



U.S. General Services Administration

ADMINISTRATOR'S SEMIANNUAL MANAGEMENT REPORT TO CONGRESS



REPORT NO. 71
APRIL 1, 2024 - SEPTEMBER 30, 2024

U.S. General Services Administration

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November 2024

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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 09/30/2024.

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 71st 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 provide government-wide delivery of real estate, acquisition, and technology services. At the same time, GSA's Office of Government-wide Policy manages the development of certain government-wide policies and regulations and specific policies applicable to 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, other Federal agencies, and the public.

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

Audit Follow-Up Program

Organization of Audit Follow-up Program

GSA has effective systems for tracking and managing audit recommendations; enhancement and modification of these systems are 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 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 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 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 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

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, 2024, through September 30, 2024. 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, 2024, GSA had 36 contract and internal audit reports pending final action. These reports contained financial recommendations totaling \$162,112,760.00 (sum of row A, pages 7 and 8).

- Financial recommendations for 25 contract audits totaled \$162,090,760.00.
- Financial recommendations for 11 internal audits totaled \$22,000.00.

Between April 1, 2024, through September 30, 2024, GSA finalized management decisions on 18 audit reports concerning nationwide GSA programs and operations.

- In eleven of the 18 audits, a total of \$5,250,804.00 in pre- and post-award contracts and internal program spending identified as having been incorrectly charged to the Government was determined to be disallowed costs.
- GSA OIG recommended in ten pre-award audits that \$150,692,663.00 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 23 audits. GSA's audit actions represent the recovery of \$5,325,615.07 (row C, page 7) in Government funds and the identification of \$99,660,988.00 in potential future savings (row C, page 8).

As of September 30, 2024, GSA had 42 open internal and contract audits, with five audits in litigation.

Audits with Disallowed Costs

Final Action for the 6 Months Ending September 30, 2024	Number of Audit Reports	Disallowed Costs
A. Audit reports where final action had not been taken by the commencement of the reporting period.	36	\$12,914,764.00
B. Audit reports where GSA/OIG made management decisions during the reporting period.	18	\$5,250,804.00
C. Audit reports where GSA took final action during the reporting period.	23	\$5,325,615.07
<i>(i) the dollar value of disallowed costs</i>		\$4,779,247.85
- collections.....	\$4,738,697.63	
- offset.....	\$0.00	
- property in lieu of cash.....	\$0.00	
- surplus.....	\$40,550.22	
- other.....	\$0.00	
<i>(ii) the dollar value of disallowed costs written off by management.</i>		\$546,367.22
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.	42	\$21,419,111.00

Audits with Better Use Funds (Potential Cost Savings)

Final action for the six-month period September 30, 2024	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.	36	\$149,197,996.00	\$0.00
B. Audit reports where GSA/OIG made management decisions during the reporting period.	18	\$150,692,663.00	\$0.00
C. Audit reports where GSA took final action during the reporting period.	23	\$99,660,988.00	\$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>		\$99,660,988.00	
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.	42	\$202,946,452.00	\$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
A190088Q6X20050 United Rentals, Inc.	09/29/2020	\$3,466,171.00
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

Contract Audits

Audits with Management Decisions made prior to Sep 30 2023, with No Final Action as of Sep 30 2024

Audit Report Number and Name of Contractor	Issue Date of Report	Management Decision Amounts of Disallowed Costs	Reason for No Final Action
A190088Q6X20050 United Rentals, Inc.	09/29/2020	\$3,466,171.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process.
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 Services JV, LLC	03/03/2022	\$0.00	Price/settlement negotiated - Negotiations have been completed between Contracting Officer and contractor.
A220021P4X22030 Brasfield & Gorrie, LLC	09/15/2022	\$0.00	In negotiation - Negotiations are proceeding between Contracting Officer and contractor.
A210075Q2X23013 CommunicateHealth, Inc.	12/13/2022	\$264,716.00	In the process of collection - GSA is in the process of collecting funds owed the government from the contractor.
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 Sep 30 2023, with No Final Action as of Sep 30 2024

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 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 is in the Implementation Stage	03/31/2025
JE21-002 Evaluation of the General Services Administration's Use of an Ad Hoc Appraisal Process for an Executive	09/14/2021	\$0.00	GSA and GSAIG are working to develop a resolution	TBD
A210081Q3P23001 GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program	05/01/2023	\$0.00	Audit is in the Implementation Stage	09/30/2025
A210076P4R23009 Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse	09/29/2023	\$0.00	Audit is in the Implementation Stage	11/29/2024
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	\$0.00	Audit is in the Implementation Stage	03/31/2025

Open OIG Recommendations Not Fully Implemented as of September 30, 2024

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>A190021P5R21003</p> <p>PBS's National Capital Region is Failing to Adequately Manage and Oversee the Building Services Contracts at the FDA's White Oak Campus</p>	05/17/2021	003C	<p>PBS Regional Commissioner for the National Capital Region take appropriate action to address the issues associated with oversight of the O&M building services contract. At a minimum, PBS NCR should perform a comprehensive review of the after-hours staffing from August 2015 to the present; determine the total amount of overpayment for shifts that were understaffed and inadequately staffed; recover the overpayment from Honeywell; - and return any overpayment to FDA.</p> <p>Original due date: 03/31/2025 Current due date: 03/31/2025</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	002B	<p>OIG recommends that 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>A210076P4R23009</p> <p>Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse</p>	09/29/2023	005	<p>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.</p> <p>Original due date: 08/30/2024 Current due date: 11/29/2024</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>A210076P4R23009</p> <p>Audit of PBS Basic Repairs and Alterations Project: William Augustus Bootle Federal Building and U.S. Courthouse</p>	09/29/2023	007	<p>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.</p> <p>Original due date: 08/30/2024 Current due date: 11/29/2024</p>
<p>A220055ITF23004</p> <p>Audit of Security Controls for Mobile Technologies Used by GSA</p>	09/29/2023	003	<p>OIG recommends that 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.</p> <p>Original due date: 03/31/2025 Current due date: 03/31/2025</p>
<p>A220055ITF23004</p> <p>Audit of Security Controls for Mobile Technologies Used by GSA</p>	09/29/2023	004	<p>OIG recommends that 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.</p> <p>Original due date: 03/31/2025 Current due date: 03/31/2025</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

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 (Continued)	09/29/2023	011	OIG recommends that 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. Original due date: 08/30/2024 Current due date: 03/31/2025
A220055ITF23004 Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	012	OIG recommends that 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. Original due date: 08/30/2024 Current due date: 03/31/2025
A230021P9R24001 Audit of PBS's Lease Award and Administration for the Bureau of Land Management Field Office in Baker City, Oregon	12/08/2023	004	OIG recommends that the PBS Regional Commissioner for the PBS Northwest/Arctic Region enforce the BLM field office lease terms requiring onsite or locally available maintenance personnel, and recover rent paid to the lessor equivalent to the period that the maintenance personnel were not provided since November 2019. Original due date: 11/29/2024 Current due date: 11/29/2024
A220070A6F24002 GSA Purchased Chinese-Manufactured Videoconference Cameras and Justified It Using Misleading Market Research	01/23/2024	001	OIG recommends that the GSA Administrator ensure that GSA no longer purchases TAA-noncompliant cameras if there are TAA-compliant cameras that meet the Agency's requirements. Original due date: 11/29/2024 Current due date: 11/29/2024

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220070A6F24002 GSA Purchased Chinese-Manufactured Videoconference Cameras and Justified It Using Misleading Market Research (Continued)	01/23/2024	003A	OIG recommends that the GSA Administrator strengthen controls to ensure that TAA-compliant products are prioritized during future procurements. Original due date: 11/29/2024 Current due date: 11/29/2024
A220070A6F24002 GSA Purchased Chinese-Manufactured Videoconference Cameras and Justified It Using Misleading Market Research	01/23/2024	003B	OIG recommends that the GSA Administrator strengthen controls to ensure that TAA contracting officer determinations are adequately reviewed prior to approval, including any comparisons or market research performed. Original due date: 11/29/2024 Current due date: 11/29/2024
A220070A6F24002 GSA Purchased Chinese-Manufactured Videoconference Cameras and Justified It Using Misleading Market Research	01/23/2024	003C	OIG recommends that the GSA Administrator strengthen controls to ensure that head of contracting activity non-availability determinations are obtained prior to procuring TAA-noncompliant products. Original due date: 11/29/2024 Current due date: 11/29/2024
A220077P6R24002 PBS Is Not Assessing High-Risk Uses of Space by Federal Law Enforcement Agencies, Raising Safety and Security Issues	02/14/2024	001A	This information contains sensitive information which is not disclosed in this public report. Original due date: 01/31/2025 Current due date: 01/31/2025
A220077P6R24002 PBS Is Not Assessing High-Risk Uses of Space by Federal Law Enforcement Agencies, Raising Safety and Security Issues	02/14/2024	001B	This information contains sensitive information which is not disclosed in this public report. Original due date: 01/31/2025 Current due date: 01/31/2025
A220077P6R24002 PBS Is Not Assessing High-Risk Uses of Space by Federal Law Enforcement Agencies, Raising Safety and Security Issues	02/14/2024	001C	This information contains sensitive information which is not disclosed in this public report. Original due date: 10/31/2024 Current due date: 10/31/2024
A220077P6R24002 PBS Is Not Assessing High-Risk Uses of Space by Federal Law Enforcement Agencies, Raising Safety and Security Issues	02/14/2024	002	This information contains sensitive information which is not disclosed in this public report. Original due date: 01/31/2025 Current due date: 01/31/2025

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220077P6R24002 PBS Is Not Assessing High-Risk Uses of Space by Federal Law Enforcement Agencies, Raising Safety and Security Issues	02/14/2024	003	This information contains sensitive information which is not disclosed in this public report. Original due date: 01/31/2025 Current due date: 01/31/2025
(Continued)			
JE24-001 GSA Lacks Adequate Controls Over Foreign Gifts and Decorations	04/18/2024	001	Assistant Commissioner of the Office of General Supplies and Services should update and finalize the Foreign Gifts and Decorations Program's standard operating procedures to reflect current practices, ensure compliance with federal requirements, and instill management controls over the disposition of foreign gifts and decorations. Original due date: 01/31/2025 Current due date: 01/31/2025
JE24-001 GSA Lacks Adequate Controls Over Foreign Gifts and Decorations	04/18/2024	002	Assistant Commissioner of the Office of General Supplies and Services should properly dispose of all prohibited gifts in inventory and ensure none is accepted moving forward. Original due date: 01/31/2025 Current due date: 01/31/2025
JE24-001 GSA Lacks Adequate Controls Over Foreign Gifts and Decorations	04/18/2024	003	Assistant Commissioner of the Office of General Supplies and Services should conduct an annual foreign gifts inventory, update the database for accuracy, and properly dispose of items with no value. Original due date: 01/31/2025 Current due date: 01/31/2025
JE24-001 GSA Lacks Adequate Controls Over Foreign Gifts and Decorations	04/18/2024	004	Assistant Commissioner of the Office of General Supplies and Services should conduct a security risk assessment to determine the risks of possible theft or loss of foreign gifts and decorations at both storage locations and throughout the lifecycle of the program. Original due date: 04/30/2025 Current due date: 04/30/2025

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>JE24-001</p> <p>GSA Lacks Adequate Controls Over Foreign Gifts and Decorations</p> <p>(Continued)</p>	04/18/2024	005	<p>Assistant Commissioner of the Office of General Supplies and Services should ensure the program's compliance with 41 C.F.R. § 102-42 and internal policies for all foreign gifts and decorations reported to GSA.</p> <p>Original due date: 01/31/2025 Current due date: 01/31/2025</p>
<p>JE24-001</p> <p>GSA Lacks Adequate Controls Over Foreign Gifts and Decorations</p>	04/18/2024	006	<p>Assistant Commissioner of the Office of General Supplies and Services should ensure all foreign gifts and decorations sold to the public are reviewed and approved by the Secretary of State in accordance with 5U.S.C. § 7342.</p> <p>Original due date: 02/28/2025 Current due date: 02/28/2025</p>
<p>A230032P2R24004</p> <p>Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight</p>	05/03/2024	001	<p>OIG recommends that the PBS Commissioner ensure that PBS contracting officials emphasize the evaluation of O&M contractors' proposed staffing and communicate with onsite PBS staff prior to contract award to ensure contract terms and conditions can be fully met.</p> <p>Original due date: 11/29/2024 Current due date: 11/29/2024</p>
<p>A230032P2R24004</p> <p>Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight</p>	05/03/2024	002A	<p>OIG recommends that the PBS Commissioner ensure that PBS contracting officials confirm and enforce O&M contractor compliance with contractual requirements governing "Personnel" and "Contractor Key Personnel".</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>A230032P2R24004</p> <p>Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight</p> <p>(Continued)</p>	05/03/2024	002B	<p>OIG recommends that the PBS Commissioner ensure that PBS contracting officials confirm and enforce O&M contractor compliance with contractual requirements governing contingency plans for "Loss of the Contractor's onsite personnel.</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>
<p>A230032P2R24004</p> <p>Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight</p>	05/03/2024	003	<p>OIG recommends that the PBS Commissioner ensure that PBS contracting officials ensure that the O&M contract language clearly specifies the time requirements for routine service request completion and that the requirements are communicated to O&M contractors.</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>
<p>A230032P2R24004</p> <p>Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight</p>	05/03/2024	004	<p>OIG recommends that the PBS Commissioner ensure that PBS contracting officials thoroughly review and understand the O&M contracts' QCP inspection requirements.</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>
<p>A230032P2R24004</p> <p>Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight</p>	05/03/2024	005	<p>OIG recommends that the PBS Commissioner improve oversight of O&M contractors' compliance with the terms and conditions of their GSA contracts.</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
<p>JE24-002</p> <p>Public Buildings Service is Not Effectively Administering the Fuel Storage Tank Management Program</p>	07/30/2024	001	<p>OIG recommends that the PBS Commissioner should complete a thorough and accurate inventory of all fuel storage tanks across GSA's facilities and ensure that the inventory is updated in the National Computerized Maintenance Management System, to include the proper asset type description in the database.</p> <p>Original due date: 05/30/2025 Current due date: 05/30/2025</p>
<p>JE24-002</p> <p>Public Buildings Service is Not Effectively Administering the Fuel Storage Tank Management Program</p>	07/30/2024	002	<p>OIG recommends that the PBS Commissioner should develop Fuel Storage Tank Management Plans in accordance with GSA policies and procedures.</p> <p>Original due date: 06/30/2025 Current due date: 06/30/2025</p>
<p>JE24-002</p> <p>Public Buildings Service is Not Effectively Administering the Fuel Storage Tank Management Program</p>	07/30/2024	003	<p>OIG recommends that the PBS Commissioner should develop a quality control system to ensure that the required actions and documentation to maintain fuel storage tanks are completed and included in the National Computerized Maintenance Management System as required by GSA policies.</p> <p>Original due date: 05/30/2025 Current due date: 05/30/2025</p>
<p>JE24-002</p> <p>Public Buildings Service is Not Effectively Administering the Fuel Storage Tank Management Program</p>	07/30/2024	004	<p>OIG recommends that the PBS Commissioner should ensure compliance with National Fire Protection Association marking standards.</p> <p>Original due date: 05/30/2025 Current due date: 05/30/2025</p>

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
JE21-002 Evaluation of the General Services Administration's Use of an Ad Hoc Appraisal Process for an Executive	09/14/2021	001	This information contains sensitive information which is not disclosed in this public report.
JE21-002 Evaluation of the General Services Administration's Use of an Ad Hoc Appraisal Process for an Executive	09/14/2021	002	This information contains sensitive information which is not disclosed in this public report.
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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002A	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002B	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002C	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	003	OIG recommends that the 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.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	004	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	005	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	006	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	007	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that water is tested in GSA's child care centers as required by PBS's Drinking Water Quality Management policy.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	008	OIG recommends that the 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 child care center operators, and parents and guardians of affected children.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities (Continued)	07/22/2024	009A	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	009B	OIG recommends that the 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.
A201018P4R24005 Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	009C	OIG recommends that the 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 formalize its requirement to complete additional testing at child care centers that close for extended periods of time.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	001	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.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program (Continued)	08/06/2024	002	OIG recommends that 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.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	003	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) require system security plans to be updated as part of the RPA security approval process to address bot and non-person entity access.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	004	OIG recommends that 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.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	005	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) establish procedures as part of the RPA security approval process that ensure system owners consider updating the security controls identified in Appendix A of the RPA policy.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	006	OIG recommends that 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.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	007A	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop a comprehensive process for removing bot custodian and bot developer access for decommissioned bots and GSA systems that aligns with GSA's CIO-IT Security-01-07, IT Security Procedural Guide: Access Control (AC) (access control policy).

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program (Continued)	08/06/2024	007B	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop a comprehensive process for removing bot custodian and bot developer access for decommissioned bots and GSA systems that tracks and documents that access has been removed.
A230020BTF24004 GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	007C	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop a comprehensive process for removing bot custodian and bot developer access for decommissioned bots and GSA systems that incorporates the process into the RPA policy.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001A	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs maintain complete contract files.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001B	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs verify that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001C	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs enforce contractor compliance with subcontracting limitations required for sole-source 8(a) program contracts.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001D	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs enforce security requirements for contractor employees.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	002A	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to maintaining complete contract files.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	002B	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to verifying that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	002C	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to enforcing contractor compliance with subcontracting limitations required for sole-source 8(a) program
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	002D	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to enforcing security requirements for contract employees.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	003	OIG recommends that the PBS NCR Regional Commissioner establish processes or procedures to ensure contractor information changes are communicated to the contracting officer for timely FPDS-NG updates.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004A	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contract files are complete.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004B	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004C	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contractors are complying with limitations on subcontracting for sole-source 8(a) program contracts.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004D	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contractor employees have the required security clearances.
A230043PRR24006 Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004E	PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that FPDS-NG contains current, complete, and accurate information.
A240018PRR24007 Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	001A	PBS NCR Regional Commissioner take immediate actions to address the fire safety deficiencies at the GSA HQ building by promptly ensuring that all fire doors are inspected, repaired, or replaced for proper functionality and compliance with safety standards and fire codes.
A240018PRR24007 Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	001B	PBS NCR Regional Commissioner take immediate actions to address the fire safety deficiencies at the GSA HQ building by strengthening oversight to ensure that the building's operations and maintenance contractor is complying with contract requirements, including, but not limited to, fire safety requirements.
A240018PRR24007 Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	001C	PBS NCR Regional Commissioner address the fire safety deficiencies at the GSA HQ building by expediting the corrective action for the fire safety deficiency identified during the MGMT Analysis and Review System (MARS) review, dated January 6, 2023, by coordinating pre-fire planning activities with the local fire dept.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses Awaiting OIG Feedback

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A240018PRR24007 Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	001D	OIG recommends that the PBS NCR Regional Commissioner take immediate actions to address the fire safety deficiencies at the GSA HQ building by ensuring that pre-fire planning walk-throughs are regularly scheduled and performed with the local fire department.
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.
A240018PRR24007 Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	002B	OIG recommends that the PBS NCR Regional Commissioner take immediate actions to improve management oversight of its facilities to reassess compliance with ABAAS and OSHA requirements at the GSA HQ building by addressing the functionality and compliance of all elevators, ensuring that each elevator is equipped with an automatic verbal announcement feature.
A240018PRR24007 Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	002C	OIG recommends that the PBS NCR Regional Commissioner take immediate actions to improve management oversight of its facilities to reassess compliance with ABAAS and OSHA requirements at the GSA HQ building by stabilizing the handrail for the wheelchair ramp at the entrance of the building.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	001	FAS Commissioner conduct a review of all active AAS Level 2 contracts to ensure that all contract security classifications adhere to AAS's current policy and definitions.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	002	FAS Commissioner consolidate and improve contract security classification guidance to provide more detail and clarity for AAS contracting personnel.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	003A	FAS Commissioner update existing controls to monitor and ensure compliance with contract security classifications by including a review of the security classification level in contract file transfer checklists.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	003B	FAS Commissioner update existing controls to monitor and ensure compliance with contract security classifications by verifying compliance with AAS security classification policies during existing internal contract reviews.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	003C	FAS Commissioner update existing controls to monitor and ensure compliance with contract security classifications by updating briefing templates to use consistent terminology.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	004A	OIG recommends that the FAS Commissioner implement Assisted Services Shared Information System (ASSIST) controls to ensure accuracy and integrity of contract security classifications by prioritizing the development of edit history for immediate visibility of changes to the contract security classification level.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	004B	OIG recommends that the FAS Commissioner implement ASSIST controls to ensure accuracy and integrity of contract security classifications by limiting the ability to edit contract data to only the assigned acquisition personnel and their supervisory chain.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts (C)ontinued)	09/16/2024	005	OIG recommends that the FAS Commissioner strengthen AAS policy to require AAS Level 3 contracting officers to have adequate security clearances and establish a plan to initiate the security clearance process for affected contracting officers.
A230065Q3P24001 FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	006	OIG recommends that the FAS Commissioner provide AAS contracting personnel with training on any updated policies or guidance implemented in response to the audit findings.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	001	OIG recommends that the PBS Commissioner establish supplemental policies, training, and oversight procedures to ensure contractors comply with federal regulations when using drones on federal buildings, grounds, and property, regardless of funding sources.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	002	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region implement controls and training to ensure that PBS contracting staff use proper contract vehicles to procure construction contracts so that the Competition in Contracting Act is not violated.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	003A	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff are trained on their responsibilities with respect to documenting and supporting independent government estimates and price reasonableness determinations.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	003B	PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff are trained on their responsibilities with respect to segregating duties performed in making price reasonableness determinations.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border (Continued)	09/24/2024	004A	PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to acquisition planning.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	004B	PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to evaluating contractor's experience and past performance prior to awarding a contract to ensure the contractor is qualified to perform the work.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	004C	PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to establishing and obtaining a construction warranty and performance and payment bonds for construction contracts.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	004D	PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to entering accurate and complete contract information in FPDS-NG.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	005	PBS Regional Commissioner for the Northeast and Caribbean Region establish controls to ensure compliance with GSA environmentally preferable material standards and report accurate information to the taxpayers.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	006	PBS Regional Commissioner for the Northeast and Caribbean Region properly train regional PBS contracting staff on the proper management, usage, and oversight of drones and drone operators on PBS projects in accordance with applicable laws, regulations, and GSA policies.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border (Continued)	09/24/2024	007	PBS Regional Commissioner for the Northeast and Caribbean Region implement controls and training to ensure that PBS contracting staff provide adequate oversight and do not violate small business subcontracting limitations to create "pass-through" environments for large or ineligible businesses.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	008	PBS Regional Commissioner for the Northeast and Caribbean Region ensure that PBS contracting staff comply with security clearance requirements and that contractors working on government contracts have the appropriate clearances.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	009	PBS Regional Commissioner for the Northeast and Caribbean Region establish controls to 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 federal Construction Wage Rate Requirements.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	010	PBS Regional Commissioner for the Northeast and Caribbean Region establish controls to ensure that PBS contracting staff properly evaluate independent government estimates to ensure the government is not overpaying for contractor services and provide oversight to ensure contractors perform required services.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	011A	PBS Regional Commissioner for the Northeast and Caribbean Region train PBS contracting staff on their responsibilities with respect to completing contractor performance assessment reports within 120 calendar days, in accordance with the CPARS guide.
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	011B	PBS Regional Commissioner for the Northeast and Caribbean Region train PBS contracting staff on their responsibilities with respect to completing contractor performance assessment reports within 120 calendar days, in accordance with the CPARS guide.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A220036P2R24008 Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border (Continued)	09/24/2024	011C	PBS Regional Commissioner for the Northeast and Caribbean Region train PBS contracting staff on their responsibilities with respect to preparing and implementing oversight procedures to ensure contract files include complete and accurate contract documentation in accordance with the FAR, GSAM, and other applicable policies.
A240031H5F24005 Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	001	GSA Chief Administrative Services Officer work with the GSA Federal Acquisition Service program officials to implement messaging to travel cardholders on the proper use of government rideshare contracts.
A240031H5F24005 Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	002	GSA Chief Administrative Services Officer continue training related to use of the government travel card in rideshare applications.
A240031H5F24005 Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	003	GSA Chief Administrative Services Officer continue to remind travelers in training and in the Concur travel system to not pay sales or occupancy taxes in tax-exempt states.
A240031H5F24005 Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	004	GSA Chief Administrative Services Officer create the questionable charges report according to the requirements of GSA's Charge Card Management Plan to ensure that all charges are screened and that questionable charges are identified and investigated.
A240031H5F24005 Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	005	GSA Chief Administrative Services Officer update the questionable charges report to ensure the results are complete. These updates should include a higher level of detail to ensure timely resolution and response, and capture employee name changes or separations from the Agency.
A240028ITF24006 Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	001	Chief Information Officer correct the geospatial data quality deficiencies identified in the report.
A240028ITF24006 Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	002	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.

Open OIG Recommendations Not Fully Implemented as of September 30, 2024 (cont.)

Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Cited Recommendation
A240028ITF24006 Audit of GSA's Compliance with the Geospatial Data Act of 2018 (Continued)	09/30/2024	003	Chief Information Officer strengthen the data validation process for the IOLP and FRPP MS datasets to address the geospatial data quality deficiencies identified in the report.
A240028ITF24006 Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	004A	Chief Information Officer establish a process to ensure GSA searches existing geospatial data before procuring new data, including ensuring the GIS COE is notified of future geospatial data needs prior to awarding a new contract for geospatial data.
A240028ITF24006 Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	004B	Chief Information Officer establish a process to ensure GSA searches existing geospatial data before procuring new data, including improving Agency-wide awareness of the requirement to search existing geospatial data prior to awarding a new contract for geospatial data.
A230040Q3P24002 FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	001A	FAS Commissioner re-evaluate previously consolidated MAS contracts to ensure that added products or services were evaluated to meet federal regulations and GSA policy requirements.
A230040Q3P24002 FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	001B	FAS Commissioner establish an oversight process for CSP-based contracts undergoing consolidation to ensure contracting personnel evaluate supporting documentation to verify a clear and relevant relationship between supporting documentation and each of the proposed prices it is meant to substantiate.
A230040Q3P24002 FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	002	FAS Commissioner establish an oversight process for TDR pilot contracts undergoing consolidation to ensure contracting personnel do not rely solely on contract-level pricing tools; and, if prices paid data is not available, prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information.
A230040Q3P24002 FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	003	FAS Commissioner re-evaluate previously consolidated MAS contracts to ensure that added products or services were evaluated to meet federal regulations and GSA policy requirements.

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.

Management Actions - Questioned Costs The following are the different management

Glossary of Terms (cont.)

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 1, 2024

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

FROM: LISA L. BLANCHARD LISA BLANCHARD Digitally signed by LISA BLANCHARD
Date: 2024.10.01 11:01:07 -0400
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, 2024, through September 30, 2024. The totals are based on BA/JA Data Match Report, dated October 1, 2024, 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	10	\$ 150,692,663	\$ 499,432
Postaward	1	\$ 0	\$ 4,751,372
Internal	5	\$ 0	\$ 0
Totals	16	\$ 150,692,663	\$ 5,250,804

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: 2024.10.01 14:02:31 -04'00'

Name _____ Title _____ Date _____



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