	Review of CASU Mail Operations in Fort Worth, Texas
04/25/89	A90220	Review of Imprest Fund and Travelers Checks, Region 7, Office of Finance
04/26/89	A90088	Review of Cash (Treasury) Reconciliation Statement
04/28/89	A90492	Review of Imprest Fund, John O. Pastore Federal Building, Providence, RI
05/03/89	A90534	Review of Imprest Fund, Albany Buildings Management Field Office, Albany, New York
05/04/89	A90349	Review of Imprest Fund, Sansome Street Field Office, Region 9
05/12/89	A80569	Review of the A-76 Program, A-76 Project 10PMM048, Region 9
05/18/89	A70757	Review of Income and Expense Accounting Procedures Relative to Duplicating and Printing Plants

05/23/89	A90253	Review of Imprest Fund, Cincinnati Field Office, Region 5
05/26/89	A90370	Review of GSA Lockbox Procedures, Region 7
06/05/89	A90525	Review of Imprest Fund at the Battery Buildings Management Field Office
06/07/89	A90239	Review of Lockbox Procedures, Region 6
06/16/89	A80569	Review of the A-76 Program, Region 9
06/16/89	A90233	Review of Fleet Management Petroleum Accruals
06/26/89	A90391	Review of Imprest Fund, Akron Field Office, Region 5
06/26/89	A90515	Review of Imprest Fund, GSA Regional Office Building, Kansas City, Missouri
07/06/89	A90519	Review of Imprest Fund, Birmingham Field Office, Region 4
07/06/89	A90724	Review of Imprest Fund, Denver Fleet Management Center
07/07/89	A90261	Review of GSA's Fast Track Award Program
07/11/89	A90668	Review of Imprest Fund, Public Buildings Service Field Office, Lincoln, Nebraska
07/24/89	A80620	Review of Non-Federal Receivables for the Automated Data Processing Fund
07/25/89	A90561	Review of Imprest Fund, Phoenix Fleet Management Center, Region 9
07/27/89	A90760	Review of Imprest Fund, Utah Field Office
08/02/89	A90560	Review of Imprest Fund, Phoenix Field Office, Region 9
08/09/89	A90748	Review of Imprest Fund, Abraham A. Ribocoff Federal Building, Hartford, CT
08/17/89	A90673	Review of Imprest Fund, Harrisburg Sub-field Office, Harrisburg, PA
08/29/89	A90524	Review of Adjusting Entries
09/08/89	A90646	Review of Public Benefit Conveyances of Real Property, Region 5
09/11/89	A90230	Review of Printing Plant 89, National Capital Region
09/13/89	A80778	Review of Time and Attendance Practices, Region 5
09/14/89	A90565	Review of Imprest Fund, Denver Federal Center
09/26/89	A90508	Review of Printing Plant 33 Operations, Richard B. Russell Federal Building, Atlanta, Georgia

09/28/89 A90222 Review of Controls Over the IT Fund Vans Program Payment and Billing Operations

Other Contract Audits

04/03/89 A90377 Audit of Subcontractor Report: Computer Science Corporation-Infonet, Contract No. GS-00K-88AFS1222

04/05/89 A90376 Audit of Subcontractor Reports: Kaiser Engineers, Inc., Contract No. GS-11B-69035

07/19/89 A90722 Audit of Subcontractor Reports: Southwestern Bell Telecom, Inc., Contract No. GS-06F-12784

09/08/89 A90702 Audit of Summary Subcontract Report (Standard Form 295): Prime Computer, Inc., for the Period October 1, 1987 Through September 30, 1988

09/21/89 A90789 Audit of Subcontractor Report: Shaw-Walker Company

Non-GSA Internal Audits

05/15/89 A90257 Review of the Administrative Procedures of the Board for International Broadcasting

05/15/89 A90487 Review of Imprest Fund, U.S. Merit Systems Protection Board New York Regional Office

06/07/89 A90656 Review of Imprest Fund, U.S. Merit Systems Protection Board, San Francisco, California

06/08/89 A90613 Review of Imprest Fund, U.S. Merit Systems Protection Board, Seattle, Washington

06/14/89 A90620 Review of Imprest Fund, U.S. Merit Systems Protection Board, Philadelphia Regional Office

06/27/89 A90604 Review of Imprest Fund, U.S. Merit Systems Protection Board, Dallas, Texas

07/18/89 A90594 Review of Imprest Fund, U.S. Merit Systems Protection Board, Atlanta, Georgia

08/25/89 A90842 Review of Imprest Fund, U.S. Merit Systems Protection Board, Boston, MA, Regional Office

APPENDIX II—DELINQUENT DEBTS

GSA's Office of Comptroller provided the information presented herein.

GSA EFFORTS TO IMPROVE DEBT COLLECTION

During the period April 1, 1989 through September 30, 1989, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused

on upgrading collections functions and enhancing debt management. These activities included the following:

- Installed a credit card point of sale terminal to collect reimbursements for information provided to the public.
- Referred 877 delinquent accounts, valued at approximately \$1,170,000, to debt collection contractors for collection.
- Reviewed accounts receivable operations in one region to ensure compliance with the provisions of the Debt Collection Act of 1982. This review included examinations of account servicing procedures for non-Federal activity.

NON-FEDERAL ACCOUNTS RECEIVABLE

	As of April 1, 1989	As of September 30, 1989	Difference
Total Amounts Due GSA	\$44,413,081	\$56,334,307	\$11,921,226
Amount Delinquent	\$18,959,900	\$26,769,913	\$ 7,810,073
Total Amount Written Off as Uncollectible Between 4/1/89 and 9/30/89	\$766,792		

Of the total amounts due GSA and the amounts delinquent as of April 1, 1989 and September 30, 1989, \$10 million and \$17.7 million, respectively, are being disputed.

APPENDIX III—SUMMARY OF OIG PERFORMANCE DURING FISCAL YEAR 1989

During Fiscal Year 1989, OIG activities resulted in:

- 904 audit reports.
- 46 implementation reviews of internal audit reports.
- Over \$265 million in recommendations that funds be put to better use and questioned costs.
- Management decisions to put almost \$221 million in funds to better use.
- Management decisions to recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries of over \$15 million.
- 390 new investigations opened and 398 cases closed.
- 51 case referrals (86 subjects) accepted for criminal prosecution and 11 case referrals (17 subjects) accepted for civil litigation.
- 43 criminal indictments/informations/complaints and 47 successful prosecutions on criminal matters referred.
- Civil complaints against 10 individuals and 6 civil settlements and judgments.
- 10 referrals to other Federal and State agencies for further investigation.
- 33 reprimands, 9 suspensions, and 4 terminations of GSA employees.
- 6 case referrals recommending suspension of 30 contractors.
- 30 case referrals recommending debarment of 124 contractors.
- 38 contractor suspensions and 66 contractor debarments.
- 50 OIG subpoenas.
- 494 legislative matters and 200 regulations and directives reviewed.
- 186 Hotline calls and letters, 11 GAO referrals, and 21 other agency referrals.

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