



U.S. General Services Administration

# ADMINISTRATOR'S SEMIANNUAL MANAGEMENT REPORT TO CONGRESS



REPORT NO. 74  
OCTOBER 1, 2025 - MARCH 31, 2026

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## U.S. General Services Administration

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May 2026

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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 March 31, 2026.

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 74th 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 October 1, 2025, through March 31, 2026. 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 March 31, 2026	Number of Audit Reports	Disallowed Costs
A. Audit reports where final action had not been taken by the commencement of the reporting period	40	\$21,962,912.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	19	\$3,659,831.00
C. Audit reports where GSA took final action during the reporting period	11	\$94,698.56
<i>(i) the dollar value of disallowed costs</i>		\$94,698.56
- collections.....	\$94,698.28	
- offset.....	\$0.00	
- property in lieu of	\$0.00	
- surplus.....	\$0.28	
- other.....	\$0.00	
<i>(ii) the dollar value of disallowed costs written off by management.</i>		\$0.00
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	50	\$22,738,278.00

*Audits with Better Use of Funds (Potential Cost Savings)*

<b>Final action for the six-month period March 31, 2026</b>	<b>Number of Audit Reports</b>	<b>No Budget Impact (Actual and Estimated)</b>	<b>Budget Impact</b>
A. Audit reports where final action had not been taken by management by the commencement of the reporting period	40	\$330,174,825.00	\$0.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	19	\$237,435,700.00	\$0.00
C. Audit reports where GSA took final action during the reporting period	11	\$212,089,260.00	\$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>		\$212,089,260.00	
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	50	\$477,772,203.00	\$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>
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 March 31, 2025, with No Final Action as of March 31, 2026

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	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor.
A201000P4X21031 Berkel & Company Contractors, Inc.	06/09/2021	\$0.00	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor.
A200997P4X21040 Kirlin Design Build, LLC	08/27/2021	\$0.00	In Negotiation - Negotiations are proceeding between Contracting Officer and 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.
A240050Q6X25004 IQ Solutions, Inc.	12/17/2024	\$180,211.00	Price/settlement negotiated - Negotiations have been completed between Contracting Officer and contractor.

# Internal Audits

## Audits with Management Decisions made prior to March 31, 2025, with No Final Action as of March 31, 2026

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
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
A240028ITF24006  Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	\$0.00	Audit is in the Implementation Stage	04/30/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## 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 March 31, 2026

## 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

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## 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	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.  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	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

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
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: 04/30/2026
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
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 March 31, 2026

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A240064P2R25002</p> <p>Safety and Accessibility Deficiencies at the Jacob K. Javits Federal Building in New York, New York</p>	06/17/2025	002B	<p>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.</p> <p>Original due date: 09/30/2026 Current due date: 09/30/2026</p>
<p>A240046P2R25003</p> <p>PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana</p>	07/01/2025	001A	<p>OIG recommends that the PBS Commissioner ensure PBS personnel responsible for measurement and verification (M&amp;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.</p> <p>Original due date: 06/30/2026 Current due date: 06/30/2026</p>
<p>A240046P2R25003</p> <p>PBS Should Improve Its Oversight of the Energy Savings Performance Contract in Texas and Louisiana</p>	07/01/2025	001B	<p>OIG recommends that the PBS Commissioner ensure PBS personnel responsible for M&amp;V activities independently witness, verify, and document the energy service company (ESCO's) baseline measurements.</p> <p>Original due date: 06/30/2026 Current due date: 06/30/2026</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## 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: 06/30/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## 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: 06/30/2026
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
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.  Original due date: 06/30/2026 Current due date: 06/30/2026
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.  Original due date: 07/31/2026 Current due date: 07/31/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

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.  Original due date: 07/31/2026 Current due date: 07/31/2026
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.  Original due date: 09/30/2026 Current due date: 09/30/2026
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.  Original due date: 07/31/2026 Current due date: 07/31/2026
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.  Original due date: 09/30/2026 Current due date: 09/30/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

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	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.  Original due date: 07/31/2026 Current due date: 07/31/2026
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.  Original due date: 09/30/2026 Current due date: 09/30/2026
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.  Original due date: 07/31/2026 Current due date: 07/31/2026
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.  Original due date: 07/31/2026 Current due date: 07/31/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

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	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.  Original due date: 08/14/2026 Current due date: 08/14/2026
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.  Original due date: 08/14/2026 Current due date: 08/14/2026
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.  Original due date: 08/14/2026 Current due date: 08/14/2026
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.  Original due date: 08/14/2026 Current due date: 08/14/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A230058P5R25006</p> <p>PBS's Administration of Construction            Manager as Constructor            Contracts Needs            Improvement</p>	09/15/2025	001A	<p>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.</p> <p>Original due date: 09/30/2026            Current due date: 09/30/2026</p>
<p>A230058P5R25006</p> <p>PBS's Administration of Construction            Manager as Constructor            Contracts Needs            Improvement</p>	09/15/2025	001B	<p>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.</p> <p>Original due date: 09/30/2026            Current due date: 09/30/2026</p>
<p>A230058P5R25006</p> <p>PBS's Administration of Construction            Manager as Constructor            Contracts Needs            Improvement</p>	09/15/2025	001C	<p>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.</p> <p>Original due date: 09/30/2026            Current due date: 09/30/2026</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

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	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.  Original due date: 09/30/2026 Current due date: 09/30/2026
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.  Original due date: 09/30/2026 Current due date: 09/30/2026
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.  Original due date: 09/30/2026 Current due date: 09/30/2026
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.  Original due date: 09/30/2026 Current due date: 09/30/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A230058P5R25006</p> <p>PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement</p>	09/15/2025	002E	<p>OIG recommends that the PBS Commissioner update existing controls to ensure proper award and administration of CMc contracts. Develop and implement consistent monthly reconciliation procedures to ensure that contractors properly accumulate and record incurred project costs. PBS should also incorporate these procedures in the scope of work for all contracts involved in the monthly reconciliation process.</p> <p>Original due date: 09/30/2026 Current due date: 09/30/2026</p>
<p>A230058P5R25006</p> <p>PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement</p>	09/15/2025	003A	<p>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.</p> <p>Original due date: 09/30/2026 Current due date: 09/30/2026</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A230058P5R25006</p> <p>PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement</p>	09/15/2025	003B	<p>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.</p> <p>Original due date: 09/30/2026 Current due date: 09/30/2026</p>
<p>A230058P5R25006</p> <p>PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement</p>	09/15/2025	004	<p>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.</p> <p>Original due date: 09/30/2026 Current due date: 09/30/2026</p>
<p>A250032P6R26001</p> <p>Audit of the Impact and Cost of Crime on GSA Building Operations</p>	12/01/2025	001	<p>OIG recommends that the Acting GSA Administrator continue to collaborate with federal law enforcement agencies to address security risks at GSA-owned federal buildings.</p> <p>Original due date: 04/30/2026 Current due date: 04/30/2026</p>
<p>JE26-001</p> <p>Public Buildings Service Is Not Providing Oversight Of Maintenance For Indoor Firing Ranges In GSA-Owned Buildings</p>	12/09/2025	001	<p>OIG recommends that the Commissioner of the Public Buildings Service coordinate with the tenant agency at the Oroville LPOE range to assess the target retrieval system operation and determine a corrective action plan to address any issues identified.</p> <p>Original due date: 04/30/2026 Current due date: 04/30/2026</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE26-001  Public Buildings Service Is Not Providing Oversight Of Maintenance For Indoor Firing Ranges In GSA-Owned Buildings	12/09/2025	002	OIG recommends that the Commissioner of the Public Buildings Service develop and issue a comprehensive policy that, at a minimum, establishes roles and responsibilities for the operation and maintenance of the indoor firing ranges; document retention requirements; and comprehensive inspection and cleaning procedures.  Original due date: 11/30/2026 Current due date: 11/30/2026

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## 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 March 31, 2026

## 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).
A240052Q6P26001  Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability	02/12/2026	001	OIG recommends that the FAS Commissioner, resume iterations of the Competitive Pricing Initiative at the MAS Program level to identify, address, and reduce price variability.
A240052Q6P26001  Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability	02/12/2026	002A	OIG recommends that the FAS Commissioner, strengthen policies and procedures to address data inaccuracies within FAS pricing tools.
A240052Q6P26001  Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability	02/12/2026	002B	OIG recommends that the FAS Commissioner, strengthen policies and procedures to ensure bilateral contract modifications are submitted and approved prior to catalog changes.

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240052Q6P26001  Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability	02/12/2026	003	OIG recommends that the FAS Commissioner, provide additional guidance to contracting officers regarding adequate sampling techniques for large catalogs to ensure information accuracy.
A240052Q6P26001  Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability	02/12/2026	004	OIG recommends that the FAS Commissioner, inform federal customer agencies that they should perform separate and independent price determinations because significant price variability puts federal customer agencies at risk of overpaying for products on MAS contracts.
A240052Q6P26001  Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability	02/12/2026	005	OIG recommends that the FAS Commissioner increase oversight and implement additional controls related to temporary price reductions.
A240084P6R26002  PBS Is Not Effectively Tracking and Monitoring Building Studies	03/06/2026	001	OIG recommends that the PBS Commissioner develop and implement a method to track and monitor building studies and ensure that PBS can retrieve all studies efficiently.
A240084P6R26002  PBS Is Not Effectively Tracking and Monitoring Building Studies	03/06/2026	002A	OIG recommends that the PBS Commissioner develop and implement policies and procedures to ensure that PBS building study data is complete, accurate, and reliable.
A240084P6R26002  PBS Is Not Effectively Tracking and Monitoring Building Studies	03/06/2026	002B	OIG recommends that the PBS Commissioner develop and implement a method to track and monitor building studies and ensure that PBS can retrieve all studies efficiently.
A240084P6R26002  PBS Is Not Effectively Tracking and Monitoring Building Studies	03/06/2026	002C	OIG recommends that the PBS Commissioner develop and implement a method to track and monitor building studies and ensure that PBS can retrieve all studies efficiently.

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A250046PRR26003  PBS NCR Did Not Fully Comply with Fire Protection Requirements for the U.S. Tax Court Building	03/16/2026	001A	OIG recommends that the PBS Commissioner strengthen oversight to ensure full compliance with fire protection requirements by establishing and implementing procedures and controls to verify compliance with National Fire Protection Association (NFPA) standards and PBS policies, including consistent use of the National Computerized Maintenance Management System (NCMMS) for planning, tracking, and documentation.
A250046PRR26003  PBS NCR Did Not Fully Comply with Fire Protection Requirements for the U.S. Tax Court Building	03/16/2026	001B	OIG recommends that the PBS Commissioner strengthen oversight to ensure full compliance with fire protection requirements by ensuring all fire doors are promptly inspected, repaired, or replaced to maintain proper functionality and compliance with applicable safety standards and fire codes.
A250046PRR26003  PBS NCR Did Not Fully Comply with Fire Protection Requirements for the U.S. Tax Court Building	03/16/2026	001C	OIG recommends that the PBS Commissioner strengthen oversight to ensure full compliance with fire protection requirements by conducting and documenting fire drills at sufficient frequency to meet NFPA Standard 101, Life Safety Code; Federal Management Regulation Part 102-74, Facility Management; and PBS requirements. Ensure full occupant participation and accurate recording of results.
A250046PRR26003  PBS NCR Did Not Fully Comply with Fire Protection Requirements for the U.S. Tax Court Building	03/16/2026	001D	OIG recommends that the PBS Commissioner strengthen oversight to ensure full compliance with fire protection requirements by finalizing and implementing an approved evacuation plan that meets NFPA Standard 101 requirements.

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A250046PRR26003  PBS NCR Did Not Fully Comply with Fire Protection Requirements for the U.S. Tax Court Building	03/16/2026	002	OIG recommends that the PBS Commissioner provide training to PBS building management at the U.S. Tax Court and CORs to ensure the building's operations and maintenance contractor adheres to contract provisions related to fire protection requirements.
A240039P5R26004  GSA Is Not Consistently Addressing Deficient Security Fixtures at GSA-Controlled Facilities	03/24/2026	001	OIG recommends that the GSA Administrator enforce internal procedures to ensure that OMA and OFM perform their required facility security responsibilities.
A240039P5R26004  GSA Is Not Consistently Addressing Deficient Security Fixtures at GSA-Controlled Facilities	03/24/2026	002A	OIG recommends that the GSA Administrator in conjunction with FPS, conduct a nationwide assessment of outstanding deficient security fixtures.
A240039P5R26004  GSA Is Not Consistently Addressing Deficient Security Fixtures at GSA-Controlled Facilities	03/24/2026	002B	OIG recommends that the GSA Administrator in conjunction with FPS, develop and implement a plan to repair, replace, or install security fixtures identified through the nationwide assessment.
A240039P5R26004  GSA Is Not Consistently Addressing Deficient Security Fixtures at GSA-Controlled Facilities	03/24/2026	002C	OIG recommends that the GSA Administrator in conjunction with FPS, if physical limitations render installation of fixtures impractical, determine effective mitigating measures to address the security fixture deficiencies and document resolution on future facility security assessments.
A240039P5R26004  GSA Is Not Consistently Addressing Deficient Security Fixtures at GSA-Controlled Facilities	03/24/2026	002D	OIG recommends that the GSA Administrator in conjunction with FPS, if GSA cannot secure funding to repair, replace, or install security fixtures, work with OMB to establish a consistent funding stream to address current and future security fixture deficiencies.

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A240069ITF26001</p> <p>GSA Should Strengthen Its Oversight of the Kahua Federal Network to Protect Sensitive Project Data</p>	03/26/2026	001	<p>OIG recommends that the GSA Chief Information Officer direct the KFN authorizing official to review the CSP's continuous monitoring deliverables, including the vulnerability scan reports, on a monthly basis, as stated in the FedRAMP Continuous Monitoring Playbook, to maintain awareness of the active risks being posed to the system.</p>
<p>A240069ITF26001</p> <p>GSA Should Strengthen Its Oversight of the Kahua Federal Network to Protect Sensitive Project Data</p>	03/26/2026	002	<p>OIG recommends that the GSA Chief Information Officer establish and implement procedures to ensure that the CSP provides sufficient evidence to support that configurations for vulnerability scans are validated and up-to-date. Additionally, enforce FedRAMP IT security policies requiring the CSP to coordinate with an independent assessor, as detailed in the FedRAMP Continuous Monitoring Strategy Playbook, to ensure that continuous monitoring deliverables, such as vulnerability scan configurations, are properly validated.</p>
<p>A240069ITF26001</p> <p>GSA Should Strengthen Its Oversight of the Kahua Federal Network to Protect Sensitive Project Data</p>	03/26/2026	003A	<p>OIG recommends that the GSA Chief Information Officer review and update existing policies and procedures to align with the FedRAMP Continuous Monitoring Strategy Playbook to require that the KFN authorizing official conduct a monthly review of continuous monitoring deliverables.</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2026

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
<p>A240069ITF26001</p> <p>GSA Should Strengthen Its Oversight of the Kahua Federal Network to Protect Sensitive Project Data</p>	03/26/2026	003B	<p>OIG recommends that the GSA Chief Information Officer review and update existing policies and procedures to align with the FedRAMP Continuous Monitoring Strategy Playbook to require that outstanding vulnerabilities are mitigated within prescribed time frames.</p>
<p>A240069ITF26001</p> <p>GSA Should Strengthen Its Oversight of the Kahua Federal Network to Protect Sensitive Project Data</p>	03/26/2026	004A	<p>OIG recommends that the GSA Chief Information Officer review and update policies and procedures to ensure that the Kahua Federal Network (KFN) Customer Responsibility Matrix (CRM) System Security and Privacy Plan (SSPP) aligns with the required revision of National Institute of Standards and Technology Special Publication 800-53, Security and Privacy Controls for Information Systems and Organizations.</p>
<p>A240069ITF26001</p> <p>GSA Should Strengthen Its Oversight of the Kahua Federal Network to Protect Sensitive Project Data</p>	03/26/2026	004B	<p>OIG recommends that the GSA Chief Information Officer review and update policies and procedures to ensure that the necessary updates to the plan are applied within the time frames established under GSA IT CIO-IT Security-06-30: Managing Enterprise Cybersecurity Risk.</p>

# 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 II

Office of Inspector General  
U.S. General Services Administration

SEMIANNUAL REPORT TO THE CONGRESS

October 2025 to March 2026



Office of Inspector General  
U.S. General Services Administration

# SEMIANNUAL REPORT TO THE CONGRESS

October 2025 to March 2026



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## MESSAGE FROM THE INSPECTOR GENERAL



I am pleased to submit to Congress our Semiannual Report for the period of October 1, 2025, through March 31, 2026.

During this reporting period, the General Services Administration (GSA) Office of Inspector General (OIG) issued 23 reports with more than \$360 million in recommended financial savings. Additionally, we recovered nearly \$2.5 million.

Our auditors reported that federal agencies are at risk of overpaying for products in the Multiple Award Schedule Program due to significant price variability. Also, we found that GSA is not consistently addressing deficient security fixtures at GSA-controlled facilities, leaving the facilities and occupants at risk from security threats. Additionally, we notified the Acting GSA Administrator that we found sensitive documents and correspondence on GSA's Google Groups that were accessible by all GSA users, despite them not having a legitimate business need to know.

Our inspections team reported that GSA's Public Buildings Service (PBS) is not providing oversight of maintenance for indoor firing ranges at GSA-owned buildings. We found that PBS had not addressed unsafe conditions at a Land Port of Entry firing range.

Our special agents discovered that a GSA employee had fraudulently obtained a \$150,000 pandemic loan from the U.S. Small Business Administration by submitting a false application for benefits he was not entitled to receive. Another investigation found that a government contractor regularly hired undocumented immigrants without authorization to work in the United States. In another matter, our investigators found that a GSA equipment specialist improperly received New York locality pay while frequently traveling and working outside the United States.

I am honored to lead this office and thankful for Congress's and GSA management's support of our work. Without the dedication of our experienced and hardworking staff, these efforts would not have been possible.

Robert C. Erickson  
Deputy Inspector General  
March 31, 2026

# OIG PROFILE

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## ORGANIZATION

The General Services Administration (GSA) Office of Inspector General (OIG) was established on October 1, 1978, as 1 of the original 12 OIGs created by the Inspector General Act of 1978. The OIG's five components work together to perform the mission mandated by Congress.

The OIG provides nationwide coverage of GSA programs and activities. The OIG's components include:

- **THE OFFICE OF AUDITS**, an evaluative organization staffed with auditors and analysts that provides comprehensive coverage of GSA operations through program, financial, regulatory, and system audits and assessments of internal controls. The office conducts attestation engagements to assist GSA contracting officials in obtaining the best value for federal customers and American taxpayers. The office also provides other services to assist GSA management in evaluating and improving its programs.
- **THE OFFICE OF ADMINISTRATION**, a professional support staff that provides budget and financial management, contracting, facilities and support services, human resources, information technology (IT) services, executive resources, and administration of the OIG's records management program.
- **THE OFFICE OF COUNSEL**, an in-house legal staff that provides legal advice and assistance to all OIG components, represents the OIG in litigation arising out of or affecting OIG operations, and manages the OIG legislative and regulatory review.
- **THE OFFICE OF INSPECTIONS**, a multi-disciplinary organization that analyzes and evaluates GSA's programs and operations through management and programmatic inspections and evaluations that are intended to provide insight into issues of concern to GSA, Congress, and the American public. The office also coordinates quality assurance for the OIG and analyzes potentially fraudulent or otherwise criminal activities in coordination with other OIG components.
- **THE OFFICE OF INVESTIGATIONS**, a statutory federal law enforcement organization that conducts nationwide criminal, civil, and administrative investigations of illegal or improper activities involving GSA programs, operations, and personnel.

## OFFICE LOCATIONS

Headquarters:

Washington, D.C.

Field and Regional Offices:

Atlanta, Georgia; Boston, Massachusetts; Chicago, Illinois; Denver, Colorado; Fort Lauderdale, Florida; Fort Worth, Texas; Kansas City, Missouri; New York, New York; Oakland, California; Philadelphia, Pennsylvania; Santa Ana, California; Tacoma, Washington; and Washington, D.C.

## STAFFING AND BUDGET

As of March 31, 2026, the OIG's on-board staffing level was 234 employees. The OIG's Fiscal Year (FY) 2026 budget is \$73.837 million in annual appropriated funds plus \$600,000 in reimbursable authority.

## GSA’s MANAGEMENT CHALLENGES

The Reports Consolidation Act of 2000, Public Law 106-531, requires Inspectors General to report on the most significant management challenges facing their agencies. The following table briefly describes the challenges the OIG identified for GSA for FY 2026. The complete assessment is posted on the OIG website.

MANAGEMENT CHALLENGE	DESCRIPTION
<b>Implementation of GSA-Wide Reorganization Efforts</b>	In February 2025, the president issued an executive order requiring federal agencies to reform the federal workforce to maximize efficiency and productivity. As part of the order, the president directed federal agencies to “promptly undertake preparations to initiate large-scale reductions in force, consistent with applicable law.” Accordingly, the president directed agencies to develop agency reorganization plans so that the reductions in force would enable agencies to most efficiently deliver their statutorily required functions. In response, GSA undertook widespread staffing reductions before it had effective reorganization plans in place, leading to a series of unintended consequences. Many aspects of GSA’s reorganization remain on hold due to ongoing legal actions and changes in the Agency’s leadership. GSA should conduct a comprehensive assessment of the reorganization to ensure that the Agency has the resources and skill sets necessary to fulfill its statutory mission while meeting the president’s call for efficiency and savings.
<b>Establishing and Maintaining an Effective Internal Control Environment</b>	GSA management is responsible for designing, implementing, and monitoring controls to ensure the organization is operating effectively. Since 2018, we have cited that GSA lacks effective internal controls or does not follow the controls it has in place. This puts the Agency at risk of not complying with federal laws and regulations, and of inefficiently using or misusing government resources.
<b>Improving Contract Award and Administration</b>	GSA awards contracts annually to procure billions of dollars of products, services, and facilities for federal government agencies. After awarding these contracts, GSA is responsible for proper contract administration to ensure compliance with the terms of the contracts, safeguard the government’s interests, and protect taxpayer dollars. Despite GSA’s efforts, we continue to find deficiencies in the Agency’s contract administration practices. These deficiencies, combined with GSA’s increased role in government acquisitions, place taxpayer dollars at risk.
<b>Developing Efficient and Effective Acquisition Solutions</b>	GSA’s Federal Acquisition Service (FAS) is undertaking several initiatives that will have a major impact on its acquisition solutions. These initiatives include streamlining and right-sizing the Multiple Award Schedule (MAS) Program, managing supply chain risk, and consolidating government procurement. While these initiatives are intended to help FAS meet GSA’s commitments, they also significantly change FAS’s processes and programs, creating challenges to FAS’s ability to meet its mission.
<b>Maximizing the Performance of GSA’s Real Property Inventory</b>	GSA’s Public Buildings Service (PBS) must maximize the performance of its real property inventory to provide its tenant agencies with space that meets their needs at a reasonable cost to the taxpayer. To achieve this goal, PBS must determine the best approach to accelerate the disposal of federal buildings and to meet the operations and maintenance needs of its increasingly aging building inventory. Further, PBS must properly administer its capital construction program and ensure effective management of its energy and utility contracts.
<b>Managing Agency Cybersecurity Risks</b>	As cybersecurity threats continue to emerge, sensitive government information and systems must be adequately secured to safeguard against internal and external threats that could compromise critical information and systems. The Office of GSA IT must continue to identify and implement technical solutions and processes to mitigate cyber threats and risks in an environment of evolving priorities, reduced budgets and staff, and increasingly sophisticated cyberattacks.
<b>Providing a Safe Work Environment</b>	GSA is responsible for providing a safe and healthful work environment at buildings under its jurisdiction, custody, and control. To foster a safe work environment, GSA must continue to address ongoing challenges to its management of, among other things, drinking water quality; environmental contaminants, including asbestos; fire and life safety risks; and fall protection.
<b>Securing Federal Facilities</b>	As landlord for the federal government, GSA has the responsibility to ensure that GSA-controlled space is constructed, operated, and maintained in a safe, secure, and healthful manner. However, our recent audit work demonstrates that GSA remains challenged to fulfill this responsibility across its real estate portfolio. GSA needs to strengthen its monitoring and enforcement of security protocols at federal facilities nationwide.

## OIG PROFILE

MANAGEMENT CHALLENGE	DESCRIPTION
<b>Changing the Direction of the Technology Transformation Services</b>	Past oversight of GSA’s Technology Transformation Services has reported weaknesses in its management controls related to oversight, financial management, performance, IT, and human capital. In FY 2026, with significant staffing reduction and changing priorities, the Technology Transformation Services remains at risk of misspent taxpayer money and degradation of services for its customer agencies.
<b>Overhauling the Federal Acquisition Regulation</b>	The GSA Office of Acquisition Policy is responsible for writing and maintaining the Federal Acquisition Regulation (FAR) as part of the Federal Acquisition Regulatory Council. Executive Order 14275, <i>Restoring Common Sense to Federal Procurement</i> , has tasked the Council to completely overhaul the FAR within 180 days of April 15, 2025. To achieve quicker and more immediate implementation, initial FAR changes will be implemented through agency-specific deviations before going through the formal rule-making process. GSA is challenged with overhauling the FAR and adopting deviations within this extremely short timeframe.

# SIGNIFICANT AUDITS

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The Office of Audits conducts independent and objective audits to improve the effectiveness and efficiency of GSA's management and operations. These audits focus on GSA's programs, internal controls, IT infrastructure, and compliance with federal laws and regulations. Audits are also performed to assist GSA contracting personnel in obtaining the best value and price for federal customers. During this reporting period, we issued 23 audit reports, including 14 contract audits. Our contract audits identified more than \$360 million in potential cost savings and recoveries for the federal government.

## PREAWARD AUDITS

GSA provides federal agencies with products and services through various contract types. We oversee GSA's procurement program, which generates billions of dollars in annual sales through thousands of contracts, by conducting preaward, postaward, and performance audits. Historically, for every dollar invested in our preaward audits, we recommend at least \$20 in cost savings to the government through lower prices or more favorable contract terms and conditions for the benefit of the American taxpayer.

The predecisional, advisory nature of preaward audits distinguishes them from other audit products. Preaward audits provide vital, current information, enabling contracting officers to significantly improve the government's negotiating position to realize millions of dollars in savings on negotiated contracts.

During this reporting period, three of our more significant preaward audits were of MAS contracts with combined projected government sales of more than \$745 million. Through these audits, we identified potential savings and recoveries of more than \$242 million. We found that Commercial Sales Practices (CSP) information was not current, accurate, and complete; CSP information was not a suitable basis for negotiation; proposed labor rates were overstated; price reduction provisions were not properly administered; GSA schedule sales were not adequately accumulated and reported; and unqualified employees were assigned to GSA schedule task orders.

## PERFORMANCE AUDITS

FEDERAL AGENCIES ARE AT RISK OF OVERPAYING FOR PRODUCTS IN THE MULTIPLE AWARD SCHEDULE PROGRAM DUE TO SIGNIFICANT PRICE VARIABILITY

*Report Number A240052/Q/6/P26001, dated February 12, 2026*

We performed this audit to determine whether GSA's FAS addressed price variability in its MAS Program to ensure schedule pricing results in the lowest overall cost alternative to meet the government's needs in accordance with federal laws, regulations, and internal guidance.

Under the MAS Program, FAS establishes long-term, government-wide schedule contracts. The intent of the MAS Program is to leverage the government's buying power to provide federal customers with competitive, market-based pricing on millions of commercial products and services. According to FAR 8.404(d), *Pricing*, federal customer agencies using MAS contracts are not required to make a separate determination that the prices are fair and reasonable because GSA has already made that determination at contract award.

We examined schedule pricing for frequently purchased products and found significant price variability. At times, the difference between a product's lowest price and highest price exceeded 1,000 percent. The significant price variability exists because: (1) contracting officers did not adequately evaluate proposed product pricing, (2) contractors submitted inaccurate data to GSA Advantage!, and (3) key FAS policies and procedures addressing MAS Program pricing issues are unused and ineffective.

We recommended that the FAS Commissioner:

1. Resume iterations of the Competitive Pricing Initiative at the MAS Program level to identify, address, and reduce price variability.
2. Strengthen policies and procedures to:
  - a. Address data inaccuracies within FAS pricing tools; and
  - b. Ensure bilateral contract modifications are submitted and approved prior to catalog changes.
3. Provide additional guidance to contracting officers regarding adequate sampling techniques for large catalogs to ensure information accuracy.
4. Inform federal customer agencies that they should perform separate and independent price determinations because significant price variability puts federal customer agencies at risk of overpaying for products on MAS contracts.
5. Increase oversight and implement additional controls related to Temporary Price Reductions.

The FAS Commissioner agreed with report recommendations 1, 3, and 5. He partially agreed with recommendation 2b, and disagreed with recommendations 2a and 4.

## SIGNIFICANT AUDITS

### GSA IS NOT CONSISTENTLY ADDRESSING DEFICIENT SECURITY FIXTURES AT GSA-CONTROLLED FACILITIES

*Report Number A240039/P/5/R26004, dated March 24, 2026*

We performed this audit because of long-standing concerns over security vulnerabilities at GSA-controlled facilities. Our audit objectives were to determine if GSA: (1) took actions to resolve or mitigate security fixture vulnerabilities identified in facility security assessments and (2) installed physical access control systems that grant access to employees and contractors by electronically authenticating personal identification verification credentials at all active entry points in GSA-controlled facilities.

The Interagency Security Committee's *Risk Management Process for Federal Facilities: An Interagency Security Committee Standard* (RMP) establishes a single, formalized process for specifying the standards and guidelines to follow when determining federal facility security requirements. The RMP identifies countermeasures, which outline the actions facilities must take to reduce the risk of a wide range of security threats unless a deviation is justified. Additionally, the RMP requires federal tenants to fund any approved countermeasures. In accordance with a 2023 memorandum of agreement between GSA and the Federal Protective Service (FPS), GSA is responsible for the installation, maintenance, and repair of security fixtures.

However, we found that GSA is not consistently addressing deficient security fixtures at GSA-controlled facilities, leaving the facilities and occupants at risk from security threats. These deficiencies occurred because, among other things, GSA staff were not consistently fulfilling their facility security responsibilities and funding constraints prevented the installation and upkeep of security fixtures.

We recommended that the GSA Administrator:

1. Enforce internal procedures to ensure that the Office of Mission Assurance and the PBS's Office of Facilities Management perform their required facility security responsibilities.
2. In conjunction with the U.S. Department of Homeland Security (DHS) FPS:
  - a. Conduct a nationwide assessment of outstanding deficient security fixtures.
  - b. Develop and implement a plan to repair, replace, or install security fixtures identified through the nationwide assessment.
  - c. [Redacted].
  - d. If GSA cannot secure funding to repair, replace, or install security fixtures, work with the Office of Management and Budget to establish a consistent funding stream to address current and future security fixture deficiencies.

GSA agreed with our report recommendations.

## SIGNIFICANT AUDITS

### PBS IS NOT EFFECTIVELY TRACKING AND MONITORING BUILDING STUDIES

*Report Number A240084/P/6/R26002, dated March 6, 2026*

We performed this audit to assess PBS's use of building studies for GSA-owned federal buildings. Our audit objectives were to determine if PBS building studies: (1) result in effective federal building management at the best value for taxpayers and (2) are conducted in accordance with applicable laws and regulations.

During our 5-year audit period ended September 30, 2024, PBS obligated more than \$133 million for building studies commissioned by its Office of Portfolio Management alone. Building studies fill a critical need for PBS's management and oversight of its large and diverse real property portfolio. PBS hires consultants to conduct building studies to investigate and document building conditions, develop and evaluate improvement options, and provide program guidance. PBS uses these studies to inform management decisions about acquiring, renovating, operating, and maintaining buildings. Further, building studies are federal records and must be preserved in accordance with the Federal Records Act of 1950 and associated GSA records-retention policies.

PBS is not effectively managing its building studies. We found that PBS is neither comprehensively tracking nor monitoring its building studies. We also found that PBS does not have complete, accurate, and reliable data on the studies performed, or on the actions taken as a result of the studies. Because of these deficiencies, we were unable to determine if building studies result in effective building management at the best value for taxpayers or if the studies were conducted in accordance with applicable laws and regulations.

We recommended that the PBS Commissioner:

1. Develop and implement a method to track and monitor building studies and ensure that PBS can retrieve all studies efficiently.
2. Develop and implement policies and procedures to ensure that:
  - a. PBS building study data is complete, accurate, and reliable;
  - b. PBS is not wasting tax dollars on unnecessary or duplicative building studies; and
  - c. Building studies are preserved in accordance with the Federal Records Act of 1950 and GSA records-retention policies.

The PBS Acting Commissioner stated that GSA agreed with our report recommendations.

### ALERT MEMORANDUM: SENSITIVE INFORMATION EXPOSED IN GSA'S GOOGLE GROUPS

*Memorandum Number A260019, dated October 14, 2025*

We issued this alert memorandum to notify the then-Acting GSA Administrator of a security concern that warranted immediate attention. During our *Audit of GSA's Use of Acquisition Flexibilities*, we found documents and correspondence on GSA's Google Groups that contain sensitive information. Because these documents are accessible by all users with GSA email accounts, the sensitive information is exposed to users who do not have a legitimate business need to know.

## SIGNIFICANT AUDITS

GSA uses Google Workspace, which includes Google Groups, to collaborate across its organization. GSA's guidance on securely sharing through Google Workspace reminds users that "it's important to know what you're sharing and who has access to it." The guidance further provides that users should "share only with those who have a business need to know." Accordingly, the guidance notes that users should "avoid sharing with 'all GSA' or 'anyone with the link.'"

Documents and correspondence containing sensitive information are exposed in GSA's Google Groups to users with GSA email accounts who do not have a legitimate business need to know. Examples include:

- A GSA memorandum, marked as Controlled Unclassified Information (CUI), issued to U.S. Army personnel discussing unclassified operations, including procurement-sensitive information.
- U.S. Air Force correspondence, marked as CUI, detailing procurement cost and configuration data for government-furnished equipment.
- Defense Contract Audit Agency correspondence and an audit report marked as CUI. This report includes audit findings and proprietary information for a U.S. Department of Defense contractor.
- GSA documentation marked as CUI, including cybersecurity risk assessments of some government contractors.
- Documents marked as For Official Use Only, including a Federal Emergency Management Agency document and a federal law enforcement Joint Intelligence Bulletin.
- Personally identifiable information, including complete social security numbers of federal employees.

We alerted the then-Acting GSA Administrator that this exposure of sensitive information is consistent with a separate incident identified by our office in April 2025.<sup>1</sup> Our alert memorandum noted that the recurring nature of these incidents demonstrates that additional management attention and oversight is needed to ensure that GSA properly protects sensitive information across its Google Workspace environment.

### AUDIT OF THE IMPACT AND COST OF CRIME ON GSA BUILDING OPERATIONS

*Report Number A250032/P/6/R26001, dated December 1, 2025*

We performed an audit pursuant to the Thomas R. Carper Water Resources Development Act of 2024. This act required us to submit a report on the impacts and costs of crime on building operations and public safety in and around federal buildings. This report was submitted to the Committee on Environment and Public Works of the U.S. Senate and the Committee on Transportation and Infrastructure of the U.S. House of Representatives. Our audit objective was to determine the impacts and costs associated with GSA building operations related to crime and public safety in and around GSA-owned federal buildings.

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<sup>1</sup> Alert Memorandum: Sensitive Information Exposed in GSA's Google Drive (Memorandum Number A250043-2, April 18, 2025).

## SIGNIFICANT AUDITS

Crime that occurs in and around GSA-owned federal buildings can disrupt building operations and threaten the health, well-being, and safety of federal employees and visitors. Threats targeting federal buildings and employees, as well as assaults against individuals in and around federal buildings, can result in temporary building shutdowns or modified operations until the threat is mitigated. This can prevent agencies from fulfilling their statutory missions and serving the American public.

During our 4-year audit period, the DHS FPS reported 11,090 crime incidents at 754 GSA-owned federal buildings. Most of the incidents occurred at 68 GSA-owned federal buildings. Reported incidents varied from vandalism to threats against federal employees. Violent crime accounted for 1 percent of the incidents. Three factors contributed to the elevated levels of crime: (1) buildings located in high-crime neighborhoods, (2) types of public services offered at each building, and (3) the amount of foot traffic.

Security services and security countermeasures were the primary costs related to crime at GSA-owned buildings. For FY 2024, GSA reported almost \$82 million for FPS security services. During our audit period, FPS recommended 3,054 security countermeasures at GSA-owned buildings with crime incidents, for a total estimated cost of \$307 million. However, GSA building tenants rejected 2,140 of these countermeasures, which had a total estimated cost of \$242 million.

We recommended that the Acting GSA Administrator continue to collaborate with federal law enforcement agencies to address security risks at GSA-owned federal buildings. The PBS Acting Commissioner stated that GSA agreed with our report recommendation.

### AUDIT OF A GSA INFORMATION TECHNOLOGY SYSTEM

*Report Number A240069/I/T/F26001, dated March 26, 2026*

We performed an audit of a GSA IT system. Our audit objectives were to: (1) assess the security controls in place to protect the confidentiality, integrity, and availability of both the IT system and network resources; (2) assess the oversight of required security controls; and (3) determine whether the security controls in place meet the standards set by the Federal Information Security Modernization Act of 2014 and GSA IT policy.

We found that GSA needs to strengthen its oversight of the IT system to ensure sensitive data is protected. Our report included three findings and four recommendations related to IT security controls. The GSA Chief Information Officer agreed with our report recommendations.

Due to the sensitive nature of the audit, it is restricted from public release.

### PBS NCR DID NOT FULLY COMPLY WITH FIRE PROTECTION REQUIREMENTS FOR THE U.S. TAX COURT BUILDING

*Report Number A250046/P/R/R26003, dated March 16, 2026*

We performed this audit because GSA's PBS plays a significant role in providing a safe, healthy, and secure environment for building occupants at more than 8,500 federally owned and leased assets nationwide. Effective management of PBS's facilities is critical because deficiencies could pose fire, safety, and health risks to building occupants and the public. Our audit objective was

## SIGNIFICANT AUDITS

to assess whether PBS's National Capital Region (NCR) complied with applicable laws, regulations, and PBS policies governing fire protection at the U.S. Tax Court Building in Washington, D.C.

We found that PBS NCR did not fully comply with fire protection requirements for the U.S. Tax Court Building. We found that some fire doors in the building did not comply with fire protection standards because they do not close and latch properly to contain smoke and fire. We also found that PBS NCR did not consistently comply with fire protection requirements to conduct and document fire drills and did not implement a building-specific fire evacuation plan. These deficiencies were caused by ineffective oversight by PBS NCR and the contracting officer's representative. Without corrective actions and proper monitoring, these deficiencies place building occupants and visitors at risk of fire hazards.

We recommended that the PBS Commissioner:

1. Strengthen oversight to ensure full compliance with fire protection requirements by:
  - a. Establishing and implementing procedures and controls to verify compliance with National Fire Protection Association standards and PBS policies, including consistent use of the National Computerized Maintenance Management System for planning, tracking, and documentation.
  - b. Ensuring all fire doors are promptly inspected, repaired, or replaced to maintain proper functionality and compliance with applicable safety standards and fire codes.
  - c. Conducting and documenting fire drills at sufficient frequency to meet National Fire Protection Association Standard 101, *Life Safety Code*; Federal Management Regulation Part 102-74, *Facility Management*; and PBS requirements. Ensure full occupant participation and accurate recording of results.
  - d. Finalizing and implementing an approved evacuation plan that meets National Fire Protection Association Standard 101 requirements.
2. Provide training to PBS building management at the U.S. Tax Court Building and the contracting officer's representatives to ensure the building's operations and maintenance contractor adheres to contract provisions related to the building's fire protection requirements.

The Acting PBS Commissioner agreed with our report recommendations.

IMPLEMENTATION REVIEW OF CORRECTIVE ACTION PLAN: AUDIT OF SECURITY CAMERA AND ALARM SYSTEMS AT GSA-OWNED BUILDINGS, REPORT NUMBER A210033/P/5/R22006, JUNE 22, 2022

*Assignment Number A250074, dated January 16, 2026*

We performed an implementation review of the management actions taken in response to the recommendations contained in our June 22, 2022, audit report, *Audit of Security Camera and Alarm Systems at GSA-Owned Buildings*, Report Number A210033/P/5/R22006. The objective of the audit was to determine whether the security camera and alarm systems in GSA-owned buildings were effectively protecting the safety of the public, employees, and property.

## SIGNIFICANT AUDITS

Our June 2022 audit found that security camera and alarm systems at GSA-owned buildings were deficient. Based on our audit finding, we made two recommendations to the GSA Administrator.

Our implementation review determined that GSA took appropriate corrective actions to address the recommendations. We determined that no further action was necessary.

IMPLEMENTATION REVIEW OF CORRECTIVE ACTION PLAN: AUDIT OF PBS'S OVERSIGHT OF LEASE PERIODIC SERVICES, REPORT NUMBER A220026/P/R/R23003, FEBRUARY 16, 2023

*Assignment Number A260021, dated February 12, 2026*

We performed an implementation review of the management actions taken in response to the recommendations contained in our February 16, 2023, audit report, *Audit of PBS's Oversight of Lease Periodic Services*, Report Number A220026/P/R/R23003. The objective of the audit was to determine if lease administration managers are properly verifying and documenting the lessors' completion of periodic services in accordance with PBS and federal requirements.

Our February 2023 audit found that PBS is not managing periodic services effectively; as a result, tenant agencies are not receiving the periodic services they are paying for. Based on our audit finding, we made four recommendations to the PBS Commissioner.

Our implementation review determined that PBS has taken appropriate corrective actions to address the recommendations. We determined that no further action is necessary.

IMPLEMENTATION REVIEW OF CORRECTIVE ACTION PLAN: BASIC REPAIRS AND ALTERATIONS PROJECT FOR THE CENTRAL HEATING PLANT IN WASHINGTON, D.C., WAS NOT EFFECTIVELY MANAGED, REPORT NUMBER A230043/P/R/R24006, AUGUST 9, 2024

*Assignment Number A260015, dated January 29, 2026*

We performed an implementation review of the management actions taken in response to the four recommendations contained in our August 9, 2024, audit report, *Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C., Was Not Effectively Managed*, Report Number A230043/P/R/R24006. The objective of the audit was to determine whether PBS NCR planned, awarded, administered, and closed out the contract for the installation of variable frequency drives for chilled water pumps and a tower fan at the Central Heating Plant in accordance with the FAR, General Services Administration Acquisition Manual, and other applicable policies.

Our August 2024 audit found that PBS NCR did not effectively award, administer, or close out the contract for the variable frequency drives installation project at the Central Heating Plant in accordance with applicable regulations and GSA policies. Based on our audit finding, we made four recommendations to the PBS NCR Regional Commissioner.

Our implementation review determined that PBS has taken appropriate corrective actions to address the recommendations. We determined that no further action is necessary.

## SIGNIFICANT AUDITS

### OVERSIGHT OF THE INDEPENDENT AUDITOR'S AUDIT ON GSA'S FINANCIAL STATEMENTS FOR FISCAL YEAR 2025

As required by the Chief Financial Officers Act of 1990, Public Law 101-576, as amended, GSA's FY 2025 Financial Statements Audit was performed by an independent public accounting (IPA) firm. We monitored the audit for compliance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. The IPA's audit did not identify any significant deficiencies or material weaknesses in GSA's internal controls.

The IPA firm's audit did, however, identify a material weakness in the preparation and review of GSA's *Agency Financial Report*. It concluded that GSA did not effectively design and implement certain controls over the preparation of the report, as noted by errors found during the draft review process.

### OVERSIGHT OF THE FISCAL YEAR 2025 INDEPENDENT PERFORMANCE AUDIT ON THE EFFECTIVENESS OF GSA'S INFORMATION SECURITY PROGRAM AND PRACTICES

The Federal Information Security Modernization Act of 2014 (FISMA) requires an annual evaluation of each agency's information security program and practices. For FY 2025, GSA contracted with an IPA firm to conduct a performance audit for the annual evaluation and complete the FY 2025 Inspector General FISMA Reporting Metrics. We monitored the IPA's work and reviewed its report and documentation for compliance with auditing standards and contractual requirements.

The IPA firm concluded, based on the Inspector General FISMA Reporting Metrics scoring model, that GSA's overall information security program was "effective." However, the IPA firm determined that 2 of 10 FISMA metric domain areas had deficiencies and provided one recommendation.

## SUMMARY OF CONTRACT AUDIT REPORTS

The Office of Audits issues contract audit reports to assist contracting officials in awarding and administering GSA contracts. The two primary types of contract audits include:

- Preaward audits, which provide GSA contracting officials with information to use when negotiating fair and reasonable GSA contract prices.
- Postaward audits, which examine GSA contractors' adherence to contract terms and conditions.

During the period October 1, 2025, to March 31, 2026, we issued 14 contract audit reports. In these reports, we found:

- 11 contractors either overcharged GSA customers or overstated their proposed labor rates.
- 5 contractors assigned employees who were unqualified for their billable positions to work on GSA schedule task orders.
- 4 contractors did not submit accurate, current, and/or complete information.
- 3 contractors did not accurately report their schedule sales and/or did not pay the associated Industrial Funding Fee.
- 2 contractors did not maintain an adequate system to properly administer the Price Reductions Clause and/or did not comply with price reduction provisions.
- 1 contractor did not provide support for its proposed pricing.

We also recommended over \$360 million in cost savings. This includes funds that could be put to better use, which is the amount the government could save if our audit findings are implemented. It also includes questioned costs, which is money that should not have been spent such as overbillings and unreported price reductions.

### October 1, 2025 – March 31, 2026

CONTRACT AUDIT REPORTS	
Recommendations That Funds Be Put to Better Use	\$359,686,638
Questioned Costs	\$870,064

## FAR DISCLOSURE PROGRAM

The Federal Acquisition Regulation (FAR) requires government contractors to disclose credible evidence of violations of federal criminal law under Title 18 of the United States Code (18 U.S.C.) and the False Claims Act to agencies' OIGs. To facilitate implementation of this requirement, we developed internal procedures to process, evaluate, and act on these disclosures and created a website for contractor self-reporting.

### FAR RULE FOR CONTRACTOR DISCLOSURE

FAR 52.203-13(b), *Code of business ethics and conduct*, implements the Close the Contractor Fraud Loophole Act, Public Law 110-252, Title VI, and Chapter 1. Under the rule, a contractor must disclose, to the relevant agency's OIG, certain violations of federal criminal law (within 18 U.S.C.), or a violation of the civil False Claims Act, connected to the award, performance, or closeout of a government contract performed by the government contractor or subcontractor. The rule provides for suspension or debarment of a contractor when a principal knowingly fails to disclose—in writing—such violations in a timely manner.

### DISCLOSURES FOR THIS REPORTING PERIOD

As disclosures are made, our Offices of Audits, Investigations, and Counsel jointly examine each disclosure and determine what actions—if any—are warranted. During this reporting period, we received five new disclosures regarding Trade Agreements Act noncompliance, inaccurate small business determinations, Price Reductions Clause noncompliance, unpaid Industrial Funding Fees, and cybersecurity issues. We concluded our evaluation of 1 disclosure and assisted on 16 disclosures referred by other agencies because of potential impact on GSA operations that resulted in more than \$1.8 million in refunds to federal agencies. Finally, we continued to evaluate 13 existing disclosures during this reporting period.

## STATISTICAL SUMMARY OF OIG AUDITS

October 1, 2025 – March 31, 2026

<b>OFFICE OF AUDITS</b>	
Total Financial Recommendations	\$360,556,702
These include:	
Recommendations That Funds Be Put to Better Use	\$359,686,638
Questioned Costs	\$870,064
Audit Reports Issued	23
Audit Memorandums Provided to GSA	1
<b>GSA Management Decisions Agreeing with Audit Recommendations</b>	<b>\$241,095,531</b>

# SIGNIFICANT INSPECTIONS

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The Office of Inspections conducts systematic and independent assessments of GSA's operations, programs, and policies, and makes recommendations for improvement. Reviews involve on-site inspections, analyses, and evaluations to provide information that is timely, credible, and useful for Agency managers, policymakers, and others. Inspections may include an assessment of efficiency, effectiveness, impact, and sustainability of any GSA operation, program, or policy. Inspections are performed in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

During this reporting period, we issued a report regarding our inspection of indoor firing ranges located within GSA-owned buildings.

PUBLIC BUILDINGS SERVICE IS NOT PROVIDING OVERSIGHT OF MAINTENANCE FOR INDOOR FIRING RANGES IN GSA-OWNED BUILDINGS

*Report Number JE26-001, dated December 9, 2025*

We conducted this inspection to determine whether PBS was complying with Agency policies and federal regulations for the maintenance and safety of ranges located within GSA-owned buildings. PBS supports approximately 30 ranges within GSA-owned buildings across the 11 GSA regions. The ranges within GSA-owned buildings are exclusively used by law enforcement agencies for the purpose of training, firearms qualifications, proficiency testing, and certification.

Our inspection found that PBS did not provide effective oversight of the operations and maintenance of these ranges. We found that the range at the Land Port of Entry in Oroville, Washington, was operating in an unsafe manner. We discovered that the range's target retrieval system was broken, which is a violation of the GSA PBS Indoor Firing Range Design and Operations Criteria.

We also observed inconsistencies with the interpretation of the range program requirements and confusion as to who had the ultimate responsibility to carry out the required biennial range inspections. During our site visits, we identified instances of noncompliance with the criteria at all five ranges within our sample, such as a lack of documentation that inspections and cleanings were performed by qualified personnel experienced in range design and operations.

To address these findings, we recommended that the PBS Commissioner:

1. Coordinate with the tenant agency at the Oroville Land Port of Entry range to assess the target retrieval system operation and determine a corrective action plan to address any issues identified.
2. Develop and issue a comprehensive policy that, at a minimum, establishes roles and responsibilities for the operation and maintenance of the indoor firing ranges;

## SIGNIFICANT INSPECTIONS

document retention requirements; and comprehensive inspection and cleaning procedures.

# SIGNIFICANT INVESTIGATIONS

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The Office of Investigations conducts independent and objective investigations relating to GSA programs, operations, and personnel. The office consists of special agents with full, statutory law enforcement authority to make arrests, execute search warrants, serve subpoenas, and carry concealed weapons. Special agents conduct investigations that may be criminal, civil, or administrative in nature and often involve complex fraud schemes. Investigations can also involve theft, false statements, counterfeit or substandard products, embezzlement, bribery, antitrust violations, credit card fraud, diversion of excess government property, and digital crimes.

During this reporting period, we opened 82 investigative cases, closed 32 investigative cases, referred 55 subjects for criminal prosecution, and helped obtain 8 convictions. Civil, criminal, and other monetary recoveries resulting from our investigations totaled more than \$2.47 million.

## CRIMINAL INVESTIGATIONS

### FORMER GSA EMPLOYEE SENTENCED FOR PANDEMIC LOAN FRAUD

A GSA OIG investigation determined that former GSA employee John W. Joiner, Jr., fraudulently obtained a \$150,000 Coronavirus Aid, Relief, and Economic Security Act Economic Injury Disaster Loan from the U.S. Small Business Administration by submitting a false application for benefits he was not entitled to receive. The investigation revealed that Joiner did not legally establish his business until after he applied for the loan. Joiner pleaded guilty to theft of government funds and on January 13, 2026, he was sentenced to 5 years of probation and ordered to pay \$150,000 in restitution. GSA OIG proactively developed this investigation using data analytics. GSA OIG investigated the case, and the U.S. Attorney's Office for the Northern District of Texas prosecuted the case.

### GOVERNMENT CONTRACTOR AND ITS MANAGERS SENTENCED FOR SYSTEMIC IMMIGRATION VIOLATIONS

A GSA OIG investigation found that San Diego Powder & Protective Coatings, a GSA subcontractor providing construction services at the San Ysidro Land Port of Entry and U.S. Department of Defense facilities, engaged in a pattern or practice of hiring undocumented immigrants without authorization to work in the United States. The company accepted fraudulent employment authorization documents and deliberately avoided assigning unauthorized workers to secure government locations where additional screening would have exposed their illegal status. Of particular concern, the company housed three unauthorized workers in a warehouse containing U.S. Navy submarine components and other military equipment.

## SIGNIFICANT INVESTIGATIONS

In June 2025, the company's operations manager, John Washburn, pleaded guilty to engaging in a pattern or practice of hiring undocumented immigrants and was sentenced to 1 year of probation and 50 hours of community service. In November 2025, San Diego Powder & Protective Coatings and the company's hiring manager, Karli Buxton, pleaded guilty to engaging in a pattern or practice of hiring undocumented immigrants without authorization to work in the United States. Buxton was sentenced to 2 years of probation. The company agreed to forfeit \$230,000 in proceeds from the illegal hiring scheme and committed to implementing enhanced employment verification procedures, including participation in the DHS U.S. Immigration and Customs Enforcement Mutual Agreement Between Government and Employers program and mandatory use of the E-Verify system for 2 years.

GSA OIG investigated this case with Homeland Security Investigations; Naval Criminal Investigative Service; DHS OIG; U.S. Small Business Administration OIG; Department of Labor OIG; Drug Enforcement Administration; the Bureau of Alcohol, Tobacco, Firearms, and Explosives; U.S. Immigration and Customs Enforcement; U.S. Border Patrol; and U.S. Customs and Border Protection. The investigation was part of Operation Take Back America. The U.S. Attorney's Office for the Southern District of California prosecuted the case.

## CIVIL SETTLEMENTS

### SAIC SETTLES ALLEGATIONS OF TIME CHARGING ISSUES ON GOVERNMENT CONTRACT

On October 27, 2025, Science Applications International Corporation (SAIC) agreed to pay \$581,764 to resolve allegations that an SAIC Senior Microelectronics Systems Engineer assigned to work on a GSA contract improperly charged their time and that the employee's supervisory chain failed to timely correct any errors. The government contended that earlier detection of the conduct could have impacted the contractor's award fee. This investigation was initiated after SAIC made a FAR contractor disclosure. Throughout the process, SAIC cooperated fully and implemented remedial measures, including providing additional time charging training to all approvers on the contract.

## ADMINISTRATIVE MISCONDUCT

### GSA EMPLOYEE COLLECTED U.S. LOCALITY PAY WHILE WORKING ABROAD AND FAILED TO DISCLOSE OUTSIDE EMPLOYMENT

A GSA OIG investigation found that a GSA equipment specialist improperly received New York locality pay while frequently traveling and working outside the United States without proper authorization. The investigation determined that the equipment specialist falsified official timesheets, misrepresenting unauthorized foreign work as either telework or office-based duties performed locally. GSA OIG's investigation also found that the employee failed to properly disclose outside employment on multiple Office of Government Ethics Confidential Financial Disclosure Report Form 450 filings. Following a GSA OIG interview, the equipment specialist resigned from GSA employment. The investigation was initiated based on information

## SIGNIFICANT INVESTIGATIONS

developed by GSA OIG's Data Analytics Unit. The U.S. Attorney's Office declined criminal prosecution.

### GSA EMPLOYEE RESIGNED AND REPAID \$36,000 AFTER RECEIVING IMPROPER LOCALITY PAY FOR YEARS

A GSA OIG investigation determined that a GSA IT specialist violated GSA's Telework and Remote Work policy by working outside their assigned duty station without authorization. As a result, the employee received inflated locality pay. The employee resigned from GSA following an interview with GSA OIG special agents. The investigation resulted in a claim being issued to the employee for \$36,038, and in January 2026, the employee paid the full amount of the debt. The investigation was initiated based on information developed by GSA OIG's Data Analytics Unit. The U.S. Attorney's Office declined criminal prosecution.

### GSA EMPLOYEE RESIGNED IN LIEU OF TERMINATION WHILE UNDER GSA OIG INVESTIGATION

GSA OIG investigated a GSA contract specialist who failed to disclose their significant criminal history during the hiring process. In September 2025, GSA's Office of Human Resources Management notified GSA OIG that the contract specialist was absent without leave. Records checks revealed that the employee had been arrested on September 15, 2025, on charges including evading arrest, resisting arrest, and criminal mischief. The GSA OIG investigation further revealed that the contract specialist failed to report an extensive criminal history, including a 2022 conviction for unlawful sexual contact and assault for which they remained on active probation at the time of their GSA employment. GSA OIG attempted to interview the contract specialist, but they resigned from federal employment before the investigation could be completed.

## FLEET CARD FRAUD

The Office of Investigations collaborates with GSA's Fleet Loss Prevention Team to prevent, detect, and investigate fraud involving GSA's government-wide Fleet program. During this reporting period, GSA OIG investigations uncovered fraudulently purchased fuel using skimmed Fleet cards; fraud involving online payment processing accounts; organized fuel theft schemes involving racketeering, conspiracy, and dealing in stolen property; and use of GSA Fleet cards for personal gain.

Our work on Fleet card investigations during this reporting period resulted in 1 arrest and 12 individuals sentenced to a combined total of 21 years of confinement, 6 years of probation, and 3 years of supervised release.

Examples of Fleet card fraud cases include the following:

- Desmond Kincaid, a former member of the Louisiana Army National Guard, pleaded guilty to a felony theft charge related to GSA Fleet card fraud, as well as simple robbery, theft, and filing false documents. Kincaid was sentenced to 10 years in prison and ordered to pay restitution in the amount of \$10,157. GSA OIG initiated this investigation based on a referral from the GSA Fleet Loss Prevention Team that identified suspicious transactions on Fleet cards assigned to vehicles leased to the Louisiana Army National

Guard. The GSA OIG investigation determined that Kincaid fraudulently used Fleet cards to purchase fuel for himself, family, friends, and associates. GSA OIG investigated the case with the Ouachita Parish Sheriff's Office. The District Attorney for the Fourth Judicial District in Ouachita Parish, Louisiana, prosecuted the case.

- Joshua Magers, the owner of Waterloo Auto Glass, pleaded guilty to possession of a controlled substance under an agreement that incorporated his involvement in GSA Fleet card fraud, and he received a 5-year prison sentence. GSA OIG initiated this investigation based on a referral from the GSA Fleet Loss Prevention Team regarding suspicious transactions for mobile car washes on Fleet cards assigned to GSA vehicles leased to military recruiters throughout Texas. The GSA OIG investigation revealed that Magers created an online payment processing account that carried out more than 800 fraudulent transactions totaling approximately \$80,000. In 2019, he executed a similar scheme to defraud the government and received a 180-day jail sentence. The Denton County District Attorney's Office prosecuted this case in coordination with the U.S. Attorney's Office for the Northern District of Texas.
- Justin Starr pleaded guilty to theft of public money and was sentenced to 24 months in prison, 3 years of supervised release, and ordered to pay \$1,392 in restitution. GSA OIG began this investigation after proactively identifying multiple GSA Fleet cards being used fraudulently to obtain large amounts of fuel. The investigation revealed that Starr fraudulently purchased fuel using skimmed Fleet cards. The U.S. Attorney's Office for the Western District of Missouri prosecuted this case.
- Orlando Pardo Ortega pleaded guilty to engaging in an organized scheme to defraud, obtaining fuel fraudulently, and credit card fraud. On December 1, 2025, Pardo Ortega was sentenced to community control with GPS for 1 year, followed by 2 years of probation, and was ordered to pay restitution of \$29,799. The investigation determined that Pardo Ortega was part of a larger, organized fuel theft scheme that involved the use of GSA Fleet card numbers. GSA OIG investigated this case with the Miami-Dade Sheriff's Office. The State Attorney's Office of the Eleventh Judicial Circuit of Florida prosecuted the case.
- Arturo Soto pleaded guilty to racketeering, conspiracy to commit racketeering, dealing in stolen property, credit card forgery, and other fuel-theft-related offenses. Soto was sentenced to 42 months in prison, followed by 2 years of probation. GSA OIG investigated this case with the U.S. Secret Service and the Miami-Dade Sheriff's Office. The State Attorney's Office of the Eleventh Judicial Circuit of Florida prosecuted the case.
- A specialist with the North Carolina Army National Guard fraudulently used a GSA Fleet card for their personal benefit. The specialist was demoted in rank by one grade and ordered to pay \$1,884 in restitution. GSA OIG investigated this case with the U.S. Army Criminal Investigation Division.

## INVESTIGATIONS OF SENIOR OFFICIALS

GSA OIG initiated an investigation into allegations that a senior government employee pressured a GSA contractor to hire two individuals, including the senior employee's former boss, as subcontractors. Allegedly, the senior employee circumvented government employees and the prime contractor and instead worked directly with the two subcontractors. The investigation did not substantiate the allegations, and the U.S. Attorney's Office declined prosecution.

## NEW DEAL ART INVESTIGATIONS

During the New Deal era, the federal government created and administered four separate art projects that operated from 1933 to 1943 to create employment opportunities. The Works Progress Administration was the largest of the New Deal era programs. New Deal artwork was produced by artists who created thousands of paintings, sculptures, and works on paper. The federal government loaned the available art to public agencies and nonprofit institutions throughout the nation.

GSA is responsible for inventorying and cataloging the loaned pieces of art. Over 23,000 pieces of artwork have been located. Some circumstances have contributed to the separation of the borrowers from the artwork, resulting in New Deal art changing hands, with some pieces finding their way into private possession. GSA's Fine Arts Program and GSA OIG work together to locate, identify, and recover lost works of art.

As a direct result of these cooperative efforts, one lost piece of artwork was recovered and inventoried during this reporting period:

- A citizen located in Gales Ferry, Connecticut, reported to the OIG that they were in possession of "Silent Places," a painting by Ralph Lewis Nelson. The OIG recovered the painting from the citizen.

New Deal artwork is not subject to public sale, but the internal estimated value of the recovered and inventoried piece is \$3,000. Since cooperative efforts began between the OIG and GSA in 2001, 818 pieces of art have been recovered, with an estimated value of \$8,889,550.\*



"Silent Places" by Ralph Lewis Nelson

*\* This number includes all pieces of artwork recovered through the joint publicity/recovery efforts of GSA OIG and GSA. Not all recoveries require direct intervention by GSA OIG; some are direct "turn ins" to GSA as result of our combined public information campaigns and/or internet searches that reveal the claim of ownership by the government. The internal estimated value is for internal use only and is not a formal appraisal or representative of the market value of the artwork.*

## OTHER SIGNIFICANT WORK

### SUSPENSION AND DEBARMENT INITIATIVE

The FAR authorizes federal agencies to suspend or debar individuals or companies for the commission of any offense indicating a lack of business integrity or business honesty that directly affects the present responsibility of a government contractor or subcontractor. The OIG has made it a priority to refer instances of misconduct by individuals and companies to GSA so it can take appropriate suspension and debarment actions and protect the government from fraud, waste, and abuse.

During this reporting period, there were 8 suspension or debarment actions issued based on current and previous OIG referrals to the GSA Office of Acquisition Policy or other federal debarment officials.

### INTEGRITY AWARENESS

The OIG gives integrity awareness briefings nationwide to educate GSA employees and others on the prevention of fraud, waste, and abuse. During this reporting period, we gave 22 briefings, which were attended by 635 GSA employees, other government employees, and government contractors. These briefings explain the statutory mission of the OIG and the methods available for reporting suspected instances of wrongdoing. In addition, through case studies, the briefings make GSA employees aware of actual instances of fraud in GSA and other federal agencies and help prevent fraud's recurrence.

### HOTLINE

The OIG hotline provides an avenue for employees and other concerned citizens to report suspected wrongdoing. Hotline posters located in GSA-controlled buildings encourage employees to use the hotline. Our hotline also allows online submission of complaints.

During the reporting period, we received 887 hotline contacts. Of these, 135 were referred to GSA program officials for review and appropriate action, 30 were referred to other federal agencies, 45 were referred to the OIG Office of Audits, and 65 were referred to investigative field offices for investigation or further review.

## STATISTICAL SUMMARY OF OIG INVESTIGATIONS

October 1, 2025 – March 31, 2026

<b>OFFICE OF INVESTIGATIONS</b>	
Referrals for criminal prosecution, civil litigation, administrative action, suspension, and debarment	85
Indictments and informations on criminal referrals*	22
Subjects accepted for criminal prosecution	31
Subjects accepted for civil action	3
Convictions	8
Civil settlements/judgments	3
Contractors/individuals suspended and debarred	8
Employee actions taken on administrative referrals involving government employees	6
Investigative reports**	3
Number of subpoenas	6
<b>Total Investigative Receivables and Recoveries***</b>	<b>\$2,474, 988</b>

\*The total number of criminal indictments and criminal informations includes all criminal charging documents resulting from any prior referrals to prosecutive authorities.

\*\*The total number of investigative reports includes reports of investigations and letterhead reports, which summarize the results of an official investigation, that were referred to GSA officials for a response in consideration of taking administrative action or for information only.

\*\*\*This includes civil judgments and settlements; ordered criminal fines, penalties, and restitution; forfeiture; administrative recoveries; and recovered government property.

### INVESTIGATIVE WORKLOAD

The OIG opened 82 investigative cases and closed 32 during this reporting period.

### REFERRALS

The OIG makes criminal and civil referrals to the U.S. Department of Justice (DOJ) or other authorities for prosecutive and litigative consideration. The OIG also makes administrative referrals to GSA officials on certain cases disclosing wrongdoing by GSA employees, contractors, or private individuals doing business with the government.

## SIGNIFICANT INVESTIGATIONS

Table 1. Summary of OIG Referrals

TYPE OF REFERRAL	SUBJECTS	CASES
Civil	8	8
Criminal (DOJ)*	44	30
Criminal (State/Local)**	11	10
Administrative Referrals for Action/Response	22	20
Suspension	0	0
Debarment	0	0
<b>TOTAL</b>	<b>85</b>	<b>68</b>

\*The total number of persons referred to DOJ for criminal prosecution includes both individuals and companies that have been referred to DOJ for criminal prosecutorial consideration.

\*\*The total number of persons referred to state and local authorities includes both individuals and companies that have been referred to authorities, other than DOJ, for criminal prosecution. Referrals to military authority for prosecution under the Uniform Code of Military Justice are also included in this metric.

### ACTIONS ON OIG REFERRALS

Based on these and prior referrals, 31 subjects were accepted for criminal prosecution and 3 subjects were accepted for civil litigation. Criminal cases originating from OIG referrals resulted in 22 indictments or informations and 8 convictions. OIG civil referrals resulted in 3 subject settlements/judgments. Based on OIG administrative referrals, 2 contractors or individuals were debarred, 6 contractors or individuals were suspended, and 6 personnel actions were taken against a government employee.

## SIGNIFICANT INVESTIGATIONS

### MONETARY RESULTS

Table 2 presents the amounts of fines, penalties, settlements, judgments, recoveries, forfeitures, and restitutions payable to the U.S. government and other victims as a result of criminal and civil actions arising from OIG referrals. Table 3 presents the amount of administrative recoveries, forfeitures, and restitution as a result of investigative activities. Criminal, civil, and other monetary recoveries arising from our work totaled more than \$2.47 million.

Table 2. Criminal and Civil Results

	CRIMINAL	CIVIL
Fines and Penalties	\$21,000	\$0
Settlements/Judgments		\$821,764
Recoveries/Forfeitures	\$1,267,946	\$0
Restitutions	\$290,911	
<b>TOTAL</b>	<b>\$1,579,857</b>	<b>\$821,764</b>

Table 3. Non-Judicial Recoveries\*

Administrative Recoveries	\$73,366
Forfeitures/Restitution	\$0
<b>TOTAL</b>	<b>\$73,366</b>

\*This total includes the FAR disclosures reported on page 15.

# APPENDIXES

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## APPENDIX I: ACRONYMS AND ABBREVIATIONS

CIGIE	Council of the Inspectors General on Integrity and Efficiency	GSA	U.S. General Services Administration
CIO	Chief Information Officer	IPA	Independent Public Accounting
CMc	Construction Manager as Constructor	MAS	Multiple Award Schedule
CSP	Commercial Sales Practices	NCR	National Capital Region
CUI	Controlled Unclassified Information	O&M	Operations and Maintenance
DHS	U.S. Department of Homeland Security.	OIG	Office of Inspector General
DOJ	U.S. Department of Justice	OSHA	Occupational Safety and Health Administration
FAR	Federal Acquisition Regulation	PBS	Public Buildings Service
FAS	Federal Acquisition Service	RMP	Risk Management Process standard
FISMA	Federal Information Security Modernization Act of 2014	SAIC	Science Applications International Corporation
FPS	Federal Protective Service	SAM	System for Award Management
FY	Fiscal Year	TDR	Transactional Data Reporting
		TTS	Technology Transformation Services
		U.S.C.	United States Code

## APPENDIX II: UNIMPLEMENTED RECOMMENDATIONS

Section 405(b)(3) of the Inspector General Act of 1978, as amended, requires that this report includes an identification of each recommendation made before the reporting period for which corrective action has not been completed, and that it includes the potential cost savings associated with the recommendation. Additionally, this appendix includes a list of significant recommendations unimplemented due to Agency disagreement.

### UNIMPLEMENTED RECOMMENDATIONS ISSUED DURING PRIOR PERIODS

CHILD CARE CENTERS IN GSA-CONTROLLED BUILDINGS HAVE SIGNIFICANT SECURITY VULNERABILITIES (A170119/P/6/R20001, JANUARY 30, 2020)

We recommended that the PBS Commissioner:

- Address the specific vulnerabilities we identified for the child care centers [redacted].
- Conduct a comprehensive assessment to identify security vulnerabilities at each child care 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 child care centers should be moved to safer locations.

GSA SHOULD STRENGTHEN THE SECURITY OF ITS ROBOTIC PROCESS AUTOMATION PROGRAM (A230020/B/T/F24004, AUGUST 6, 2024)

We recommend that GSA's Chief Financial Officer and Chief Information Officer:

- Conduct a comprehensive assessment of GSA's CIO-IT Security-19-97, *IT Security Procedural Guide: Robotic Process Automation Security*, (RPA policy) to ensure, among other things, that its monitoring controls are effectively designed and implemented.
- Develop oversight mechanisms to enforce compliance with the RPA policy and ensure that controls are operating effectively.
- 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.
- 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.

AUDIT OF GSA'S COMPLIANCE WITH THE GEOSPATIAL DATA ACT OF 2018 (A240028/I/T/F24006, SEPTEMBER 30, 2024)

We recommend that GSA's Chief Information Officer:

- Implement controls to ensure that the Inventory of Owned and Leased Properties and Federal Real Property Profile Management System 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.

SAFETY AND ACCESSIBILITY DEFICIENCIES AT THE JACOB K. JAVITS FEDERAL BUILDING IN NEW YORK, NEW YORK (A240064/P/2/R25002, JUNE 17, 2025)

We recommended 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.
  - Confirming that the operations and maintenance (O&M) contractor promptly repairs water leaks or displays proper signage in affected areas to prevent slipping accidents in accordance with Occupational Safety and Health Administration requirements. This is especially important for prolonged leaks for which PBS Region 2 is awaiting repair funding.
  - Strengthening oversight to improve O&M contractor performance and ensure that the O&M contractor is complying with contract requirements including, but not limited to, fire and work safety requirements and use of the National Computerized Maintenance Management System.
- Take immediate actions to reassess compliance with Architectural Barriers Act Accessibility Standards 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.
  - Cataloging all accessibility violations, resources permitting, throughout the building and developing a plan to remediate them.

PBS SHOULD IMPROVE ITS OVERSIGHT OF THE ENERGY SAVINGS PERFORMANCE CONTRACT IN TEXAS AND LOUISIANA (A240046/P/2/R25003, JULY 1, 2025)

We recommended that the PBS Commissioner ensures:

- PBS personnel responsible for measurement and verification activities:
  - Are adequately trained to understand how to perform their oversight responsibilities in accordance with the U.S. Department of Energy’s Federal Energy Management Program guidance;
  - Independently witness, verify, and document the energy service company’s baseline measurements; and
  - Adhere to PBS’s policy to ensure O&M contractor employees do not serve as government witnesses for energy savings performance contracts.
- 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.
- Contracting officers authorize contract changes and implement them through contract modifications, in accordance with the FAR.

GSA'S OFFICE OF ADMINISTRATIVE SERVICES AWARDED AN INVALID \$13.7 MILLION TASK ORDER (A240066/H/3/F25003, JULY 10, 2025)

We recommended 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.
- Revise the Office of Internal Acquisition's *Internal Quality Assurance Review* policy to reduce delays and employ a risk-based sampling methodology when selecting contracts for review.
- Establish an Office of Administrative Services policy to supplement GSA Order ADM 5000.4B, *Office of General Counsel Legal Review*, to reduce the monetary threshold for legal review commensurate with the monetary values of the Office of Internal Acquisition contracts.

GSA'S TECHNOLOGY TRANSFORMATION SERVICES VIOLATED HIRING RULES AND OVERPAID INCENTIVES (A240037/Q/6/P25001, JULY 14, 2025)

We recommended that the FAS Commissioner:

- Evaluate the Technology Transformation Services' (TTS's) use of DHA to ensure it complies with 5 C.F.R. 337.205, *Critical hiring needs*.
- Ensure TTS's hiring procedures comply with GSA hiring requirements.
- Strengthen controls to ensure that:
  - TTS's hiring actions provide open and fair competition among qualified applicants and adhere to merit system principles;
  - TTS's hiring actions are properly documented to allow for a complete and accurate third-party review, as required by the U.S. Office of Personnel Management;
  - Recruitment incentives are considered in lieu of Superior Qualifications Appointments and are documented to verify compliance with 5 C.F.R. 531.212(d), *Consideration of recruitment incentive*; and
  - The U.S. Digital Corps group recruitment incentive is reviewed and approved annually, as required by GSA Order HRM 9575.1 CHGE 1, *Recruitment, Relocation and Retention Incentives*; and 5 C.F.R. 575.105(b)(3), *Applicability to employees*. Additionally, evaluate and document the need to award a group recruitment incentive that exceeds GSA's recommended amount.
- Evaluate the Superior Qualifications Appointments 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.
- 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.
- 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), *Merit system principles*.

AUDIT OF ROOF FALL PROTECTION AND SAFETY IN GSA-OWNED BUILDINGS  
(A240041/P/9/R25004, AUGUST 14, 2025)

We recommended that the Acting GSA Administrator:

- For buildings where GSA employees access the roof, include a requirement to perform roof inspections during annual Occupational Safety and Health surveys conducted in accordance with GSA Order 5940.2, *General Services Administration Occupational Safety and Health Program*.

We recommended 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.
- Provide training to PBS contracting officer's representatives and regional safety offices on their roles and responsibilities for accepting, reviewing, and approving compliant safety and health plans.
- Provide fall protection training to PBS facility managers that addresses roof fall hazards and fall protection requirements issued by the Occupational Safety and Health Administration (OSHA) and GSA.
- 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.
- Require contractors to use OSHA-compliant fall protection.
- 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.
- Improve risk management surveys to ensure survey inspectors identify and record all applicable roof fall hazards under OSHA 1910.28, Duty to have fall protection and falling object protection, consistently.
- 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.
- Post appropriate signage at all roof access points to warn employees, contractors, and tenants of roof fall hazards.

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 (A230079/P/4/R25005, AUGUST 20, 2025)

We recommended 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.

- Training requirements are designed and implemented for PBS and PBS contractor personnel working with battery systems and associated technologies.

We also recommended 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.
  - Local fire department personnel are involved in pre-fire planning activities for future battery system projects.
  - Local fire department personnel are involved in post-fire assessments.
  - Final certificates of occupancy are not issued until all outstanding fire and life safety deficiencies are corrected.

PBS’S ADMINISTRATION OF CONSTRUCTION MANAGER AS CONSTRUCTOR CONTRACTS NEEDS IMPROVEMENT (A230058/P/5/R25006, SEPTEMBER 15, 2025)

We recommend that the Acting PBS Commissioner:

- Provide PBS project teams with annual training on the Construction Manager as Constructor (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 guaranteed maximum price.
  - Negotiate fees for contract modifications (overhead and profit) based on actual overhead rates and the degree of cost risk for each change.
  - Comply with FAR and General Services Administration Acquisition Regulation accounting and auditing requirements to ensure that the government only pays actual costs under the guaranteed maximum price.
- 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.
  - Implement procedures to review, authorize, and monitor all contract changes that impact the guaranteed maximum price.
  - Implement procedures to delegate Cost Accounting Standards administration responsibilities within PBS to a cognizant federal agency official.
  - Implement procedures for interagency coordination when PBS is not the cognizant federal agency for a contractor.
  - Develop and implement consistent monthly reconciliation procedures to ensure that contractors properly accumulate and record incurred project costs. PBS should also incorporate these procedures in the scope of work for all contracts involved in the monthly reconciliation process.
- 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.
- Effective internal controls are in place to properly award and administer the underlying CMc contracts.
- 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.

### UNIMPLEMENTED RECOMMENDATIONS DUE TO AGENCY DISAGREEMENT

GSA’S DECISIONS TO VACATE AND RENOVATE THE LEASED FEDERAL COURTHOUSE IN PENSACOLA ARE BASED ON FAULTY PREMISES (A150132/P/4/R17001, OCTOBER 25, 2016)

We recommended that the GSA Administrator direct PBS to:

- Reanalyze options for housing the tenants of the 1 North Palafox Street courthouse. As part of this analysis, PBS should:
  - Ensure an equal comparison of the options is reflected;
  - Ensure that the designs for the renovation, new, and leased construction options meet current building standards;
  - Ensure the designs for the new and leased construction options comply with the U.S. Courts Design Guide;
  - Ensure the estimated reversion values of the new and leased courthouse options are developed by an independent appraiser;
  - Ensure lease-buyout and other potential settlement costs are incorporated; and
  - Develop and incorporate realistic project schedules into the financial analysis that are based on historical performance of projects with similar scope or scale.
- Suspend all contracts and procurements for the prospectus project until PBS secures ownership of the 1 North Palafox Street courthouse, if PBS’s revised analysis demonstrates that ownership is in the best interest of the government.

PBS NATIONAL CAPITAL REGION’S \$1.2 BILLION ENERGY SAVINGS PERFORMANCE CONTRACT FOR WHITE OAK WAS NOT AWARDED OR MODIFIED IN ACCORDANCE WITH REGULATIONS AND POLICY (A150009/P/5/R17006, AUGUST 24, 2017)

We recommended that the Regional Commissioner, PBS NCR:

- Take immediate action to expedite the procurement of a new O&M contract that adheres to competition requirements specified in the Competition in Contracting Act (CICA) of 1984 and the FAR;
- Determine and implement the appropriate corrective action needed for PBS NCR personnel’s noncompliance with competition requirements; and
- Once the procurement of a new O&M contract is secured, as stated in *Finding 1*, include the Limitation of Government Obligation clause on all non-energy savings performance contract O&M services.

EVALUATION OF GSA NONDISCLOSURE POLICY (JE18-002, MARCH 8, 2018)

We recommended that GSA's leadership should:

- Clarify GSA's policy on communications with Members of Congress in GSA's order on congressional and intergovernmental inquiries and relations.

EVALUATION OF GSA'S MANAGEMENT AND ADMINISTRATION OF THE OLD POST OFFICE BUILDING LEASE (JE19-002, JANUARY 16, 2019)

We recommended that GSA:

- Determine the purpose of the Interested Parties provision;
- Conduct a formal legal review by Office of General Counsel that includes consideration of the Foreign and Presidential Emoluments Clauses; and
- Revise the language to avoid ambiguity.

GSA'S TRANSACTIONAL DATA REPORTING PILOT IS NOT USED TO AFFECT PRICING DECISIONS (A140143/Q/6/P21002, JUNE 24, 2021)

We recommended that the FAS Commissioner:

- Take immediate action to mitigate the risks associated with the TDR pilot by restricting additional contractors from opting into the TDR pilot and restricting access to, and use of, the TDR pilot data; and
- Develop and implement an exit strategy for the TDR pilot and transition participating contractors out of the TDR pilot.

FAS CANNOT PROVIDE ASSURANCE THAT MAS CONTRACT PRICING RESULTS IN ORDERS ACHIEVING THE LOWEST OVERALL COST ALTERNATIVE (A200975/Q/3/P22002, SEPTEMBER 30, 2022)

We recommended that the FAS Commissioner:

- Cancel the TDR pilot in accordance with FAS Policy and Procedures 2016-11, *Transactional Data Reporting – Federal Supply Schedule Program Implementation*, Paragraph 8(G), Pilot Cancellation. We recognize that FAS rejected recommendations made in *GSA's Transactional Data Reporting Pilot Is Not Used to Affect Pricing Decisions*, (Report Number A140143/Q/6/P21002), including that FAS develop and implement an exit strategy for the TDR pilot and transition participating contractors out of the TDR pilot. However, we continue to conclude that the TDR pilot should be canceled. After 6 years, the TDR pilot still has not resulted in a viable pricing methodology that ensures compliance with the CICA's requirement for orders to result in the lowest overall cost alternative to meet the government's needs.
- Inform customer agencies that they should perform separate and independent price determinations because relying on MAS contract pricing and following the ordering procedures in FAR 8.405, *Ordering procedures for Federal Supply Schedules*, may not ensure compliance with the CICA requirement that orders and contracts result in the lowest overall cost alternative. This should continue until the requirements and controls outlined in Recommendation 3 are set in place to ensure compliance with CICA.

- Establish requirements and controls to ensure that FAS contracting personnel adequately analyze CSP information to negotiate pricing consistent with CICA, FAR, and General Services Acquisition Regulation 538.270-1, *Evaluation of offers*, without access to transactional data and to clearly identify and support the determination of most favored customer pricing.
  - FAS should ensure that offerors provide its contracting personnel with detailed information about the sales volumes, terms and conditions of pricing agreements, and any additional transactional discounts or pricing terms offered to individual commercial customers that receive the best pricing for the products and services proposed for the MAS contract.
  - FAS should establish protocols that require offerors to submit other than certified cost or pricing data to support proposed pricing when offerors do not have comparable sales to customers outside of their MAS contract.
  - FAS should cancel FAS Policy and Procedures 2017-02, *Updated Procedures for Exercising the Option to Extend the Term of a Federal Supply Schedule Contract*, and develop and implement policy and procedures directing FAS's contracting personnel to perform price analyses of CSP disclosures provided by the offeror for MAS contract option extensions.

GSA'S ADMINISTRATION OF PERFORMANCE-BASED CONTRACTS PUTS THE GOVERNMENT AT RISK OF UNSATISFACTORY CONTRACTOR PERFORMANCE AND WASTED FUNDS  
(A210064/A/3/F23002, FEBRUARY 9, 2023)

We recommended that the GSA Administrator, through the FAS and PBS Commissioners, and the Assistant Administrator for the Office of Administrative Services:

- Revise or issue Agency policy to ensure:
  - The appropriate oversight of acquisition planning activities for performance-based service contracts, including the creation of a quality assurance surveillance plan that complies with applicable regulations; and
  - Contracting personnel have clear, descriptive instruction on how to monitor and enforce quality assurance surveillance plans during contract administration to ensure compliance and improve acquisition outcomes.
- Implement management oversight to ensure contracting personnel comply with policies and procedures intended to ensure sufficient government oversight of contractor performance.

## APPENDIX III: AUDIT AND INSPECTION REPORT REGISTER

DATE OF REPORT	REPORT NUMBER	TITLE	DECISION DATE	FINANCIAL RECOMMENDATIONS	
				FUNDS BE PUT TO BETTER USE	QUESTIONED COSTS
Note: Because some audits pertain to contract awards or actions that have not yet been completed, the financial recommendations related to these reports are not listed in this Appendix.					
<b>PBS PERFORMANCE AUDITS</b>					
12/01/2025	A250032	Audit of the Impact and Cost of Crime on GSA Building Operations	02/18/2026		
01/16/2026	A250074	Implementation Review of Corrective Action Plan: Audit of Security Camera and Alarm Systems at GSA-Owned Buildings, Report Number A210033/P/5/R22006, June 22, 2022			
01/29/2026	A260015	Implementation Review of Corrective Action Plan: Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C., Was Not Effectively Managed, Report Number A230043/P/R/R24006, August 9, 2024			
02/12/2026	A260021	Implementation Review of Corrective Action Plan: Audit of PBS's Oversight of Lease Periodic Services, Report Number A220026/P/R/R23003, February 16, 2023			
03/06/2026	A240084	PBS Is Not Effectively Tracking and Monitoring Building Studies			
03/16/2026	A250046	PBS NCR Did Not Fully Comply with Fire Protection Requirements for the U.S. Tax Court Building			
03/24/2026	A240039	GSA Is Not Consistently Addressing Deficient Security Fixtures at GSA-Controlled Facilities			
<b>PBS CONTRACT AUDITS</b>					
12/19/2025	A240082	Independent Examination of a Claim	12/23/2025		
03/12/2026	A260030	Independent Review of a Cost Accounting Standards Board Disclosure Statement	03/12/2026		
<b>FAS PERFORMANCE AUDIT</b>					
02/12/2026	A240052	Federal Agencies Are at Risk of Overpaying for Products in the Multiple Award Schedule Program Due to Significant Price Variability			
<b>FAS CONTRACT AUDITS</b>					
10/03/2025	A250040	Independent Preaward Examination of Multiple Award Schedule Contract	12/01/2025		\$204,682
10/06/2025	A250018	Independent Preaward Examination of Multiple Award Schedule Contract	01/07/2026		
10/09/2025	A250028	Independent Preaward Examination of Multiple Award Schedule Contract	12/05/2025		

## APPENDIXES

DATE OF REPORT	REPORT NUMBER	TITLE	DECISION DATE	FINANCIAL RECOMMENDATIONS	
				FUNDS BE PUT TO BETTER USE	QUESTIONED COSTS
12/08/2025	A250027	Independent Preaward Examination of Multiple Award Schedule Contract	01/21/2026		
12/23/2025	A240032	Independent Limited Scope Postaward Examination of Multiple Award Schedule Contract	02/23/2026		\$539,132
01/23/2026	A250060	Independent Preaward Examination of Multiple Award Schedule Contract	03/24/2026		\$103,140
01/29/2026	A250030	Independent Preaward Examination of Multiple Award Schedule Contract			
02/05/2026	A250044	Independent Preaward Examination of Multiple Award Schedule Contract	03/03/2026		\$20,148
02/20/2026	A250053	Independent Preaward Examination of Multiple Award Schedule Contract			
03/03/2026	A250059	Independent Postaward Examination of Multiple Award Schedule Contract	03/19/2026		
03/19/2026	A250061	Independent Preaward Examination of Multiple Award Schedule Contract			\$2,962
03/23/2026	A250054	Independent Preaward Examination of Multiple Award Schedule Contract			
<b>OTHER PERFORMANCE AUDITS</b>					
03/26/2026	A240069	Audit of a GSA Information Technology System			
<b>INSPECTIONS AND EVALUATIONS</b>					
12/09/2026	JE26-001	Public Buildings Service is Not Providing Oversight of Maintenance for Indoor Firing Ranges in GSA-Owned Buildings			

## APPENDIX IV: OIG REPORTS OVER 12 MONTHS OLD, FINAL AGENCY ACTION PENDING

Section 6009 of the Federal Acquisition Streamlining Act of 1994, Public Law 103-55, as amended by Section 810 of Public Law 104-106, requires the head of a federal agency to complete final action on each management decision required regarding a recommendation in an OIG’s report within 12 months after the date of the report. If the head of the agency fails to complete final action within the 12-month period, the Inspector General shall identify the matter in the semiannual report until final action is complete.

*The GSA Office of Audit Performance and Accountability provided the following list of reports with action items open beyond 12 months:*

DATE OF REPORT	REPORT NUMBER	TITLE	
<b>CONTRACT AUDITS</b>			
02/11/2021	A200986	Independent Examination of a Claim	
06/09/2021	A201000	Independent Examination of a Claim	
08/27/2021	A200997	Independent Examination of a Claim	
07/14/2023	A201027	Independent Limited Scope Postaward Examination of Multiple Award Schedule Contract	
12/17/2024	A240050	Independent Preaward Examination of a Multiple Award Schedule Contract	
<b>PERFORMANCE AUDITS, INSPECTIONS, AND EVALUATIONS</b>			<b>PROJECTED FINAL ACTION DATE</b>
01/30/2020	A170119	Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities*	08/31/2026
08/06/2024	A230020	GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/31/2026
09/30/2024	A240028	Audit of GSA’s Compliance with the Geospatial Data Act of 2018	04/30/2026

\*Audit reopened based on the results of an implementation review.

## APPENDIX V: MANAGEMENT DECISIONS

Section 405(c)(2)-(3) of the Inspector General Act of 1978, as amended, requires each semiannual report to include information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period. The table presented below lists all such decisions.

REPORT TITLE	REPORT DATE	DECISION DATE	OIG RECOMMENDATION		GSA DECISION	
			FUNDS BE PUT TO BETTER USE	QUESTIONED COSTS	FUNDS BE PUT TO BETTER USE	QUESTIONED COSTS
Audit of Roof Fall Protection and Safety in GSA-Owned Buildings	08/14/2025	03/19/2026				
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	01/07/2026				
Independent Limited Scope Postaward Examination of Multiple Award Schedule Contract	08/28/2025	11/13/2025		\$2,545,804		\$2,545,804
PBS's Administration of Construction Manager as Constructor Contracts Needs Improvement	09/15/2025	12/04/2025				
Independent Preaward Examination of Multiple Award Schedule Contract	09/29/2025	11/20/2025		\$101,952		\$101,952
Independent Preaward Examination of Multiple Award Schedule Contract	09/30/2025	12/04/2025		\$38,991		\$38,991
Independent Preaward Examination of Multiple Award Schedule Contract	09/30/2025	10/09/2025		\$105,982		\$105,982
<b>TOTALS</b>				<b>\$2,792,729</b>		<b>\$2,792,729</b>

## APPENDIX VI: PEER REVIEW RESULTS

Section 405(b)(14)-(16) of the Inspector General Act of 1978, as amended, requires each OIG to submit an appendix containing the results of any peer review conducted by another OIG during the reporting period. If no peer review was conducted during the period, the appendix must contain a statement identifying the date of the last peer review that was conducted by another OIG.

The appendix must also contain a list of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, including a description of the status of the recommendations, and an explanation as to why the recommendations have not been completed; and a list of any peer reviews conducted by the Inspector General of another OIG during the reporting period, including a list of any outstanding recommendations made from any previous peer review that have not been fully implemented.

In FY 2025, the GSA OIG Office of Investigations underwent a peer review by the Federal Deposit Insurance Corporation OIG. The peer review team found that the Office of Investigations' system of internal safeguards and management procedures for the investigative operations of the Office of Investigations for the period ending September 2024 complied with the quality standards established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and other applicable guidelines and statutes, and that these safeguards and procedures provide reasonable assurance of conforming to professional standards in the planning, execution, and reporting of GSA OIG investigations and in the use of law enforcement powers.

In FY 2024, the GSA OIG Office of Audits underwent a peer review by the U.S. Agency for International Development OIG. On October 25, 2024, the Office of Audits received a peer review rating of "pass." The peer review team found that the Office of Audits' system of quality control is suitably designed and complied with to provide it with reasonable assurance of performing and reporting in conformity with the quality standards established by CIGIE in all material aspects. No outstanding recommendations exist from any peer review conducted by another OIG.

In FY 2023, the GSA OIG Office of Inspections underwent a peer review by the AmeriCorps OIG. The peer review team determined that the Office of Inspections' policies and procedures were consistent with the January 2012 and December 2020 CIGIE *Quality Standards for Inspection and Evaluation* (Blue Book). The peer review team also found that the selected reports complied with the Office of Inspections' internal policies and procedures and applicable Blue Book standards. No outstanding recommendations exist for the Office of Inspections.

In FY 2025, the GSA OIG Office of Inspections completed an external review of the Export-Import Bank of the United States OIG Office of Special Reviews. The GSA OIG peer review team found that the Office of Special Reviews' policies and procedures generally met the selected seven standards established in the December 2020 Blue Book. The peer review team also found the selected report generally met the quality standards and complied with the Office of Special Reviews' internal policies and procedures. No outstanding recommendations exist for external peer reviews performed by the GSA OIG Office of Inspections.

## APPENDIX VII: GOVERNMENT CONTRACTOR SIGNIFICANT AUDIT FINDINGS

The National Defense Authorization Act for FY 2008, Public Law 110-181, Section 845, requires each Inspector General appointed under the Inspector General Act of 1978, as amended, to submit an annex on final, completed contract audit reports issued to the contracting activity as part of its Semiannual Report to the Congress.

The annex addresses significant audit findings—defined as unsupported, questioned, or disallowed costs more than \$10 million—or other significant contracting issues. During this reporting period, there were no GSA OIG reports that met these requirements.

## APPENDIX VIII: REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information required by the National Defense Authorization Act for FY 2008 and the Federal Acquisition Streamlining Act of 1994, as amended, are also cross-referenced to the appropriate pages of the report.

REQUIREMENTS		
INSPECTOR GENERAL ACT OF 1978, AS AMENDED (5 U.S.C. CHAPTER 4)		
SECTION		PAGE
405(b)(7)	Significant Problems, Abuses, and Deficiencies	5-27
405(b)(3)	Recommendations for Corrective Action	5-27
405(b)(3)	Unimplemented Prior Period Recommendations	30-37
405(b)(4)	Total Convictions Number	25
405(b)(6)	Report Listing with Dollar Values	38-39
405(b)(7)	Significant Reports	5-27
405(c)(2)-(3)	Management Decisions Made on Prior Period Recommendations	41
405(b)(13)	Federal Financial Management Improvement Milestones	none
405(b)(14)-(16)	Peer Review Information and Results	42
405(b)(17)	Investigative Statistical Tables	25-26
405(b)(18)	Investigative Table Metrics	25-26
405(b)(19)	Investigations of Senior Employees with Substantiated Misconduct	none
405(b)(20)	Whistleblower Retaliation	none
405(b)(21)	Agency Interference with OIG Independence	none
405(b)(22)(a)	Non-Public Audit, Evaluation or Inspection Reports	none
405(b)(22)(b)	Non-Public Investigations of Senior Government Employees	23
OTHERS		
Pub. L. 106-531, Sec. 3	Most Significant Management Challenges	3-4
Pub. L. 103-355, Sec. 6009	Reports Over a Year with Final Agency Action Pending	40
Pub. L. 110-181, Sec. 845	Government Contractor Significant Audit Findings	none
Pub. L. 117-348, 136 Stat. 6211	Trafficking Victims Prevention and Protection Reauthorization Act	none

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