

# Semiannual Report to the Congress

October 1, 1991 - March 31, 1992



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



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# Foreword

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*This report summarizes the Office of Inspector General's (OIG) activities between October 1, 1991 and March 31, 1992. I would like to highlight several accomplishments that are important to both the OIG and GSA.*

*The OIG recommended over \$175 million "in funds to be put to better use and questioned costs." Management decisions on financial recommendations, voluntary recoveries, court-ordered recoveries, and investigative recoveries totaled over \$204 million.*

*During this period, a supplier of computer equipment agreed to pay \$15.1 million to settle its potential civil liability under the False Claims Act. This is the largest civil settlement ever received in connection with a single case initiated by the GSA OIG. We also had a successful case under the Program Fraud Civil Remedies Act.*

*We believe our activities have had an impact on improving Agency operations by preventing fraud, waste, and abuse, and heightening awareness of the need for economy and efficiency.*

*I want to take this opportunity to thank the GSA Administrator and Members of Congress for their unwavering support. I also want to commend the contributions of each OIG employee to our achievements during the past 6 months.*

*William R. Barton*

WILLIAM R. BARTON  
Inspector General

April 30, 1992



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# Summary of OIG Performance

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<b>OIG Accomplishments</b>	Total Financial Recommendations	\$175,020,463
	• Recommendations That Funds Be Put to Better Use	\$174,247,493
	• Questioned Costs	\$772,970
	Audit Reports Issued	331
	Investigative Referrals	253

<b>Results Attained</b>	Savings Achieved (Management Agreements and Recoveries)	\$204,371,421
	Indictments and Informations	15
	Successful Criminal Prosecutions	16
	Civil Settlements/Judgments	5
	Contractors Suspended/Debarred	44
	Employee Actions Taken	22



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# Overview And Focus On OIG Activities

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*This report, submitted pursuant to the Inspector General Act of 1978, as amended, chronicles the activities of the General Services Administration's Office of Inspector General. It is the twenty-seventh Report to the Congress since the appointment of GSA's first Inspector General.*

## Overview

### **Procurement Activities**

Significant OIG audits and investigations resulted in:

- Civil fraud settlement agreements resulting in over \$16.4 million in recoveries.
- A successful case under the Program Fraud Civil Remedies Act.
- Convictions of a plastics firm for conspiracy to submit false claims and its former president for making false statements.
- Improvements in controls over contract administration.

### **Agency Operations**

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

- Develop policies and procedures for preparing tool descriptions for the supply catalog.
- Strengthen controls over receivables by improving the billing procedures.
- Improve controls over bills sent to contractors for freight and passenger services.
- Tighten the controls for surplus property used by State agencies.
- Improve the procedures for collecting unauthorized gasoline purchases.

### **Prevention Activities**

OIG prevention activities included:

- Preaward reviews of 220 contracts with an estimated value of \$1.1 billion.
- Integrity awareness briefings of 641 GSA employees.
- Advisory reviews of 18 lease proposals aimed at heading off potential problems.

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# Overview And Focus On OIG Activities

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## Focus

In our last report we identified several areas where we were focusing particular attention. The following is an update on those efforts.

We continue to focus our efforts on helping to ensure the integrity of the procurement process by vigorously pursuing procurement fraud, defective pricing, and price reduction cases. We have established a program bringing an interdisciplinary team approach to cases specially identified as having a high potential for fraud. We expect this will enable us to respond more quickly and more effectively than with traditional methods and should significantly improve the Government's position in criminal and civil fraud prosecutions. These efforts have already begun to bear fruit as reflected in civil fraud recoveries.

The issuance of Consolidated Reports as a means for better assessing GSA programs is another relatively new OIG initiative. We believe this effort is proving extremely worthwhile, and we will be continuing this program. By "taking a step back" and consolidating audit findings over a period of time, these reports enable us to identify recurring trends and systemic weaknesses, and thereby give management a valuable, long-range perspective on critical program areas. Our third Consolidated Report, which will cover overall Agency operations, is nearing completion and will be discussed in our next Report to the Congress.

Efforts to ensure that bid-rigging and other anti-competitive practices are not present in GSA contracting are still being actively pursued. The first major phase of training OIG investigators and auditors in this area has been completed. We expect to complete another training phase and to initiate proactive investigations during the next reporting period.

We are continuing to implement the concepts of Total Quality Management in our organization. During this period, our focus was training and education. Improvement teams, which include OIG employees at all levels nationwide, have been and continue to be established to surface and address quality improvement issues.

Enhancement of the usefulness and accuracy of financial information has always been an objective of our organization. We are continuing this effort through our ever-expanding role in implementing the Chief Financial Officers Act. We have worked with GSA management and with Federal agencies to develop and implement sound financial principles. In addition, we have assumed the leadership role in the management of auditing GSA's financial statements. The future will see us continue to increase our financially-related coverage of Agency activities.

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# *Overview And Focus On OIG Activities*

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Another area receiving attention is the FTS 2000 system which provides Federal agencies with long-distance telecommunications services. This is a major contract program, with a potential \$25 billion cost to the Government over a 10-year period, that has engendered considerable attention and concern. Our long-range plans include a number of reviews of critical aspects of the system. The early audits will focus on billing and financial issues. For example, currently contractors' bills must be manually verified. In addition, GSA customers cannot ascertain whether their bills are accurate. Audits of the FTS 2000 billings and payments have been initiated.



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# Organization, Staffing, and Budget

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

## Organization

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

- The **Office of Audits**, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive coverage of GSA operations (internal or management audits) as well as reviews of GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by fourteen field audit offices.
- The **Office of Investigations**, an investigative unit that manages a nationwide program to prevent and detect illegal and/or improper activities involving GSA programs, operations, and personnel. Headquarters coordinates and oversees the investigative activity of twelve field investigations offices.
- The **Office of Counsel to the Inspector General**, an in-house legal staff that provides legal advice and assistance to all OIG components. These attorneys also represent the OIG in connection with litigation arising out of or affecting OIG operations and prepare OIG comments on proposed legislation.
- The **Office of Administration**, a centralized unit that provides data systems support, handles budgetary, administrative, and personnel matters, as well as formulates OIG comments on proposed regulations and GSA policy issuances.
- The **Quality Management Staff**, a newly created staff that provides leadership, promotes the total quality process within all OIG components, and coordinates quality improvement initiatives with other Federal entities.
- The **Internal Evaluation Staff**, an analytical unit reporting directly to the Inspector General that plans and directs an in-house assessment program, including field office appraisals and sensitive reviews of OIG operations.

## Office Locations

The OIG is headquartered in Washington, DC, at GSA's Central Office building. Field audit or investigations offices are maintained in Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, San Francisco, Auburn, Cleveland, Los Angeles, and Washington, DC.

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# *Organization, Staffing, and Budget*

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## *Staffing and Budget*

The OIG started Fiscal Year 1992 with a total on-board strength of 438 full-time employees. Permanent staffing included 236 auditors, 91 investigators, and 8 attorneys.

The OIG's approved Fiscal Year 1992 budget is approximately \$36.5 million.

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# Procurement Activities

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*The GSA is responsible for providing space for almost 1 million Federal employees. GSA, therefore, acquires buildings and sites, constructs facilities, and leases space as well as contracts for repairs, alterations, maintenance, and protection of Government-controlled space. GSA also operates a Government-wide service and supply system. To meet the needs of customer agencies, GSA contracts for billions of dollars worth of equipment, supplies, materials, and services each year. Our job is to review these procurements on both a preaward and postaward basis to ensure that the taxpayers' interests are adequately protected. We review approximately 500 of GSA's estimated 6,700 contracts each year.*

## **Significant OIG Accomplishments**

### **\$15.1 Million Civil Settlement**

In February 1992, a supplier of computer equipment entered into a civil settlement agreement with the Government to pay \$15.1 million to settle its potential civil liability under the False Claims Act. This is the largest civil settlement ever received in connection with a single case initiated by the GSA OIG.

The joint audit and investigation determined that the company violated the False Claims Act by failing to disclose to GSA discounts it offered on its computer equipment and maintenance service. The investigators found that the company had granted maintenance discounts to commercial customers. GSA contracting officers relied on the information provided by the company and, as a result, awarded the contracts at higher prices than would have been negotiated had there been proper disclosure. Also, we determined that the company sold a significant quantity of refurbished computer equipment under the contract that it represented as new equipment.

The settlement resulted from a 3-year investigation by the GSA OIG, Department of Justice Civil Division, and the U.S. Attorney's Office for the Northern District of Texas.

### **Program Fraud Civil Remedies Act**

In February 1992, an office equipment firm and its owner agreed in a settlement to pay the Government \$45,000 under the Program Fraud Civil Remedies Act. Under the Act, Federal agencies may, with Department of Justice approval, institute administrative proceedings to recover damages and penalties from a person or entity that presents false claims or makes false statements that cause damage to the Government of up to \$150,000. Agencies can recover double the Government's damages and penalties of up to \$5,000 per violation.

The OIG initiated actions under the Act after a GSA employee reported that the prices in catalogs provided to Federal agencies by the firm differed from the negotiated contract terms. We found that the company had overcharged customer agencies for office equipment and

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# ***Procurement Activities***

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related items by providing catalogs that overstated prices negotiated and awarded under the contract. After the termination of the contract, the firm continued to contact Federal agencies and attempted to sell equipment using other GSA contractor's numbers.

In addition to the settlement, the owner, the firm, and two affiliated companies agreed to voluntary debarment for 18 months, thereby precluding them from participating in the Federal procurement process.

## ***\$1,392,716 Civil Agreements***

In addition to the \$15.1 million civil settlement noted above, the Government entered into two civil settlement agreements, totaling \$1,392,716, with Federal suppliers. The settlement agreements were negotiated by representatives of the Department of Justice and the GSA OIG.

Under the terms of the first agreement, an office furniture manufacturer paid the Government \$1,257,716 to settle its potential civil fraud liability under the False Claims Act. The firm's contracts with GSA included a provision whereby it would charge the Government for the exact cost of shipping its products to Federal customers. A joint audit and investigation revealed that the firm obtained a shipping discount from a freight carrier and asked the company not to include the discount on its freight bills. Instead, the freight company gave the furniture manufacturer rebate checks at the end of the month. The firm never informed the Government of its arrangement and continued to submit to GSA the freight company's bills, which no longer reflected the exact shipping costs. As a result of this arrangement, the Government overpaid the furniture company for the costs of delivering the furniture.

The second agreement provided that two computer equipment suppliers would pay the Government a total of \$135,000 to settle their potential civil fraud liability. The agreement stemmed from an OIG review which disclosed that one of the companies used sales data from the related company to help meet the commerciality requirements for a contract. However, the firm did not disclose to GSA that the related company offered significantly larger discounts to commercial customers than those offered to GSA.

## ***Conspiracy Conviction***

A plastics firm was placed on 5 years unsupervised probation and prohibited from conducting business with the Government after pleading guilty to conspiracy to submit false claims. In addition, in February 1992 the former president of the company pled guilty to making false statements. His sentencing is scheduled for April 1992.

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# *Procurement Activities*

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An OIG investigation was initiated after a GSA contracting officer alleged that the firm had provided the Government with plastic bags that failed to conform to the requirements and specifications of its GSA contract, valued at over \$4,500,000. The contract required the company to test the plastic bags prior to shipment to the Government and to certify that these bags met all contract requirements. The investigation revealed that the company did not perform the required testing prior to releasing the bags for shipment. The president then falsely certified to the Government that the bags had been tested. False certifications applied to more than \$500,000 in shipments to GSA depots.

The investigation also disclosed that the firm billed GSA for full delivery of orders of the plastic bags. However, only partial orders had been received and certified as complying with contract terms. The fraudulent claims totaled over \$230,000.

## ***Contracts Branch***

The OIG completed a regional review of contract administration for automated information systems. During Fiscal Year 1991, it was expected that task orders in excess of \$20 million would be issued.

The review disclosed that internal controls were weak in that agencies' procurement requests were not logged in upon receipt, monitored during the processing stages, and annotated as being completed. Consequently, a contractor's claim was misplaced for 7 months and an incoming order was misfiled, found 9 months later, and returned to the requester with no action.

The review also found procurement deficiencies in that contracting officers were issuing orders without having the delegated authority, and case files did not contain adequate documentation to support the need for the orders or the prices paid. Both of these errors resulted in noncompliance with established procurement regulations.

The December 24, 1991 report made six recommendations to the Assistant Regional Administrator, Information Resources Management Service, to correct identified deficiencies. These included recommendations to:

- Set up control procedures to identify, record, and track transactions from receipt until completion by the branch.
- Permit only administrative contracting officers with delegated authority to issue task orders.
- Follow the applicable regulations and properly prepare procurement documents.

Responsive action plans were provided for implementing the report recommendations.

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# Agency Operations

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*The General Services Administration is a central management agency that sets Federal policy in such areas as Federal procurement, real property management, and telecommunications. GSA also manages diversified Government operations involving buildings management, supply facilities, real and personal property disposals and sales, data processing, and motor vehicle and travel management. In addition, GSA manages over 115 accounting funds and provides cross-servicing support for client agencies. The OIG performed 90 internal audits this period.*

## **Significant OIG Accomplishments**

### **Supply Catalog Operations**

The OIG evaluated the operations of the technical research office responsible for preparing and updating purchase descriptions for tools carried in the GSA supply catalog. The research office manages its data concerning tools by using an automated data system.

We found that many of the catalog descriptions for tools had not been developed and updated accurately and consistently. Supply catalogers did not always develop or update the descriptions, the documentation to support actions taken, and the types of information shown on the tool descriptions in a correct and uniform manner. Current and accurate descriptions are essential for procuring the correct items.

Our review of the research office's weekly productivity reports showed that the production claimed by its employees was not always accurate. Reliable productivity statistics are essential because they are the primary basis for the individual cataloger's performance evaluation and are used to rate the office's accomplishments.

Finally, requested changes to the system data by the research office were not satisfactorily addressed in a timely manner. Since the system data is the primary source of information on what items are available to customers and how they can be obtained, it is important for this information to be accurate. We believe the causes of unresolved requests to change the system data should be resolved and appropriate action taken to expedite the resolution of outstanding system change requests.

The December 19, 1991 report proposed two recommendations to the Regional Administrator to:

- Develop policies and procedures to specify what data should be shown on the purchase descriptions and what supporting documentation should be maintained, and to review a sample of supply catalogers' descriptions to ensure adherence to established procedures.

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# Agency Operations

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- Develop procedures to ensure that production records are accurate.

Responsive action plans were provided for implementing the report recommendations.

## ***Theft of Government Property***

A joint GSA OIG and Federal Protective Service investigation resulted in the convictions of three members of a local labor union and a former GSA employee for mail fraud and for giving and receiving gratuities. An investigation was initiated following allegations that a stolen vehicle ring and a vehicle substitution scheme had been operating out of leased space at a GSA depot and involved at least three Government vehicles.

The investigators found that a former GSA employee had received two vehicles in exchange for permitting car theft, an insurance fraud scheme, and a vehicle substitution scheme to proceed in space GSA leased to a movie company for a television series. The labor union members, who were responsible for purchasing vehicles used in spectacular crash and explosion sequences, stole Government vehicles and destroyed them for the television series rather than destroy the vehicles donated for that purpose.

On February 24, 1992, one individual pled guilty to charges of mail fraud. On February 28, 1992, the second and third individuals were convicted of mail fraud and the third individual convicted of giving a gratuity. Also, the former GSA employee had been convicted on September 28, 1990 on two counts of receiving a gratuity.

Sentencing is scheduled for May 1992.

## ***Controls Over Receivables***

The OIG evaluated controls over the billing and collecting of delinquent Federal automated data processing accounts. Our review identified needed improvements to the billing procedures and financial computer programs.

We found that GSA billing documents sent to the customer did not always identify the services provided. Improved billing documents, which would include a description of services rendered such as labor, travel, fee, or other charges, could enhance the timely receipt of monies due the Government.

We also found that customer records for paid bills were being purged and were no longer accessible which resulted in insufficient supporting documentation for future research. Also, as a result of program problems, the finance division could not retrieve old

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# Agency Operations

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delinquent bills in suspense accounts or automatically update multiple bills for the same customer. Revisions to this computer program would facilitate customer account administration.

In addition, the address codes in the system were not always accurate. The input codes used for a billing address program did not agree with address codes on the output billing report. As a result, the billing attachment could be sent to the wrong address, causing a payment delay.

The October 18, 1991 report made two recommendations to the Comptroller and one recommendation to the Commissioner, Information Resources Management Service. These included recommendations that:

- Revisions be made to the billing programs which would provide the user with a document which provides a description of services rendered.
- A program be developed to provide historical customer contact records on accessible microfiche, obtain all the oldest delinquent bills, and allow updates to multiple bills automatically for the same customer.

Responsive action plans were provided for implementing the report recommendations.

## ***Transportation Audit Program***

GSA's Office of Transportation Audits is responsible for auditing transportation bills paid by all Government agencies for both freight and passenger services worldwide, and recovering carrier overcharges identified by these audits. Currently, contracts are awarded with private sector firms to perform the majority of these audits.

The OIG completed a review of the controls established by the Office of Transportation Audits and concluded that the document controls over bills that are sent to contractors need to be strengthened. We found that statistics on the exact number of bills, copies of the bills, or data from each bill are not collected before sending the bills to the audit firms. In addition, the contractors did not have a document control system nor were they provided with procedures for controlling these documents. As a result, there is no assurance that each bill, which represents a potential claim for overcharges, is accounted for and reviewed.

We also reported that the quality control program for the auditing of these bills was initiated by the Office, but findings are not being used to monitor contractor performance. There was no measurable standard to evaluate the quality of the contract work being performed.

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# Agency Operations

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The December 1991 report made four recommendations to the Commissioner, Federal Supply Service. These included recommendations to:

- Review alternative document control systems and identify and implement a cost-effective system to ensure accountability and control.
- Reinstigate a quality assurance program with measurable performance standards for contractors, with tests of performance and follow-up action with contractors.

The Commissioner, Federal Supply Service, agreed with the recommendations in the report. The audit is still in the resolution process.

## ***Federal Surplus Program***

Public Law 94-519 assigns GSA responsibility for administering the Federal Surplus Property Donation Program. Under the program, States are eligible to receive Federal surplus personal property and donate it to qualified public and private nonprofit organizations. Each State establishes an independent agency for surplus property to administer the program at the State level.

This period, the OIG completed a regional evaluation of such a State agency for surplus property. The review revealed the controls that ensure the State agency is complying with applicable regulations needed improvements in several areas. The State agency performed infrequent utilization inspections of Federal surplus passenger vehicles and of items valued at more than \$3,000. These inspections ensure against the potential misuse of donated property. Also, donee eligibility files were found not to be current and accurate. As a result, there was limited assurance that property had been donated solely to eligible public agencies and nonprofit organizations. Finally, seven donees had not placed fourteen donated items into use within 1 year, as required, of receipt of property.

The report included three recommendations to the Regional Administrator recommending that the Federal Supply Service Bureau:

- Emphasize the importance of utilization inspections to State agency officials and monitor the progress of inspection efforts as part of the biannual review of the State agency.
- Advise the State agency to maintain donee eligibility files on a current basis.
- Request that the State agency takes action to recover the items not put into use.

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

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# Agency Operations

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## *Fleet Management*

This period, the OIG reviewed the operations at two Fleet Management Centers. We concluded that, while the centers were generally successful in satisfying customer requirements and operated in accordance with applicable policies and procedures, improvements were needed in several areas.

In one center, we found that 40 percent of all credit card gasoline purchases were at full service prices or for premium grade gasoline, although agencies are required to use self service pumps and regular grade gasoline. The center could recover about \$35,000 by billing agencies which continue to overlook the policies on the use of self service pumps and regular grade gasoline. In addition, we estimated that the annual difference between the two services and gasoline purchases could total \$360,000 for the region.

In the other center, we found that controls over vehicle credit cards needed strengthening. There was minimal separation of duties in the credit card program. The center did not always obtain the required explanation concerning lost or stolen credit cards before replacing cards, issued new credit cards before broken cards were returned, and inadequately monitored stolen or lost credit cards. In both centers, security over Government vehicles was lacking because unattended vehicles were not locked, thus increasing the Government's risk of theft or damage.

Our two reports in January 1992 proposed several recommendations to the Regional Administrators to:

- Clarify the policy on billing customer agencies for unauthorized gasoline purchases; and follow the policy for documenting, notifying, and billing customer agencies when a pattern of continuous use of full service pumps and premium grade gasoline purchases exists.
- Implement procedures to ensure that key credit card duties are separated, full explanations of the circumstances regarding lost or stolen credit cards are obtained prior to replacement, and broken cards are returned before issuing replacement cards; and establish written procedures to ensure consistent, documented evaluation of charges against lost or stolen credit cards.
- Ensure that employees lock unattended vehicles.

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

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# Prevention Activities

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*In addition to detecting problems in GSA operations, the OIG is responsible for initiating actions to prevent fraud, waste, and abuse and to promote economy and efficiency.*

## **Significant Preaward Audits**

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits. This period, the OIG performed preaward audits of 220 contracts with an estimated value of \$1.1 billion. The audit reports contained over \$173 million in financial recommendations.

### **Multiple Award Schedule Contracts**

This period, the OIG performed four significant audits involving multiple award schedule contracts. Estimated Government-wide sales under these contracts total over \$271.5 million. Based on our findings, the auditors recommended that over \$43.1 million in funds be put to better use.

The OIG evaluated cost and pricing proposals submitted in response to three GSA solicitations: one for security filing cabinets, safes, and vault doors; and two for furniture. The audits advised the contracting officers that the cost or pricing data in the proposals were overstated or unallowable in several cost categories. Audit adjustments were made to reduce proposed rates where appropriate, and unsupported costs were identified for follow-up inquiries by the contracting officer.

The OIG also evaluated discount schedule and marketing data submitted in response to a GSA solicitation for industrial furniture. We advised the contracting officer that the firm offered higher discounts to commercial customers and overstated the freight cost in the offer.

### **Other Contracts**

The OIG performed three significant audits involving a termination settlement proposal, a claim for increased costs, and an architectural and engineering services proposal. The three audits reviewed proposed amounts of over \$32.8 million and recommended adjustments of over \$28.2 million.

- The OIG evaluated a settlement proposal submitted in response to the termination of a contract for computer terminal systems and software. The audit report advised the contracting officer that substantial dollar amounts contained in the firm's proposal were unallowable by regulations, unallocable to the contract, and unsupported or overstated. Based on these findings, the auditors recommended adjustments in the following categories: hardware

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# Prevention Activities

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and software expenses, maintenance costs, overhead rates, contingency fee expenses, and general and administrative expenses.

- The OIG audited a claim for increased costs related to the restoration and renovation of a Federal building. The contractor alleged that Government-caused delays resulted in the increased costs. The audit report advised the contracting officer that costs contained in the claim were overstated and unallowable and recommended an adjustment to the claimed amount. Most of the adjustments were made in labor costs, overhead allocations, subcontractor costs, and profit.
- The OIG evaluated a pricing proposal submitted for architectural and engineering services related to the construction of a Federal building. The audit report advised the contracting officer that certain proposed costs for overhead, direct labor, and other direct costs were overstated or unsupported. Based on these findings, the auditors recommended reductions to the proposed contract amount.

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

The OIG furnishes GSA management with extensive technical assistance and advice relative to the Federal Managers' Financial Integrity Act that requires GSA to provide assurance that Agency resources are protected from fraud, waste, mismanagement, and misappropriation. This period, the OIG reviewed GSA's efforts in carrying out Section 2 of the Act, including evaluations of management's Fiscal Year 1991 assurance statements. We advised management that, while the majority of the assurance statements were complete, and appropriately reported control weaknesses, a few statements were not reliable. We noted that four assurance statements did not completely report control weaknesses and that ten program components' assessments of risks were inappropriate. The OIG also reviewed GSA's efforts in carrying out Section 4 of the Act by evaluating the Fiscal Year 1991 assurance statement concerning financial management systems. We advised management that the statement was complete and the information presented was reliable.

## ***Integrity Awareness***

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on their responsibilities for the prevention of fraud and abuse, and for reinforcing employees' roles in helping to ensure the integrity of Agency operations. Several significant OIG accomplishments reported this period resulted from allegations received from GSA employees.

This period, we presented 25 briefings which were attended by 641 Central Office and regional employees. These briefings explain the statutory mission of the OIG and the methods available for reporting suspected instances of wrongdoing. In addition, through case studies and slides, the briefings expose GSA employees to actual instances of white collar crime in GSA and other Federal agencies.

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# Prevention Activities

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## Advisory Lease Reviews

The OIG's program for reviewing leases prior to award provides front-end assurance that GSA is adhering to regulations and procedures before awarding selected leases exceeding established thresholds. These reviews, although advisory in nature and only selectively performed due to workload constraints, promote opportunities for economy and efficiency in the leasing area, and the avoidance of problems before they occur.

The program achieved the following results during the reporting period:

Lease proposals submitted for review .....	52
Lease proposals reviewed.....	18
Lease proposals with deficiencies.....	13
Lease proposals with no deficiencies.....	5

Deficiencies identified through OIG advisory lease reviews related to discrepancies between Government estimates and lessor's projections for buildout costs, incorrect occupancy data, the inclusion of alteration costs which should be borne by the occupant, a deficient tax adjustment clause which could have major impact on the Government's cost, incomplete lease files, and inadequate or missing file documentation.

## Hotline

The Hotline is another part of our prevention program. It provides an avenue for concerned employees to report suspected wrongdoing. Hotline posters located in GSA-controlled buildings, as well as Hotline brochures, encourage employees to use the Hotline.

During this reporting period, we received 75 Hotline calls and letters. Of these, 64 complaints warranted further action. We also received 6 referrals from GAO and 7 referrals from other agencies; 12 of these referrals required further action.

## Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that management corrective actions are being accomplished according to established milestones. This period, the OIG performed 13 implementation reviews. In 10 of these cases, management was successfully implementing the recommendations. In the other 3 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

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# *Prevention Activities*

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## ***Legislative Requirements***

This period, the OIG conducted two evaluations to satisfy legislative requirements for Fiscal Year 1991 activities. In the first evaluation, the OIG reviewed GSA's Fiscal Year 1991 compliance with Public Law 101-121, Department of Interior and Related Agencies Appropriations Act (also known as the Byrd Amendment Restrictions on Lobbying Activities). We found GSA in compliance with the Amendment requirements.

In the second review, the OIG evaluated GSA's process for following the guidelines established by the Office of Management and Budget Circular A-120 and the requirements of Public Law 96-83, as prescribed by the Office of Federal Procurement Policy. We found that the controls over the appointments of experts and consultants were adequate to ensure compliance with requirements, although minor improvements were recommended to GSA management.

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# Review of Legislation and Regulations

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*Pursuant to the Inspector General Act of 1978, the OIG is required to review existing and proposed legislation to determine its impact on the prevention and detection of fraud and abuse in the Agency's programs and operations.*

During this period, the OIG reviewed 245 legislative matters and 111 proposed regulations and directives. The OIG provided significant comments on the following items:

- **Amendment to H. R. 1218, Privacy for Consumers and Workers Act.** We supported the general proposition that individuals should be protected at their workplace from unwarranted invasions of privacy. However, we raised concerns that the bill may have a number of adverse consequences for Federal agencies. We believe requiring the Government to tell a prospective employee about potential electronic monitoring during the first interview could have a harmful effect on hiring. We were concerned that the provisions do not allow prosecutors sufficient discretion as to the appropriate time for the release of electronic monitoring information during court actions. We further noted that highly intrusive surveillance should only be carried out by Government law enforcement personnel trained to recognize and investigate criminal activity. We also suggested that the proposed bill should clearly define law enforcement agencies and include Inspector General offices.
- **FSS Acquisition Letter, The Multiple Award Schedule, Items to Stock Program.** We opposed the portion of the Acquisition Letter that advocates placing multiple award schedule items at GSA Distribution Centers. We do not believe that the customer will receive better pricing than that available under the multiple award schedule. We believe that the discounts obtained from the contractor through the schedule would be negated due to the markup the Distribution Center would put on these items before customers could make a purchase.
- **Draft GSA Order 2800.1C, Preaward Clearance Requirements and Procedures.** We agreed with the proposed policy in the Order which revises the preaward clearance requirements and procedures for GSA procurement actions. We stated that the changes update the Order by more accurately reflecting the types of contracting used by the Agency. We commented that clarification was needed on whether the threshold applies to annual sales or total estimated contract sales for multi-year contracts.

# Statistical Summary of OIG Accomplishments

## Audit Reports Issued

The OIG issued 331 audit reports, including 3 audits performed by the OIG that were issued to other agencies and 24 audits performed for the OIG by another agency. The 331 reports contained financial recommendations totaling \$175,020,463, including \$174,247,493 in recommendations that funds be put to better use and \$772,970 in questioned costs. Due to GSA's mission of procuring supplies and services for the Government, most of the recommendations that funds be put to better use were applicable to funds other agencies would expend under GSA's Government-wide contracts.

## Management Decisions on Audit Reports

Table 1 summarizes the status of the universe of audits requiring management decisions during this period, as well as the status of those audits as of March 31, 1992. Sixteen reports more than 6 months old were awaiting management decisions as of March 31, 1992; but all of them were preaward audits, which are not subject to the 6 month management decision requirement. Table 1 does not include 3 reports issued to other agencies this period and 23 reports excluded from the management decision process because they pertain to ongoing investigations.

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

	No. of Reports	Reports with Financial Recommendations	Total Financial Recommendations
For which no management decision had been made as of 10/1/91			
Less than 6 months old	155	105	\$121,632,428
More than 6 months old	25	21	9,153,707
Reports issued this period	<u>328</u>	<u>203</u>	<u>175,020,463</u>
<b>TOTAL</b>	<b>508</b>	<b>329</b>	<b>\$305,806,598</b>
For which a management decision was made during the reporting period			
Issued prior periods	164	111	\$125,259,218
Issued current period	<u>213</u>	<u>112</u>	<u>78,812,882</u>
<b>TOTAL</b>	<b>377</b>	<b>223</b>	<b>\$204,072,100</b>
For which no management decision had been made as of 3/31/92			
Less than 6 months old	115	91	\$ 96,207,581
More than 6 months old	<u>16</u>	<u>15</u>	<u>5,526,917</u>
<b>TOTAL</b>	<b>131</b>	<b>106</b>	<b>\$101,734,498</b>

# Statistical Summary of OIG Accomplishments

## Management Decisions on Audit Reports with Financial Recommendations

Tables 2 and 3 present the audits identified in Table 1 as containing financial recommendations by category (funds to be put to better use or questioned costs). Some of the reports contained recommendations that funds be put to better use as well as questioned costs, and these reports are therefore included in both Tables 2 and 3.

**Table 2. Management Decisions on OIG Audits with Recommendations that Funds be Put To Better Use**

	No. of Reports	Financial Recommendations
For which no management decision had been made as of 10/1/91		
Less than 6 months old	94	\$117,090,158
More than 6 months old	15	6,222,481
Reports issued this period	<u>181</u>	<u>174,247,493</u>
<b>TOTAL</b>	<b>290</b>	<b>\$297,560,132</b>
For which a management decision was made during the reporting period		
Recommendations agreed to by management based on proposed		
• management action		\$182,377,675
• legislative action		—
Recommendations not agreed to by management		<u>14,417,229</u>
<b>TOTAL</b>	<b>194</b>	<b>\$196,794,904 *</b>
For which no management decision had been made as of 3/31/92		
Less than 6 months old	81	\$ 95,799,452
More than 6 months old	<u>15</u>	<u>5,526,917</u>
<b>TOTAL</b>	<b>96</b>	<b>\$101,326,369</b>

\* Includes \$561,141 that management decided to seek that exceeded recommended amounts.

# Statistical Summary of OIG Accomplishments

**Table 3. Management Decisions on OIG Audits with Questioned Costs**

	No. of Reports	Questioned Costs	Unsupported Costs
For which no management decision had been made as of 10/1/91			
Less than 6 months old	12	\$ 4,542,270	\$—
More than 6 months old	6	2,931,226	—
Reports issued this period	<u>22</u>	<u>772,970</u>	<u>—</u>
<b>TOTAL</b>	<b>40</b>	<b>\$8,246,466</b>	<b>\$—</b>
For which a management decision was made during the reporting period			
Disallowed costs		\$7,865,801 *	\$—
Costs not disallowed		<u>10,937</u>	<u>—</u>
<b>TOTAL</b>	<b>30</b>	<b>\$7,876,738 **</b>	<b>\$—</b>
For which no management decision had been made as of 3/31/92			
Less than 6 months old	10	\$ 408,129	\$—
More than 6 months old	<u>—</u>	<u>—</u>	<u>—</u>
<b>TOTAL</b>	<b>10</b>	<b>\$ 408,129</b>	<b>\$—</b>
* \$2,840,823 of this amount was recovered in civil settlements, as reported in Table 5.			
** Includes \$38,401 that management decided to seek that exceeded recommended amounts.			

## Investigative Workload

The OIG opened 202 investigative cases and closed 179 cases. In addition to these cases, the OIG received and evaluated 133 complaints and allegations from sources other than the Hotline that involved GSA employees and programs. Based upon our analyses of these complaints and allegations, OIG investigations were not warranted.

# Statistical Summary of OIG Accomplishments

## *Referrals*

The OIG makes criminal referrals to the Department of Justice or other authorities for prosecutive consideration and civil referrals to the Civil Division of the Department of Justice or a U.S. Attorney for litigation consideration. The OIG also makes administrative referrals to GSA officials on cases disclosing nonprosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the Government.

**Table 4. Summary of OIG Referrals**

Type of Referral	Cases	Subjects
Criminal	35	71
Civil	10	15
Administrative	98	167
<b>TOTAL</b>	<b>143</b>	<b>253</b>

In addition, the OIG made 2 referrals to another Federal activity for further investigation or other action and 95 referrals to GSA officials for informational purposes only.

## *Actions on OIG Referrals*

Based on these and prior referrals, 14 cases (27 subjects) were accepted for criminal prosecution and 4 cases (8 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 15 indictments/informations and 16 successful prosecutions. OIG civil referrals resulted in 2 civil fraud complaints and 5 settlements or judgments. Based on OIG administrative referrals, management debarred 15 contractors, suspended 29 contractors, and took personnel action against 22 employees.

# Statistical Summary of OIG Accomplishments

## Monetary Results

Table 5 presents the amounts determined to be owed the Government as a result of criminal and civil actions. The amounts do not necessarily reflect actual monetary recoveries.

In addition, the OIG identified for recovery \$296,496 in money and/or property during the course of its investigations.

**Table 5. Criminal and Civil Recoveries**

	<u>Criminal</u>	<u>Civil</u>
Fines and Penalties	\$ 31,500	\$ 49,450
Settlements or Judgments	—	16,492,761 *
Restitutions	<u>98,561</u>	<u>—</u>
<b>TOTAL</b>	<b>\$130,061</b>	<b>\$16,542,211</b>

\* This amount includes \$2,840,823 reportable pursuant to Section 5(a)(8) of the Inspector General Act as management decisions to disallow costs. See Table 3.

# ***Appendices***



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# Appendix I – Significant Audits From Prior Reports

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

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

## **Personal Property Sales**

*Period First Reported: April 1, 1991 to September 30, 1991*

This review identified the need for improved procedures and controls to process personal property sales proceeds. The report contained two recommendations; they have not yet been implemented.

The first recommendation requires the development of automated procedures to process personal property sales proceeds. It is scheduled for completion in June 1992. The second recommendation, which involves developing software to record sales data on laptop computers, is scheduled for completion in June 1992.

## **Contingency Planning for Computer Systems**

*Period First Reported: October 1, 1990 to March 31, 1991*

This review disclosed the need to improve contingency plans for computer systems in the event of emergency situations. The report contained one recommendation; it has not yet been implemented.

This recommendation requires an annual review of computer system security documentation and a report to the head of the appropriate service of any noncompliance. It is scheduled for completion by August 1992.

## **Safety Concerns**

*Period First Reported: October 1, 1990 to March 31, 1991*

This review revealed that improved controls over safety and environmental surveys were necessary. The report contained two recommendations; one has been implemented.

The remaining recommendation involves conducting safety and environmental surveys on leased buildings and monitoring cases until deficiencies are resolved. It is scheduled for completion in April 1992.

## **Relocation of Household Goods**

*Period First Reported: October 1, 1990 to March 31, 1991*

This review identified the need to improve the operations of the Household Goods Traffic Management Program. The report contained five recommendations; four have been implemented.

The remaining recommendation involves requiring agencies to submit carrier evaluation forms in a timely manner and establishing procedures to furnish performance data to carriers. It is scheduled for completion in September 1992.

## **Rental Payments**

*Period First Reported: April 1, 1990 to September 30, 1990*

This review showed that improved controls over lease payments were necessary. The report contained nine recommendations; seven have been implemented.

The remaining two recommendations, which require the resolution of debits and credits for leases and the collection of any lease overpayments, are scheduled for full implementation in May 1992 and April 1992, respectively.

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# Appendix I – Significant Audits From Prior Reports

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## **Rent Exemptions**

*Period First Reported: April 1, 1990 to September 30, 1990*

This review identified the need for better management and control of rent exemptions. The report contained eight recommendations; seven have been implemented.

The remaining recommendation requires the analysis of billings documents and correcting the errors found. Implementation is scheduled for June 1992.

## **Fire Safety**

*Period First Reported: October 1, 1989 to March 31, 1990*

A series of eight OIG reviews identified the need to improve the monitoring of fire safety conditions at Federal facilities. Seven reports were fully implemented as of September 30, 1991.

The remaining report contained eight recommendations; seven have been implemented. The remaining recommendation requires the performance of a risk assessment. Full implementation is scheduled for May 1992.

## **Purchase Order Form**

*Period First Reported: April 1, 1989 to September 30, 1989*

This review of a purchase order form disclosed that the design of the form caused problems with data entry, processing, and mailing. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires redesign of the purchase order form, is scheduled for completion in June 1992.

## **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; four have been implemented.

The remaining recommendation involves contracting officer reviews of internal management records. It is scheduled to be implemented by May 1992.

## **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; 12 have been implemented.

The remaining recommendation involves obtaining a determination from an Architect and Engineering Deficiency Committee. The recommendation was originally scheduled for completion in June 1988, then implementation was revised to June 1990. The contractor has since filed an appeal with the GSA Board of Contract Appeals.

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
<i>(Note: Due to the pre-decisional nature of some audits, the financial recommendations pertaining to these reports are not listed in this Appendix.)</i>				
<b>PBS INTERNAL AUDITS</b>				
10/08/91	A10323	Audit of the Award and Administration of the Martin Luther King, Jr. Federal Building and U.S. Courthouse, New Construction Project		
10/21/91	A11684	Preaward Lease Review: Melpar Building, 7700 Arlington Boulevard, Falls Church, VA 22042, Lease Number GS-11B-10133		
11/05/91	A21510	Preaward Lease Review: U.S. Attorney's Office, Cleveland, Ohio, Lease Number GS-05B-15282		
11/08/91	A10213	Postaward Lease Audit of One Congress Street, Boston, MA, Lease Number GS-01B(PEL)-03678 NEG.		
11/20/91	A11688	Preaward Lease Review: Prince George Center II, 3700 East West Highway, Hyattsville, MD 20782, Lease Number GS-11B-10258		
11/21/91	A21803	Preaward Lease Audit: 9221 Ward Parkway, Kansas City, Missouri, Lease Number GS-06P-19922		
11/21/91	A21804	Preaward Lease Audit: 4370 West 109th Street, Overland Park, Kansas, Lease Number GS-06P-19923		
11/26/91	A11066	Postaward Audit of Supplemental Lease Agreement Number 15, Lease Number GS-06P-70165, 2400 West 75th Street, Prairie Village, Kansas		
11/29/91	A23006	Preaward Lease Review: Jefferson Plaza I and II, 1411-1421 Jefferson Davis Highway, Arlington, VA 22202, Lease Number GS-11B-20605		
12/09/91	A10655	Audit of GSA's Physical Security Survey Program		
12/13/91	A00866	Report on the Review of the Administration of GSA Elevator Maintenance Contracts		
12/13/91	A20314	Preaward Lease Review: U.S. Fish and Wildlife Service, Lease Number GS-01B(PEL)-03754 NEG.		
12/27/91	A10866	Postaward Lease Review: U.S. Navy, Indianapolis, IN, Lease No. GS-05B-14915		\$150,584

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/10/92	A10818	Review of the Chicago Alterations Works Group, Region 5		\$2,206
01/17/92	A10058	Audit of Buildings Management Houston Field Office, Region 7		
01/21/92	A20920	Audit of Proposed Lease Number GS-03B-10277, World Trade Center, 101 East Main Street, Norfolk, VA		
01/28/92	A10322	Review of the U.S. Courthouse Buildings Management Field Office, Region 2		
01/30/92	A20926	Audit of Proposed Lease Number GS-03B-20064, 200 Saint Paul Place, Baltimore, Maryland		
01/31/92	A22138	Preaward Lease Review: Colorado and Santa Fe Partners III, Solicitation Number 91-03		
02/13/92	A22446	Preaward Lease Audit: 71 Stevenson Street, San Francisco, California, Lease Number GS-09B-91267		
02/19/92	A20931	Audit of Proposed Lease Number GS-03B-20065, 1125 Berkshire Boulevard, Wyomissing, Pennsylvania		
02/25/92	A20653	Preaward Lease Review: One Pierrepont Plaza, Brooklyn, NY, Lease Number GS-02B-22622		
02/28/92	A23043	Preaward Lease Review: 800 North Capitol Street, Washington, D.C., Lease Number GS-11B-20672		
03/06/92	A23022	Preaward Lease Audit: Columbia Plaza Office Building, 2401 E Street, NW, Washington, DC, Lease Number GS-11B-10187		
03/12/92	A10518	Audit of Controls Over Lease Payments in Region 3		\$1,450
03/12/92	A20612	Audit of Administration of Concessions Contracts		
03/18/92	A20659	Preaward Lease Review: 181 South Franklin Avenue, Valley Stream, New York, Lease Number GS-02B-22023		
03/23/92	A21225	Audit of Preaward Lease: FAA Building, College Park, GA, Lease Number GS-04B-30123		
03/25/92	A11666	Postaward Lease Review of the Comsat Building, Lease Number GS-11B-60249		\$1,016
03/30/92	A21220	Audit of Preaward Lease: Internal Revenue Service Building, Covington, Kentucky, Lease Number GS-04B-31332		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
<b>PBS CONTRACT AUDITS</b>				
10/02/91	A11064	Preaward Audit of Architect and Engineering Services Contract: Sverdrup Corporation, Solicitation Number GS05P91GBC0039		
10/03/91	A11428	Preaward Audit of Change Order Proposal: Scott Company of California, Subcontractor to Tutor-Saliba Corporation, Contract Number GS-09P-88-KTC-0232		
10/04/91	A00665	Preaward Audit of Claim for Increased Costs: Nico Construction Company, Inc., Contract Number GS11P86MKC7276		
10/04/91	A10647	Preaward Audit of Architect and Engineering Services Contract: Charles Warterfield, Architect, Inc., Contract Number GS-04P-89-EXC-0103		
10/07/91	A10877	Preaward Audit of Architect and Engineering Services Contract: Michaud, Cooley, Erickson & Associates, Inc., Solicitation Number GS05P91GBD0091		
10/08/91	A10381	Preaward Audit of Supplemental Architect and Engineering Services Contract: Ebasco Services, Incorporated, Solicitation Number GS-02P91-CUD0029 NEG.		
10/08/91	A11655	Report on Audit of Proposal for Initial Pricing of Task Order #8 Under Contract Number GS-11P88-EGC0192, Gilbane Building Company, Providence, Rhode Island		
10/09/91	A11406	Audit of Claim for Increased Costs: Robert M. Kaya Builders, Inc., Contract Number GS-09P-87-KTC-0102		
10/09/91	A11411	Preaward Audit of Change Order Proposal: Superior Air Handling Corporation, Contract Number GS09P88KTC0232		
10/15/91	A11063	Preaward Audit of Architect and Engineering Services Contract: Gould Evans Architects, P.C., Solicitation Number GS06P91GYD0025		
10/17/91	A11426	Preaward Audit of Architect and Engineering Services Contract: L.R. Nelson Consulting Engineers, Solicitation Number GS-09P-90-KTD-0152		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
10/18/91	A10875	Preaward Audit of Architect and Engineering Services Contract: Roger Johnson-Richard Smith Architects, Inc., Solicitation Number GS05P91-GBD0086		
10/18/91	A10880	Preaward Audit of Architect and Engineering Services Contract: Space Management Consultants, Inc., Consultant to Leonard Parker Associates, Architects, Inc., Solicitation Number GS05P91GBC0039		
10/18/91	A11424	Preaward Audit of Architect and Engineering Services Contract: JBA Consulting Engineers, Inc., Solicitation Number GS-09P-90-KTD-0152		
10/22/91	A10388	Preaward Audit of Cost or Pricing Data: Gisbert Construction Company, Solicitation Number GS-02P-91-CUC-0085 NEG.		
10/22/91	A10692	Preaward Audit of Architect and Engineering Services Contract: Barge, Waggoner, Sumner and Cannon, Inc., Contract Number GS-04P-91-EXC-0027		
10/23/91	A10378	Preaward Audit of Architect and Engineering Services Contract: Pei Cobb Freed and Partners, Architects, Solicitation Number GS-02P-91-CUC-0030 NEG.		
10/23/91	A10384	Preaward Audit of Architect and Engineering Services Contract: Hanna/Olin Ltd, Solicitation Number GS-02P-091-CUC-0030(NEG)		
10/24/91	A10883	Preaward Audit of Architect and Engineering Services Contract: Ghafari Associates, Inc., Solicitation Number GS05P91GBC0066		
10/24/91	A11418	Preaward Audit of Architect and Engineering Services Contract: Kittrell, Garlock and Associates, Solicitation Number GS-09P-90-KTD-0152		
10/24/91	A11425	Preaward Audit of Architect and Engineering Services Contract: Drottar-Priniski Associates Consulting Engineers, Inc., Solicitation Number GS-09P-90-KTD-0152		
10/24/91	A11431	Audit of Tax Entitlement Lease Number GS-09B-83349, 1650 Mission Street, San Francisco, California, Region 9		
10/25/91	A10882	Preaward Audit of Architect and Engineering Services Contract: Ghafari Associates, Inc., Solicitation Number GS05P91GBC0065		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
10/25/91	A11663	Audit of Claim for Increased Costs: M.C. Dean Electrical Contracting, Inc., Subcontractor to Chas. Riddle Associates, Inc., Contract Number GS-11P90MKC0116		
10/28/91	A10256	Preaward Audit of Architect and Engineering Services Contract: Jeter, Cook & Jepson Architects, Inc., Solicitation Number GS-01P-91-BZC-0022		
10/29/91	A20302	Preaward Audit of Architect and Engineering Services Contract: Green International Affiliates, Inc., Solicitation Number GS-01P-91-BZD-0125		
10/29/91	A22403	Preaward Audit of Change Order Proposal: Johnson Controls, Inc., Subcontractor to Tutor-Saliba Corporation, Contract Number GS-09P-88-KTC-0232		
10/30/91	A10255	Preaward Audit of Lease Escalation Proposal: The Equitable Life Assurance Society of the United States, Lease Number GS-01B(PRA)-02828 NEG.		
10/30/91	A11679	Preaward Audit of Architect and Engineering Services Contract: Oehrlein & Associates Architects, Contract Number GS11P91EGD0114		
10/31/91	A10257	Preaward Audit of Architect and Engineering Services Contract: Syska & Hennessy, Solicitation Number GS-01P-91-BZC-0022		
10/31/91	A11646	Audit of Claim for Increased Costs: John J. Kirlin, Inc., Subcontractor to Nico Construction Company, Inc., Contract Number GS-11P86-MKC7276		
11/04/91	A10379	Preaward Audit of Architect and Engineering Services Contract: Gruzen, Samton, Steinglass, Solicitation Number GS-02P-091-CUC-0030 NEG.		
11/04/91	A22407	Preaward Audit of Change Order Proposal: Dover Elevator Company, Subcontractor to Tutor-Saliba Corporation, Contract Number GS-09P-88-KTC-0232		
11/07/91	A11061	Audit of Labor and Overhead Rates: Hellmuth, Obata & Kassabaum, Inc., Contract Number GS02P91CUC-0058		
11/08/91	A11412	Preaward Audit of Architect and Engineering Services Contract: Hummel, Lamarche & Hunsucker, Architects, P.A., Solicitation Number GS-09P-91-KTC-0052		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/08/91	A11413	Preaward Audit of Architect and Engineering Services Contract: Chen-Northern, Inc., Solicitation Number GS-09P-91-KTC-0052		
11/08/91	A11414	Preaward Audit of Architect and Engineering Services Contract: Engineering Inc., Solicitation Number GS-09P-91-KTC-0052		
11/08/91	A11682	Preaward Audit of Architect and Engineering Services Contract: Sorg Associates, Solicitation Number GS-11P-91-EGC-0119		
11/12/91	A10881	Preaward Audit of Architect and Engineering Services Contract: Stilson & Associates, Inc., Solicitation Number GS05P91GBD0090		
11/13/91	A11065	Preaward Audit of Cost or Pricing Data: Life Skills Foundation, Contract Number GS-06P-87-GXC-0062		
11/14/91	A11171	Audit of Claim for Delay Costs: American Constructors, Inc., Contract Number GS-07P-89-HUC-0073		
11/14/91	A22402	Preaward Audit of Architect and Engineering Services Contract: Kaplan/McLaughlin/Diaz, Solicitation Number GS-09P-91-KTD-0048		
11/15/91	A23303	Preaward Audit of Architect and Engineering Services Contract: Alphatec P.C., Solicitation Number GS11P91EGD0125		
11/19/91	A10387	Preaward Audit of Architect and Engineering Services Contract: Syska and Hennessy, Solicitation Number GS-11P-91-EGC-0112		
11/19/91	A11685	Preaward Audit of Architect and Engineering Services Contract: Summer Consultants, Incorporated, Consultant to Sorg and Associates, Solicitation Number GS-11P-91-EGC-0119		
11/19/91	A21505	Preaward Audit of Architect and Engineering Services Contract: AME Associates, Inc., Solicitation Number GS05P91GBD0087		
11/20/91	A10383	Preaward Audit of Cost or Pricing Data: M.A.C. Construction Inc., Subcontractor Under U.S. Small Business Administration, Solicitation Number GS-02P-91-CUC-0065 NEG.		
11/21/91	A10392	Preaward Audit of Architect and Engineering Services Contract: Ysrael A. Seinuk, P.C., Contract Number GS02P91CUC0058		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/22/91	A10390	Preaward Audit of Architect and Engineering Services Contract: Flack + Kurtz Consulting Engineers, Solicitation Number GS-02B-22478		
11/25/91	A10693	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: Edwards Janitorial Service, Solicitation Number GS-04P-91-EWC-0067		
11/26/91	A11660	Preaward Audit of Claim for Increased Costs: John J. Kirlin, Inc., Subcontractor to Chas. Riddle Associates, Inc., Contract Number GS-11P90-MKC0116		
11/26/91	A22406	Preaward Audit of Architect and Engineering Services Contract: Casazza, Peetz & Hancock, Solicitation Number GS-09P-91-KTD-0048		
11/26/91	A23004	Report on Application of Agreed-Upon Procedures Under RFP No. GS-11P91EGD0124, Lewis & Associates, Ltd., Alexandria, Virginia		
11/27/91	A11415	Preaward Audit of Change Order Proposal: Intrepid Enterprises, Inc., Subcontractor to Tutor-Saliba Corporation, Contract Number GS-09P-88-KTC-0232		
11/29/91	A23304	Preaward Audit of Architect and Engineering Services Contract: McMullan and Associates, Inc., Solicitation Number GS11P91EGD0128		
12/02/91	A20303	Preaward Audit of Architect and Engineering Services Contract: Alonzo B. Reed, Inc., Solicitation Number GS-01P-91-BZC-0031		
12/04/91	A22405	Preaward Audit of Lease Escalation Proposal: South Coast Air Quality Management District, Lease Number GS-09B-82247		
12/10/91	A10380	Preaward Audit of Architect and Engineering Services Contract: Cosentini Associates, Solicitation Number GS-02P-091-CUC-0030 NEG.		
12/16/91	A22114	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Mike Garcia Merchant Security, Inc., Solicitation Number GS-07P-HTC-91-0087/7PPB		
12/17/91	A23025	Report on Review of Accounting System: Lewis and Associates, Limited, Alexandria, Virginia		
12/18/91	A20317	Preaward Audit of Architect and Engineering Services Contract: Lottero and Mason Associates, Inc., Solicitation Number GS-02P-91-CUC-0072 NEG.		

## Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
12/19/91	A21513	Preaward Audit of Architect and Engineering Services Contract: A. Epstein and Sons International, Inc., Contract Number GS05-P87GBC-0065, Modification Number 12		
12/23/91	A23310	Preaward Audit of Architect and Engineering Services Contract: Lukmire Partnership, Inc., Solicitation Number GS11P91EGD0135		
12/24/91	A11672	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, A Subcontractor of A.S. McGaughan Company, Inc., Lease Number GS-11B-90222, RFP Number 9		
01/07/92	A22436	Audit of Claim for Increased Costs: Scott Company of California, Contract Number GS-09P-88-KTC-0232		
01/08/92	A11055	Audit of Termination Proposal: American Power, Inc., Contract Number GS-08B-84211		
01/09/92	A20633	Preaward Audit of Supplemental Architect and Engineering Services Contract: The Sear-Brown Group, Solicitation Number GD-02P91-CUD-0027 NEG.		
01/13/92	A11175	Preaward Audit of Architect and Engineering Services Contract: Oz Architecture, Solicitation Number GS-07P-91-JUC-0018		
01/13/92	A21819	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: Gill Construction, Inc., Solicitation Number GS006P91GYC-0079 NEG.		
01/14/92	A20318	Preaward Audit of Architect and Engineering Services Contract: Thompson Consultants, Inc., Solicitation Number GS-02P-091-CUC-0072 NEG.		
01/15/92	A10646	Preaward Audit of Change Order Proposal: Danville-Findorff, Inc., Contract Number GS-04P-87-EXC-0075		
01/15/92	A20632	Preaward Audit of Architect and Engineering Services Contract: Mariano D. Molina, P.C., Solicitation Number GS-02P-91-CUC-0073(NEG)		
01/15/92	A23011	Preaward Audit of Lease Escalation Proposal: Laszlo N. Tauber, Medical Doctor and Associates, Lease Number GS-03B-60172		
01/15/92	A23312	Preaward Audit of Architect and Engineering Services Contract: Wisnewski Blair & Associates Ltd., Solicitation Number GS11P91EGD0134		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/16/92	A21816	Audit of Claim: J. S. Alberici Construction Company, Inc., Contract Number GS06P88-GYC0009		
01/17/92	A11671	Preaward Audit of Change Order Proposal: L. M. Bradshaw Contracting, Inc., A Second Tier Subcontractor to Nova Group Inc., Contract Number GS-11P88MKC0224		
01/17/92	A11673	Preaward Audit of Change Order Proposal: Truland Systems Corporation, A Subcontractor to the George Hyman Construction Company, Contract Number GS-11P90MKC019 NEG.		
01/22/92	A23023	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Colorado Security Agency, Incorporated, Contract Number GS-11P-92-MJC-0006 8(a)		
01/28/92	A23313	Preaward Audit of Architect and Engineering Services Contract: Hankins and Anderson Incorporated, Solicitation Number GS11P91EGD-0134		
01/29/92	A20320	Preaward Audit of Architect and Engineering Services Contract: Shepley Bulfinch Richardson and Abbott, Incorporated, Solicitation Number GS-02P-091-CUC-0072 NEG.		
01/30/92	A10691	Preaward Audit of Architect and Engineering Services Contract: Barber and McMurry, Inc., Contract Number GS-04P-91-EXC-0027		
01/30/92	A20322	Preaward Audit of Architect and Engineering Services Contract: Stibler Associates, Solicitation Number GS-02P-91-CUC-0072 NEG.		
01/30/92	A21829	Preaward Audit of Change Order Proposal: Engineered Fire Protection, Inc., Subcontractor to BSI Constructors, Inc., Contract Number GS06-P89-GYC0192		
01/31/92	A10845	Audit of Subcontracting Program: Stein & Company Federal Center, Inc., Lease Number GS-05B-14850		
01/31/92	A23018	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, A Subcontractor of A.S. McGaughan Co., Inc., Lease Number GS-11B-90222, RFP Number 41		

## Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/31/92	A23020	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, A Subcontractor of A.S. McGaughan Co., Inc., Lease Number GS-11B-90222, RFP Number 18		
01/31/92	A23027	Preaward Audit of Lease Alteration: Ceilings and Partitions, Incorporated, A Subcontractor of A.S. McGaughan Company, Inc., Lease Number GS-11B-90222, RFP Number 11		
02/03/92	A22433	Preaward Audit of Cost or Pricing Data: California Western Arborists, Inc., Solicitation Number GS-09P-92-NPC-0007		
02/05/92	A21219	Preaward Audit of Architect and Engineering Services Contract: Reynolds, Smith and Hills, Incorporated, Contract Number GS-04P-91-EXC-0028		
02/07/92	A21831	Preaward Audit of Change Order Proposal: Bick Corporation, Subcontractor to BSI Constructors, Inc., Contract Number GS06P89GYC-0192		
02/10/92	A20646	Preaward Audit of Architect and Engineering Services Contract: Ben Thompson Associates, Solicitation Number GS-02P91CUC0090 NEG.		
02/11/92	A11647	Report on Audit of Contractor Delay Claim Proposal to General Services Administration Under Prime Contract No. GS-11P87MKC-7502, Submitted by Tompkins Builders, Washington, DC		
02/13/92	A21213	Audit of First and Second Invoices: Marriott FSM Corporation, Contract Number GS-04P-90-EWC-0126		
02/13/92	A23019	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, A Subcontractor of A.S. McGaughan Co., Inc., Lease Number GS-11B-90222, RFP Number 14		
02/14/92	A11421	Audit of Claim for Increased Costs: 301 Howard Street Associates, Lease Number GS-09B-88650		
02/14/92	A23030	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Mid-Atlantic Security Services, Incorporated, Contract Number GS-11P-92-MJC-0012 8(a)		
02/19/92	A20321	Preaward Audit of Architect and Engineering Services Contract: PMR Architects, P.C., Solicitation Number GS-02P-091-CUC-0072 NEG.		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
02/19/92	A23024	Report on Application of Agreed-Upon Procedures to Review Pricing Proposal Under RFP Number GS11-P91EGD0136: Swanke Hayden Connell Architects, New York, New York		
02/20/92	A23007	Preaward Audit of Change Order Proposal: C.P.F. Underground Utilities, Incorporated, A Sub-contractor of Nova Group, Inc., Contract Number GS-11P88-MKC0224		
02/21/92	A21207	Preaward Audit of Architect and Engineering Services Contract: Spillis, Candela, and Partners, Inc., Contract Number GS-04P-91-EXC-0029		
02/24/92	A11689	Preaward Audit of Lease Alteration Proposal: Pierce Associates, Inc., A Subcontractor to the Charles E. Smith Companies, Lease Number GS-11B-00148		
02/24/92	A23028	Preaward Audit of Architect and Engineering Services Contract: Setty and Associates, Limited, Solicitation Number GS11P91EGD0132		
02/26/92	A11618	Audit of Cafeteria Overcharges: Marriott Corporation		
02/26/92	A21835	Preaward Audit of Change Order Proposal: Wies Drywall & Construction Corporation, Subcontractor to BSI Constructors, Inc., Contract Number GS06P89GYC0192		
02/27/92	A20645	Preaward Audit of Architect and Engineering Services Contract: Kallen and Lemelson, Incorporated, Solicitation Number GS-02P91CUC-0090 NEG.		
02/27/92	A23017	Preaward Audit of Lease Alteration Proposal: Truland Systems Corporation, A Subcontractor of A.S. McGaughan Co., Inc., Lease Number GS-11B-90222, RFP Number 28		
02/28/92	A11677	Preaward Audit of Change Order Proposal: Nova Group Incorporated, Contract Number GS-11P88-MKC0224		
03/02/92	A11140	Audit of Termination Proposal: Dawson Construction Company, Inc., Contract Number GS-07P-89-HUC-0062		
03/02/92	A22451	Preaward Audit of Cost or Pricing Data: Conbalco, Inc., Subcontractor to Sacramento Cooling Systems, Inc., Contract Number GS-09P-KTC-0153		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/04/92	A22452	Preaward Audit of Cost or Pricing Data: Brand Scaffold Builders, Inc., Subcontractor to Sacramento Cooling Systems, Inc., Contract Number GS-09P-91-KTC-0153		
03/10/92	A20932	Audit of Termination Proposal: A.R. Scalise, Incorporated, Contract Number GS-03P-88-DXC-0069		
03/10/92	A20934	Audit of Termination Proposal: Harmon Lumber and Supply Company, Contract Number GS-03P-88-DXC-0069		
03/10/92	A20936	Audit of Termination Proposal: Easley and Rivers, Incorporated, Contract Number GS-03P-88-DXC-0069		
03/10/92	A21815	Audit of Termination Proposal: Leo A. Daly Company, Contract Number GS06P89GYC0209 NEG.		
03/11/92	A23036	Report on Application of Agreed-Upon Procedures Regarding Subcontractor Proposal to Peck, Peck and Associates, Incorporated, Under RFP Number GS11P91EGD0141, Subcontract Number Z7911773 Submitted by PKP Engineers, Professional Corporation		
03/12/92	A20639	Preaward Audit of Cost or Pricing Data: BPT Properties, Foley Square, L.P., Contract Number GS-02P-91CUC-0057		
03/12/92	A20933	Audit of Termination Proposal: P.J. Dick Contracting, Inc., Contract Number GS-03P-88-DXC-0069		
03/12/92	A20935	Audit of Termination Proposal: P.J. Dick Contracting, Inc., Contract Number GS-03P-88-DXC-0069		
03/16/92	A23035	Report on Application of Agreed-Upon Procedures to Review Pricing Proposal Under Solicitation Number GS11P91EGD0141, Peck, Peck and Associates, Incorporated, Woodbridge, Virginia		
03/19/92	A23016	Preaward Audit of Change Order Proposal: George Hyman Construction Company, Contract Number GS-11P90-MKC0197		
03/20/92	A23031	Report on Audit of Proposal for Initial Pricing Under RFP Number GS11P91EGC0140, K and M Engineering and Consulting Corporation, Washington, DC		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/23/92	A11676	Preaward Audit of Change Order Proposal: John J. Kirlin, Inc., A Subcontractor to The George Hyman Construction Co., Contract Number GS-11P90-MKC0197 Neg.		
03/24/92	A22102	Preaward Audit of Change Order Proposal: Hibbitts Construction, Inc., Solicitation Number GS-07P-91-JXC-0010		
03/25/92	A22429	Preaward Audit of Cost or Pricing Data: Sacramento Cooling Systems, Inc., Contract Number GS-09P-91-KTC-0153		
03/25/92	A22445	Preaward Audit of Architect and Engineering Services Contract: Edaw, Inc., Solicitation Number GS-11P-91-EGD-0138		
03/25/92	A23044	Preaward Audit of Change Order Proposal: Singleton Electric Company, Incorporated, A Subcontractor of Grunley Construction Company, Incorporated, Contract Number GS-11P90MKC-0218IDC/08038		
03/27/92	A20649	Preaward Audit of Supplemental Architect and Engineering Services Contract: Einhorn Yaffee Prescott, Architecture & Engineering, P.C., Solicitation Number GS11P91EGD0141		
03/27/92	A21228	Preaward Audit of Lease Escalation Proposal: Research Plaza Associates, Lease Number GS-04B-23288		
03/27/92	A21830	Preaward Audit of Change Order Proposal: Guarantee Electric Company, Subcontractor to BSI Constructors, Inc., Contract Number GS06P89-GYC0192		
03/30/92	A21843	Preaward Audit of Small Business Administration 8(A) Pricing Proposal: Banderas Wrecking & Excavating, Solicitation Number GS06P92GYC-0009		
03/30/92	A22104	Audit of Claim for Equitable Adjustment: Virga Corporation, Contract Number GS-07P-89-HUC-0085		
03/30/92	A22441	Preaward Audit of Architect and Engineering Services Contract: Kemron Environmental Services, Inc., Solicitation Number GS-11P-91EGD0138		
03/30/92	A22456	Preaward Audit of Architect and Engineering Services Contract: Wilbur Smith Associates, Inc., Solicitation Number GS-09P-91-KTD-0074		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
<b>FSS INTERNAL AUDITS</b>				
10/31/91	A00202	Audit of the Quality Approved Manufacturers Agreement Program, Region 4		
12/16/91	A10314	Review of Federal Surplus Property Donation Program, Region 2		
12/17/91	A00062	Review of GBL Document Controls Transportation Audits		
12/19/91	A11046	Audit of Operations of the Technical Research Section of the Region 6 Federal Supply Service		
01/15/92	A00106	Audit of Product Marking Requirements at the Northeast Distribution Center		
01/15/92	A10658	Audit of Fort Knox Fleet Management Center, Region 4	\$360,000	
01/24/92	A10070	Audit of Seattle Fleet Management Center		
01/31/92	A11371	Audit of Customer Supply Center Operations, Anchorage, Alaska		
02/10/92	A22111	Audit of Backorders, General Products Commodity Center, Fort Worth, Texas, Region 7		
02/25/92	A10339	Review of Time and Attendance Practices of the Federal Supply Service, Office Supplies & Paper Products Commodity Center, Region 2		
03/12/92	A20939	Audit of Product Marking Requirements		
03/25/92	A22408	Review of Inventory of Sensitive Items, Western Distribution Center, Stockton, California, Region 9		
03/26/92	A21524	Interim Audit of Government Civilian Aircraft		
03/30/92	A10828	Audit of Vehicle Sale Preparation Costs, Region 5		
<b>FSS CONTRACT AUDITS</b>				
10/02/91	A11056	Preaward Audit of Multiple Award Schedule Contract: Isco Environmental Division, Solicitation Number FCGS-X3-91-0026-B-N		
10/03/91	A10216	Audit of Claim for Increased Costs: Acoustical Screen Corporation, Contract Number GS-00F-02576		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
10/03/91	A10553	Preaward Audit of Multiple Award Schedule Contract: Knoll International, Inc., Solicitation Number FCNS-91-B901-B-3-5-91		
10/07/91	A10364	Preaward Audit of Cost or Pricing Data: Centercore, Inc., Solicitation Number FCNS-91-B901-B		
10/07/91	A11159	Preaward Audit of Multiple Award Schedule Contract: Tri-Tech, Inc., Solicitation Number 7FXG-L3-91-7802-B		
10/09/91	A11389	Preaward Audit of a Multiple Award Schedule Contract: Pleion Corporation, Solicitation Number FCNS-91-B901-B-3-5-91		
10/10/91	A10673	Preaward Audit of Multiple Award Schedule Contract: American Body Armor & Equipment, Inc., Solicitation Number 7FXG-B3-91-8411-B		
10/10/91	A10688	Limited Audit of Government Billings Under Contract Number GS-07F-16464, American Body Armor & Equipment, Inc.		\$2,325
10/11/91	A10689	Limited Audit of Government Billings Under Contract Number GS-07F-16785, Night Vision Equipment Company, Inc.		\$1,457
10/16/91	A10867	Preaward Audit of Cost or Pricing Data: Hamilton Products Group, Inc., Solicitation Number FCNS-90-G504-B		
10/17/91	A11430	Preaward Audit of Cost or Pricing Data: Datatape Incorporated, Request for Proposals Number GS-03F-91-AYC-0002		
10/18/91	A11161	Preaward Audit of Multiple Award Schedule Contract: Joerns Healthcare, Inc., Solicitation Number FCNH-91-FW01-B-5-2-91		
10/22/91	A21206	Limited Audit of Multiple Award Schedule Contract: Honda of Russellville, Arkansas, Contract Number GS-00F-04120		
10/23/91	A10385	Preaward Audit of Multiple Award Schedule Contract: Climatronics Corporation, Solicitation Number FCGS-X3-91-0026-B-N		
10/23/91	A11362	Preaward Audit of Cost or Pricing Data: Tab Products Co., Solicitation Number FCNS-91-B901-B-3-5-91		
10/25/91	A10872	Preaward Audit of Multiple Award Schedule Contract: Graco, Inc., Solicitation Number 7FXI-K7-91-4905-B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
10/25/91	A11398	Preaward Audit of Multiple Award Schedule Contract: Paramount Fitness Equipment Corporation, Solicitation Number 7FXG-L3-91-7802-B		
10/30/91	A10873	Preaward Audit of Cost or Pricing Data: Mosler Inc., Solicitation Number FCNS-90-G504-B		
10/31/91	A10386	Preaward Audit of Multiple Award Schedule Contract: Cybex Division of Lumex, Inc., Solicitation Number 7FXG-L3-91-7802-B		
10/31/91	A10563	Preaward Audit of Multiple Award Schedule Contract: Atlantic Fitness Products Co., Solicitation Number 7FXG-L3-91-7802-B		
10/31/91	A11383	Preaward Audit of Multiple Award Schedule Contract: Life Fitness, Inc., Solicitation Number 7FXG-L3-91-7802-B		
10/31/91	A11850	Preaward Audit of Multiple Award Schedule Contract: Nautilus Acquisition Corporation, Solicitation Number 7FXG-L3-91-7802-B		
10/31/91	A11870	Preaward Audit of Multiple Award Schedule Contract: Virginia Impression Products (Federal Marketing Company), Solicitation Number 7FXI-H6-91-6107-B		
11/06/91	A11174	Preaward Audit of Multiple Award Schedule Contract: The Hotsy Corporation, Solicitation Number 7FXI-K7-91-4905-B		
11/06/91	A11369	Preaward Audit of Cost or Pricing Data: Handar, Inc., Solicitation Number FCGS-X3-91-0026-B-N		
11/08/91	A10876	Preaward Audit of Multiple Award Schedule Contract: Spectra-Physics Laserplane, Inc., Solicitation Number FCGS-X3-91-0026-B-N		
11/13/91	A11151	Preaward Audit of Multiple Award Schedule Contract: U.S. Toy Co., Inc., Solicitation Number 7FXG- L3-91-7802-B		
11/15/91	A10251	Preaward Audit of Multiple Award Schedule Contract: Vaisala, Inc., Solicitation Number FCGS-X3-91-0026-B-N		
11/19/91	A10362	Preaward Audit of Cost or Pricing Data: Centercore, Inc., Solicitation Number FCNS-90-G701-B		
11/21/91	A21512	Preaward Audit of Multiple Award Schedule Contract: Axia Inc., Nestaway Division, Solicitation Number 7FXI-E5-91-3904-B		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/25/91	A10687	Limited Audit of Government Sales Under Multiple Award Schedule Contract: Skyland Equipment Company, Contract Number GS-00F-5401A		\$1,823
11/25/91	A21509	Limited Audit of Government Billings: Spectra-Physics Laserplane, Inc., Contract Number GS-00F-06978		\$3,026
11/26/91	A11374	Preaward Audit of Multiple Award Schedule Contract: Sea-Bird Electronics Incorporated, Solicitation Number FCGS-X3-91-0026-B-N		
11/26/91	A20304	Preaward Audit of Cost or Pricing Data: American Science and Engineering, Inc., Solicitation Number 7FXG-B3-91-8411-B		
11/27/91	A11427	Preaward Audit of Multiple Award Schedule Contract: Deltec Electronics Corporation, Solicitation Number 7FXI-R7-91-6109-B		
12/23/91	A22409	Preaward Audit of Multiple Award Schedule Contract: Elgar Corporation, Solicitation Number 7FXI-R7-91-6109B		
01/14/92	A11059	Preaward Audit of Multiple Award Schedule Contract: The Lietz Company, Solicitation Number FCGS-X3-91-0026-B-N		
01/14/92	A11170	Postaward Audit of Multiple Award Schedule Contract: Smith and Nephew Rolyan, Incorporated, Contract Number GS07F17492		\$54,476
01/14/92	A22106	Limited Postaward Audit of Multiple Award Schedule Contract: The Hotsy Corporation, Contract Number GS-07F-19316		\$17,339
01/14/92	A22122	Preaward Audit of Multiple Award Schedule Contract: International Power Machines Corporation, Solicitation Number 7FXI-R7-91-6109B		
01/16/92	A20635	Preaward Audit of Multiple Award Schedule Contract: R.R. Bowker Company, Solicitation Number 2FYS-AN-91-0002-M		
01/17/92	A20902	Preaward Audit of Multiple Award Schedule Contract: Stanley-Vidmar, Inc., Solicitation Number FCNH-91-F201-N-8-29-91		
01/17/92	A21519	Preaward Audit of Cost or Pricing Data: Advance Lifts, Inc., Solicitation Number 7FXI-E5-91-3904-B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
01/21/92	A21523	Preaward Audit of Multiple Award Schedule Contract: Schwab Corporation, Solicitation Number FCNS-90-G504-B		
01/24/92	A23311	Preaward Audit of Multiple Award Schedule Contract: Power Distribution, Inc., Solicitation Number 7FXI-R7-91-6109-B		
01/27/92	A21820	Preaward Audit of Multiple Award Schedule Contract: Matthews Medical and Scientific Books, Inc., Solicitation Number 2FYS-AN-91-0002-M		
01/31/92	A21508	Preaward Audit of A Claim for Increased Costs: Best Foam Fabricators, Inc., Contract Number GS-02F-52576		
02/05/92	A22424	Preaward Audit of Multiple Award Schedule Contract: EPE Technologies, Incorporated, Solicitation Number 7FXI-R7-91-6109-B		
02/13/92	A21525	Preaward Audit of Multiple Award Schedule Contract: Rite-Hite Corporation, Solicitation Number 7FXI-E5-91-3904-B		
02/14/92	A22125	Preaward Audit of Cost or Pricing Data: Munson Manufacturing, Inc., Contract Number GS07-F3382A		
02/14/92	A22416	Preaward Audit of Multiple Award Schedule Contract: Hewlett-Packard Company, Solicitation Number 7FXI-R7-91-6109B		
02/18/92	A20918	Preaward Audit of Multiple Award Schedule Contract: McNaughton Book Service, Solicitation Number 2FYS-BD-91-0016-M		
02/19/92	A20917	Preaward Audit of Multiple Award Schedule Contract: Datapro Information Services Group, Solicitation Number 2FYS-AN-91-0002-M		
02/20/92	A11397	Preaward Audit of Multiple Award Schedule Contract: Square D Company, Power Protection Systems, Solicitation Number 7FXI-R7-91-6109B		
02/20/92	A20316	Preaward Audit of Multiple Award Schedule Contract: Lista International Corporation, Inc., Solicitation Number FCNH-91-F201		
02/28/92	A20638	Preaward Audit of Multiple Award Schedule Contract: Prentice Hall, Incorporated, Solicitation Number 2FYS-AN-91-0002-M		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/02/92	A22139	Preaward Audit of Multiple Award Schedule Contract: Polytex Fibers Corporation, Solicitation Number 2FYS-BD-91-0004-M		
03/03/92	A21518	Preaward Audit of Cost or Pricing Data: Schwab Corporation, Solicitation Number FCNS-90-G504-B		
03/04/92	A21504	Preaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Solicitation Number 7FXI-R7-91-6109B		
03/10/92	A20923	Limited Audit of Government Billings Under Contract Number GS-02F-52306, Datapro Information Services Group		\$4,413
03/12/92	A22115	Postaward Audit of Multiple Award Schedule Contract: KLN Steel Products Company, Contract Numbers GS-00F-94571 & GS-00F-94599		
03/18/92	A20907	Preaward Audit of Multiple Award Schedule Contract: Sutron Corporation, Solicitation Number FCGS-X3-91-0026-B-N		
03/18/92	A23309	Preaward Audit of Multiple Award Schedule Contract: Jane's Information Group, Inc., Solicitation Number 2FYS-AN-91-0002-M		
03/19/92	A20916	Preaward Audit of Multiple Award Schedule Contract: Fisher Scientific—Contempro Furniture Division, Solicitation Number FCGS-X2-91-0028-B-N		
03/27/92	A20319	Preaward Audit of Multiple Award Schedule Contract: American Power Conversion Corporation, Solicitation Number 7FXI-R7-91-6109B		
03/27/92	A21534	Preaward Audit of Cost or Pricing Data: Axia, Incorporated, Flexible Material Handling Division, Solicitation Number 7FXI-E5-91-3904-B		
03/27/92	A21541	Preaward Audit of Multiple Award Schedule Contract: Cheshire Division, Videojet Systems International, Inc., Solicitation Number FCGE-C2-920103-B		
03/30/92	A21230	Preaward Audit of Cost or Pricing Data: B. F. Hurley Mat Company, Incorporated, Solicitation Number FCNH-90-D623-N		
03/30/92	A21235	Limited Audit of End-of-Contract Aggregate Discount: B. F. Hurley Mat Company, Incorporated, Contract Number GS-00F-02184		\$3,187

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/30/92	A21236	Limited Audit of End-of-Contract Aggregate Discount: B. F. Hurley Mat Company, Incorporated, Contract Number GS-00F-76328		\$1,986
<b>IRMS INTERNAL AUDITS</b>				
12/24/91	A10821	Audit of the Information Resources Management Service Contracts Branch, Chicago, Illinois, Region 4		
<b>IRMS CONTRACT AUDITS</b>				
10/02/91	A11379	Preaward Audit of Multiple Award Schedule Contract: NeXT Computer, Inc., Contract Number GS-00K-91-AGS-5690-PS01 (Renewal)		
10/10/91	A11385	Preaward Audit of Multiple Award Schedule Contract: Loral Terracom, Solicitation Number GSC-KESR-00061-N-05-01-91		
10/18/91	A10371	Preaward Audit of Multiple Award Schedule Contract: Linotype-Hell Company, Solicitation Number GSC-KESO-C-00045-N		
10/18/91	A10389	Limited Scope Audit of Government Billings Under Contract Number GS00K91AGS5829: Linotype-Hell Company		\$22,507
10/18/91	A10566	Limited Audit of Government Billings Under Contract Number GS-00K-89-AGS-0440, Comdial Corporation, Inc.		\$3,507
11/05/91	A11062	Audit of Proposed 1990 Overhead Rates: U.S. Sprint Communications Company, Contract Number GS00K89-AHD0009		
11/08/91	A11150	Preaward Audit of Multiple Award Schedule Contract: Motorola Inc., Government Electronics Group, Solicitation Number GSC-KESR-00061-N-05-01-91		
11/13/91	A10377	Preaward Audit of Multiple Award Schedule Contract: Panasonic Communications and Systems Company, Solicitation Number GSC-KESV-00060-N		
11/14/91	A11143	Preaward Audit of Multiple Award Schedule Contract: Rockwell International, Collins International Service Company, Solicitation Number GSC-KESR-00061-N-05-01-91		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/15/91	A11975	Preaward Audit of Cost or Pricing Data: Falcon Systems, Inc., Solicitation Number GSC-KESO-C-00045-N-4-23-91		
11/20/91	A10558	Preaward Audit of Multiple Award Schedule Contract: Unisys Corporation, Solicitation Number GSC-KESO-C-00045-N-4-23-91		
12/04/91	A11988	Preaward Audit of Multiple Award Schedule Contract: Sequent Computer Systems, Inc., Sub-contractor to Falcon Systems, Inc., Solicitation Number GSC-KESO-C-00045-N-4-23-91		
12/05/91	A10562	Preaward Audit of Multiple Award Schedule Contract, Ricoh Corporation, Solicitation Number GSC-KESV-00060-N-05-01-91		
12/06/91	A11403	Preaward Audit of Multiple Award Schedule Contract, VMX, Inc., Solicitation Number GSC-KESV-00060-N-05-01-91		
12/12/91	A11974	Preaward Audit of Multiple Award Schedule Contract: Systems Center, Inc., Solicitation Number GSC-KESO-C-00045-N-4-23-91		
12/30/91	A11849	Preaward Audit of Multiple Award Schedule Contract: Information Builders, Inc., Solicitation Number GSC-KESO-C-00045-N-4-23-91		
01/14/92	A10249	Limited Scope Postaward Audit of Government Billings Under Contract Numbers GS-00K-91AGS5838; GS-00K-90AGS5694; GS-00K-89AGS5531; GS-00K-87AGS5797; and GS-00K-86AGS5627, AGFA Corporation, Compugraphic Division		\$13,522
01/14/92	A22437	Preaward Audit of Cost or Pricing Data: Motorola, Inc., Government Electronics Group, Solicitation Number, GSC-KESF-B-C-00046-N-10-30-91		
01/16/92	A10675	Preaward Audit of Multiple Award Schedule Contract: General Electric Mobile Communications, Solicitation Number GSC-KESR-00061-N-05-01-91		
01/28/92	A21821	Preaward Audit of Change Order Proposal: U.S. Sprint Communications Company, Contract Number GS00K89ADH0009		
01/31/92	A23614	Preaward Audit of Cost or Pricing Data: Fedmark, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		

## Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
02/10/92	A22426	Preaward Audit of Multiple Award Schedule Contract: 800-Software, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
02/20/92	A11422	Limited Audit of Government Overbillings: Tandem Computers, Inc., Contract Number GS00K91-AGS5828		\$42,652
02/27/92	A22427	Preaward Audit of Multiple Award Schedule Contract: Hughes Lan Systems, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
02/28/92	A11983	Audit of Termination Proposal: Spectrum Leasing Corporation, Contract GS-00C-70055		
02/28/92	A22131	Preaward Audit of Multiple Award Schedule Contract: Evans and Sutherland, Computer Corporation, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
03/05/92	A23616	Preaward Audit of Cost or Pricing Data: Denro, Inc., Solicitation Number GSC-KESV-00060-05-01-91		
03/12/92	A23619	Preaward Audit of Cost or Pricing Data: Zenith/Inteq, Inc., Solicitation Number GSC-KESF-B-C-00046-10-30-91		
03/25/92	A11843	Preaward Audit of Multiple Award Schedule Contract: IBM Corporation, Solicitation Number GSC-KESO-C-00045-N-4-23-91		
03/25/92	A21836	Preaward Audit of Multiple Award Schedule Contract: Advanced Computer Technology, Inc., D/B/A Actech, Inc., Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
03/26/92	A20925	Preaward Audit of Multiple Award Schedule Contract: Primavera Systems, Incorporated, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
03/26/92	A21529	Preaward Audit of Multiple Award Schedule Contract: Zenith Data Systems, Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		
03/26/92	A23612	Preaward Audit of Cost or Pricing Data: Falcon Microsystems, Inc., Solicitation Number GSC-KESF-B-C 00046-N-10-30-91		
03/30/92	A23322	Preaward Audit of Cost or Pricing Data: FC Business Systems, Solicitation Number GSC-OIT-0552		

# Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
03/30/92	A23323	Preaward Audit of Multiple Schedule Contract: Bohdan Associates, Inc., Solicitation Number GSC-KESF-B-C-00046-N-10-30-91		

## OTHER INTERNAL AUDITS

10/02/91	A11409	Audit of Imprest Fund, Honolulu Field Office, Region 9		
10/16/91	A10888	Limited Audit of the Regional Administrator's Basis for Fiscal Year 1991, Federal Managers' Financial Integrity Act Assurance Statement, Region 5		
10/17/91	A10565	Limited Audit of Regional Administrator's Fiscal Year 1991 Section 2 Assurance Statement		
10/17/91	A11160	Limited Audit of the Regional Administrator's Fiscal Year 1991 Section 2 Assurance Statement, Region 7		
10/18/91	A00897	Review of Delinquent ADP Receivables, Central Office Controlled Issues		
10/18/91	A11687	Limited Audit of the Assistant Regional Administrator Public Buildings Service Fiscal Year 1991 Section 2 Assurance Statement		
10/24/91	A10561	Audit of the Middle River Field Office Imprest Fund		
11/05/91	A11990	Limited Audit of the Information Resources Management Service's Fiscal Year 1991 Assurance Statement, National Capital Region		
11/14/91	A11370	Audit of Time and Attendance, Phoenix Field Office, Region 9		
11/15/91	A11989	Limited Audit of the Information Resources Management Service's Fiscal Year 1991, Section 2 Assurance Statement		
11/19/91	A22704	Limited Audit of the Deputy Regional Administrator's Fiscal Year 1991 Section 2 Assurance Statement, National Capital Region		
11/22/91	A11393	Audit of Imprest Fund, Los Angeles Fleet Management Center, Region 9		
11/22/91	A23605	Limited Audit of the Office of FTS 2000's Fiscal Year 1991 Section 2 Assurance Statement		

## Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
11/26/91	A00438	Audit of Printing Plant Operations In Region 3		
11/26/91	A21514	Audit of Imprest Fund, Milwaukee Field Office, Region 5		
11/27/91	A11861	Final Report on Review of Imprest Fund and Travelers Checks		
11/27/91	A23003	Limited Audit of the Federal Property Resources Service Fiscal Year 1991, Section 2 Assurance Statement		
12/03/91	A21202	Limited Audit of the Regional Administrator's Basis for Fiscal Year 1991 Federal Managers' Financial Integrity Act Assurance Statement, Region 4		
12/04/91	A20915	Audit of the Norfolk Office Imprest Fund		
12/10/91	A21823	Audit of Time and Attendance Practices, Federal Protective Service Division, Operational Services Branch, Kansas City, Missouri District		
12/11/91	A22718	Limited Audit of Fiscal Year 1991, Section 2 Assurance Statements for GSA Staff Offices		
12/13/91	A22705	Limited Audit of the Office of the Chief Financial Officer's Fiscal Year 1991 Section 4 Assurance Statement		
12/31/91	A10391	Review of the Regional Imprest Fund, 26 Federal Plaza, New York, NY		
12/31/91	A11844	Limited Audit of Federal Supply Service's Fiscal Year 1991 Section 2 Assurance Statement		
01/02/92	A11060	Audit of National Payroll Center's Processing of Health Benefit Insurance Transactions for Health-plus, Inc. of Maryland	\$196,104	
01/03/92	A22702	Limited Audit of the Office of the Chief Financial Officer's Fiscal Year 1991 Section 2 Assurance Statement		
01/07/92	A23005	Limited Audit of the Public Buildings Service Fiscal Year 1991 Section 2 Assurance Statement		
01/15/92	A21833	Audit of Imprest Fund Operations, Public Buildings Service Field Office, 4300 Goodfellow Boulevard, St. Louis, Missouri		
01/29/92	A11039	Audit of Region 6 Finance Division's Processing of Travel Vouchers		

## Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
02/04/92	A22706	Limited Audit of the General Services Administration's Compliance with the Byrd Amendment Restrictions on Lobbying Activities		
02/06/92	A20904	Audit of Time and Attendance Practices, East Philadelphia Field Office		
02/06/92	A22717	Audit of Controls Over Advisory and Assistance Service Contracts for Fiscal Year 1991		
02/07/92	A22703	Limited Audit of the Office of Administration's Fiscal Year 1991 Section 2 Assurance Statement		
02/12/92	A22404	Audit of Imprest Fund, San Diego Field Office, Region 9		
02/14/92	A11521	Audit of Imprest Fund, Metro North Field Office, Rockville, Maryland		
02/18/92	A22107	Audit of Year-End Spending, Fiscal Year 1991, Region 7		
03/04/92	A22422	Audit of Time and Attendance, Las Vegas Field Office, Region 9		
03/10/92	A11043	Audit of Controls Over Payments for Vehicle Repairs and Maintenance		
03/11/92	A21515	Audit of the Imprest Fund, Springfield Field Office, Region 5		
03/17/92	A21842	Audit of Time and Attendance Practices of the Region 6 Personnel Division		
03/18/92	A20611	Review of Imprest Fund, San Juan Fleet Management Center		
03/19/92	A11067	Audit of Region 6's Processing of Imprest Fund, Reimbursement Vouchers		
03/20/92	A22431	Audit of Imprest Fund Number 1005, Blaine Border Station, Region 10		
03/24/92	A22423	Audit of Imprest Fund, Las Vegas Field Office, Region 9		
03/25/92	A22119	Audit of Imprest Fund, El Paso, Texas Buildings Management Field Office, Region 7		

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## Appendix II – Audit Report Register

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
<b>NON-GSA INTERNAL AUDITS</b>				
10/22/91	A11648	Review of the Administrative Procedures for the Barry M. Goldwater Scholarship and Excellence in Education Foundation		
10/31/91	A11664	Audit of the Administrative Procedures for the United States Commission for the Preservation of America's Heritage Abroad		
02/28/92	A11943	Audit of the Administrative Procedures of the Administrative Conference of the United States		

# Appendix III – Delinquent Debts

GSA's Office of the Chief Financial Officer provided the following information.

## ***GSA Efforts To Improve Debt Collection***

During the period October 1, 1991 through March 31, 1992, 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:

- Began participating in a pilot program with the Department of the Treasury to evaluate their Cash-Link Program, an on-line program which

reports all collection deposits and transfers on a daily basis.

- Initiated the evaluation of the IRS Tax Refund Offset Program for possible use by GSA in collecting delinquent debts and in acquiring social security numbers when they are not readily available in order to refer debts to collection agencies or the Department of Justice.
- Revised internal procedures and personal computer control records for debtor accounts.
- Reviewed accounts receivable operations in one region to ensure compliance with the Debt Collection Act of 1982. This review included examinations of account servicing procedures for non-Federal activities.

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

	<b>As of October 1, 1991</b>	<b>As of March 31, 1992</b>	<b>Difference</b>
Total Amounts Due GSA	\$43,563,792	\$44,532,519	\$968,727
Amount Delinquent	\$20,288,062	\$21,048,960	\$760,898
Total Amount Written Off as Uncollectible Between 10/1/91 and 3/31/92	\$1,006,530		

Of the total amounts due GSA and the amounts delinquent as of October 1, 1991 and March 31, 1992, \$4 million and \$2.9 million, respectively, are being disputed.

# Appendix IV – Reporting Requirements

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

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

Requirement	Page
<b>Inspector General Act</b>	
Section 4(a)(2)–Review of Legislation and Regulations .....	15
Section 5(a)(1)–Significant Problems, Abuses, and Deficiencies .....	3,6
Section 5(a)(2)–Recommendations With Respect to Significant Problems, Abuses, and Deficiencies .....	3,6
Section 5(a)(3)–Prior Recommendations Not Yet Implemented.....	23
Section 5(a)(4)–Matters Referred to Prosecutive Authorities .....	19
Sections 5(a)(5) and 6(b)(2)–Summary of Instances Where Information Was Refused .....	None
Section 5(a)(6)–List of Audit Reports .....	25
Section 5(a)(7)–Summary of Each Particularly Significant Report.....	3,6
Section 5(a)(8)–Statistical Tables on Management Decisions on Questioned Costs.....	18
Section 5(a)(9)–Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use .....	17
Section 5(a)(10)–Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made.....	None
Section 5(a)(11)–Description and Explanation for Any Significant Revised Management Decision.....	None
Section 5(a)(12)–Information on Any Significant Management Decisions With Which the Inspector General Disagrees.....	None
<b>Senate Report No. 96-829</b>	
Resolution of Audits .....	16
Delinquent Debts.....	51

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