

Semiannual Report to the Congress

April 1, 1993 – September 30, 1993



U.S. General Services Administration
Office of Inspector General

Foreword

This report summarizes the Office of Inspector General's (OIG) activities between April 1, 1993 and September 30, 1993. During this period, we continued to focus on matters of significant concern within GSA. I would like to highlight several accomplishments that are important to both the OIG and GSA.

During this semiannual period, we issued 190 preaward contract audit reports to Agency officials. These reports contained over \$268 million in financial recommendations. Our investigative activities included the convictions of a company official for submitting false statements and another company and its president for bribery and related charges. Also, three Federal suppliers agreed to pay \$1.6 million to settle their potential civil liability under the False Claims Act.

Our internal audits resulted in 67 reports which included recommendations to improve program management. The most important report recommended an Agencywide reevaluation of the existing procurement personnel development programs so that GSA could strengthen its Governmentwide leadership position in the procurement field.

This report also includes the statistics for the entire Fiscal Year during which the OIG achieved many notable accomplishments.

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

October 31, 1993

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Summary of OIG Performance

OIG Accomplishments	Total Financial Recommendations	\$274,392,717
	• Recommendations That Funds Be Put to Better Use	\$268,262,778
	• Questioned Costs	\$6,129,939
	Audit Reports Issued	279
	Investigative Referrals	276
Results Attained	Management Decisions and Other Savings Achieved	\$241,801,232
	Indictments and Informations	28
	Successful Criminal Prosecutions	24
	Civil Settlements	7
	Contractors Suspended/Debarred	86
	Employee Actions Taken	19

Fiscal Year 1993 Results

During Fiscal Year 1993, OIG activities resulted in:

- 552 audit reports.
- 31 implementation reviews of internal audit reports.
- Over \$408 million in recommendations that funds be put to better use and questioned costs.
- Management decisions to put \$383 million in funds to better use.
- \$33.2 million recovered.
- 293 new investigations opened and 350 cases closed.
- 48 case referrals (66 subjects) accepted for criminal prosecution and 11 case referrals (13 subjects) accepted for civil litigation.
- 43 criminal indictments/informations and 39 successful prosecutions on criminal matters referred.
- Civil complaints against 3 individuals and 18 civil settlements or judgments.
- 3 referrals to other Federal and State entities for further investigation.
- 53 personnel actions against GSA employees.
- 76 contractor suspensions and 85 contractor debarments.
- 443 legislative matters and 152 regulations and directives reviewed.
- 650 Hotline calls and letters, 9 GAO referrals, and 50 other agency referrals.

Overview And Focus On OIG Activities

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 thirtieth Report to the Congress since the appointment of GSA's first Inspector General.

Overview

Procurement Activities

Significant OIG audits and investigations resulted in:

- Three civil fraud settlement agreements resulting in \$1.6 million in recoveries.
- Conviction of a company vice president for submitting false statements and obstructing the OIG investigation.
- Successful prosecution of a company and its president for bribery, racketeering, and related charges with imposition of a \$1 million fine.
- Improved administration of cleaning services contracts resulting in better services to customers.
- Conviction of a company president for making false statements that resulted in Federal customers receiving poor quality, foreign-made products.

Agency Operations

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

- See if interest charges may be assessed due to an advance payment for services not yet provided.
- Streamline the order processing system for telecommunications services.
- Reevaluate existing procurement personnel development programs.
- Provide adequate safeguards over surplus property and properly account for property when sold during an auction.
- Improve occupant emergency plans to ensure the safety of individuals located in Federal buildings.
- Provide better service to customers of local telecommunications service.

Overview And Focus On OIG Activities

Prevention Activities

OIG prevention activities included:

- Preaward reviews of 190 contracts with an estimated value of \$2.4 billion.
- Integrity Awareness Briefings of 708 GSA employees.
- Advisory reviews of 12 lease proposals aimed at heading off potential problems.

Focus

This period, we focused on areas highlighted in previous Reports to the Congress. As detailed below, many of the concepts reflected in the National Performance Review's (NPR) recommendations were already part of our planning and actions for this reporting period and the next few years.

To better assist management, several years ago our audit program began to concentrate more attention on broad program reviews to evaluate and recommend ways to improve major GSA activities. We are striving to perform more effective program evaluations of GSA operations and are ready to commit the resources these long-term studies require. As Agency management seeks to leverage limited resources while achieving program goals, we believe these studies prove valuable. The NPR advocated this OIG concept, and we are pleased to report that our efforts predated the NPR suggestions. The specialization of audit functions will consolidate expertise into required service areas and result in higher quality, more timely management audit services. It will also enable the OIG to develop the specialized expertise necessary for major program reviews.

We are continuing to broaden our efforts to ensure suitable financial stewardship within GSA. As required by the Chief Financial Officers Act, we direct annual audits of the Agency's consolidated financial statements. Recently, this audit responsibility was expanded to include validating key program performance measures.

Our investigations program will continue working to protect GSA procurement and contracting activities against criminal and civil fraud. Specifically, we will focus on defective pricing violations, submissions of substandard material by suppliers, unauthorized acquisition and diversion of property in the Federal surplus property program, and fraudulent billing practices. In addition, we will conduct national proactive investigations of several GSA programs in which we suspect fraudulent activity is occurring. We will also be placing an increased emphasis on working with management to identify and propose changes to those statutes and regulations which represent barriers to the efficient, economical performance of the Agency's diverse responsibilities.

Overview And Focus On OIG Activities

We are closely examining our own internal operations to seek ways to “reinvent the OIG” by working smarter with fewer resources. Total Quality Process improvement teams are focusing on issues including employee performance and recognition processes, internal communication practices, contract audit review procedures, and refining secretarial and administrative practices. Our total quality environment approach now includes training and team-based problem solving. Within the next few months, we will re-examine our performance measures and incorporate the concepts of strategic planning for quality performance.

Our organization has made significant strides during this reporting period and throughout Fiscal Year 1993. We have seen positive results from our efforts to streamline our operations and improve our services. By continuing our initiatives, and by incorporating NPR recommendations into our planning process, we are confident that our efforts will greatly benefit GSA, its customers, and the American taxpayers.

Organization, Staffing, and Budget

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 mandated by the Congress.

Organization

The OIG provides 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 with program evaluations as well as reviews of GSA contractors.
- 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.
- 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 information systems support, handles budgetary, administrative, and personnel matters, and formulates OIG comments on proposed regulations and GSA policy issuances.
- The **Office of Quality Management**, an in-house staff that promotes and coordinates 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.

Staffing and Budget

The OIG completed Fiscal Year 1993 with a total on-board strength of 409 employees.

The OIG's Fiscal Year 1993 budget was approximately \$34.7 million.

Procurement Activities

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 Governmentwide 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. We review these procurements on both a preaward and postaward basis to ensure that the taxpayers' interests are protected. We perform approximately 400 reviews each year.

Significant OIG Accomplishments

Civil Settlements

This period, the Government entered into seven civil settlement agreements and a security agreement under which an individual signed over assets to the Government to pay off a settlement. These agreements were negotiated by representatives of the Department of Justice and the GSA OIG. This reflects the ongoing efforts by the OIG to pursue cases involving procurement fraud and practices which threaten the integrity of the Government's procurement process. Highlights of selected cases follow.

\$1.6 Million in Civil Settlements

In three separate cases, the Government entered into civil settlement agreements with a battery supply company, a manufacturer of automated data processing equipment, and a shoe manufacturer in which the companies agreed to pay the Government a total of \$1,598,940 to settle their potential civil liability under the False Claims Act. Government customers paid higher prices for products because GSA negotiators did not receive full disclosure of the companies' discount and pricing information.

- Under the terms of the first agreement, a battery supply company agreed to pay \$925,000. The company voluntarily disclosed its failure to pass on certain price reductions. Our review further disclosed that the firm sold items to its commercial customers at discounts greater than those disclosed or offered to GSA during contract negotiations.
- The second agreement provided that a manufacturer of automated data processing equipment pay the Government \$583,940 to settle its potential civil liability. The agreement resulted from a review which showed that the company granted higher discounts to its commercial customers than disclosed to GSA during contract negotiations. GSA contracting officials relied upon these data, and as a result, the firm secured inflated prices from Federal purchasers.

Procurement Activities

- Under the terms of the third agreement, a shoe manufacturer agreed to pay the Government \$90,000. An OIG review showed that the firm failed to disclose its pricing and discount information as required despite having certified the data was complete.
- Also during this reporting period, the former president of a chemical company executed mortgages and security interests in favor of the Government to secure payment of \$250,000 as part of a \$425,000 settlement. In return for the agreement, the Government agreed to dismiss its civil False Claims Act's action in Federal district court against the company and its principal officers. The company had had contracts with the Government for over 20 years, selling chemical products, including solvents used to clean fuel systems on Air Force jets. The company had failed to test products to determine whether they would perform as required and substituted defective and contaminated products. The former president of the company had previously pled guilty to Federal criminal charges in connection with this scheme. He and the company were previously debarred from Government contracting by the Defense Logistics Agency. (The \$425,000 was included in our previous semiannual Report to the Congress and is not included in this report's figures.)

False Statements and Conspiracy Conviction

In response to an anonymous complaint, the OIG investigated a company which contracted with the Government to provide night vision equipment.

Our investigation disclosed that the company vice president falsely represented that he owned a legitimate commercial enterprise when, in fact, no company existed. The company official created this non-existent company to gain approval as a Multiple Award Schedule contractor. Representing the bogus company, the vice president submitted false cost and pricing data and catalogs to GSA for night vision equipment and in the process misrepresented himself as a distributor of this equipment. Between August 1988 and December 1990, the company official did over \$7 million worth of business with the Government.

A second aspect of this scheme involved the creation of a shell corporation to obtain night vision equipment from a manufacturer not authorized to sell in the United States. After the company official obtained the equipment, he then used the shell corporation as a means to make it available under the Multiple Award Schedule contract. The firm also submitted fabricated documents in response to an OIG subpoena for the purpose of covering up the scheme.

On April 21, 1993, the company vice president pled guilty in U.S. District Court to submitting false statements and obstructing the OIG

Procurement Activities

investigation. The company pled guilty to submitting false statements to GSA. The shell company pled guilty to aiding and abetting in the submission of false statements.

The company vice president was sentenced to 15 months imprisonment, per count, to be served concurrently, and 3 years, per count, supervised probation. The company and the shell corporation, currently in bankruptcy proceedings, were each fined and ordered to pay special assessments and the company was also ordered to pay restitution.

A post-investigation vulnerability assessment determined that the subjects carried out their criminal activity through intentional deceit and misrepresentation by furnishing false documents to contracting officials. These false documents were skillfully prepared and appeared to be in full compliance with procurement requirements. The documents were accepted as truthful assertions and formed the basis for award of the contract. The OIG concluded that GSA was victimized by an elaborately planned and executed fraud scheme. Prosecution, fines, and imprisonment of the defendants were an appropriate remedy. We further concluded that procurement officials acted reasonably in administering and awarding this contract. Changes to procurement systems were not warranted as a result of this OIG investigation.

Bribery Scheme Conviction

A joint GSA OIG, Environmental Protection Agency (EPA) OIG, and local police investigation was initiated after an EPA employee alleged that a company president offered a bribe. In return, the employee was to provide proprietary bid information on a construction contract and lease agreement for an EPA research facility advertised by GSA.

After numerous monitored telephone conversations between the employee and the company officials, it was agreed that the company and its officials would pay a total of \$36,000 upon receiving award of the contract. The company would pay the employee \$18,000 upon delivery of the competitors' bid prices and another \$18,000 upon being awarded the contract. The employee, operating under the guidance of special agents, expertly gained the confidence of the company officials and they believed they were negotiating with a corrupt Government employee who had agreed to participate in their illegal scheme.

Subsequently, the employee provided company officials dummy bid documents which had been specially prepared by the GSA Real Estate Division. During a clandestine meeting monitored by the special agents, the company vice president, the research director, and the employee discussed the bribe scheme, and the company officials paid \$18,000 in exchange for the dummy bid documents. After the transaction, GSA and EPA agents identified themselves and secured

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documents as evidence. Following preliminary questioning, the agents searched the company office and seized evidence including notes and an audio tape of conversations between the employee and one of the company officials in which the bribe scheme was discussed.

On August 20, 1993, the company president pled guilty in U.S. District Court to having knowledge that the company bribed an official of the U.S. Government. Sentencing of the company president is scheduled for December 1993. The company pled guilty to bribery and racketeering charges and agreed to pay a \$1 million fine.

Cleaning Services Contracts

The OIG completed a review of the administration of cleaning services contracts in one region. The review found that cleaning services, valued at over \$12 million annually, were being provided in an effective manner but that contract administration needed to be strengthened.

Our analysis revealed that monetary deductions for work not done and contract changes were not always processed in a timely manner. As a result, contractors may not be promptly correcting performance deficiencies and building occupants may not be receiving desired cleaning services.

The May 11, 1993 report recommended that the Acting Regional Administrator:

- Take deductions for non-performance from contractor payments in a timely manner.
- Develop time frames for completing contract modifications.

Responsive action plans were provided for implementing the report recommendations.

False Statements Conviction

The OIG investigated a company which contracted with the Government to manufacture work gloves for Federal customers in accordance with GSA requirements. The contract was valued at \$515,000.

The investigation was initiated after a GSA quality assurance specialist advised the OIG about receiving a complaint from the U.S. Forest Service. The gloves supplied to the agency under this contract were of poor quality and foreign-made.

The investigation determined that the company knew that the gloves were foreign-made and falsely certified that it had complied with all contract specifications and had manufactured the gloves in the United

Procurement Activities

States. The gloves supplied under the contract were manufactured in Colombia using foreign materials and labor. Also, a GSA quality assurance specialist visited the company numerous times for on-site inspections. During these visits, the company president falsely demonstrated how the gloves were being produced in the plant and led the inspector to believe production was taking place in the plant.

On May 11, 1993, the company president and the company pled guilty to charges of making false statements in certifying the gloves were produced in the United States with domestic material and labor. Both were ordered to pay fines.

Agency Operations

GSA 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 135 accounting funds and provides cross-servicing support for client agencies. Our audits examine the efficiency, effectiveness, and integrity of GSA programs and operations and result in reports to management. Our internal audits program is designed to facilitate management's evaluation and improvement of control systems by identifying areas of vulnerability and including recommendations for improvement. This period, the OIG performed 67 internal reviews on Agency program areas.

Significant OIG Accomplishments

FTS2000

FTS2000 provides agencies with long-distance telecommunications services provided by two vendors. This is a major contract program with a potential \$25 billion cost to the Government over a 10-year period. It has been characterized as the largest private telecommunications system in the world, as well as the largest non-space civilian agency procurement.

7 to 10 Digits Dialing Conversion

An audit of GSA's contract modifications to convert the Governmentwide telecommunications system from 7 to 10 digits dialing concluded that two negotiated changes totaling \$12 million could have been accomplished more effectively.

The report disclosed that GSA violated the Advance Payment Statute by authorizing an early, up-front payment for services not yet provided. Also, we advised management that it should have attempted to more fully explore alternative negotiation options for converting the system-wide dialing. The report concluded that better reviews should be done to make sure that funds are fully obligated for services received.

The July 16, 1993 report made several recommendations to the Commissioner, Information Resources Management Service, and the Associate Administrator, Office of FTS2000. These included recommendations to:

- Determine if an interest charge should be imposed because of the advance payment.
- Give appropriate training to FTS2000 and contracting personnel to improve the funding review process.

Agency Operations

Except for the violation of the Advance Payment Statute, GSA management did not agree with the audit conclusions. The audit is still in the resolution process.

Service Order Handling

The Office of FTS2000 operates two Service Oversight Centers which oversee the two contractors providing telecommunications services. GSA evaluates and approves customer orders prior to vendor installation. The audit examined the GSA oversight activity and the need for those order review processes under its operational control.

The review pointed out that GSA could streamline its order processing oversight. It suggested that technical reviews of service orders should be done on a sampling basis. In addition, the review showed that management needed to identify what improvements were needed, and to request funds for enhancing system support services. This would improve the system's capability and service order functions. Finally, the report pointed out that Service Oversight Centers should watch key elements of vendors' performance to achieve timely delivery and higher quality of service.

The June 21, 1993 report recommended that the Associate Administrator, Office of FTS2000:

- Position technical reviews outside the recurring order process.
- Plan for support services and submit timely budget requests.
- Strengthen and monitor contractor performance indicators to improve customer service delivery.

Responsive action plans were provided for implementing the report recommendations.

Procurement Personnel Development

Over 25 percent of GSA's professional personnel are engaged in some aspect of procurement. Last year, the Agency awarded contracts worth over \$11 billion. This period we assessed whether contracting personnel received appropriate training and developed the skills needed to do their jobs effectively. Our assessment included discussions with many private sector firms regarding their training and development programs for similar positions.

Our review showed that GSA has made positive strides in recruiting better educated personnel and in developing the abilities of its procurement staffs. Existing development programs generally have given contracting personnel a minimum level of expertise in procurement and recent initiatives have broadened the variety of

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training available. However, many of GSA's tenured contracting personnel have not participated in expanded training programs at a time when procurements are becoming more complex. Further, existing development programs have addressed primarily the technical aspects of the procurement process and need to be expanded to provide greater exposure to products and services being obtained as well as industry procurement practices and strategies.

The September 30, 1993 report to the Associate Administrator for Acquisition Policy recommended an Agencywide reevaluation of the existing procurement development programs so that GSA could strengthen its Governmentwide leadership position in the procurement field.

The Associate Administrator agreed with the recommendation in the report. The audit is still in the resolution process.

Federal Surplus Property Donation Program

GSA is responsible for administering the Federal Surplus Property Donation Program. Under this program, states are eligible to receive Federal surplus personal property and donate it to qualified public and private nonprofit organizations. This period, the OIG evaluated one state's effectiveness in accounting for and distributing donated surplus property.

Operations at the state agency for surplus property generally complied with program requirements with some areas needing improvement.

We identified specific measures that management could take to ensure that only authorized representatives receive property and that surplus property is adequately protected from inclement weather or theft. Also, steps need to be taken to see that property sold at auction is properly recorded and that fees, paid to the state agency for the care and handling of property, are verified.

The July 13, 1993 report recommended that the Acting Regional Administrator, Federal Supply Service:

- Have the state agency update donee eligibility files and verify the identity of representatives.
- Provide adequate safeguards over the property and properly account for property when auctioned.
- Verify fee calculations for property sold at auction.

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

Agency Operations

Occupant Emergency Plans

GSA is responsible for ensuring the safety of Federal employees and visitors while they are on Federal property. The OIG evaluated how effectively one GSA region administers its occupant emergency program.

The review found that plans to ensure the safety of individuals located in Federal buildings could be improved.

While recent Agency reviews found some areas needing improvement, more comprehensive reviews of occupant emergency plans need to be conducted. In many cases, emergency procedures and personnel rosters were out of date, provisions for evacuating the handicapped were incomplete, and personnel were neither trained nor aware of occupant emergency plan duties.

The July 14, 1993 report recommended that the Acting Regional Administrator perform:

- More comprehensive reviews and include recommendations to correct deficiencies.
- Annual reviews of occupant emergency plans for multi-story buildings.
- Training to assist Federal agencies in developing occupant emergency plans.

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

Local Telephone Service Program

GSA provides local telephone service to customer agencies through equipment owned and operated by local telephone companies, and equipment owned and leased by GSA and maintained by commercial contractors.

An evaluation of the program providing local telecommunications service to client agencies showed that GSA can improve service to customers in several ways. A better performance measurement standard is needed to evaluate the local telephone service program. Program costs can be lowered by improving the processing of local telephone company invoices, negotiating local rate agreements, and reducing the amount of long distance toll calls. Also, the process for developing billing rates for the local telephone service program could be improved by establishing multi-year rates.

Agency Operations

The August 26, 1993 report recommended that the Acting Commissioner, Information Resources Management Service:

- Compare program costs with telephone services available from the private sector.
- Improve invoice processing, local rate negotiations, and the management of toll calls.
- Use multi-year rates to determine local telephone service rates.

The Acting Commissioner agreed with the recommendations. The audit is still in the resolution process.

Prevention Activities

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

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 program provides vital and current information to contracting officers, enabling them to significantly improve the Government's negotiating position. This period, the OIG performed preaward audits of 190 contracts with an estimated value of \$2.4 billion. The audit reports contained over \$268 million in financial recommendations.

Multiple Award Schedule Contracts

This period, the OIG performed audits on 10 Multiple Award Schedule contracts dealing with photocopier equipment. Estimated Government-wide sales for these contracts were more than \$1.4 billion. Based on their findings, the auditors recommended that over \$171 million in funds be put to better use.

The preaward audit reports showed many common problems in the pricing proposals reviewed. Companies were offering commercial customers better discounts than offered to GSA. The companies either did not disclose the higher discounts or did not provide adequate justification for not offering the higher discounts to GSA. Several audits also showed that vendors offered products that were not always offered commercially, and should not have been included in their price proposals.

Other Contracts

The OIG performed three significant audits recommending adjustments of more than \$5.5 million. The audits involved a claim for increased costs, a proposal for construction services, and a proposal for architectural and engineering services. The total proposed costs exceeded \$10 million.

- The OIG audited a claim for increased costs related to the renovation of two Federal buildings. The contractor alleged that Government-caused delays resulted in increased costs. We advised the contracting officer that costs for labor, subcontracts, and overhead expenses were overstated.
- The OIG audited cost or pricing data submitted in response to a solicitation for construction of a Federal building. Audit adjustments were identified for labor costs and overhead expenses. Based on these findings, the auditors recommended reductions to the proposed amounts.

Prevention Activities

- The OIG audited a proposal submitted for architectural and engineering services related to the design of a Federal building. We identified overstated proposed costs for direct labor and overhead.

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.

This period, we presented 29 briefings which were attended by 708 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 fraud in GSA and other Federal agencies.

In addition, OIG representatives participated in a multi-state conference regarding the Federal Surplus Property Donation program and discussed the mission of the OIG and how it relates to the program.

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, 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	65
Lease proposals reviewed	12
Lease proposals with deficiencies	7
Lease proposals with no deficiencies.....	5

Some of the deficiencies identified through OIG advisory lease reviews related to a discrepancy in the area of space for lease; unallowable operating costs; a need to better justify the economic merit of a procurement; and incomplete and 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.

Prevention Activities

During this reporting period, we received 165 Hotline calls and letters. Of these, 129 complaints warranted further action. We also received 5 referrals from GAO and 34 referrals from other agencies; 22 of these referrals required further action.

Implementation Reviews

The OIG performs independent reviews of implementation actions, on a test basis, to ensure that management's corrective actions are being accomplished according to established milestones. This period, the OIG performed 16 implementation reviews. In 11 of these cases, management was successfully implementing the recommendations. In the other 5 instances, recommendations were not being implemented in accordance with the established action plans; we advised management of the need to revise the action plans.

Financial Statements Audit

The Chief Financial Officers Act of 1990 requires the OIG to conduct or arrange for an annual audit of GSA's consolidated financial statements. The Act also requires a report on the internal accounting control system in effect at fiscal year-end. The OIG through use of an independent public accounting firm performed these audits for Fiscal Year 1992. The auditor's opinion, dated June 24, 1993, stated that GSA's consolidated financial statements present fairly, in all material aspects, the financial position of the Agency. The report on the system of internal controls described one material weakness regarding the need to better maintain documentation supporting office space rental rates and discussed several other conditions where steps should be taken to strengthen internal controls.

Review of Legislation and Regulations

Pursuant to the Inspector General Act of 1978, the OIG is required to review existing and proposed legislation and regulations to determine their effect on the economy and efficiency of the Agency's programs and operations and on the prevention and detection of fraud and abuse.

During this period, the OIG reviewed 316 legislative matters and 81 proposed regulations and directives. The OIG provided significant comments on the following legislative items:

- **H.R. 2238, The Federal Acquisition Improvement Act of 1993.** We opposed the bill because it would eliminate the Government's right to inquire about what percentage of a potential Government contractor's business is conducted with commercial customers. This would hamper the Government's ability to determine if there is a "commercial price" for products or services or if the Government should seek cost or pricing data from the contractor. The lack of cost or pricing information for products or services where there may be no commercial market could lead the Government to agree to pay higher prices than it would otherwise.
- **S. 984, The Privacy for Consumers and Workers Act.** The bill would regulate electronic monitoring of employees by their employers for the express purpose of performance evaluation. We strongly advocated the exemption from the bill of Federal services engaged in law enforcement activities. If enacted, the bill's provisions could conflict with the requirements of and protections afforded by the Privacy Act concerning access and maintenance of Federal law enforcement-related records and electronic data.

Statistical Summary of OIG Accomplishments

Audit Reports Issued

The OIG issued 279 audit reports, including 2 audits performed by the OIG that were issued to other agencies and 23 audits performed for the OIG by another agency. The 279 reports contained financial recommendations totaling \$274,392,717, including \$268,262,778 in recommendations that funds be put to better use and \$6,129,939 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 Governmentwide 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 September 30, 1993. Four reports more than 6 months old were awaiting management decisions as of September 30, 1993; but 2 of them were preaward audits, which are not subject to the 6 month management decision requirement. The remaining reports had been removed from the management decision process due to ongoing investigative activity. These reports were returned to the OIG after

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 4/1/93			
Less than 6 months old	90	67	\$ 39,435,857
More than 6 months old	19	19	23,757,940
Reports issued this period	<u>269</u>	<u>164</u>	<u>270,375,040</u>
TOTAL	378	250	\$333,568,837
For which a management decision was made during the reporting period			
Issued prior periods	105	82	\$ 45,805,069
Issued current period	<u>169</u>	<u>88</u>	<u>200,043,834</u>
TOTAL	274	170	\$245,848,903
For which no management decision had been made as of 9/30/93			
Less than 6 months old	100	76	\$ 70,331,206
More than 6 months old	<u>4</u>	<u>4</u>	<u>17,388,728</u>
TOTAL	104	80	\$ 87,719,934

Statistical Summary of OIG Accomplishments

being declined for criminal or civil action, and have just been returned to the management decision process. Table 1 does not include 2 reports issued to other agencies this period and 22 reports excluded from the management decision process because they pertain to ongoing investigations.

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 4/1/93		
Less than 6 months old	59	\$ 37,468,388
More than 6 months old	14	6,112,979
Reports issued this period	<u>143</u>	<u>264,245,101</u>
TOTAL	216	\$307,826,468
For which a management decision was made during the reporting period		
Recommendations agreed to by management based on proposed		
• management action		\$ 235,625,485
• legislative action		—
Recommendations not agreed to by management		<u>6,191,274</u>
TOTAL	149	\$241,816,759
For which no management decision had been made as of 9/30/93		
Less than 6 months old	65	\$ 65,738,332
More than 6 months old	<u>2</u>	<u>271,377</u>
TOTAL	67	\$ 66,009,709

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 4/1/93			
Less than 6 months old	8	\$ 1,967,469	\$—
More than 6 months old	5	17,644,961	—
Reports issued this period	<u>21</u>	<u>6,129,939</u>	<u>—</u>
TOTAL	34	\$25,742,369	\$—
For which a management decision was made during the reporting period			
Disallowed costs		\$ 3,595,600	\$—
Costs not disallowed		<u>456,544</u>	<u>—</u>
TOTAL	21	\$ 4,052,144 *	\$—
For which no management decision had been made as of 9/30/93			
Less than 6 months old	11	\$ 4,592,874	\$—
More than 6 months old	<u>2</u>	<u>17,117,351</u>	<u>—</u>
TOTAL	13	\$21,710,225	\$—

* Includes \$20,000 that management decided to seek that exceeded recommended amounts.

Investigative Workload

The OIG opened 138 investigative cases and closed 170 cases. In addition, the OIG received and evaluated 125 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 certain cases disclosing 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	33	62
Civil	20	29
Administrative	<u>72</u>	<u>185</u>
TOTAL	125	276

In addition, the OIG made 3 referrals to other Federal activities for further investigation or other action and 68 referrals to GSA officials for informational purposes only.

Actions on OIG Referrals

Based on these and prior referrals, 15 cases (38 subjects) were accepted for criminal prosecution and 8 cases (10 subjects) were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 28 indictments/informations and 24 successful prosecutions. OIG civil referrals resulted in 2 civil fraud complaints, and 7 case settlements (involving 7 subjects). Based on OIG administrative referrals, management debarred 58 contractors, suspended 28 contractors, and took 19 personnel actions against 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 \$485,752 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	\$ 123,025	\$ 15,000
Settlements or Judgments	—	1,880,420
Restitutions	<u>75,950</u>	<u>—</u>
TOTAL	\$ 198,975	\$1,895,420

APPENDICES

Appendix I – Significant Audits From Prior Reports

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.

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

Vacant Space Management

Period First Reported: October 1, 1992 to March 31, 1993

This review identified the need to improve vacant space management. The report contained five recommendations; three have been implemented.

One of the remaining recommendations involves conducting space inspections and/or utilization surveys to verify the accuracy of assignments, vacant space, and classification of space. The other recommendation involves updating assignment files and drawings with current data and revising reports with corrections. This recommendation and the associated space inspections and/or utilization surveys are scheduled for completion by June 30, 1994.

Special Order Program for Tools

Period First Reported: October 1, 1992 to March 31, 1993

This review revealed the need for better management of the special order program for tools. The report contained nine recommendations; seven have been implemented.

One of the remaining recommendations involves tracking of minimum order rejections by customer and increasing the frequency of supply evaluations for special order program items. It is scheduled for completion by January 31, 1994. The other recommendation concerns analyzing special order program information needs and establishing controls to ensure the information is accurate and useful. It is scheduled for completion by July 31, 1994.

Computer Security and Fire Safety

Period First Reported: October 1, 1992 to March 31, 1993

Two reviews at computer facilities disclosed that improved security and fire safety practices were necessary. One report was fully implemented as of September 30, 1993. The remaining report contained five recommendations; three have been implemented.

The first recommendation requires the designation of a system security officer, with an appropriate security clearance, for the computer facility. It is scheduled for completion by February 28, 1994. The second recommendation involves establishing a monitoring system for conducting periodic risk analysis. The Agency is revising its actions concerning this recommendation. The revision is due October 31, 1993.

Employee Benefits Programs

Period First Reported: October 1, 1992 to March 31, 1993

This review found that the processing of health benefit insurance transactions needed improvement. The report contained two recommendations; all actions pertinent to the recommendations have been implemented.

One recommendation required a determination whether it would be cost beneficial to recover health benefit insurance contributions for prior years and to take appropriate action based on that determination. This recommendation remains open until all recovery actions are completed.

Lease Administration

Period First Reported: April 1, 1992 to September 30, 1992

This review disclosed the need to improve lease administration. The report contained seven recommendations; six have been implemented.

The remaining recommendation involves recovering the amount overpaid for heating, ventilation, and air conditioning equipment. Collection is scheduled for November 15, 1993.

Appendix I – Significant Audits From Prior Reports

Controls Over Cash Receipts

Period First Reported: April 1, 1992 to September 30, 1992

This review identified that controls over cash receipts from surplus personal property sales needed strengthening. The report contained 12 recommendations; 10 have been implemented.

One of the remaining recommendations involves developing procedures for levels of access to the automated sales system. It is scheduled for completion by February 28, 1994. The other recommendation involves developing procedures for approving and processing sales returns. It is scheduled for completion by November 30, 1993.

Contract Workload Management

Period First Reported: April 1, 1992 to September 30, 1992

This review revealed the need to develop a strategy for addressing procurement workload concerns. The report contained one recommendation; it has not yet been implemented.

This recommendation involves establishing a working group to develop a system for addressing identified issues and to give attention to the Multiple Award Schedule program concerns. An overall GSA strategy is scheduled to be developed by October 31, 1993.

New Payroll System

Period First Reported: April 1, 1992 to September 30, 1992

This review showed that improvements were necessary to develop the new payroll system according to GSA's requirements. The report contained one recommendation; it has not yet been implemented.

This recommendation requires oversight of the new payroll system throughout its life cycle to ensure that the system represents the efficient and economical application of ADP resources. Although oversight of the new payroll system will continue throughout its life cycle, a sample summary of a quality assurance review is due October 30, 1993.

Transportation Audit Program

Period First Reported: October 1, 1991 to March 31, 1992

This review revealed that document controls over bills sent to contractors needed strengthening. The report contained four recommendations; three have been implemented.

The remaining recommendation involves the reinstatement of a quality assurance program with measurable performance standards for contractors, with tests of performance and follow-up action. The remaining actions include two reports on quality assurance reviews, which are scheduled for completion by July 31, 1994.

Controls Over Receivables

Period First Reported: October 1, 1991 to March 31, 1992

This review identified needed improvements to the billing procedures and financial computer programs for receivables. The report contained three recommendations; two have been implemented.

The last recommendation requires the development of a computer program which allows updates to multiple bills automatically for the same customer. It is scheduled for completion on September 30, 1994.

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 by October 31, 1993. The second recommendation, which involves developing software to record sales data on laptop computers, is scheduled for completion by December 30, 1993.

Appendix I – Significant Audits From Prior Reports

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 by February 28, 1994.

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 a billing cycle and correcting the errors found. Implementation is scheduled by October 31, 1993.

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>				
PBS INTERNAL AUDITS				
04/07/93	A21277	Audit of Region 4 Radon Program		
04/08/93	A31233	Audit of Preaward Lease Actions: VA Hospital Parking Deck, Birmingham, AL, Lease Number GS-04B-31402		
04/09/93	A30935	Audit of Proposed Lease Number GS-03B-30060: Townsend and McNulty Roads, Philadelphia, Pennsylvania		
04/12/93	A30337	Preaward Lease Review: Bureau of the Census, Lease Number GS-01B-(PEL)-03817 NEG.		
04/22/93	A21528	Audit of the Grand Rapids Buildings Management Field Office, Region 5		
04/23/93	A30918	Audit of Procurement Practices, East Philadelphia Field Office, Philadelphia, PA		
04/27/93	A31232	Audit of Preaward Lease Actions: Airport Executive Center, Tampa, FL, Lease Number GS-04B-32864		
05/07/93	A32473	Postaward Lease Audit: 1600 Riviera Avenue, Walnut Creek, California, Region 9		
05/10/93	A30333	Postaward Lease Audit of One Bowdoin Square, Boston, MA, Lease Number GS-01B(PEL)-03791		
05/10/93	A31235	Audit of Preaward Lease Actions: Wachovia Center, Charlotte, NC, Lease Number GS-04B-32168		
05/11/93	A22469	Audit of Administration of Cleaning Services Contracts, Region 9		
05/12/93	A30676	Preaward Lease Review: 601 West 26th Street, New York, New York, Lease Number GS-02B-22719		
05/12/93	A32412	Audit of Procurement Program, West Los Angeles Field Office, Region 9		
05/18/93	A30339	Preaward Lease Review: National Archives and Records Administration, Lease Number GS-01B(PEL)-03841 NEG.		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/19/93	A22473	Audit of Lease Acquisition Process, Real Estate Division, Region 9		
05/28/93	A32159	Audit of Procurement Procedures at Buildings Management Field Office, Oklahoma City		
05/28/93	A33034	Preaward Lease Audit: Columbia Plaza Office Building, 2401 E Street, NW, Washington, DC, Lease Number GS-11B-10187		
06/04/93	A32143	Preaward Lease Review: 10100 Reunion Place, San Antonio, Texas, Lease Number GS-07B-13982		
06/15/93	A21562	Audit of Administration of Region 5, Mechanical and Elevator Maintenance Contracts		
06/16/93	A21883	Audit of the Region 6 Federal Protective Service Division		
06/17/93	A30684	Preaward Lease Review: One Newark Center, Newark, New Jersey, Lease Number GS-02B-22723		
06/18/93	A32524	Preaward Lease Audit: 1431 Harbor Bay Parkway, Alameda, California, Region 9, Lease Number GS-09B-91730		
06/28/93	A31816	Audit of Procurements Made by the Kansas City North Field Office		
07/09/93	A31239	Audit of Award and Administration of Lease GS-04B-31107, Harlan, Kentucky		
07/14/93	A21530	Audit of Region 5 Occupant Emergency Plans		
07/14/93	A31560	Preaward Lease Review: Defense Finance and Accounting Service, Cleveland, Ohio, Lease Number GS-05B-15615		
07/16/93	A32420	Postaward Lease Audit: 221 North Figueroa Street, Los Angeles, California, Region 9		\$37,000
07/22/93	A23078	Audit of Procurement Procedures, Buildings Management Field Office, Independence Field Office, Washington, DC		
07/22/93	A31818	Audit of Operations of the Public Buildings Service Planning Staff in Region 6		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
08/11/93	A30336	Review of Building Management, Providence, Rhode Island Field Office		
08/18/93	A31555	Preaward Lease Review: U.S. Probation Office, Chicago, Illinois, Lease Number GS-05B-15641		
08/18/93	A32475	Postaward Lease Audit: 210 E. Earll Drive, Phoenix, Arizona, Region 9		\$350,000
08/19/93	A32121	Audit of Certified Invoice Procedures, Region 7		
08/31/93	A22541	Audit of Procurement Program, 450 Golden Gate Field Office, Region 9		
08/31/93	A23068	Audit of the Administration of Term Construction Contracts		
08/31/93	A32150	Audit of Buildings Management Field Office, Denver, Colorado		
09/07/93	A32487	Postaward Lease Audit: 865 Fulton Mall, Fresno, California, Region 9, Lease Number GS-09B-91298		\$14,951
09/10/93	A32405	Audit of Procurement Program, Sacramento Field Office, Region 9		
09/29/93	A21503	Audit of Procurement Personnel Development		

PBS CONTRACT AUDITS

04/02/93	A33026	Report on Application of Agreed Upon Procedures for Forward Pricing Rates Under Solicitation No. GS11P93EGC0001: Hellmuth, Obata and Kassabaum, St. Louis, Missouri		
04/06/93	A31537	Preaward Audit of Architect and Engineering Services Contract: Schmidt, Garden & Erikson, Inc., Solicitation Number GS05P92GBC0019		
04/06/93	A33027	Report on Audit of Subcontractor Proposal to Hellmuth, Obata & Kassabaum, P.C., for Initial Pricing Under RFP No. GS11P93EGC0001, Submitted by Hankins & Anderson, Inc., Richmond, Virginia		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/07/93	A31834	Audit of Claim for Increased Costs: Johnson Controls, Inc., Subcontractor to Gross Mechanical Contractors, Inc., Contract Number GS06P89GYC0192		
04/08/93	A30654	Preaward Audit of Cost or Pricing Data: Park Tower Realty Corp., Contract Number GS-02P-91-CUC-0057		
04/12/93	A30666	Review of Pretrial Stipulation on Accounting for Relocation of Hot Water Riser Costs: Terminal Construction Corporation, Contract Number GS-02P-23256		
04/15/93	A31832	Audit of Claim for Increased Costs: Spirco Environmental, Inc., Subcontractor to BSI Constructors, Inc., Contract Number GS06P89GYC0192		
04/16/93	A33008	Audit of Cost Reimbursable Contract: Radan Systems, Inc., Contract Number GS-00P-88-BGD-0021		
04/19/93	A31826	Preaward Audit of Change Order Proposal P-16: Three S Constructors, Inc., Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91-GYC0048		
04/21/93	A30635	Preaward Audit of Cost or Pricing Data, General Liability Insurance: Linpro New York Realty, Inc., Contract Number GS-02P-91-CUC0058		
04/22/93	A30651	Preaward Audit of Supplemental Architect and Engineering Services Contract: Ehrenkrantz and Eckstut Architects, P.C., Solicitation Number GS-11P-92-EGD-0019		
04/22/93	A33029	Preaward Audit of Architect and Engineering Services Contract: Shalom Baranes Associates, Architects, Contract Number GS11P92EGD0019		
04/27/93	A31221	Audit of Claim for Increased Costs: American Commercial Contractors, Incorporated, Contract Number GS-04P-91-CXC-0009		
04/28/93	A31841	Preaward Audit of Change Order Proposal P-21: Eliason & Knuth of Kansas City, Inc., Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91-GYC0048		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/28/93	A33028	Report on Application of Agreed-Upon Procedures to Review of Pricing Proposal, Solicitation Number GS11P92EGC0020: Ellerbe Becket, Inc., Minneapolis, Minnesota		
04/29/93	A31839	Preaward Audit of Change Order Proposal P-21: Joseph Stowers Painting, Inc., Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91-GYC0048		
04/29/93	A32153	Preaward Audit of Supplemental Architect and Engineering Services Contract: Spectrum Associates, Inc., Solicitation Number GS-07P-93-JUD-0001		
04/29/93	A33033	Preaward Audit of Architect and Engineering Services Contract: Wisnewski Blair and Associates, Limited, Solicitation Number GS11P92EGD0011		
04/29/93	A33432	Preaward Audit of Change Order Proposal: A. S. McGaughan Company, Inc., Contract Number GS-11P91- MKC-0196"U"		
04/30/93	A30638	Preaward Audit of Cost or Pricing Data: BPT Properties, Inc., Contract Number GS-02P-91-CUC-0057		
05/04/93	A30335	Audit of Concession Contract: Corporate Chefs, Inc., Contract Number GS-01P-89-BWC-0029		
05/06/93	A31234	Preaward Audit of Architect and Engineering Services Contract: Rosser Fabrap International, Incorporated, Solicitation Number GS-04P-92-EXD-0062		
05/06/93	A31825	Preaward Audit of Change Order Proposal P-16: J.E. Dunn Construction Company, Contract Number GS06P91GYC0048		
05/06/93	A31842	Preaward Audit of Architect and Engineering Services Contract: Shaughnessy Fickel and Scott Architects, Inc., Solicitation Number GS06P93GYC0001		
05/11/93	A30642	Review of Pretrial Stipulation on Accounting for Subcontractor Pass-Thru Costs: Terminal Construction Corporation, Contract Number GS-02P-23256		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/11/93	A31830	Audit of Claim for Increased Costs: Guarantee Electrical Company, Subcontractor to BSI Constructors, Inc., Contract Number GS06P89GYC0192		
05/12/93	A30674	Review of Pretrial Stipulation on Accounting for Incurred Subcontractor Costs: Benjamin Electrical Engineering Works, Inc., Terminal Construction Corporation, Contract Number GS-02P-23256		
05/17/93	A32478	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease Number GS-09B-06600		
05/18/93	A30653	Preaward Audit of Cost or Pricing Data: Bechtel Investments Realty Inc., Contract Number GS-02P-91-CUC-0057		
05/18/93	A33031	Preaward Audit of Architect and Engineering Services Contract: Hartman-Cox Architects, Subcontractor to Ellerbe Becket, Incorporated, Solicitation Number GS11P92EGC0020		
05/20/93	A30663	Preaward Audit of Cost or Pricing Data: Tishman Construction Corporation, Solicitation Number GS-02P-91-CUC-0058		
05/20/93	A31848	Preaward Audit of Architect and Engineering Services Contract: Construction Management Resources, Solicitation Number GS06P93GYC0001		
05/20/93	A32485	Preaward Audit of Lease Escalation Proposal: C & C Investments, Lease Number GS-09B-88730		
05/25/93	A31831	Audit of Claim for Increased Costs: Gross Mechanical Contractors, Inc., Subcontractor to BSI Constructors, Inc., Contract Number GS06P89GYC0192		
05/27/93	A30680	Review of Pretrial Stipulation on Accounting for Costs Directly Attributable to Terminal Construction Corporation, Contract Number GS-02P-23256		
05/28/93	A30646	Preaward Audit of Cost or Pricing Data: URS Consultants, Inc./Crow Construction Company, Contract Number GS02P89CUC0020(N)		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/28/93	A30672	Preaward Audit of Supplemental Architect and Engineering Services Contract: Paulus, Sokolowski and Sartor, Inc., Solicitation Number GS-02P93CUD0060(N)		
05/28/93	A31843	Preaward Audit of Change Order Proposal P-21: Three S Constructors, Inc., Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91-GYC0048		
06/04/93	A33010	Preaward Audit of Cost or Pricing Data: Mel McLaughlin Company, Contract Number GS-11P92-MQC0043 "NEG" (8(a))		
06/07/93	A31226	Preaward Audit of Change Order Proposal: Wessels Construction and Development, Inc., Lease Number GS-04B-31332		
06/09/93	A30661	Preaward Audit of Cost or Pricing Data: Broadway 29 Corporation, Contract Number GS-02P-91CUC0058		
06/09/93	A31237	Accounting System Audit Survey: MManTec, Incorporated, Contract Number GS-04P-91-EWC-0055		
06/11/93	A31817	Audit of Claim for Increased Costs: BSI Constructors, Inc., Contract Number GS06P89GYC0192		
06/11/93	A31845	Preaward Audit of Architect and Engineering Services Contract: George Butler Associates, Inc., Solicitation Number GS06P93GYC0001		
06/14/93	A30686	Preaward Audit of Change Order Proposal: Active Fire Sprinkler Corp., Contract Number GS-02P-86CUC0096		
06/16/93	A30658	Preaward Audit of Cost or Pricing Data Consulting Costs: Linpro New York Realty, Incorporated, Contract No. GS-02P-91-CUC0058		
06/22/93	A30659	Preaward Audit of Cost or Pricing Data, Legal and Accounting Costs: Linpro New York Realty, Inc., Contract Number 2P-91CUC0058		
06/22/93	A31556	Preaward Audit of Architect and Engineering Services Contract: Paul I. Cripe, Inc., Solicitation Number GS05P92GBD0080		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/24/93	A33021	Audit of Claim for Increased Costs: S. W. Monroe Construction Co., Contract Number GS-11P88MKC0246		
06/25/93	A33032	Preaward Audit of Sole Source Contract: Apex Security, Inc., Solicitation Number GS-11P-93-MJC-0009		
06/29/93	A33036	Preaward Audit of Architect and Engineering Services Contract: Sorg and Associates, P.C., Solicitation Number GS11P93EGD0013		
07/02/93	A30938	Preaward Audit of Supplemental Architect-Engineering Term Contract: Hayes, Seay, Mattern & Mattern, Inc., Solicitation Number GS-03P-92-DXD-0068		
07/09/93	A31844	Preaward Audit of Change Order Proposal P-21: Stultz Manufacturing Company, Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91-GYC0048		
07/20/93	A31846	Audit of Claim for Increased Costs: Industrial Excavating and Equipment, Inc., Subcontractor to Rand & Son Construction Company, Contract Number GS06P92GYC0013		
07/20/93	A33046	Report on Application of Agreed-Upon Procedures for Review of Pricing Proposal Under RFP Number GS11-P93EGC0007: GHT Limited, Arlington, Virginia		
07/21/93	A33040	Preaward Audit of Architect and Engineering Services Contract: Settles Associates Incorporated, Solicitation Number GS11P93EGD0014		
07/22/93	A31557	Preaward Audit of Lease Escalation: Cleveland Rockford Company, Lease Number GS-05B-12439 for the Period November 1, 1992 through October 31, 1997		
07/23/93	A30660	Preaward Audit of Cost or Pricing Data, Developer's Soft Costs: Linpro New York Realty, Inc., Contract Number GS-02P-91CUC0058		
07/23/93	A31850	Preaward Audit of Change Order Proposal P-21: Capital Electric Construction Company, Inc., Subcontractor to J.E. Dunn Construction Company, Contract Number GS06P91GYC0048		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/28/93	A30673	Review of Pretrial Stipulation on Accounting for Subcontractor's Pass-thru Costs: National Sprinkler Corporation, Subcontractor to Terminal Construction Corporation, Contract Number GS-02P-23256		
07/28/93	A30948	Audit of Termination Settlement Proposal: Collins Electric, Inc., Contract Number GS-03P-89-DXC-0057		
07/28/93	A30949	Audit of Equitable Adjustment Claim: Collins Electric, Inc., Contract Number GS-03P-89-DXC-0057		
08/09/93	A32539	Preaward Audit of Architect and Engineering Services Contract: Integrus Architecture, P.S., Solicitation Number GS-110P-92-LTD-0106		
08/09/93	A32540	Audit of Modified Coverage Under the Cost Accounting Standards: Integrus Architecture, P. S.		
08/10/93	A31243	Preaward Audit of Architect and Engineering Services Contract: G. R. G. Vanderweil Engineers, Inc., Consultant to CRSS Architects, Inc., Solicitation Number GS-04P-93-EXC-0002		
08/10/93	A33045	Report on Audit of Subcontractor Proposal to Shalom Baranes Associates, under Solicitation Number GS11P93EGC0007: HNTB Corporation, Kansas City, Missouri		
08/18/93	A31855	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: HDB Construction, Inc., Solicitation Number GS06P93GYC0052(N)		
08/23/93	A32173	Preaward Audit of Change Order Proposal: Sema Construction, Inc., Contract Number GS-07P-92-JXC-0032		
08/25/93	A30681	Preaward Audit of Cost or Pricing Data: BPT Properties, Foley Square, L. P., Contract Number GS-02P-91-CUC-0057		
08/26/93	A30696	Summary Review of Pretrial Stipulation on Accounting for the Amended Complaint: Terminal Construction Corporation, Contract Number GS-02P-23256		

Appendix II – Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
08/27/93	A33030	Audit of Claim for Increased Costs: Dynalectric Company, a Subcontractor to S. W. Monroe Construction Co., Contract Number GS-11P88MKC0246		
08/27/93	A33047	Preaward Audit of Architect and Engineering Services Contract: Alexandria Architects Partnership, Solicitation Number GS11P93EGD0005		
08/30/93	A31244	Preaward Audit of Architect and Engineering Services Contract: CRSS Architects, Incorporated, Solicitation Number GS-04P-93-EXC-0002		
08/31/93	A32182	Preaward Audit of Supplemental Architect and Engineering Services Contract: Chen-Northern, Incorporated, Solicitation Number GS-08P-93-JXD-0041		
09/02/93	A30344	Preaward Audit of Change Order Proposal: Bulfinch Triangle Associates, Limited Partnership, Lease Number GS-01B(PEL)-03802 Neg.		
09/02/93	A30692	Review of Pretrial Stipulation on Accounting for Pass-thru Subcontractor Costs: I R Construction Products Company, Inc., Subcontractor to Terminal Construction Corporation, Contract Number GS-02P-23256		
09/03/93	A32496	Preaward Audit of Cost or Pricing Data: White Glove Service System, Inc., Solicitation Number GS-09P-93-KSC-0081		
09/07/93	A31571	Preaward Audit of Architect and Engineering Services Contract: Hanscomb Associates Inc., Consultant to RTKL Associates, Solicitation Number GS11P93EGC0008		
09/10/93	A33048	Preaward Audit of Architect and Engineering Services Contract: Diversified Engineering, Inc., Consultant to Shalom Baranes Associates, Solicitation Number GS11P93EGC0007		
09/17/93	A31858	Preaward Audit of Change Order Proposal P-21: J.E. Dunn Construction Company, Contract Number GS06P91GYC0048		
09/17/93	A32174	Preaward Audit of Supplemental Architect and Engineering Services Contract: CTA Architects Engineers, Solicitation Number GS-08P-93-JXD-0041		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/20/93	A30675	Review of Pretrial Stipulation on Accounting for Pass-thru Subcontractor Costs: Donaldson Acoustics Co., Inc., Subcontractor to Terminal Construction Corporation, Contract Number GS-02P-23256		
09/20/93	A31246	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Curry Contracting Company, Incorporated, Solicitation Number GS-04P-93-EXC-0023		
09/22/93	A32179	Preaward Audit of Architect and Engineering Services Contract: HTB, Inc., Solicitation Number GS-07P-93-JUC-0003		
09/24/93	A32517	Preaward Audit of Architect and Engineering Services Contract: Dworsky Associates, Solicitation Number GS-09P-93-KTC-0014		
09/24/93	A32523	Preaward Audit of Architect and Engineering Services Contract: International Consulting Engineers, Inc., Solicitation Number GS-09P- 93-KTC-0015		
09/27/93	A30956	Audit of Equitable Adjustment Proposal: Witherington Construction Corporation, Contract No. GS-03P-90-DXC-0208		
09/27/93	A32497	Preaward Audit of Change Order Proposal: Central Environmental, Inc., Contract Number GS-07P-91-JXC-0136		
09/27/93	A33052	Report on Audit of Proposed Direct Labor, Consultant, Reproduction, CAD Scan and Overhead Costs Under Solicitation No. GS11P93EGC0008, RTKL Associates, Inc., Washington, D.C.		
09/28/93	A31251	Preaward Audit of Architect and Engineering Services Contract: Barganier, Davis, Sims Architects Associated, Solicitation Number GS-04P-93-EXC-0008		
09/28/93	A33054	Report on Audit of Subcontractor Proposal to RTKL Associates, Inc., Under Solicitation No. GS11P93-EGC0008 Submitted by Mariani Associates, Woodbine, Maryland		
09/29/93	A31250	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: Curry Contracting Company, Incorporated, Solicitation Number GS-04P-92-EXC-0061		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/29/93	A32180	Preaward Audit of Architect and Engineering Services Contract: PSA Consulting Engineers, Inc., Solicitation Number GS-07P-93-JUC-0003		
09/29/93	A32189	Preaward Audit of Architect and Engineering Services Contract: EAPC Architects Engineers, Solicitation Number GS-08P-93-JXC-0065		
09/29/93	A32196	Preaward Audit of Architect and Engineering Services Contract: Schoen Associates, Inc., Solicitation Number GS-08P-93-JXC-0056		
09/29/93	A32515	Preaward Audit of Cost or Pricing Data: A & B Janitorial Service, Solicitation Number GS-09P-93-KSC-0054		
09/29/93	A32516	Preaward Audit of Architect and Engineering Services Contract: Professional Service Industries, Inc., Solicitation Number GS-09P-93-KTC-0014		
09/29/93	A32545	Preaward Audit of Architect and Engineering Services Contract: John A. Martin & Associates, Inc., Solicitation Number GS-09P-93-KTC-0014		
09/29/93	A33018	Audit of Claim for Increased Costs: Earl C. Wilson, Lease Number GS-04B-28085		
09/29/93	A33038	Preaward Audit of Change Order Proposal: PEC Construction, Inc., Contract Number GS-11P91-MKC0172		
09/29/93	A33465	Preaward Audit of Architect and Engineering Services Contract: Greenhorne & O'Mara, Inc., Solicitation Number GS11P93EGC0008		

FSS INTERNAL AUDITS

04/14/93	A21845	Audit of the Federal Supply Service's Standardization and Control of Industrial-Quality Tools Program		
04/21/93	A20914	Audit of the Personal Property Donation Program, Pennsylvania State Agency, Region 3		\$84,962
06/22/93	A32419	Audit of the Sacramento Fleet Management Center, Region 9		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/13/93	A32120	Audit of Federal Surplus Property Donation Program, State of Utah		
07/19/93	A22537	Audit of FSS Personal Property Sales, Federal Supply Service Bureau North, Region 9, Auburn, Washington		
07/20/93	A22534	Audit of the Effectiveness of Monitoring Personal Property Donations to the State of California, Region 9		\$116,500
08/05/93	A32135	Audit of Third Party Claims		
08/13/93	A33437	Audit of the Personal Property Center, Observation of Fiscal Year 1993 Physical Inventory		
08/24/93	A21572	Audit of Twin Cities Fleet Management Center Operations		

FSS CONTRACT AUDITS

04/02/93	A31215	Preaward Audit of Multiple Award Schedule Contract: Bruel and Kjaer Instruments, Incorporated, Solicitation Number FCGS-Y5-92-0032-B-N		
04/02/93	A31230	Limited Audit of Government Billings: Bruel and Kjaer Instruments, Incorporated, Contract Number GS-00F-2429A		\$4,879
04/13/93	A32129	Preaward Audit of Multiple Award Schedule Contract: Minnesota Mining and Manufacturing Company, 3M Data Storage Markets Division, Solicitation Number 2FYS-AV-92-0001B		
04/13/93	A32130	Preaward Audit of Multiple Award Schedule Contract: Minnesota Mining and Manufacturing Company, Consumer and Professional Video and Audio Markets Division, Solicitation Number 2FYS-AV-92-0001B		
04/14/93	A32147	Limited Postaward Audit of Multiple Award Schedule Contract: Wabash Computer Products, Inc., Contract Number GS-02F-4090A		\$5,654
04/19/93	A32447	Preaward Audit of Multiple Award Schedule Contract: Ampex Recording Media Corporation, Solicitation Number 2FYS-AV-92-0001B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
04/19/93	A32471	Preaward Audit of Multiple Award Schedule Contract: Simple Green, Division of Sunshine Makers, Inc., Solicitation Number TFTC-92-MT-7906B		
04/22/93	A31236	Report on Audit of Proposal for Initial Pricing: Trinity Furniture, Incorporated, Trinity, North Carolina		
04/22/93	A31538	Preaward Audit of Multiple Award Schedule Contract: The Interior Steel Equipment Co., Solicitation Number FCNO-92-S302-B-1-14-93		
04/23/93	A31548	Limited Scope Audit of Government Billings: The Interior Steel Equipment Co., Contract Number GS-00F-3832A		\$6,591
04/26/93	A30643	Preaward Audit of Multiple Award Schedule Contract: Monroe Systems for Business, Inc., Solicitation Number FCCGR-92-0041-N		
04/29/93	A30632	Preaward Audit of Multiple Award Schedule Contract: Sony Corporation of America, Solicitation Number 2FYS-AV-92-0001B		
04/29/93	A30636	Preaward Audit of Multiple Award Schedule Contract: Sharp Electronics Corporation, Solicitation Number FCCGR-92-0041-N		
04/29/93	A30934	Preaward Audit of Multiple Award Schedule Contract: Mita Copystar America, Inc., Solicitation Number FCCGR-92-0041-N		
04/29/93	A31545	Preaward Audit of Multiple Award Schedule Contract: Oce-Bruning, Inc., Solicitation Number FCGE-B5-92-0115-B-N		
05/05/93	A21566	Postaward Audit of Multiple Award Schedule Contract: Westinghouse Electric Corporation: Furniture Systems Division, Contract Number GS-00F-02679		
05/18/93	A30671	Preaward Audit of Cost or Pricing Data: Adams Magnetic Products, Inc., Solicitation Number 2FYS-AV-92-0001B		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/20/93	A33444	Preaward Audit of Multiple Award Schedule Contract: Crowley Micrographics, Inc., Solicitation Number FCGE-B5-92-0115B-N		
05/21/93	A31540	Postaward Audit of Multiple Award Schedule Contract: Applied Learning International, Inc., Contract Number GS-02F-52569 for the Period September 11, 1989 Through April 15, 1991		\$47,824
05/25/93	A30667	Preaward Audit of Cost or Pricing Data: Penetone Corporation, Solicitation Number TFTC-92-SF-7936		
05/26/93	A31547	Preaward Audit of Multiple Award Schedule Contract: A.B. Dick Company, Solicitation Number FCGE-B5-92-0015-B		
06/03/93	A33445	Preaward Audit of Cost or Pricing Data: American of Martinsville, Solicitation Number 3FNH-93-D303-B		
06/04/93	A33443	Preaward Audit of Multiple Award Schedule Contract: Intrafed, Inc., Solicitation Number FCGE-B5-92-0115-B-N		
06/10/93	A33419	Preaward Audit of Multiple Award Schedule Contract: Savin Corporation, Solicitation Number FCGR-92-0041-N		
06/10/93	A33438	Limited Postaward Audit of Multiple Award Schedule Contract: Savin Corporation, Contract Number GS-00F-4548A		\$20,946
06/15/93	A30323	Preaward Audit of Multiple Award Schedule Contract: Konica Business Machines, U.S.A., Incorporated, Solicitation Number FCGR-92-0041-N		
06/15/93	A31551	Preaward Audit of Multiple Award Schedule Contract: Bell & Howell Document Management Products Company, Solicitation Number FCGE-B5-92-0115-B-N		
06/15/93	A33439	Preaward Audit of Multiple Award Schedule Contract: National Micrographics Systems, Incorporated, Solicitation Number FCGE- B5-92-0115-B		
06/15/93	A33447	Limited Scope Postaward Audit of Multiple Award Schedule Contract: National Micrographics Systems, Incorporated, Contract Number GS-00F-4401A		\$1,617

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
06/17/93	A30670	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation Number FCGE-B5-92-0015-B-N		
06/17/93	A32479	Preaward Audit of Cost or Pricing Data: J. Torres Company, Inc., Solicitation Number 9FBG-OLC-N-A1056/93		
06/18/93	A30928	Preaward Audit of Multiple Award Schedule Contract: Ricoh Corporation, Solicitation Number FCGR-92-0041-N-10-8-92		
06/18/93	A31542	Postaward Audit of Multiple Award Schedule Contract: Spacesaver Corporation, Contract Number GS-00F-02601		\$5,209
06/21/93	A30650	Postaward Audit of Single Award Schedule Contract: Readmore, Incorporated, Contract Number GS-02F-4086A		\$1,391,776
06/21/93	A31853	Preaward Audit of Cost or Pricing Data: Barnes Manufacturing Services, Inc., Subcontractor to Specialized Products, Inc., Solicitation Number 6FES-G6-92G678-S		
06/22/93	A30633	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation Number FCGR-92-0041-N		
06/30/93	A30634	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation Number FCGR-92-0041-N		
06/30/93	A30933	Preaward Audit of Multiple Award Schedule Contract: Xerox Corporation, Solicitation Number FCGR-92-0041-N-10-08-92		
07/09/93	A31852	Preaward Audit of Cost or Pricing Data: Specialized Products, Inc., Solicitation Number 6FES-G6-92- G678-S		
07/23/93	A32154	Preaward Audit of Cost or Pricing Data: KLN Steel Products Company, Solicitation Number 3FNH-93-D303-B		
07/27/93	A33457	Audit of Billings: PRC Inc., Contract Number GS-00F-33101		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
07/29/93	A30936	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation Number FCGE-B5-92-0115-B-N		
07/29/93	A32162	Preaward Audit of Multiple Award Schedule Contract: Minnesota Mining and Manufacturing Company, Office Document Systems Division, Solicitation Number FCGE-B5-92-0115B-N		
07/29/93	A32163	Preaward Audit of Multiple Award Schedule Contract: Minnesota Mining and Manufacturing Company, Engineering Document Systems Division, Solicitation Number FCGE-B5-92-0115B-N		
07/30/93	A30932	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation Number FCGR-92-0041-N-10-08-92		
08/06/93	A33446	Report on Audit of Adequacy of Disclosure Statement Submitted by American of Martinsville		
08/10/93	A32170	Preaward Audit of Multiple Award Schedule Contract: Best Power Technology Sales Corporation, First Open Season for Solicitation Number 7FXI-R7-92-6109-1		
08/11/93	A32190	Preaward Audit of Cost or Pricing Data: Sargent & Greenleaf, Inc., Solicitation Number 7FXI-M7-92-5317-N		
08/25/93	A32532	Preaward Audit of Multiple Award Schedule Contract: Zero Stantron, Division of Zero Corporation, Solicitation Number FCNH-91-F201-N		
08/27/93	A31561	Preaward Audit of Multiple Award Schedule Contract: Onan Corporation, Solicitation Number FCXA-IC-93IFS-B		
08/31/93	A30338	Preaward Audit of Multiple Award Schedule Contract: Wang Laboratories, Inc., Solicitation Number FCGE-B5-92-0115-B-N		
09/01/93	A30346	Preaward Audit of Multiple Award Schedule Contract: Secure-it, Inc., Solicitation Number FCGE-93-C6- 0128N		
09/03/93	A33460	Preaward Audit of Cost or Pricing Data: Encore Temporary, Inc., Solicitation Number FCGS-Z2-91-0030-N		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/08/93	A31572	Limited Scope Postaward Audit of GF Office Furniture, Ltd., Contract Number GS-00F-07017		\$69,299
09/08/93	A32533	Preaward Audit of Multiple Award Schedule Contract: Arizona Instrument Corporation, Solicitation Number FCGS-Z2-93-0036-B-N		
09/10/93	A31570	Preaward Audit of Multiple Award Schedule Contract: Herman Miller Limited, Solicitation Number FCXA-IC-93IFS-B		
09/13/93	A31565	Preaward Audit of Multiple Award Schedule Contract: General Binding Corporation, Solicitation Number FCGE-93-C6-0128-N		
09/14/93	A33459	Preaward Audit of Multiple Award Schedule Contract: The Scale People, Inc., Solicitation Number FCGS-X2-93-0037-B		
09/15/93	A33461	Preaward Audit of Pricing Proposal: PRC Inc., Solicitation Number OPM-RFP-91-02503		
09/15/93	A33462	Preaward Audit of Pricing Proposal: Booz, Allen & Hamilton, Inc., Solicitation Number OPM-RFP-91-02503		
09/17/93	A31566	Preaward Audit of Multiple Award Schedule Contract: Crenlo, Inc./Emcor Products, Solicitation Number FCNH-91-F201-N-4-27-93		
09/20/93	A00063	Postaward Audit of Multiple Award Schedule Contract: The Hon Company, Contract No. GS-00F-84245 for the Period July 18, 1986 through September 30, 1988		\$3,778,737
09/27/93	A31227	Preaward Audit of Multiple Award Schedule Contract: Thomasville Furniture Industries, Incorporated, Solicitation Number 3FNH-93-D303-B		
09/29/93	A22153	Limited Postaward Audit of Current Multiple Award Schedule Contract Number GS-02F-2043A: Graphic Controls Corporation		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
IRMS INTERNAL AUDITS				
07/16/93	A23638	Audit of FTS2000 7 to 10 Digit Conversion		
08/25/93	A32427	Audit of Federal Emergency Communications Plans, Region 9		
08/26/93	A11058	Audit of the Information Resources Management Service's Local Telephone Service Program		
09/23/93	A31811	Audit of the Development of Federal Supply Service's Automated Report of Discrepancy Resolution System		
09/29/93	A32171	Audit of Information Systems Operations Division, Region 7		
IRMS CONTRACT AUDITS				
04/02/93	A32469	Limited Audit of Government Billings: Micro Focus, Incorporated, Contract Number GS00K90AGS5251PS02		\$40,870
04/26/93	A30647	Preaward Audit of Change Order Proposal: AT&T Communications, Contract Number GS-00K-89AHD-0008		
05/03/93	A33713	Preaward Audit of Cost or Pricing Data: CBIS Federal, Incorporated, Subcontractor to Control Data, Solicitation No. GSC-KEGD-92-0005		
05/14/93	A33715	Preaward Audit of Cost or Pricing Data: Everex Federal Systems, Incorporated, Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
05/14/93	A33724	Limited Scope Postaward Audit: Everex Federal Systems, Incorporated, Contract Number GS00K92AGS6013 for the Period April 1, 1992 to March 31, 1993		\$11,699
05/19/93	A32148	Preaward Audit of Multiple Award Schedule Contract: Dell Marketing L.P., Contract Number GS00K91AGS-5291		
05/19/93	A32152	Preaward Audit of Multiple Award Schedule Contract: Information Handling Services Inc., Renewal of Contract Number GS00K92AGS5484		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
05/28/93	A30669	Preaward Audit of Change Order Proposal: AT&T Communications, Contract Number GS-00K-89-AHD0008		
05/28/93	A30927	Preaward Audit of Multiple Award Schedule Contract: Gandalf Systems Corporation, Contract Number GS00K-92AGS6083, Renewal		
05/28/93	A33423	Preaward Audit of Cost or Pricing Data: Falcon Microsystems, Inc., Solicitation Number GSC-KESF-B-C-00048-N-10-29-92		
06/30/93	A30648	Preaward Audit of Change Order Proposal: AT&T Communications, Contract Number GS-00K-89-AHD0008		
07/02/93	A33729	Preaward Audit of Cost or Pricing Data: Seta Corporation, Solicitation Number GSC-KECP-93-001		
07/09/93	A32490	Preaward Audit of Multiple Award Schedule Contract: Interactive Development Environments, Solicitation Number GSC-KESO-C-00049-N-4-20-93		
07/29/93	A30341	Postaward Audit of Multiple Award Schedule Contract: Gensym Corporation, Contract Number GS00K92-AGS6082 for the Period April 1, 1992 Through March 31, 1993		\$111,314
08/06/93	A32172	Preaward Audit of Multiple Award Schedule Contract: Kavouras Inc., Solicitation Number GS-KESO-C-00049-N-4-20-93		
08/09/93	A33735	Preaward Audit of Cost or Pricing Data: Information Systems & Networks Corporation, Solicitation No. GSC-KEGD-93-1006		
08/17/93	A31558	Preaward Audit of Multiple Award Schedule Contract: Computer Sales International, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
08/18/93	A31567	Limited Scope Audit of Government Billings: Computer Sales International, Inc., Contract Number GS00K91AG-S5870/PS02		\$6,398

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
08/18/93	A33709	Audit of Termination Proposal: Evaluation Research Corporation, Contract Number GS-00K-90AJC0554, Task Order Number K0091AJ0532		
08/20/93	A30685	Preaward Audit of Multiple Award Schedule Contract: Brookvale (Computer) Associates, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
08/20/93	A32530	Preaward Audit of Multiple Award Schedule Contract: Boole & Babbage, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
08/23/93	A32178	Limited Postaward Audit of Multiple Award Schedule Contract: Standard Communications Corporation, Contract Number GS00K91AGS0729		\$22,695
08/24/93	A30343	Preaward Audit of Multiple Award Schedule Contract: Miles Inc., AGFA Division, Solicitation Number GSC-KESO-C-00049		
08/24/93	A32529	Preaward Audit of Multiple Award Schedule Contract: Oracle Corporation, Solicitation Number GSC-KESO-C-00049-N-4-20-93		
08/27/93	A30682	Preaward Audit of Multiple Award Schedule Contract: Information Builders, Inc., Solicitation Number GSC-KESO-C-00049-N		
08/30/93	A30342	Preaward Audit of Multiple Award Schedule Contract: Computervision Corporation, Solicitation Number GSC-KESO-C-00049		
08/30/93	A32175	Preaward Audit of Multiple Award Schedule Contract: QMS, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
08/31/93	A30689	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation Number GSC-KESO-C-00049-N		
09/03/93	A32492	Preaward Audit of Multiple Award Schedule Contract: Sun Microsystems Federal, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/13/93	A33453	Preaward Audit of Multiple Award Schedule Contract: TYX Corporation, Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/14/93	A30695	Preaward Audit of Multiple Award Schedule Contract: Sharp Electronics Corporation, Solicitation Number GSC-KES-00064-N		
09/14/93	A33450	Preaward Audit of Multiple Award Schedule Contract: Computer Associates International, Inc., Solicitation Number KESO-GSC-C-00049-N-4-20-93		
09/15/93	A33730	Preaward Audit of Multiple Award Schedule Contract: American Management Systems, Incorporated, Solicitation Number KECP-91-001		
09/15/93	A33740	Preaward Audit of Cost or Pricing Data: EER Systems Corporation, Solicitation Number GSC-KEGD-92-0008		
09/16/93	A32168	Preaward Audit of Multiple Award Schedule Contract: Harris Adacom Systems Incorporated, Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/17/93	A32501	Preaward Audit of Multiple Award Schedule Contract: Xerox Engineering Systems, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/22/93	A32509	Preaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Incorporated, Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/22/93	A32531	Preaward Audit of Multiple Award Schedule Contract: Tandem Computers, Inc., Solicitation Number GSC-KESO-C-00047-N-4-20-93		
09/23/93	A32191	Preaward Audit of Multiple Award Schedule Contract: Texas Instruments, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/23/93	A32502	Preaward Audit of Multiple Award Schedule Contract: Tektronix, Inc., Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/24/93	A30944	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation Number GSC-KES-00064-N-05-19-93		

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/24/93	A33456	Preaward Audit of Multiple Award Schedule Contract: Legent Corporation, Solicitation Number GSC-KESO-C-00049-N-4-20-93		
09/24/93	A33467	Limited Scope Postaward Audit of Multiple Award Schedule Contract: Legent Corporation, Contract Number GS-00K-93-AGS-5661		\$1,018
09/24/93	A33738	Preaward Audit of Cost or Pricing Data: High Performance Technologies, Inc., Solicitation No. GSC-KEGD-92-0008		
09/27/93	A32521	Preaward Audit of Multiple Award Schedule Contract: Ingres Corporation, Solicitation Number GSC-KESO-C-00049-N-4-20-93		

FTS2000 INTERNAL AUDITS

05/13/93	A33708	Audit of FTS2000 Security Plan and Controls
06/21/93	A23642	Audit of FTS2000 Service Order Handling

OTHER INTERNAL AUDITS

04/13/93	A32151	Audit of Imprest Fund, Denver Buildings Manager Field Office
05/27/93	A21268	Audit of Charleston, South Carolina Imprest Fund Operations, Region 4
05/28/93	A30001	OIG Audit Highlights of GSA Services and Staff Offices Reviewed in Fiscal Year 1992
06/24/93	A22732	General Services Administration Results of the Fiscal Years 1992 and 1991 Consolidated Financial Statements Audit
07/28/93	A32455	Review of Business Service Center, Auburn, Washington, Region 10
07/29/93	A31804	Audit of Controls Over Payments Made by the Federal Supply Service Payment System
08/12/93	A32139	Audit of Regional Acquisition Management Staff (RAMS) Region 7

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Date of Report	Audit Number	Title	Financial Recommendations	
			Funds To Be Put To Better Use	Questioned (Unsupported) Costs
09/08/93	A31519	Audit of Time and Attendance Practices, Contracts Division, Region 5		
09/16/93	A32123	Audit of Controls Over Prevention of Duplicate Manual Payments, Region 7		
09/16/93	A32164	Audit of Time and Attendance Practices, Federal Protective Service Division, Fort Worth, Texas		
09/20/93	A32538	Audit of Imprest Fund Number 1001, Alaska Field Office, Region 10		
09/23/93	A32176	Audit of Time and Attendance Practices, Finance Division, Region 7		
NON-GSA		INTERNAL AUDITS		
08/19/93	A33449	Audit of the Administrative Procedures of the Administrative Conference of the United States		
08/19/93	A33451	Audit of the Administrative Procedures of the National Capital Planning Commission		

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 April 1, 1993 through September 30, 1993, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- Received approval from the Office of General Counsel to use social security numbers in our process for collecting non-Federal debts.
- Initiated action to participate fully in the Federal Tax Refund Offset Program as required by the Cash Management Improvement Act Amendments of 1992 (P.L. 102-589). This program involves the on-line submission of debtor information to the Internal Revenue Service (IRS), thereby increasing the potential of collection by administrative offset from a debtor's tax refund.

- Developed internal procedures for the non-Federal claims desk to ensure that a claim will be identified and recorded in the accounting system and that follow-up collection action is taken.
- Continued improvement in employee-related matters: recognition; provision of additional personal computers and laser printers; direct access to management; and formal training and attendance at seminars.
- Conducting a pilot with the IRS to report all GSA payments to corporations. As a result, IRS will be able to update its business master file and expand its taxpayer compliance initiative to crosscheck reported income. The electronic matching of the amount paid to vendors with the amount reported on their annual tax returns will be more efficient and accurate than past manual efforts. When fully operational, this enhancement will generate additional income. Also, it will serve to prevent Federal agencies from paying businesses that have delinquent obligations.

Non-Federal Accounts Receivable

	As of April 1, 1993	As of September 30, 1993	Difference
Total Amounts Due GSA	\$47,560,156	\$43,085,423	\$(4,474,733)
Amount Delinquent	\$19,836,129	\$18,973,390	\$ (862,739)
Total Amount Written Off as Uncollectible Between 4/1/93 and 9/30/93	\$486,087		

Of the total amounts due GSA and the amounts delinquent as of April 1, 1993 and September 30, 1993,

approximately \$2.7 million and \$1.9 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
Inspector General Act	
Section 4(a)(2)–Review of Legislation and Regulations	15
Section 5(a)(1)–Significant Problems, Abuses, and Deficiencies.....	2,7
Section 5(a)(2)–Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2,7
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	26
Section 5(a)(7)–Summary of Each Particularly Significant Report	2,7
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
Senate Report No. 96-829	
Resolution of Audits	16
Delinquent Debts.....	50

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