



U.S. General Services Administration

# ADMINISTRATOR'S SEMIANNUAL MANAGEMENT REPORT TO CONGRESS



REPORT NO. 73  
APRIL 1, 2025 - SEPTEMBER 30, 2025

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## U.S. General Services Administration

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November 2025

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Online: [Semiannual Management Report to Congress](#)

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## Message from the Administrator

I am pleased to submit 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-month period ending September 30, 2025.

GSA greatly values the critical work of the Office of Inspector General (OIG) and takes its audit recommendations seriously. The agency remains committed to strengthening oversight and implementing thoughtful, innovative solutions that safeguard taxpayer dollars and promote the safety and effectiveness of the federal workforce. This commitment is demonstrated through our actions on OIG recommendations and numerous related initiatives.

GSA looks forward to continuing collaboration with the OIG and Congress to enhance the Government's responsiveness and accountability to the American people.

Edward C. Forst  
Administrator  
U.S. General Services Administration

# Overview

## *Management's Response to the OIG Semiannual Report to Congress*

This report, GSA's 73rd 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 statistical summaries of audits with disallowed costs, with better use of funds, and those under Appeal or litigation. The data in the report indicate 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's mission, and the effective use of taxpayer dollars.

## *U.S. General Services Administration Organization*

The U.S. General Services Administration (GSA) plays a vital role in ensuring that the Federal Government operates efficiently, responsibly, and in alignment with the interests of the American taxpayer. Established to streamline federal operations and promote effective Government management, GSA remains committed to maximizing value for the American people through robust oversight, fiscal discipline, and service excellence.

GSA's mission is to provide stewardship of the way the Government uses and provides real estate, acquisition services, and technology. Through the Public Buildings Service (PBS), Federal Acquisition Service (FAS), and various staff offices, GSA provides workspace for federal civilian workers, oversees the preservation of historic buildings, and facilitates the Federal Government's purchase of high-quality, low-cost goods and services from reliable commercial vendors.

### **GSA Services**

#### **Public Buildings Service**

Throughout the 50 States, five territories, and the District of Columbia, GSA's PBS manages one of the nation's largest and most diverse real estate portfolios. As the largest federal landlord in the United States, PBS owns and leases approximately 8,500 assets and maintains an inventory of almost 360 million square feet. GSA's inventory of assets comprises over 540 buildings listed or eligible for listing in the National Register of Historic Places. PBS provides high-quality real estate and workspace solutions, including acquiring, designing, constructing, leasing, and disposing of surplus federal real property for 50 federal departments and agencies.

#### **Federal Acquisition Service**

GSA's FAS helps Government agencies buy and access the products, services, and solutions they need to achieve their missions. FAS is dedicated to cutting costs and promoting efficiency for our customers and the American people. FAS collaborates with suppliers, creates easy-to-use acquisition contracts, and ensures compliance with laws and policy. It delivers shared services across acquisition and technology. Its market knowledge helps agencies manage costs and maximize every dollar the Government spends through its contracts and services.

FAS's Technology Transformation Services improves the public's digital interactions with the government by providing technology expertise and government-friendly shared products, platforms, and services to make agencies more efficient, and effective for the American public.

#### **Office of Government-wide Policy**

The Office of Government-wide Policy (OGP) uses policies, data, and strategy to drive efficiency, excellence, and dynamic mission delivery across the Federal Government. OGP focuses on key administrative areas, such as shared services, travel and transportation, acquisition, acquisition workforce development, fleet management, information technology modernization, and real estate management. OGP influences agency behavior in these areas by developing Government-wide policies, performance standards, benchmarking resources, and transparent reporting of Government-wide data.



# Audit Follow-Up Program

## *Organization of Audit Follow-up Program*

GSA has effective systems for tracking and managing audit recommendations. GSA's management is accountable for ensuring prompt, appropriate corrective action and works with supervisors and program managers who develop remedies for identified findings and report progress in implementing solutions. Agency managers are responsible for acting 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*

As the Agency Audit Follow-up Official, the Deputy Administrator of General Services 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 Office of the Chief Financial Officer (OCFO) officials who manage 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 the preparation of responses and reports for the signature of the Heads of Services 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 because of audit-related claims,
- 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
- Analyze trends, minimize repeat findings, and enable preventive action through reporting and periodic meetings with GSA leadership on audit and internal control issues.

### *Heads of Services and Staff Offices*

Heads of Services and Staff Offices 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 OCFO, and
- 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, 2025, through September 30, 2025. 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;
- Audit reports and audit actions involving financial recommendations, including disallowed costs, funds put to better use (better use funds), or both.



## Audits with Disallowed Costs

Final Action for the 6 Months Ending September 30, 2025	Number of Audit Reports	Disallowed Costs
A. Audit reports where final action had not been taken by the commencement of the reporting period	39	\$5,744,433.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	25	\$15,037,515.00
C. Audit reports where GSA took final action during the reporting period	26	\$1,691,181.00
<i>(i) the dollar value of disallowed costs</i>		\$1,109,779.20
- collections.....	\$1,109,779.20	
- offset.....	\$0.00	
- property in lieu of .....	\$0.00	
- surplus.....	\$0.00	
- other.....	\$0.00	
<i>(ii) the dollar value of disallowed costs written off         by management.</i>		\$581,401.80
D. Audit reports where GSA did not take final action at the end of the reporting period and includes audit reports issued during this reporting period	40	\$21,962,912.00

Audits with Better Use of Funds (Potential Cost Savings)

Final action for the six-month period March 31, 2025	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	39	\$367,082,285.00	\$0.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	25	\$235,994,704.00	\$0.00
C. Audit reports where GSA took final action during the reporting period	26	\$596,942,211.00	\$0.00
<i>(i) the actual dollar value of recommendations that were completed.</i>		\$0.00	
<i>(ii) the actual 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 by GSA management and GSA OIG.</i>		\$596,942,211.00	
D. Audit reports for which no final action has been taken at the end of the reporting period and audit reports issued during this reporting period	40	\$330,174,825.00	\$0.00

## *Audits under Appeal/Litigation*

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

<b>Audit Report Number and Name of Contractor</b>	<b>Issue Date of Report</b>	<b>Management Decision Amounts of Disallowed Costs</b>
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
A201027Q7X23028 Ad Hoc LLC	07/14/2023	\$3,867,261.00
A230064P5X25013 Gilbane-Grunley Joint Venture	05/05/2025	\$0.00

## Contract Audits

Audits with Management Decisions made prior to September 30, 2024, with No Final Action as of September 30, 2025

Audit Report Number and Name of Contractor	Issue Date of Report	Management Decision Amounts of Disallowed Costs	Reason for No Final Action
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.
A201027Q7X23028 Ad Hoc LLC	07/14/2023	\$3,867,261.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process.

## Internal Audits

Audits with Management Decisions made prior to September 30, 2024, with No Final Action as of September 30, 2025

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
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	01/30/2020	\$0.00	Audit is in the Implementation Stage (Audit was reopened)	08/31/2026
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	\$0.00	Audit is in the Implementation Stage	10/01/2025
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	\$0.00	Audit is in the Implementation Stage	08/31/2026
A240018PRR24007  Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	\$0.00	Audit is in the Implementation Stage	11/28/2025
A240028ITF24006  Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	\$0.00	Audit is in the Implementation Stage	11/28/2025

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	1/30/2020	002A	OIG recommends that the PBS Commissioner address the specific vulnerabilities OIG identified for the childcare centers by ensuring in coordination with DHS that security cameras are operating as required.  Original due date: 06/30/2025 Current due date: 08/31/2026
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	1/30/2020	002B	OIG recommends that the PBS Commissioner address the specific vulnerabilities OIG identified for the childcare centers by ensuring that outdoor playgrounds are protected from intruders or observation as required.  Original due date: 06/30/2025 Current due date: 08/31/2026
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	1/30/2020	002C	OIG recommends that the PBS Commissioner address the specific vulnerabilities OIG identified for the childcare centers by performing progressive collapse assessments at buildings with childcare centers and implementing countermeasures to prevent vulnerabilities identified.  Original due date: 06/30/2025 Current due date: 08/31/2026

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	1/30/2020	002D	OIG recommends that the PBS Commissioner address the specific vulnerabilities OIG identified for the childcare centers by ensuring that window blast protection is compliant with security recommendations for childcare centers.  Original due date: 08/29/2025 Current due date: 08/31/2026
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	1/30/2020	002E	OIG recommends that the PBS Commissioner address the specific vulnerabilities OIG identified for the childcare centers by implementing countermeasures to prevent vulnerabilities related to air filtration systems in buildings with childcare centers.  Original due date: 06/30/2025 Current due date: 08/31/2026
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	1/30/2020	003	OIG recommends that the PBS Commissioner conduct a comprehensive assessment to identify security vulnerabilities at each childcare center located in a GSA-controlled building and expedite action to upgrade these buildings to the minimum-security standards. If PBS cannot address vulnerabilities identified in these buildings, the childcare centers should be moved to safer locations.  Original due date: 08/29/2025 Current due date: 08/31/2026
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	001	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by defining roles and responsibilities for maintaining water quality in GSA-controlled facilities.  Original due date: 01/31/2025 Current due date: 10/01/2025



# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002A	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that water quality is maintained through consistent policies and practices nationwide.  Original due date: 07/31/2025 Current due date: 10/01/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002B	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that deviations to PBS's Drinking Water Quality Management policy and the PBS water safety guidance are approved by PBS's Central Office.  Original due date: 07/31/2025 Current due date: 10/01/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002C	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that any water safety policies or guidance developed by regional offices do not contradict policies and guidance issued at the national level.  Original due date: 07/31/2025 Current due date: 10/01/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	003	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that PBS's water safety activities are incorporated into O&M contracts, recorded in PBS's NCMMS, and overseen by PBS personnel.  Original due date: 07/31/2025 Current due date: 10/01/2025

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	004	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by incorporating PBS's water safety oversight responsibilities into quality assurance surveillance plans for O&M contracts to ensure contractor compliance with water safety activities.  Original due date: 01/31/2025 Current due date: 10/01/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	005	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that PBS personnel and O&M contractors have access to tenant spaces so flushing can be performed.  Original due date: 01/31/2025 Current due date: 10/01/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	006	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by amending O&M and other contracts to ensure that energy efficiency and water conservation requirements do not conflict with PBS's Drinking Water Quality Management policy and the PBS water safety guidance.  Original due date: 01/31/2025 Current due date: 10/01/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	008	PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring water quality test results, especially those above EPA's action levels are communicated timely to building tenants, GSA childcare center operators, and parents and guardians of affected children.  Original due date: 07/31/2025 Current due date: 10/01/2025

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	009A	<p>PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by amending and implementing PBS's Drinking Water Quality Management policy to include reduced occupancy or decreased water usage as additional criteria for lead, copper, Legionella bacteria, and other contaminant testing.</p> <p>Original due date: 07/31/2025 Current due date: 10/01/2025</p>
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	009B	<p>PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by amending and implementing PBS's Drinking Water Quality Management policy to ensure requirements in PBS's Drinking Water Quality Management policy, its companion Desk Guide for Drinking Water Quality Management, and the PBS water safety guidance are incorporated into the amended policy, unless there are safety reasons why such requirements cannot or should not be incorporated.</p> <p>Original due date: 01/31/2025 Current due date: 10/01/2025</p>
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	001	<p>OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) conduct a comprehensive assessment of GSA's CIO-IT Security-19-97, IT Security Procedural Guide: Robotic Process Automation (RPA) Security, (RPA policy) to ensure, among other things, that its monitoring controls are effectively designed and implemented.</p> <p>Original due date: 07/31/2025 Current due date: 08/31/2026</p>

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	002	GSA's Chief Financial Officer and Chief Information Officer (CIO) develop oversight mechanisms to enforce compliance with the RPA policy and ensure that controls are operating effectively.  Original due date: 07/31/2025 Current due date: 08/31/2026
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	004	GSA's Chief Financial Officer and Chief Information Officer (CIO) review all system security plans that bots currently interact with to determine if they address bot and non-person entity access. Update the system security plans, as needed.  Original due date: 07/31/2025 Current due date: 08/31/2026
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	006	GSA's Chief Financial Officer and Chief Information Officer (CIO) review all system security plans that bots currently interact with to determine if the security controls need to be updated. Update the system security plans, as needed.  Original due date: 07/31/2025 Current due date: 08/31/2026
A240018PRR24007  Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	002A	OIG recommends that the PBS NCR Regional Commissioner take immediate actions to improve management oversight of its facilities to reassess compliance with Architectural Barriers Act Accessibility Standards (ABAAS) and OSHA requirements at the GSA HQ building by reviewing designated wheelchair-accessible restrooms to ensure individuals with disabilities have easy access and adjusting any restroom doors to fall within the acceptable range for accessibility.  Original due date: 07/31/2025 Current due date: 11/28/2025

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	002	GSA's Chief Financial Officer and Chief Information Officer (CIO) develop oversight mechanisms to enforce compliance with the RPA policy and ensure that controls are operating effectively.  Original due date: 07/31/2025 Current due date: 08/31/2026
A240028ITF24006  Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	002	OIG recommends that GSA's Chief Information Officer implement controls to ensure that the IOLP and FRPP MS datasets contain accurate latitude and longitude coordinates based on each property's physical location except for those properties with a clear exemption for national security.  Original due date: 09/30/2025 Current due date: 11/28/2025
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	001B	OIG recommends the Public Buildings Service Region 1 Service Centers Division, in conjunction with the O'Neill Federal Building FSC, should formally address or officially accept the risk of the three inadequately implemented childcare center security requirements.  Original due date: 04/30/2025 Current due date: 04/30/2025
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	002B	The OIG recommends that the Boston Service Center Branch Chief, as acting FSC Chair, should ensure that the FSC records meeting minutes for every meeting.  Original due date: 08/29/2025 Current due date: 08/29/2025

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	002C	The OIG recommends that the Boston Service Center Branch Chief, as acting FSC Chair, should require that all tenant agencies provide training documentation for their FSC representatives.  Original due date: 08/29/2025 Current due date: 08/29/2025
JE25-002  Evaluation of GSA's Site Selection Process for the Relocation of the Federal Bureau of Investigation's Headquarters	02/03/2025	001	OIG recommends that the Administrator should require all GSA personnel involved with the FBI headquarters relocation project and any future projects to review and ensure records created via text messages and chats from any device are preserved within a GSA system to comply with the Federal Records Management regulations.  Original due date: 10/31/2025 Current due date: 10/31/2025
JE25-002  Evaluation of GSA's Site Selection Process for the Relocation of the Federal Bureau of Investigation's Headquarters	02/03/2025	002A	OIG recommends that the PBS Commissioner should establish policies on developing, changing, and approving site selection plans to ensure that the criteria and any changes are sufficiently justified and supported.  Original due date: 05/30/2025 Current due date: 10/31/2025
JE25-002  Evaluation of GSA's Site Selection Process for the Relocation of the Federal Bureau of Investigation's Headquarters	02/03/2025	002B	OIG recommends that the PBS Commissioner should establish policies and processes to ensure that the site selection data is relevant, accurate, complete, and current.  Original due date: 05/30/2025 Current due date: 10/31/2025

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	003A	OIG recommends that the Acting GSA Administrator improve the management of GSA's occupancy agreements (OAs). Specifically, GSA should conduct a comprehensive review of Occupancy Agreement Space Inventory System (OASIS) and verify and validate that there are no discrepancies in the OA space reporting for GSA-occupied space.  Original due date: 02/27/2026 Current due date: 02/27/2026
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	003B	OIG recommends that the Acting GSA Administrator improve the management of GSA's occupancy agreements (OAs). Specifically, GSA should conduct a comprehensive review of Occupancy Agreement Space Inventory System (OASIS) and verify and validate that there are no discrepancies in the OA space reporting for GSA-occupied space.  Original due date: 02/27/2026 Current due date: 02/27/2026
A230074M6F25002  The Office of Government-Wide Policy's Procurement Management Review Division Should Strengthen Its Reporting Function	05/28/2025	001A	OIG recommends that the OGP Associate Administrator strengthen the PMRD's policies and procedures to more clearly define the PMR scoring system and its relevance to the PMR report findings and recommendations.  Original due date: 10/31/2025 Current due date: 10/31/2025



# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230074M6F25002  The Office of Government-Wide Policy's Procurement Management Review Division Should Strengthen Its Reporting Function	05/28/2025	001B	OIG recommends that the OGP Associate Administrator strengthen the PMRD's policies and procedures to clearly identify the findings and recommendations in the PMR report, including whether corrective action is required to address each finding.  Original due date: 10/31/2025 Current due date: 10/31/2025
A230074M6F25002  The Office of Government-Wide Policy's Procurement Management Review Division Should Strengthen Its Reporting Function	05/28/2025	001C	OIG recommends that the OGP Associate Administrator strengthen the PMRD's policies and procedures to ensure all required corrective actions are included in a CAP and implemented.  Original due date: 10/31/2025 Current due date: 10/31/2025
A230074M6F25002  The Office of Government-Wide Policy's Procurement Management Review Division Should Strengthen Its Reporting Function	05/28/2025	002	OIG recommends that the OGP Associate Administrator perform training and oversight to ensure proper administration and closeout of CAPs.  Original due date: 02/27/2026 Current due date: 02/27/2026
A240064P2R25002  Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York	06/17/2025	001A	OIG recommends that the PBS Region 2 Regional Commissioner take immediate actions to address any fire protection and worker safety deficiencies at the Javits Building by ensuring that all fire extinguishers are mounted and unobstructed, all elevator machine rooms comply with applicable requirements for fire barriers, and all fire evacuation route diagrams are up to date to comply with fire codes.  Original due date: 09/30/2026 Current due date: 09/30/2026

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240064P2R25002  Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York	06/17/2025	001B	OIG recommends that the PBS Region 2 Regional Commissioner take immediate actions to address any fire protection and worker safety deficiencies at the Javits Building by confirming that the O&M contractor promptly repairs water leaks or displays proper signage in affected areas to prevent slipping accidents in accordance with OSHA requirements. This is especially important for prolonged leaks for which PBS Region 2 is awaiting repair funding.  Original due date: 10/31/2025 Current due date: 10/31/2025
A240064P2R25002  Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York	06/17/2025	001C	OIG recommends that the PBS Region 2 Regional Commissioner take immediate actions to address any fire protection and worker safety deficiencies at the Javits Building by confirming that the O&M contractor promptly repairs water leaks or displays proper signage in affected areas to prevent slipping accidents in accordance with OSHA requirements. This is especially important for prolonged leaks for which PBS Region 2 is awaiting repair funding.  Original due date: 10/31/2025 Current due date: 10/31/2025
A240064P2R25002  Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York	06/17/2025	002A	OIG recommends that the PBS Region 2 Regional Commissioner take immediate actions to reassess compliance with ABAAS requirements at the Javits Building by ensuring that proper signage is installed that directs individuals to disability-accessible entrances, exits, restrooms, and other applicable building locations.  Original due date: 09/30/2026 Current due date: 09/30/2026

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240064P2R25002  Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York	06/17/2025	002B	OIG recommends that the PBS Region 2 Regional Commissioner take immediate actions to reassess compliance with ABAAS requirements at the Javits Building by cataloging all accessibility violations, resources permitting, throughout the building and developing a plan to remediate them.  Original due date: 09/30/2026 Current due date: 09/30/2026
A240064P2R25002  Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York	06/17/2025	003	OIG recommends that the PBS Region 2 Regional Commissioner implement controls to ensure that appropriate PBS Region 2 officials notify building occupants of identified EHSF risks in a timely manner in accordance with PBS policies.  Original due date: 10/31/2025 Current due date: 10/31/2025
A240046P2R25003  PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana	07/01/2025	001A	OIG recommends that the PBS Commissioner ensure PBS personnel responsible for measurement and verification (M&V) activities are adequately trained to understand how to perform their oversight responsibilities in accordance with the U.S. Department of Energy (DOE's) Federal Energy Management Program (FEMP) guidance.  Original due date: 06/30/2026 Current due date: 06/30/2026
A240046P2R25003  PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana	07/01/2025	001B	OIG recommends that the PBS Commissioner ensure PBS personnel responsible for M&V activities independently witness, verify, and document the energy service company (ESCO's) baseline measurements.  Original due date: 06/30/2026 Current due date: 06/30/2026

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240046P2R25003  PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana	07/01/2025	001C	OIG recommends that the PBS Commissioner ensure PBS personnel responsible for M&V activities adhere to PBS's policy to ensure O&M contractor employees do not serve as government witnesses for energy savings performance contracts (ESPCs).  Original due date: 06/30/2026 Current due date: 06/30/2026
A240046P2R25003  PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana	07/01/2025	002	OIG recommends that the PBS Commissioner ensures the project team establishes communication protocols by developing an effective communication plan that is consistent with the PBS Project Management Practice Guide V.2 to prevent the government from incurring unnecessary costs.  Original due date: 06/30/2026 Current due date: 06/30/2026
A240046P2R25003  PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana	07/01/2025	003	OIG recommends that the PBS Commissioner ensures contracting officers authorize contract changes and implement them through contract modifications, in accordance with the FAR.  Original due date: 06/30/2026 Current due date: 06/30/2026
A240066H3F25003  GSA's Office of Administrative Services Awarded an Invalid \$13.7 Million Task Order	07/10/2025	001	OIG recommends that the GSA Chief Administrative Services Officer ensure that justifications for other than full and open competition are completed prior to award and publicly posted.  Original due date: 03/31/2026 Current due date: 03/31/2026

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240066H3F25003  GSA's Office of Administrative Services Awarded an Invalid \$13.7 Million Task Order	07/10/2025	003	OIG recommends that the GSA Chief Administrative Services Officer revise OIA's Internal Quality Assurance Review policy to reduce delays and employ a risk-based sampling methodology when selecting contracts for review.  Original due date: 01/30/2026 Current due date: 01/30/2026
A240066H3F25003  GSA's Office of Administrative Services Awarded an Invalid \$13.7 Million Task Order	07/10/2025	004	OIG recommends that the GSA Chief Administrative Services Officer establish an OAS policy to supplement GSA Order ADM 5000.4B to reduce the monetary threshold for legal review commensurate with the monetary values of OIA contracts.  Original due date: 04/30/2026 Current due date: 04/30/2026

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	001	OIG recommends that the FAS Commissioner evaluate TTS's use of Direct-Hire Authority (DHA) to ensure it complies with 5 C.F.R. 337.205.
A240066H3F25003  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	002	OIG recommends that the FAS Commissioner ensure TTS's hiring procedures comply with GSA hiring requirements.
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	003A	OIG recommends that the FAS Commissioner strengthen controls to ensure that TTS's hiring actions provide open and fair competition among qualified applicants and adhere to merit system principles.
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	003B	OIG recommends that the FAS Commissioner strengthen controls to ensure that TTS's hiring actions are properly documented to allow for a complete and accurate third-party review, as required by OPM.
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	003C	OIG recommends that the FAS Commissioner strengthen controls to ensure that recruitment incentives are considered in lieu of Superior Qualifications Appointment (SQAs), and are documented to verify compliance with 5 C.F.R. 531.212(d).
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	003D	OIG recommends that the FAS Commissioner strengthen controls to ensure that the U.S. Digital Corps (USDC) group recruitment incentive is reviewed and approved annually, as required by GSA Order HRM 9575.1 CHGE 1 and 5 C.F.R. 575.105(b)(3). Additionally, evaluate and document the need to award a group recruitment incentive that exceeds GSA's recommended amount.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	004	OIG recommends that the FAS Commissioner evaluate the Superior Qualifications Appointment (SQAs) awarded to TTS employees beginning April 1, 2021, to determine if the pay step granted is properly supported. If errors exist, refer to GSA's Office of General Counsel to determine the appropriate action.
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	005	OIG recommends that the FAS Commissioner evaluate the TTS Talent team's job series classifications to ensure they align with the team's primary responsibilities and develop necessary controls to ensure future compliance.
A240037Q6P25001  GSA's Technology Transformation Services Violated Hiring Rules and Overpaid Incentives	07/14/2025	006	OIG recommends that the FAS Commissioner evaluate TTS's pay distribution and develop the controls necessary to ensure there is equal pay for work of equal value and consistency throughout TTS and GSA in accordance with 5 U.S.C. 2301(b)(3).
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	001	OIG recommends that the Acting GSA Administrator for buildings where GSA employees access the roof, include a requirement to perform roof inspections during annual OSH surveys conducted in accordance with GSA Order 5940. 2, General Services Administration Occupational Safety and Health Program.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	002	OIG recommends that the PBS Commissioner improve oversight of O&M contractors to ensure they develop and use safety and health plans that comply with the National O&M Specification and National Consolidated Maintenance Specification contract templates.



# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	003	OIG recommends that the PBS Commissioner provide training to PBS CORs and regional safety offices on their roles and responsibilities for accepting, reviewing, and approving compliant safety and health plans.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	004	OIG recommends that the PBS Commissioner provide fall protection training to PBS facility managers that addresses roof fall hazards and fall protection requirements issued by OSHA and GSA.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	005	OIG recommends that the PBS Commissioner resolve identified roof fall hazards in a timely manner by installing necessary OSHA-compliant fall protection on roofs with equipment located near unprotected roof edges. If no funding is available to do so, implement interim controls to protect against fall hazards and monitor the performance of those controls to ensure they remain effective.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	006	OIG recommends that the PBS Commissioner require contractors to use OSHA-compliant fall protection.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	007	OIG recommends that the PBS Commissioner implement a consistent process for ensuring facility managers are aware of all open risk conditions in the Inventory Reporting Information System, address open risk conditions in a timely manner, and periodically review open risk conditions until they are abated.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	008	OIG recommends that the PBS Commissioner improve risk management surveys to ensure all applicable roof fall hazards under OSHA 1910.28 consistently.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	009	OIG recommends that the PBS Commissioner review all ongoing and future roof replacement projects to ensure they comply with P100 roof replacement requirements for a review of existing fall protection by a qualified consultant; and, if the fall protection is deemed inadequate, design and install OSHA-compliant fall protection.
A240041P9R25004  Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	010	OIG recommends that the PBS Commissioner post appropriate signage at all roof access points to warn employees, contractors, and tenants of roof fall hazards.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	001	OIG recommends that the PBS Commissioner institute policies and procedures to ensure battery systems are designed, installed, operated, and maintained in accordance with federal regulations, PBS policy, and building code requirements.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	002	OIG recommends that the PBS Commissioner institute policies and procedures to ensure training requirements are designed and implemented for PBS and PBS contractor personnel working with battery systems and associated technologies.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	003	OIG recommends that the PBS Commissioner institute policies and procedures to ensure appropriate action is taken to address PBS personnel performance deficiencies identified in this report, including supervisory chains of command and individuals responsible for managing the battery systems.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	004A	OIG recommends that the PBS Regional Commissioner of the Pacific Rim Region take immediate action to safeguard the occupants and assets in the Anderson and Reagan Buildings by verifying that the ESCO removed the batteries and any other hazards from both the Anderson and Reagan Buildings using only qualified personnel.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	004B	OIG recommends that the PBS Regional Commissioner of the Pacific Rim Region take immediate action to safeguard the occupants and assets in the Anderson and Reagan Buildings by obtaining the complete third-party investigation report into the cause of the battery system fire at the Anderson Building. Upon receipt, ensuring any remaining health and safety hazards listed in the report are addressed or mitigated.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	005A	OIG recommends that the PBS Regional Commissioner of the Pacific Rim Region take immediate action to improve management oversight of the region's facilities to ensure that code violations and maintenance deficiencies brought to management's attention are immediately addressed.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	005B	OIG recommends that the PBS Regional Commissioner of the Pacific Rim Region take immediate action to improve management oversight of the region's facilities to ensure that local fire department personnel are involved in pre-fire planning activities for future battery system projects.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	005C	OIG recommends that the PBS Regional Commissioner of the Pacific Rim Region take immediate action to improve management oversight of the region's facilities to ensure that local fire department personnel are involved in post-fire assessments.
A230079P4R25005  PBS's Pacific Rim Region Grossly Mismanaged the Battery Energy Storage Systems at the Glenn M. Anderson Federal Building and the Ronald Reagan Federal Building and U.S. Courthouse, Resulting in Health and Safety Issues	08/20/2025	005D	OIG recommends that the PBS Regional Commissioner of the Pacific Rim Region take immediate action to improve management oversight of the region's facilities to ensure that final certificates of occupancy are not issued until all outstanding fire and life safety deficiencies are corrected.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	001A	OIG recommends that the PBS Commissioner provide PBS project teams with annual training on the CMc project delivery method and any updated policies or guidance implemented in response to the audit findings. Training should provide PBS project teams with sufficient information to obtain adequate price competition for construction work under the GMP.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	001B	OIG recommends that the PBS Commissioner provide PBS project teams with annual training on the CMc project delivery method and any updated policies or guidance implemented in response to the audit findings. Training should provide PBS project teams with sufficient information to negotiate fees for contract modifications (overhead and profit) based on actual overhead rates and the degree of cost risk for each change.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	001C	OIG recommends that the PBS Commissioner provide PBS project teams with annual training on the CMc project delivery method and any updated policies or guidance implemented in response to the audit findings. Training should provide PBS project teams with sufficient information to comply with FAR and GSAR accounting and auditing requirements to ensure that the government only pays actual costs under the GMP.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	002A	OIG recommends that the PBS Commissioner update existing controls to ensure proper award and administration of CMc contracts. Revise the existing contract file checklist to include specific requirements for CMc contracts.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	002B	OIG recommends that the PBS Commissioner update existing controls to ensure proper award and administration of CMc contracts. Implement procedures to review, authorize, and monitor all contract changes that impact the GMP.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	002C	OIG recommends that the PBS Commissioner update existing controls to ensure proper award and administration of CMc contracts. Implement procedures to delegate Cost Accounting Standards administration responsibilities within PBS to a cognizant federal agency official.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	002D	OIG recommends that the PBS Commissioner update existing controls to ensure proper award and administration of CMc contracts. Implement procedures for interagency coordination when PBS is not the cognizant federal agency for a contractor.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	002E	OIG recommends that the PBS Commissioner provide PBS project teams with annual training on the CMc project delivery method and any updated policies or guidance implemented in response to the audit findings. Training should provide PBS project teams with sufficient information to comply with FAR and GSAR accounting and auditing requirements to ensure that the government only pays actual costs under the GMP.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	003A	OIG recommends that the PBS Commissioner implement a comprehensive review and approval process governing the use of the CMc project delivery method for new projects and those projects in the early stages of development (e.g., acquisition planning phase). At a minimum, the process should ensure that the assigned project teams clearly understand the requirements of the CMc project delivery method.
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	003B	OIG recommends that the PBS Commissioner implement a comprehensive review and approval process governing the use of the CMc project delivery method for new projects and those projects in the early stages of development (e.g., acquisition planning phase). At a minimum, the process should ensure that effective internal controls are in place to properly award and administer the underlying CMc contract.

# Open OIG Recommendations Not Fully Implemented as of September 30, 2025

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230058P5R25006  PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	004	OIG recommends that the PBS Commissioner review PBS's open CMc contracts to determine if PBS can make retroactive adjustments to recover the taxpayer dollars that have been used to pay excessive fees on CMc contracts.



# Glossary

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 because 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.

**Management Actions - Questioned Costs** The following are the different management

## Glossary (continued)

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

November 19, 2025

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

FROM: LISA L. BLANCHARD LISA BLANCHARD  
DIRECTOR  
AUDIT PLANNING, POLICY, AND OPERATIONS STAFF  
(JAO)

Digitally signed by LISA BLANCHARD  
Date: 2025.11.19 12:25:00 -0500

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, 2025 through September 30, 2025. The totals are based on BA/JA Data Match Report, dated November 11, 2025 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	16	\$ 235,994,704	\$ 86,252
Postaward	2	\$ 0	\$ 14,951,263
Internal	6	\$ 0	\$ 0
Totals	24	\$ 235,994,704	\$ 15,037,515

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

EVAN FARLEY DCFO 11/20/25  
Name Title Date

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Inside back cover, left blank intentionally.



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