



U.S. General Services Administration

ADMINISTRATOR'S SEMIANNUAL MANAGEMENT REPORT TO CONGRESS



REPORT NO. 69
APRIL 1, 2023 - SEPTEMBER 30, 2023

U.S. General Services Administration

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Message from the Administrator

I am pleased to provide Congress with the U.S. General Services Administration's (GSA) Semiannual Management Report to Congress, which summarizes the agency's audit-related actions and accomplishments for the six months that ended 09/30/2023.

GSA greatly values the contributions of GSA Office of Inspector General (OIG) auditors and takes their recommendations seriously. GSA continues strengthening its oversight and has a solid commitment to thoughtful and creative solutions that save taxpayer dollars and ensure Federal workforce safety. This commitment is reflected in its actions on auditor recommendations and many other initiatives.

GSA looks forward to continued work with GSA's OIG and Congress to support Government responsiveness to American taxpayers.



Robin Carnahan
Administrator
U.S. General Services Administration

Overview

Management's Response to the OIG Semiannual Report to Congress

This report, GSA's 69th report to Congress since the implementation of the reporting requirement, presents management's perspective on audit resolution and follow-up activity for the semiannual reporting period, in addition to general statistical summaries. The data in the report indicates that GSA's audit monitoring and management activities continue to play a significant role in the efficient management of GSA operations, the accomplishment of the agency mission, and the effective use of taxpayer dollars.

U.S. General Services Administration Organization

GSA's Public Buildings Service and Federal Acquisition Service provides government-wide delivery of real estate, acquisition, and technology services, respectively, while GSA's Office of Government-wide Policy manages the development of certain government-wide policies and regulations, as well as those for GSA only. GSA's 11 regions provide local support to Federal agencies nationwide, while GSA's several staff offices provide support to other GSA organizations and to other Federal agencies and the public.

The Administrator of GSA directs the execution of all GSA functions. Members of the Administrator's office, as well as Regional Administrators and Heads of Service and Staff Offices, advise and make recommendations on policy or operational issues of national scope. They are also responsible for execution of programs and services within their service, region, or staff office, under the leadership of the Administrator.

Audit Follow-Up Program

Organization of Audit Follow-up Program

GSA has effective systems in place for tracking and managing audit recommendations, and enhancement and modification of these systems is ongoing. GSA's management is accountable for ensuring prompt, appropriate corrective action and works with supervisors and program managers who develop remedies from identified findings and report progress in implementing solutions. Agency managers have the responsibility to act on the auditor's recommendations, with the audit resolution process overseen by the Agency Audit Follow-up Official. The descriptions of the duties of the GSA officials involved in the audit follow-up process are below.

Agency Audit Follow-up Official

The Deputy Administrator for General Services, as the Agency Audit Follow-up Official, has overall responsibility for the audit follow-up program. This includes responsibility for ensuring the adequacy of the Agency's follow-up system, monitoring the resolution of audit recommendations, and ensuring timely implementation of corrective actions. The incumbent in this position also makes final decisions to resolve differences between Agency management and the GSA OIG.

Chief Financial Officer (CFO)

The CFO provides direction and oversight to the officials in the Office of the Chief Financial Officer (OCFO) who manage the GSA's Audit Resolution and Follow-up System. Their responsibilities are as follows:

- Liaise with the GSA OIG and GAO for the coordination of OIG and GAO audits within GSA, and coordinate preparation of responses and reports for the signature of the Heads of Service and Staff Offices or the Administrator, as required;
- Ensure timely and effective resolution and implementation of audit recommendations made by the GSA OIG and GAO;
- Ensure agency efficacy in the resolution of findings that cross multiple offices or agencies.
- Oversee the collection and proper accounting of monetary amounts determined due to the Government as the result of audit-related claims;
- Upon request, review past or present audit recommendations concerning GSA programs;
- Maintain automated control systems for internal and external audits that provide an accurate means for monitoring, analyzing, tracking, and documenting actions taken to implement audit recommendations; and
- Provide analysis to identify trends, minimize repeat findings, and enable preventive action.

Heads of Services and Staff Offices, Regional Administrators

Heads of Services and Staff Offices and, as appropriate, Regional Administrators to whom audit recommendations pertain, have primary responsibility for resolving and implementing recommendations promptly. Their responsibilities include:

- Ensuring controls are implemented to provide timely, accurate, and complete responses to audit reports;
- Developing, advocating, and documenting agency positions on audit recommendations;
- Preparing responses for GAO draft reports and transmittals for final GAO reports in coordination with OAS;
- Providing comments on audit decision papers prepared by the OIG to ensure that management's position on unresolved audit recommendations is properly stated.

Synopsis of Audit Activity

The Inspector General Act of 1978, as amended, requires the Administrator of General Services to report directly to Congress on management decisions and final actions taken on audit recommendations made by the GSA OIG.

This report covers the period of April 1, 2023, through September 30, 2023. Included in the report are summaries of GSA audit activities concerning:

- GSA implementation of GSA OIG audit report recommendations;
- Final actions not taken on audits 1 year after the date of the management decision; and,
- Audit reports and audit actions involving financial recommendations, including disallowed costs, funds put to better use (better use funds), or both.

On April 1, 2023, GSA had 53 contract and internal audit reports pending final action. These reports contained financial recommendations totaling \$588,866,009.00 (sum of row A, pages 7 and 8).

- Financial recommendations for 36 contract audits totaled \$588,866,009.00.
- Financial recommendations for 17 internal audits totaled \$0.00.

Between April 1, 2023, through September 30, 2023, GSA finalized management decisions on 26 audit reports concerning nationwide GSA programs and operations.

- In five of the 26 audits, a total of \$10,441,535.00 in pre- and post-award contracts spending identified as having been incorrectly charged to the Government was determined to be disallowed costs.
- GSA OIG recommended in 13 pre-award audits that \$39,240,849.00 could be used more effectively if management acted to fully implement and complete GSA OIG's recommendations (see Appendix).

During this 6-month reporting period, GSA successfully took final action on 25 audits. GSA's audit actions represent the recovery of \$7,670,682.12 (row C, page 7) in Government funds and the identification of \$362,653,059.00 in potential future savings (row C, page 8).

As of September 30, 2023, GSA had 56 open internal and contract audits, with three audits in litigation.

Audits with Disallowed Costs

Final Action for the 6 Months Ending September 30, 2023	Number of Audit Reports	Disallowed Costs
A. Audit reports where final action had not been taken by the commencement of the reporting period.	53	\$6,129,757.00
B. Audit reports where GSA/OIG made management decisions during the reporting period.	26	\$10,441,535.00
C. Audit reports where GSA took final action during the reporting period.	25	\$7,670,682.12
<i>(i) the dollar value of disallowed costs</i>		\$7,454,723.89
- collections.....	\$7,449,343.83	
- offset.....	\$0.00	
- property in lieu of cash.....	\$0.00	
- surplus.....	\$5,380.06	
- other.....	\$0.00	
<i>(ii) the dollar value of disallowed costs written off by management.</i>		\$215,958.23
D. Audit reports where GSA did not take final action by the end of the reporting period and includes audit reports issued during this reporting period.	56	\$63,629,040.00

Audits with Better Use Funds (Potential Cost Savings)

Final action for the six-month period September 30, 2023	Number of Audit Reports	No budget Impact (Actual and Estimated)	Budget Impact
A. Audit reports where final action had not been taken by management by the commencement of the reporting period	53	\$582,736,252.00	\$0.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	26	\$39,240,849.00	\$0.00
C. Audit reports where GSA took final action during the reporting period.	25	\$362,653,059.00	\$0.00
<i>(i) the actual dollar value of recommendations that were actually completed.</i>		\$0.00	
<i>(ii) the actual dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed.</i>		\$0.00	
<i>(iii) the actual dollar value of recommendations that management has subsequently concluded should not or could not be determined (calculated).</i>		\$0.00	
<i>(iv) the estimated dollar value of "funds to be put to better use" as agreed to by GSA management and GSA OIG.</i>		\$362,653,059.00	
D. Audit reports for which no final action has been taken by the end of the reporting period and audit reports issued during this reporting period.	56	\$312,207,578.00	\$0.00

Audits under Appeal/Litigation

Financial recommendations are not included for contract awards or actions that are not completed.

Audit Report Number and Name of Contractor	Issue Date of Report	Management Decision Amounts of Disallowed Costs
A200986P4X21014 Balfour Beatty Construction, LLC	02/11/2021	\$0.00
A201000P4X21031 Berkel & Company Contractors, Inc.	06/09/2021	\$0.00
A200997P4X21040 Kirlin Design Build, LLC	08/27/2021	\$0.00

Contract Audits

Audits with Management Decisions made prior to Sep 30 2022, with No Final Action as of Sep 30 2023

Audit Report Number and Name of Contractor	Issue Date of Report	Management Decision Amounts of Disallowed Costs	Reason for No Final Action
A150001Q2X17033 Noble Sales Co., Inc.	03/30/2017	\$285,906.00	Price/settlement negotiated - Negotiations have been completed between Contracting Officer and contractor
A190088Q6X20050 United Rentals, Inc.	09/29/2020	\$3,466,171.00	In negotiation - Negotiations are proceeding between Contracting Officer and contractor
A200986P4X21014 Balfour Beatty Construction, LLC	02/11/2021	\$0.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A201000P4X21031 Berkel & Company Contractors, Inc.	06/09/2021	\$0.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A200997P4X21040 Kirlin Design Build, LLC	08/27/2021	\$0.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A210054P4X22013 Desbuild EG Management Service JV, LLC	03/03/2022	\$0.00	Mediation in process - GSA and the vendor entered a period of mediation to resolve a dispute.
A220021P4X22030 Brasfield & Gorrie, LLC	09/15/2022	\$0.00	In negotiation - Negotiations are proceeding between Contracting Officer and contractor

Internal Audits

Audits with Management Decisions made prior to Sep 30 2022, with No Final Action as of Sep 30 2023

Audit Report Number and Title of Report	Issue Date of Report	Management Decision Amounts of Disallowed Costs	Reason for No Final Action	Projected Completion Date
A180068Q3P20002 FAS's Use of Pricing Tools Results in Insufficient Price Determinations	12/23/2019	\$0.00	Audit was reopened for an Implementation Review	TBD
A190021P5R21003 PBS's National Capital Region is Failing to Adequately Manage and Oversee the Building Services Contracts at the FDA's White Oak Campus	05/17/2021	\$0.00	Audit was reopened for an Implementation Review	TBD
A201020P9R21008 Opportunities for PBS to Improve Management and Oversight of Its Federal Aggregated Solar Procurement Pilot Contracts	09/30/2021	\$0.00	Audit was reopened for an Implementation Review and is in the Implementation Stage	10/31/2023
A210020P6R22003 PBS Has Not Identified All High-Risk Uses of Space, Resulting in Potential Safety Risks	03/24/2022	\$0.00	All recommendations closed although the record remains open	TBD
A210033P5R22006 Audit of Security Camera and Alarm Systems at GSA-Owned Buildings	06/22/2022	\$0.00	Audit is in the Implementation Stage	12/29/2023
A201045Q3P22001 FAS's Use of the 4P Tool on Contract and Option Awards Often Results in Noncompliant Price Determinations	07/27/2022	\$0.00	All recommendations closed although the audit remains open	TBD

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201020P9R21008 Opportunities for PBS to Improve Management and Oversight of Its Federal Aggregated Solar Procurement Pilot Contracts	09/30/2021	001	The PBS Regional Commissioner for the Pacific Rim Region identify methods, if any, to mitigate overpaying for energy at the Carson City Federal Building. Original Date: 10/31/2023 Current Date: 10/31/2023
A201020P9R21008 Opportunities for PBS to Improve Management and Oversight of Its Federal Aggregated Solar Procurement Pilot Contracts	09/30/2021	004	The PBS Regional Commissioner for the Pacific Rim Region address the lack of fall protection at the U.S. Geological Survey Menlo Park Campus described in our alert memorandum and install ramps over conduit at the Robert F. Peckham Federal Building. Original Date: 10/31/2023 Current Date: 10/31/2023
A201020P9R21008 Opportunities for PBS to Improve Management and Oversight of Its Federal Aggregated Solar Procurement Pilot Contracts	09/30/2021	008	The PBS Regional Commissioner for the Pacific Rim Region implement controls to ensure compliance with the Buy American Act and Trade Agreements Act requirements for all FASPP projects going forward. Original Date: 10/31/2023 Current Date: 10/31/2023
A201020P9R21008 Opportunities for PBS to Improve Management and Oversight of Its Federal Aggregated Solar Procurement Pilot Contracts	09/30/2021	010	The PBS Regional Commissioner for the Pacific Rim Region coordinate with PBS's Office of Facilities Management, Energy Division, to evaluate and implement the most economical and appropriate use of the solar renewable energy certificates, including considering granting ownership to the solar energy contractor in exchange for lower electricity rates. Original Date: 10/31/2023 Current Date: 10/31/2023
A210033P5R22006 Audit of Security Camera and Alarm Systems at GSA-Owned Buildings	06/22/2022	001B	OIG recommends that the GSA Administrator, in conjunction with the U.S. Department of Homeland Security's Federal Protective Service (FPS), develop and implement a plan to repair, replace, and install the security camera and alarm systems identified through the nationwide assessment. Original Date: 05/31/2023 Current Date: 12/29/2023

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A210033P5R22006 Audit of Security Camera and Alarm Systems at GSA-Owned Buildings (Continued)	06/22/2022	002	The GSA Administrator, if, in conjunction with FPS, GSA is not able to secure funding to repair, replace, or install security camera and alarm systems, GSA should work with Congress to establish a consistent funding stream to address current and future security camera and alarm system deficiencies. Original Date: 06/30/2023 Current Date: 12/29/2023
A210053P2R23002 PBS Needs to Strengthen Its Training and Warranting Programs for Contracting Officers	12/30/2022	001	The PBS Commissioner take appropriate action to address the deficiencies described in this report by ensuring that the training and development needs of contracting officers at the GS-12 level and above are adequately addressed to foster PBS's operational success in achieving GSA's mission. Original Date: 07/31/2023 Current Date: 11/30/2023
A210053P2R23002 PBS Needs to Strengthen Its Training and Warranting Programs for Contracting Officers	12/30/2022	002	The PBS Commissioner take appropriate action to address the deficiencies described in this report by implementing a national policy to establish a standardized process for evaluating and verifying the contracting experience and qualifications of warrant applicants. Original Date: 10/31/2023 Current Date: 12/29/2023
A210053P2R23002 PBS Needs to Strengthen Its Training and Warranting Programs for Contracting Officers	12/30/2022	003	The PBS Commissioner take appropriate action to address the deficiencies described in this report by implementing controls to mitigate warrant authority risks created by the limitations of the FAI CSOD system. Original Date: 10/31/2023 Current Date: 12/29/2023

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A210053P2R23002 PBS Needs to Strengthen Its Training and Warranting Programs for Contracting Officers (Continued)	12/30/2022	004A	The PBS Commissioner take appropriate action to address the deficiencies described in this report by ensuring that key warranting records for the PBS acquisition workforce are properly maintained. Original Date: 10/31/2023 Current Date: 12/29/2023
A210053P2R23002 PBS Needs to Strengthen Its Training and Warranting Programs for Contracting Officers	12/30/2022	004B	The PBS Commissioner take appropriate action to address the deficiencies described in this report by ensuring Heads of Contracting Activity formally appoint acquisition career managers via delegation appointment memos and communicate their duties and responsibilities. Original Date: 10/31/2023 Current Date: 12/29/2023
A210064A3F23002 GSA's Administration of Performance-Based Contracts Puts the Government at Risk of Unsatisfactory Contractor Performance and Wasted Funds	02/09/2023	002	The GSA Administrator, through the FAS and PBS Commissioners, and the Assistant Administrator for OAS, require contracting personnel to complete refresher training on any revised policies and new training on any policies issued in response to this audit report. Original Date: 01/31/2024 Current Date: 01/31/2024
A210064A3F23002 GSA's Administration of Performance-Based Contracts Puts the Government at Risk of Unsatisfactory Contractor Performance and Wasted Funds	02/09/2023	004	The GSA Administrator, through the FAS and PBS Commissioners, and the Assistant Administrator for OAS, implement management oversight to ensure contracting personnel comply with policies and procedures intended to ensure sufficient government oversight of contractor performance. Original Date: 01/31/2024 Current Date: 01/31/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy	02/16/2023	001B	The PBS Regional Commissioner (4P) assess the condition of all chillers within PBS Region 4 to identify those that are due for or behind on manufacturer-recommended overhauls and are not nearing or beyond their useful lives. Original due date: 01/31/2024 Current due date: 01/31/2024
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy	02/16/2023	001C	The PBS Regional Commissioner (4P) assess the condition of all chillers within PBS Region 4 to identify those that lack required redundancy. Original due date: 01/31/2024 Current due date: 01/31/2024
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy	02/16/2023	002A	The PBS Regional Commissioner (4P) develop and implement a plan to replace the chillers that have exceeded, or will soon exceed, their useful lives. Original due date: 11/30/2023 Current due date: 11/30/2023
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy	02/16/2023	002B	The PBS Regional Commissioner (4P) develop and implement a plan to perform the identified manufacturer-recommended overhauls, as well as ensure future overhauls are performed in a timely manner. Original due date: 11/30/2023 Current due date: 11/30/2023
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy	02/16/2023	002C	The PBS Regional Commissioner (4P) develop and implement a plan to prioritize redundancy in accordance with GSA's Facilities Standards for the Public Buildings Services. Original due date: 01/31/2024 Current due date: 01/31/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy (continued)	02/16/2023	003	OIG recommends the PBS Regional Commissioner (4P) assess the condition of all chillers within PBS Region 4 to identify those that are due for or behind on manufacturer-recommended overhauls and are not nearing or beyond their useful lives. Original due date: 10/31/2023 Current due date: 10/31/2023
A210030P5R23004 PBS Southeast Sunbelt Region's Lack of Planning Has Resulted in Chillers That Are Outdated, Inadequately Maintained, and Lack Redundancy	02/16/2023	004	OIG recommends the PBS Regional Commissioner (4P) assess the condition of all chillers within PBS Region 4 to identify those that are due for or behind on manufacturer-recommended overhauls and are not nearing or beyond their useful lives. Original due date: 01/31/2024 Current due date: 01/31/2024
A220026PRR23003 Audit of PBS's Oversight of Lease Periodic Services	02/16/2023	001	The PBS Commissioner require lease administration managers (LAMs) supervisors to routinely ensure that LAMs are verifying that lessors complete all periodic services. Original due date: 01/31/2024 Current due date: 01/31/2024
A220026PRR23003 Audit of PBS's Oversight of Lease Periodic Services	02/16/2023	002	The PBS Commissioner require that newly hired or assigned lease administration managers (LAMs) receive sufficient training on lease management requirements within a timely manner after starting in their position and routinely thereafter. Original due date: 01/31/2024 Current due date: 01/31/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220026PRR23003 Audit of PBS's Oversight of Lease Periodic Services (Continued)	02/16/2023	003	The PBS Commissioner ensure regional offices conduct the required Management Analysis and Review Systems (MARS) reviews to ensure lease administration managers (LAMs) maintain all required records in the Lease Management Tool (LMT), including the annual schedule of periodic services. Original due date: 01/31/2024 Current due date: 01/31/2024
A220026PRR23003 Audit of PBS's Oversight of Lease Periodic Services	02/16/2023	004	The PBS Commissioner require that upon assignment and on a regular basis, the lease administration managers (LAMs) communicate with the lessor and tenant agency to obtain and verify the updated schedule of periodic services. Original due date: 01/31/2024 Current due date: 01/31/2024
A210069P6R23005 GSA Is Not Monitoring Data from Access Card Readers to Identify Risks to GSA Personnel and Federal Property	02/21/2023	001	The GSA Administrator develop and implement procedures for monitoring access card data to identify repeated, failed access attempts that require follow up. Original due date: 02/29/2024 Current due date: 02/29/2024
A210069P6R23005 GSA Is Not Monitoring Data from Access Card Readers to Identify Risks to GSA Personnel and Federal Property	02/21/2023	002	The GSA Administrator use the access card data that is being collected to produce trend data to inform building security stakeholders of individuals with a significant number of failed attempts over a specified period of time. Original due date: 11/30/2023 Current due date: 11/30/2023
A210069P6R23005 GSA Is Not Monitoring Data from Access Card Readers to Identify Risks to GSA Personnel and Federal Property	02/21/2023	003	The GSA Administrator create and disseminate guidance addressing how building security stakeholders should handle repeated, failed access attempts. Original due date: 02/29/2024 Current due date: 02/29/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A210070P9R23006 Audit of the Calexico West Land Port of Entry Expansion and Modernization Project	03/02/2023	001	The PBS Regional Commissioner for the Pacific Rim Region review the contracts and site security procedures for the Calexico West LPOE project and modify contracts and site security procedures that contain inconsistent or contradictory security requirements. Original due date: 02/29/2024 Current due date: 02/29/2024
A220042P6R23007 Audit of PBS Basic Repairs and Alterations Project: Fort Lauderdale Federal Building and Courthouse	04/20/2023	001A	OIG recommends that the PBS Region 4 Regional Commissioner provide training to Gulf Coast Branch contracting officials with respect to maintaining complete and accurate contract file documentation in accordance with the FAR, GSAM, and other applicable policies. Original Due Date: 02/29/2024 Current Due Date: 02/29/2024
A220042P6R23007 Audit of PBS Basic Repairs and Alterations Project: Fort Lauderdale Federal Building and Courthouse	04/20/2023	001B	The PBS Region 4 Regional Commissioner provide training to Gulf Coast Branch contracting officials with respect to ensuring employees are paid in accordance with applicable statutory and regulatory labor requirements. Original Due Date: 02/29/2024 Current Due Date: 02/29/2024
A220042P6R23007 Audit of PBS Basic Repairs and Alterations Project: Fort Lauderdale Federal Building and Courthouse	04/20/2023	001C	The PBS Region 4 Regional Commissioner provide training to Gulf Coast Branch contracting officials with respect to designating CORs properly before delegating contract responsibilities. Original Due Date: 02/29/2024 Current Due Date: 02/29/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220042P6R23007 Audit of PBS Basic Repairs and Alterations Project: Fort Lauderdale Federal Building and Courthouse (Continued)	04/20/2023	001D	The PBS Region 4 Regional Commissioner provide training to Gulf Coast Branch contracting officials with respect to complying with applicable FAR and GSAM clauses governing the transfer of contract files. Original Due Date: 02/29/2024 Current Due Date: 02/29/2024
A220042P6R23007 Audit of PBS Basic Repairs and Alterations Project: Fort Lauderdale Federal Building and Courthouse	04/20/2023	003	The PBS Region 4 Regional Commissioner perform a review of all certified payroll documentation for this task order and take action to compensate any contractor employees who were underpaid. Original Due Date: 02/29/2024 Current Due Date: 02/29/2024
A220042P6R23007 Audit of PBS Basic Repairs and Alterations Project: Fort Lauderdale Federal Building and Courthouse	04/20/2023	004	The PBS Region 4 Regional Commissioner perform a review of contracts awarded by the Gulf Coast Branch to ensure that the contract files contain complete and accurate contract documentation in accordance with the FAR, GSAM, and other applicable policies. Original Due Date: 02/29/2024 Current Due Date: 02/29/2024
A210081Q3P23001 GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program	05/01/2023	001	The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy cease further expansion of TDR until the problems are corrected or the pilot is terminated. Original due date: 12/01/2023 Current due date: 12/01/2023

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A210081Q3P23001</p> <p>GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program</p> <p>(Continued)</p>	05/01/2023	002A	<p>The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, address the problems with the TDR data and usage as described in this report within 1 year of report issuance. To do so, the FAS Commissioner should, at a minimum conduct a comprehensive assessment of all TDR data.</p> <p>Original due date: 09/30/2024 Current due date: 09/30/2024</p>
<p>A210081Q3P23001</p> <p>GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program</p>	05/01/2023	002B	<p>The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, address the problems with the TDR data and usage as described in this report within 1 year of report issuance. To do so, the FAS Commissioner should, at a minimum verify the accuracy and completeness of all TDR data.</p> <p>Original due date: 09/30/2025 Current due date: 09/30/2025</p>
<p>A210081Q3P23001</p> <p>GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program</p>	05/01/2023	002C	<p>The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, address the problems with the TDR data and usage as described in this report within 1 year of report issuance. To do so, the FAS Commissioner should, at a minimum implement a verification process to ensure that TDR data is accurate and complete when it is submitted by MAS contractors.</p> <p>Original due date: 12/29/2023 Current due date: 12/29/2023</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A210081Q3P23001</p> <p>GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program</p> <p>(Continued)</p>	05/01/2023	002D	<p>The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, address the problems with the TDR data and usage as described in this report within 1 year of report issuance. To do so, the FAS Commissioner should, at a minimum require the contractors that are not submitting complete and accurate data to correct their data or suspend their contract.</p>
			<p>Original due date: 09/30/2024 Current due date: 09/30/2024</p>
<p>A210081Q3P23001</p> <p>GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program</p>	05/01/2023	002F	<p>The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, address the problems with the TDR data and usage as described in this report within 1 year of report issuance. To do so, the FAS Commissioner should, at a minimum develop a methodology for pricing using TDR data that will ensure that customer agencies meet the Competition in Contracting Act of 1984 (CICA) for orders placed through MAS contracts.</p> <p>GSA is not undertaking corrective actions for recommendation 002F because effective pricing procedures are already in place to ensure customer agencies satisfy CICA requirements when placing orders through MAS contracts.</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A210081Q3P23001 GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program (Continued)	05/01/2023	003	The GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, if GSA cannot successfully complete the corrective actions outlined in Recommendation 2 within 1 year of report issuance or makes the decision not to take those corrective actions, execute the exit strategy for the TDR pilot and transition participating contractors out of the pilot in accordance with FAS Policy and Procedures 2016-11, Transactional Data Reporting - Federal Supply Schedule Program Implementation, Paragraph 8(G), Pilot Cancellation. GSA is not undertaking corrective actions for recommendation 003 because GSA anticipates that work to improve the TDR program will continue for more than a year from report issuance, it will not execute the exit strategy for the TDR pilot within 1 year.
A220016Q6P23002 Multiple Award Schedule Contracts Offered Prohibited Items, Putting Customers at Risk of Unauthorized Surveillance by Foreign Adversaries	07/10/2023	001	The FAS Commissioner strengthen FAS's Robomod process to ensure that it identifies MAS contracts with prohibited telecom items. Original Due Date: 06/28/2024 Current Due Date: 06/28/2024
A220016Q6P23002 Multiple Award Schedule Contracts Offered Prohibited Items, Putting Customers at Risk of Unauthorized Surveillance by Foreign Adversaries	07/10/2023	002A	The FAS Commissioner establish and enforce procedures and internal controls to ensure that contract modifications are issued promptly when FAS identifies prohibited telecom items on MAS contacts. Original Due Date: 10/31/2023 Current Due Date: 10/31/2023

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220016Q6P23002 Multiple Award Schedule Contracts Offered Prohibited Items, Putting Customers at Risk of Unauthorized Surveillance by Foreign Adversaries (Continued)	07/10/2023	002B	The FAS Commissioner establish and enforce procedures and internal controls to ensure that contractors promptly remove prohibited telecom items from MAS contract price lists. Original Due Date: 10/31/2023 Current Due Date: 10/31/2023
A220016Q6P23002 Multiple Award Schedule Contracts Offered Prohibited Items, Putting Customers at Risk of Unauthorized Surveillance by Foreign Adversaries	07/10/2023	003	The FAS Commissioner implement more stringent consequences for contractors that repeatedly attempt to offer prohibited telecom items, including executing the General Services Administration Acquisition Regulation clause 552.238-79, Cancellation. Original Due Date: 10/31/2023 Current Due Date: 10/31/2023
A220016Q6P23002 Multiple Award Schedule Contracts Offered Prohibited Items, Putting Customers at Risk of Unauthorized Surveillance by Foreign Adversaries	07/10/2023	004	The FAS Commissioner implement a process to instruct contractors that violate the FAR restrictions on the procurement of prohibited telecom items to notify and remit refunds to any customer agencies that purchased prohibited telecom items after the FAR was updated regarding named entities. Original Due Date: 10/31/2023 Current Due Date: 10/31/2023
A220016Q6P23002 Multiple Award Schedule Contracts Offered Prohibited Items, Putting Customers at Risk of Unauthorized Surveillance by Foreign Adversaries	07/10/2023	005	The FAS Commissioner identify items offered from subsidiaries and affiliates of named entities and either cancel the subject contract or remove the prohibited items from MAS contracts. Original Due Date: 10/31/2023 Current Due Date: 10/31/2023
JE23-001 Ventilation Issues Persist in Unrenovated Wings of GSA Headquarters Building	11/28/2022	001	OIG recommends that the Public Buildings Service Commissioner should continue to monitor IAQ in Wings 0 and 3 of the Headquarters Building, in accordance with the PBS Desk Guide. Original due date: 11/28/2023 Current due date: 11/28/2023

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE23-001 Ventilation Issues Persist in Unrenovated Wings of GSA Headquarters Building (Continued)	11/28/2022	002	The Public Buildings Service Commissioner should expeditiously notify Headquarters Building occupants of any IAQ results that do not meet ASHRAE standards. Original due date: 11/28/2023 Current due date: 11/28/2023
JE23-002 GSA Oversight of Federal Surplus Firearms	01/19/2023	005	OIG recommends that the Assistant Commissioner of the Office of General Supplies and Services should implement a centralized records management system to ensure both the consistent storage and efficient access of documentation supporting GSA's Surplus Firearms Donation Program. Original Due Date: 12/29/2023 Current due date: 12/29/2023
JE23-003 GSA Misled Customers on Login.gov's Compliance with Digital Identity Standards	03/07/2023	001	The FAS Commissioner should establish adequate management controls over TTS. Original Due Date: 02/29/2024 Current due date: 02/29/2024
JE23-003 GSA Misled Customers on Login.gov's Compliance with Digital Identity Standards	03/07/2023	002	The FAS Commissioner should ensure adequate documentation of policies, decisions, procedures, and essential transactions involving TTS programs, including Login.gov, and records management in accordance with GSA standards. Original Due Date: 02/29/2024 Current due date: 02/29/2024
JE23-003 GSA Misled Customers on Login.gov's Compliance with Digital Identity Standards	03/07/2023	003	The FAS Commissioner should implement a comprehensive review of Login.gov billings for IAL2 services. Original Due Date: 01/30/2024 Current due date: 01/30/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE23-003 GSA Misled Customers on Login.gov's Compliance with Digital Identity Standards	03/07/2023	004	The FAS Commissioner should establish a system for internal reviews of TTS programs to ensure that they comply with relevant standards. Original Due Date: 02/29/2024 Current due date: 02/29/2024
JE23-003 GSA Misled Customers on Login.gov's Compliance with Digital Identity Standards	03/07/2023	005	The FAS Commissioner should adopt a policy to clearly notify each customer agency seeking identity and authorization assurance services whether Login.gov meets all applicable NIST published standards and the services specified in the interagency agreements. Original Due Date: 01/31/2024 Current due date: 01/31/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>JE21-002</p> <p>OIG Evaluation Report: Evaluation of the General Services Administration's Use of an Ad Hoc Appraisal Process for an Executive</p>	09/14/2021	001	The GSA Administrator should take appropriate action to remedy the harm caused by a tainted performance review process that resulted in an unsatisfactory rating and in their removal from the Associate Administrator position, as well as the loss of any opportunity for a FY 2017 performance period pay increase or bonus.
<p>JE21-002</p> <p>OIG Evaluation Report: Evaluation of the General Services Administration's Use of an Ad Hoc Appraisal Process for an Executive</p>	09/14/2021	002	The GSA General Counsel and Chief Human Capital Officer should review current processes and procedures to ensure sufficient oversight of employee misconduct and disciplinary reviews, including timely referral to the OIG.
<p>A201018P4R23008</p> <p>Audit of GSA's Response to COVID-19: PBS Faces Challenges to Meet the Ventilation and Acceptable Indoor Air Quality Standard in GSA-Owned Buildings</p>	06/05/2023	001	OIG recommends that the PBS Commissioner complete a comprehensive assessment to determine whether GSA-owned building air handlers meet the American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) ventilation standard's minimum outdoor air requirements and develop a comprehensive plan to address deficiencies identified.
<p>A201018P4R23008</p> <p>Audit of GSA's Response to COVID-19: PBS Faces Challenges to Meet the Ventilation and Acceptable Indoor Air Quality Standard in GSA-Owned Buildings</p>	06/05/2023	002	The PBS Commissioner create and implement a plan to notify building occupants whenever deficiencies and hazards associated with outdoor air requirements are identified.
<p>A201018P4R23008</p> <p>Audit of GSA's Response to COVID-19: PBS Faces Challenges to Meet the Ventilation and Acceptable Indoor Air Quality Standard in GSA-Owned Buildings</p>	06/05/2023	003	The PBS Commissioner ensure that all PBS staff with ventilation system responsibilities, including CORs, contracting officers, project managers, and building managers, are trained on the requirements of the American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) ventilation standard.
<p>A201018P4R23008</p> <p>Audit of GSA's Response to COVID-19: PBS Faces Challenges to Meet the Ventilation and Acceptable Indoor Air Quality Standard in GSA-Owned Buildings</p>	06/05/2023	004	The PBS Commissioner ensure O&M contracts define requirements for regular testing, adjusting, and balancing of air handlers.

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>A201018P4R23008</p> <p>Audit of GSA's Response to COVID-19: PBS Faces Challenges to Meet the Ventilation and Acceptable Indoor Air Quality Standard in GSA-Owned Buildings</p>	06/05/2023	005	<p>The PBS Commissioner ensure that GSA's Guidance for COVID-19 HVAC Operations adheres to CDC COVID-19 guidance for improved building ventilation</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	001	GSA's Chief Information Officer (GSA CIO) assess the feasibility of implementing an application whitelist to prevent users from using unauthorized applications on Agency mobile devices, as outlined in NIST SP800-167.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	002	GSA's Chief Information Officer (GSA CIO) update Lookout for Work's denylist to include all applications that are prohibited by the GSA Blacklisted Mobile App list.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	003	GSA's Chief Information Officer (GSA CIO) update CIO-IT Security-12-67 to address instant messaging applications on GSA mobile devices, to include specifying which applications are authorized and implementing applicable security controls to limit cybersecurity risks associated with unauthorized applications.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	004	GSA's Chief Information Officer (GSA CIO) update the GSA Blacklisted Mobile Apps list to prohibit applications categorized as spyware (location tracking, remote monitoring, or child monitoring software) to better protect sensitive data and the safety of GSA employees and contractors.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	005	GSA's Chief Information Officer (GSA CIO) add MaaS360 rule sets to automatically identify devices that are not compliant with CIO 2100.1N, CIO-IT Security-12-67, and CIO IDTI-15-01.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	006	GSA's Chief Information Officer (GSA CIO) use MaaS360's automated enforcement options to better ensure compliance, as recommended by the IBM MaaS360 Enterprise Mobile Management Policies Best Practices Guide.

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	007	GSA's Chief Information Officer (GSA CIO) ensure that all MaaS360 settings require and enforce all required applications, including MaaS360, Cisco Umbrella, and Lookout for Work, to be installed and updated on GSA mobile devices, as required in CIO-IT Security-12-67.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	008	GSA's Chief Information Officer (GSA CIO) implement controls to prevent mobile device access to websites over unsecure protocols.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	009	GSA's Chief Information Officer (GSA CIO) change the mobile device security settings to the recommended MaaS360 and Google MDM settings in Appendix B, Figures 3 and 5, to improve GSA mobile device security.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	010	GSA's Chief Information Officer (GSA CIO) configure MDM settings to wipe all enterprise data from GSA iOS devices after 10 incorrect password attempts, as required by CIO-IT Security-12-67 and recommended by NIST SP 800-124, Revision 1.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	011	GSA's Chief Information Officer (GSA CIO) update CIO-IT Security-12-67 to require that discoverable mode is disabled after pairing is completed, Bluetooth is disabled when not in use, and Bluetooth connections are disconnected within 23 hours, as required by CIO 2100.1N.
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	012	GSA's Chief Information Officer (GSA CIO) update CIO-IT Security-12-67 to prevent devices from joining unencrypted networks by prohibiting the use of unsecure Wi-Fi networks, as recommended by NIST SP 800-124, Revision 1.

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	013	GSA's Chief Information Officer (GSA CIO) update CIO-IT Security-12-67 to prevent users from connecting removable storage devices, such as thumb drives, to Agency mobile devices, as recommended by NIST SP 800-124, Revision 1.
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	001	The PBS Region 4 Regional Commissioner review current and pending 8(a) program contracts to ensure contractor pricing is justified and renegotiate when appropriate.
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	002	The PBS Region 4 Regional Commissioner review current and pending 8(a) program contracts to ensure certified cost or pricing data is received when applicable.
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	003	The PBS Region 4 Regional Commissioner review current repairs and alterations contracts to ensure that contracting officers incorporate design changes into the contract and perform appropriate cost analyses. Contracting officers should also determine whether ratifications are required for changes in scope that were inappropriately authorized.
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	004	The PBS Region 4 Regional Commissioner review current and planned repairs and alterations contracts and take steps to ensure that PBS personnel adhere to existing PBS policy that prohibits the practice of splitting projects to circumvent the prospectus process.

Open OIG Recommendations Not Fully Implemented as of September 30, 2023

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	005	OIG recommends that the PBS Region 4 Regional Commissioner review current repairs and alterations contracts to ensure contractor and subcontractor employees possess appropriate security clearances to comply with the contract and Homeland Security Presidential Directive 12 requirements.
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	006	OIG recommends that the PBS Region 4 Regional Commissioner review current repairs and alterations contracts and ensure that CORs review certified payroll records and perform labor interviews, as appropriate, prior to approval of invoices to verify that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	007	OIG recommends that the PBS Region 4 Regional Commissioner review the performance of PBS personnel involved in the award and administration of the Bootle Building HVAC modernization contract, including their supervisory chains of command, and take appropriate action to address deficiencies identified in this report.

Glossary of Terms

The following definitions, based on the Inspector General Act Amendment of 1978, apply to terms used in this Semiannual Management Report:

Questioned Costs Costs questioned by the OIG as a result of:

- an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;
- a finding that, at the time of an audit, such cost is not supported by adequate documentation;
- a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable

Disallowed Cost Questioned costs that GSA management in a management decision sustained or agreed should not be charged to the Government.

Recommendation that Funds be Put to Better Use A recommendation by the GSA OIG that funds could be used more efficiently if management took action to implement and complete the recommendations, including:

- reductions in outlays;
- de-obligation of funds from programs or operations;
- withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;
- costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee;
- avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements;
- any other savings that are identified specifically.

Management Decision The evaluation by management of the findings and recommendations included in an audit report and the issuance of a final decision by management and concurrence by the OIG concerning its response to such findings and recommendations, including planned corrective actions to remedy weaknesses identified in the report.

Final Action The completions of all actions that GSA management concluded in its management decision were necessary with respect to the findings and recommendations included in the audit report. If GSA concluded no action was necessary, final action occurred when the management decision was made.

Glossary of Terms (cont.)

Management Actions - Questioned Costs The following are the different management actions used by GSA management to resolve questioned costs in an audit report.

- **Audit reports on which management decisions made during the period:** Data pertaining to the number of audit reports on which management decisions made during the period and the associated amount of disallowed costs furnished by GSA OIG
- **Write-offs:** For the purposes of this report, write-offs represent a management decision not to recover the disallowed cost cited by the OIG report.

Management Actions - Better Use Funds The following is a list of the different management actions used by GSA management to resolve the "better use" of funds in an audit report.

- **Better Use Funds:** The figure represents amounts cited as "cost avoidance" and "funds to be put to better use," as agreed to by GSA management and the OIG. Prior to April 1990, no funds were identified by the OIG specifically as "funds to be put to better use," and no management decisions were issued based on the consideration of "better use" of funds.
- **Budget Impact Funds:** Funds identified as "budget impact" involve the obligation process. Audit-related savings of these funds, depending on the fund involved, may be available for another use.
- **No Budget Impact Funds:** Funds identified as "no budget impact" are composed of estimated and actual amounts, and do not involve obligated monies, and, therefore, cannot be construed as having a material effect on GSA's appropriated funds.
- **Audit reports on which management decisions were made during the period:** Data pertaining to the number of audit reports on which management decisions were made during the period and the associated dollar amounts agreed to by management were furnished by the OIG.
- **Value of recommendations that management concluded should not or could not be calculable:** Management was unable to determine the award amounts and "better use funds" implemented since the amount is included in the overall award to the prime contractor and savings could not be determined.

Appendix



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

October 5, 2023

**MEMORANDUM FOR EVAN FARLEY
DIRECTOR
OFFICE OF AUDIT MANAGEMENT AND
ACCOUNTABILITY (BA)**

FROM: LISA L. BLANCHARD LISA BLANCHARD Digitally signed by LISA BLANCHARD
DN: cn=LISA BLANCHARD, o=U.S. GSA, ou=OIG
**DIRECTOR
AUDIT PLANNING, POLICY, AND OPERATIONS STAFF
(JAO)**

**SUBJECT: Semiannual Report to the Congress on the Number
of Management Decisions**

This memo is intended to relate the total management decisions for the period April 1, 2023 through September 30, 2023. The totals are based on BA/JA Data Match Report, dated October 4, 2023 and JA's AMIS database. The OIG's management decision statistics are, as follows:

Type of Audit	Number of Audits	Amount of Better Use Funds	Amount of Disallowed Cost
Preaward	13	\$ 39,240,849	\$ 272,657
Postaward	3	\$ 0	\$ 10,168,878
Internal	10	\$ 0	\$ 0
Totals	26	\$ 39,240,849	\$ 10,441,535

Please acknowledge your agreement of the statistics by signing below and returning to JAO as soon as possible.

EVAN FARLEY Digitally signed by EVAN FARLEY
Date: 2023.10.05
13:33:35 -04'00'

Name Title Date



U.S. General Services Administration
1800 F Street NW, Washington, DC 20405