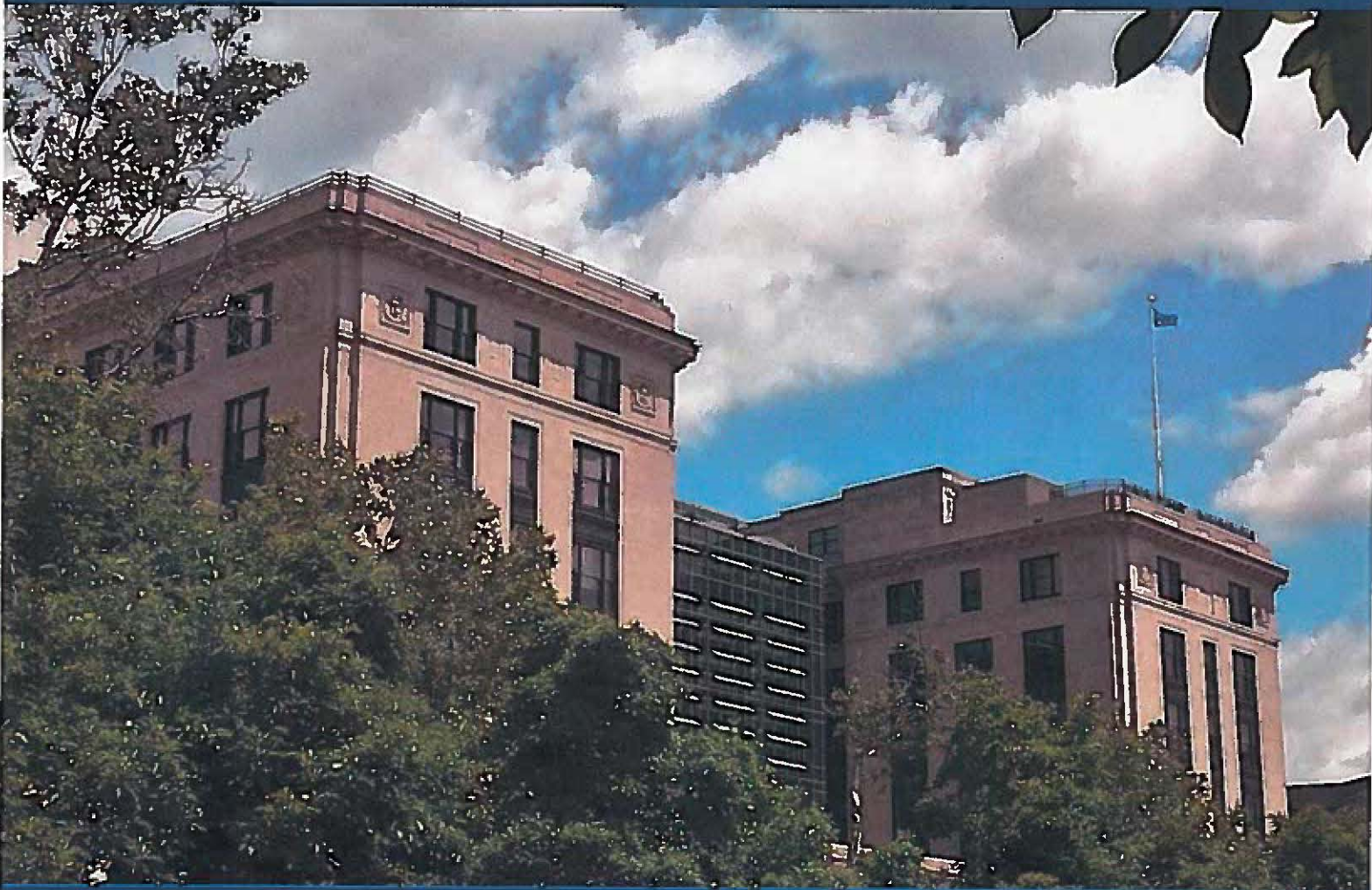




U. S. General Services Administration



Good Accounting Obligation in Government Act Report

February 2020

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Administrator Message

I am pleased to provide Congress with the U.S. General Services Administration's (GSA) Good Accounting Obligation in Government Act report, as required by Public Law 115-414. GSA's report details the status of certain public recommendations made by the Government Accountability Office (GAO) and the GSA Office of Inspector General (GSA-OIG) at least 1 year preceding GSA's 2021 budget submission.

GSA places a high priority on audit responsiveness throughout its organization. Agency leadership actively participates in the oversight of internal control and audit reviews and processes, while agency staff analyzes, monitors, and consults on audit issues and findings to ensure cross-organizational resolution and sustained improvements in process.

GSA's performance reflects its success in these efforts. Sixty percent of GSA's open GAO recommendations have been open for less than 12 months. Moreover, as shared by GAO in its April 10, 2019, letter regarding Priority Open Recommendations, GSA's implementation rate for recommendations made 5 years ago was 92 percent, exceeding GAO's November 2018 Government-wide rate of 77 percent. While GSA focuses on all recommendations, special attention is directed to actions that are deemed to be priorities or in high risk.

GSA's mission-driven support of Federal agencies in acquisition, real estate, and technology also drives its work. Importantly, more than 78% of the 49 GSA-OIG open performance audit recommendations have been open for less than 12 months. Additionally, GSA has aggressively pursued resolution and closure of open contract audits, bringing open contract audits to an all-time low of 58 in 2019. Thirty-three of these have been open for less than 12 months—and more than 50% of the remaining audits were delayed during litigation or because claim payments are being actively collected.

GSA values the transparency provided by this report. GSA takes seriously the work of GAO and GSA-OIG and appreciates the contributions their recommendations make to GSA's pursuit of continuous improvement in its operations. GSA looks forward to continued work with GAO, GSA-OIG, and Congress to support Government responsiveness to American taxpayers.



Report Overview

The Good Accounting Obligation in Government Act (GAO-IG Act) requires that each agency's annual budget submission include a report on the status of public recommendations by the GAO and agency Offices of Inspector General. This report is to include a listing of GAO and OIG recommendations open for at least 1 year from the date of the annual budget submission that meet the statutory criteria. The GAO-IG Act also requires agencies to provide:

1. Timelines and explanations regarding implementation of each public recommendation that meets the statutory criteria.
2. Explanations and reconciliation of any discrepancies with the agency's Inspector General semiannual report and any GAO public reporting for recommendations designated as "open" or "closed, unimplemented." Section 3 of this report provides GSA-OIG discrepancy information. GSA is not aware of any discrepancies with GAO public reporting.

This report contains the following sections, followed by an appendix.

1. GAO Recommendation status and timelines
2. GSA-OIG Recommendation status and timelines
3. GSA-OIG 2019 Semiannual Performance Audit Reconciliation

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
GAO-14-648	Federal Real Property: GSA and DHS Need to Strengthen the Management of DHS Headquarters Consolidation	9/19/2014	Office of the Commissioner, Public Buildings Service	3	In order to improve transparency and allow for more informed decision making by congressional leaders and DHS and GSA decision-makers, before requesting additional funding for the DHS headquarters consolidation project, the Secretary of Homeland Security and the Administrator of the General Services Administration should work jointly to conduct the following assessments and use the results to inform updated DHS headquarters consolidation plans: (1) a comprehensive needs assessment and gap analysis of current and needed capabilities that take into consideration changing conditions, and (2) an alternatives analysis that identifies the costs and benefits of leasing and construction alternatives for the remainder of the project and prioritizes options to account for funding instability.	Determining In November 2019, GSA and GAO agreed to provide a revised St Elizabeths master plan in 2020.
				5	In order to improve transparency and allow for more informed decision making by congressional leaders and DHS and GSA decision-makers, before requesting additional funding for the DHS headquarters consolidation project, after revising the DHS headquarters consolidation plans, the Secretary of Homeland Security and the Administrator of the General Services Administration should work jointly to develop revised cost and schedule estimates for the remaining portions of the consolidation project that conform to GSA guidance and leading practices for cost and schedule estimation, including an independent evaluation of the estimates.	Determining In November 2019, GSA and GAO agreed to provide a revised St Elizabeths master plan in 2020.
GAO-16-39	Federal Real Property: Additional Authorities and Accountability Would Enhance the Implementation of the Federal Buildings Personnel Training Act of 2010	11/19/2015	Office of Government-wide Policy	1	GAO recommends that the Administrator of the GSA develop a legislative proposal to enhance accountability for government-wide implementation of the Act. GSA should consider including the following in its proposal: (1) establishing authorities for a single agency to monitor and enforce implementation of the Act; (2) establishing agency responsibilities for reporting progress on implementation of the Act; (3) establishing agency responsibilities for assessing employee skill levels related to the Act and identifying training that allows employees to develop and retain skills required by the Act; and (4) establishing an interagency group to further government-wide collaboration on implementation of the Act.	Determining Awaiting additional documentation
GAO-16-188	Federal Real Property: GSA Could Reduce Leasing Costs by Encouraging Competition and Reducing Unneeded Fees	1/13/2016	Office of the Commissioner, Public Buildings Service	1	Fully explore strategies to enhance competition for GSA leases by encouraging tenant agencies to broaden their allowable geographic areas and to limit their specialized building requirements to those justifiably unique to the federal government.	4/13/2017 GAO is evaluating GSA's documents and progress for closure.

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
				2	Seek to reduce leasing costs for federal agencies by: - Exploring, with relevant stakeholders, the possibility of loaning unobligated Federal Buildings Fund balances to agencies to cover tenant improvement costs that would otherwise have to be financed for new leases. If GSA finds that, with sufficient controls in place, tenant improvements can be safely funded this way, it should participate in the development of a legislative proposal to request that Congress make the necessary budget authority available.	4/13/2017 Partially implemented. GSA would need authority to loan unobligated Federal Building Funds to cover these tenant improvement costs.
				3	Seek to reduce leasing costs for federal agencies by: - Allowing tenant agencies the option of choosing non-cancelable occupancy agreements with lower administrative costs, particularly for leases with firm terms of 5 years or less.	Not implementing Not implemented as this action would shift costs from the tenants to GSA but not reduce overall costs.
GAO-16-136	Federally Leased Vehicles: Agencies Should Strengthen Assessment Processes to Reduce Underutilized Vehicles	1/14/2016	Office of the Commissioner, Federal Acquisition Service	1	To help improve the accuracy of Drive-thru data to allow agencies to better manage their leased vehicle fleet data, GAO recommends that the Administrator of GSA evaluate the 9,999-mile/month electronic safeguard for Drive-thru odometer readings to determine if a lower threshold could improve the accuracy of customer data and adjust it accordingly.	12/12/2016 GAO is evaluating GSA's documents and progress for closure.
				3	To help strengthen the leased vehicle justification processes across federal agencies, GAO recommends that the Administrator of GSA examine the FPMR to determine if the regulations should be amended to require that vehicle justifications are clearly documented and readily available, and adjust them accordingly.	9/20/2020 Implementing. Revised regulation slated for publishing in Q4 FY 2020
GAO-16-135	Homeland Security: FPS and GSA Should Strengthen Collaboration to Enhance Facility Security	1/15/2016	Office of Mission Assurance	2	FPS and GSA headquarters officials should establish a plan with time-frames for reaching agreement on and finalizing a joint strategy in order to define and articulate a common understanding of expected outcomes and align the two agencies' activities and core processes to achieve their related missions.	Determining GSA and FPS are in the final review phase of the proposed Joint Strategic Plan.
				6	FPS and GSA headquarters officials should develop a process to ensure that compatible policies and procedures, including those for information sharing, are communicated at the regional level so that regional officials at both agencies have common information of how to operationalize the two agencies' collaborative effort.	12/27/2016 GSA submitted documents to GAO for closure.
GAO-16-323	Data Center Consolidation: Agencies Making Progress, but Planned Savings Goals Need to Be Established	3/3/2016	GSA IT: Office of the Chief Information Officer	28	GAO recommends that the General Services Administration take action to improve progress in the data center optimization areas that were reported as not meeting OMB's established targets, including addressing any identified challenges.	1/4/2017 GAO is evaluating GSA's documents and progress for closure.

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Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
GAO-16-602	Digital Service Programs: Assessing Results and Coordinating with Chief Information Officers Can Improve Delivery of Federal Projects.	9/14/2016	Office of the Commissioner, Federal Acquisition Service	1	GAO recommends that the Administrator of GSA direct the Commissioner for the Technology Transformation Service to ensure that goals and associated performance measures are outcome-oriented and that performance measures have targets, including (1) performance measures and targets tied to fully recovering program costs, and (2) goals, performance measures, and targets for how the program will achieve its mission after September 2016.	12/6/2016 GAO is evaluating progress for closure.
				2	GAO recommends that the Administrator of GSA direct the Commissioner for the Technology Transformation Service to assess actual results for each performance measure.	10/31/2017 GAO is evaluating GSA's documents and progress for closure.
GAO-17-43	Indian Energy Development: Additional Actions by Federal Agencies Are Needed to Overcome Factors Hindering Development	11/17/2016	Office of Government-wide Policy	10	GAO recommends that the Administrator of the General Services Administration develop implementing guidance to clarify how contracting officials should implement and apply the statutory authority to provide a tribal preference to future acquisitions of energy products.	Closed not implemented. The Federal Acquisition Regulatory Council determined that the current statute does not allow for implementation.
GAO-18-211	Critical Infrastructure Protection: Additional Actions Essential to Assessing Cybersecurity Framework Adoption	2/15/2018	Office of Mission Assurance	5	The Administrator of the General Services Administration, in cooperation with the Secretary of Homeland Security, should take steps to consult with the respective sector partner(s), such as the Coordinating Council and NIST (National Institute of Standards and Technology), as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector.	10/3/2019 GSA submitted documents to GAO for closure.
GAO-18-319	Federal Real Property: Agencies Make Some Use of Telework in Space Planning but Need Additional Guidance	3/22/2018	Office of the Commissioner, Public Buildings Service	1	Ensure the appropriate GSA offices develop government-wide guidance including, but not limited to, how agencies can use telework as a strategic space planning tool for reducing and optimizing office space efficiency, and make the guidance readily available.	9/26/2018 GSA submitted documents to GAO for closure.
GAO-18-420	Federal Buildings: More Consideration of Operations and Maintenance Costs Could Better Inform the Design Excellence Program	5/22/2018	Office of the Commissioner, Public Buildings Service	1	Update existing procedures to require GSA officials to estimate the full O&M costs of design choices in the planning and design process for new Design Excellence buildings.	8/7/2018 GSA submitted documents to GAO for closure.
				3	Update existing procedures to require GSA officials to further consider and document during the planning and design of new Design Excellence buildings how design choices may affect building functionality, such as whether a building is publicly visible and accessible.	5/30/2019 GSA submitted documents to GAO for closure.

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Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
GAO-18-93	Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	8/2/2018	GSA IT: Office of the Chief Information Officer	20	The Administrator of the General Services Administration should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the 5 areas we identified. (1) NIST guidance, (2) the CIO's position in the agency hierarchy, (3) OMB guidance, (4) coordination with the Chief Acquisition Officer (CAO), and (5) legal authority.	9/25/2019 GSA submitted documents to GAO for closure.
GAO-19-32SU	Federal Facility Security: Actions Needed to Better Address Various Emerging Threats	10/17/2018	Office of Mission Assurance	1	The Administrator of General Services should reach agreement with FPS on GSA and FPS's roles and responsibilities with respect to addressing cyber threats to building systems in GSA-controlled facilities.	7/31/2020 Implementing
GAO-19-33	Federal Personal Property: GSA and VA Have Opportunities to Improve the Exchange/Sale Process	11/16/2018	Office of Government-wide Policy	1	The GSA Associate Administrator for the Office of Government-wide Policy should take action to address specific areas of federal agency confusion with the exchange/sale authority, such as the process for selling property, reporting data, and distinguishing the exchange/sale process from the disposal process. Such action could include issuing bulletins or conducting expanded outreach, and, as necessary, issuing regulations.	7/31/2020 Implementing
GAO-19-45R	Asbestos in GSA Buildings: Improved Data Would Enhance Oversight	12/19/2018	Office of the Commissioner, Public Buildings Service	1	The Administrator of GSA should remedy the asbestos-related data shortcomings in IRIS, either by approving the proposed update to IRIS and its associated funding or by implementing an alternative plan to enter asbestos data via the existing interface. This alternative plan could include, for example, training more individuals to use the current database functions.	4/22/2019 GAO is evaluating progress for closure.
				2	The Administrator of GSA should implement a mechanism to track the last-inspected date for asbestos containing materials. This mechanism could take the form of the proposed update to the IRIS database, or another tracking method.	10/31/2019 GAO is evaluating progress for closure.
GAO-19-144	CYBERSECURITY WORKFORCE: Agencies Need to Accurately Categorize Positions to Effectively Identify Critical Staffing Needs	3/12/2019	Office of Human Resources Management	21	The Administrator of the General Services Administration should complete the identification and coding of vacant positions performing IT, cybersecurity or cyber-related functions.	3/31/2020 Implementing
GAO-19-241	Data Center Optimization: Additional Agency Actions Needed to Meet OMB Goals	4/11/2019	GSA IT: Office of the Chief Information Officer	27	The Administrator of GSA should take action to meet the data center optimization metric targets established under DCOI by OMB.	4/30/2020 Implementing
GAO-19-281	2017 DISASTER CONTRACTING: Actions Needed to Improve the Use of Post-Disaster Contracts to Support Response and Recovery	4/24/2019	Office of the Commissioner, Federal Acquisition Service	1	The Administrator of the General Services Administration, in coordination with the Secretaries of Defense and Homeland Security, should jointly revisit and assess the extent to which the criteria in the 2018 NIA code Memorandum of Agreement, including criteria for closing NIA codes, meet long-term visibility needs for high visibility events and account for the needs of users, such as FEMA, other agencies, and the Congress. At a minimum, the agreement should include criteria that take into account the roles of the federal agencies involved in response and recovery and provide a process that ensures consistent consideration and implementation of the criteria.	12/31/2020 Implementing

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
GAO-19-58	CLOUD COMPUTING: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to be Better Tracked	5/6/2019	GSA IT: Office of the Chief Information Officer	31	The Administrator of the General Services Administration should ensure that the CIO of GSA establishes a consistent and repeatable mechanism to track savings and cost avoidances from the migration and deployment of cloud services.	6/30/2020 Implementing
GAO-19-243	FEDERAL CONTRACTING: Opportunities to Improve Compliance with Regulations and Enhance Tax Collections	4/15/2019	Office of the Commissioner, Federal Acquisition Service	10	The Administrator of GSA should coordinate with the appropriate SAM users, such as agency procurement officials, to identify potential updates to facilitate contracting officers identification of contractors that report qualifying federal tax debt under the § 52.209-11 representation and § 52.209-5 certification.	12/31/2020 Implementing
GAO-19-405	FEDERAL REAL PROPERTY: GSA Needs to Strengthen Oversight of its Delegated Leasing Program	6/3/2019	Office of the Commissioner, Public Buildings Service	1	The Administrator of GSA take steps to reconcile G-REX and FRPP to the extent practical.	3/31/2020 Implementing
				2	The Administrator of GSA should develop a process for assessing at regular intervals, such as annually, agencies' policies and procedures for managing their delegated leasing activities.	2/28/2020 Implementing
				3	The Administrator of GSA should develop a process that would allow GSA to track agencies' progress in meeting GSA management goals, such as cost effective lease rates, and avoiding holdovers.	2/28/2020 Implementing
				4	The Administrator of GSA should develop a systematic, risk-based process for monitoring a selection of submitted post award documents	2/28/2020 Implementing
GAO-19-500	FEDERAL CONSTRUCTION: Army Corps of Engineers and GSA Need to Improve Data on Contract Changes	7/2/2019	Office of the Commissioner, Public Buildings Service	1	The Administrator of General Services should ensure that the Commissioner of the Public Buildings Service develops a strategy that outlines the steps needed to routinely collect information on and monitor the timeframes for finalizing construction contract changes at the headquarters level. The strategy could address issues such as the types of construction contract changes that should be included, when the measurement of the contract change process should begin, and the information systems that will be affected.	5/29/2020 Implementing
GAO-19-534	BORDER INFRASTRUCTURE: Actions Needed to Improve Information on Facilities and Capital Planning at Land Border Crossings	7/11/2019	Office of the Commissioner, Public Buildings Service	3	The GSA Administrator should share Building Assessment Tool reports with CBP and use facility condition information in CBP's FCAs to inform its assessments through the Building Assessment Tool.	1/31/2020 Implementing

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
				4	The GSA Administrator, in conjunction with CBP, should share with CBP information on GSA maintenance and repair work at GSA-owned land border crossings at the level of detail necessary to inform CBP's data in TRIRIGA.	4/30/2020 Implementing
GAO-19-384	CYBERSECURITY: Agencies Need to Fully Establish Risk Management Programs and Address Challenges	7/25/2019	GSA IT: Office of the Chief Information Officer	42	The Administrator of General Services should designate and document a risk executive function with responsibilities for organization-wide cybersecurity risk management.	6/30/2020 Implementing
				43	The Administrator of General Services should update the agency's policies to require an organization-wide cybersecurity risk assessment.	6/30/2020 Implementing
				44	The Administrator of General Services should establish a process for conducting an organization-wide cybersecurity risk assessment.	6/30/2020 Implementing
				45	The Administrator of General Services should fully establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions.	6/30/2020 Implementing
GAO-20-129 (formerly GAO-19-188)	Information Technology: Agencies Need To Fully Implement Key Workforce Planning Activities	10/30/2019	Office of Human Resources Management	12	GAO recommends that the Administrator of GSA should ensure that the agency fully implement each of the seven Key IT Workforce Planning Activities it did not fully implement.	9/30/2020 Implementing
GAO-20-130	FEDERAL REAL PROPERTY: Measuring Actual Office Space Costs Would Provide More Accurate Information	12/10/2019	Office of the Commissioner, Public Buildings Service	1	The Administrator of the General Services Administration (GSA), in coordination with the Director of the Office of Management and Budget, should ensure that the average cost per square foot performance measure for GSA-managed space is calculated using actual cost information.	5/31/2020 Implementing
GAO 20-126 (formerly GAO-19-383)	CLOUD COMPUTING SECURITY: Agencies Increased Use of Federal Authorization Program, but Improved Oversight and Implementation Needed.	12/12/2019	Office of the Commissioner, Federal Acquisition Service	1	The Administrator of the General Services Administration should direct the Acting Director of FedRAMP to clarify guidance to agencies and cloud service providers on program requirements and responsibilities.	GSA is determining actions to be taken

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
				2	The Administrator of the General Services Administration should direct the Acting Director of FedRAMP to improve the program's continuous monitoring process by allowing more automated capabilities, including for agencies to review documentation.	GSA is determining actions to be taken
				3	The Administrator of the General Services Administration should update security plans for selected systems to include the description of security controls and plan reviews and approvals.	GSA is determining actions to be taken
				4	The Administrator of the General Services Administration should update the security assessment report for the selected system to identify the summarized results of control effectiveness tests.	GSA is determining actions to be taken
				5	The Administrator of the General Services Administration should update the list of corrective actions for selected systems to identify the responsible office and estimated funding required and anticipated source of funding.	GSA is determining actions to be taken
				6	The Administrator of the General Service Administration should develop guidance requiring that cloud service authorization letters be provided to the FedRAMP program management office.	GSA is determining actions to be taken
GAO-20-144	FEDERAL BUILDINGS: GSA Can Improve Its Communication about and Assessment of Major Construction Projects.	12/12/2019	Office of the Commissioner, Public Buildings Service	1	The Administrator of the GSA should improve the transparency of what is being measured and reported in GSA's Annual Performance Reports, including noting any key limitations, such as comparing results from year to year if the measure changed.	GSA is determining actions to be taken

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
				2	The Administrator of the GSA should report for Congress and the public-for example, on GSA's prospectus website-the extent to which completed projects' construction costs and schedules were rebaselined and final construction costs, to include any additional funding tenant agencies may have provided to GSA for changes.	GSA is determining actions to be taken
				3	The Administrator of the GSA should update its 2005 Commissioning Guide-or replace it with appropriate industry-recognized standards and guidance-to be consistent with current GSA design standards and industry practices.	GSA is determining actions to be taken
				4	The Administrator of the GSA should establish and communicate a formal policy that (a) identifies how projects should be selected for Post Occupancy Evaluations, and (b) creates a mechanism to ensure that recommendations or lessons-learned from those evaluations are effectively communicated to future project teams.	GSA is determining actions to be taken
GAO-20-3	TECHNOLOGY MODERNIZATION FUND: OMB and GSA Need to Improve Fee Collection and Clarify Cost Estimating Guidance.	12/12/2019	Office of the Deputy Administrator	3	The Administrator of General Services should develop and implement a plan with OMB that outlines the actions needed to fully recover the TMF Program Management Office's operating expenses with administrative fee collection in a timely manner.	GSA is determining actions to be taken
				4	The Administrator of General Services should work with OMB to clarify the requirement in the Technology Modernization Fund guidance that agencies follow the GAO cost estimating best practices discussed in this report when developing the proposal cost estimate.	GSA is determining actions to be taken
				5	The Administrator of General Services should develop detailed guidance for completing the Technology Modernization Fund project cost estimate template, including information on the data elements and the fields required to be completed, in order to help ensure the accuracy and completeness of the provided information.	GSA is determining actions to be taken
GAO-20-181	GSA LEASING: Improving Stakeholder Outreach and Lease Model Evaluation Could Enhance Competition.	1/17/2020	Office of the Commissioner, Public Buildings Service	1	The Administrator of the General Services Administration should expand its outreach as appropriate to obtain feedback from lessors that are representative of its entire lease portfolio.	GSA is determining actions to be taken
				2	The Administrator of General Services Administration should, for future outreach efforts, document and assess lessors' feedback about the leasing process.	GSA is determining actions to be taken

Section 1: GAO Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	GAO Rec #	Recommendation	Timeline Implementation Status
				3	The Administrator of General Services Administration should evaluate whether the simplified lease model is achieving its intended results.	GSA is determining actions to be taken
GAO-20-101	FEDERAL PROPERTY: Better Monitoring, Oversight and Data Would Help Understand Effects of Providing Property to Non-Federal Recipients.	12/20/2019	Office of Government-wide Policy	6	The GSA Administrator should direct the Office of Government-wide Policy to revise the Personal Property Report Tool by updating the authorities agencies can select.	GSA is determining actions to be taken
GAO-20-101	FEDERAL PROPERTY: Better Monitoring, Oversight and Data Would Help Understand Effects of Providing Property to Non-Federal Recipients.	12/20/2019	Office of Government-wide Policy	7	The GSA Administrator should direct the Office of Government-wide Policy to document in what circumstances excess property loaned to non-federal recipients should be reported, and what property GSA is reporting on behalf of agencies, such as by updating its bulletin, in order to improve the consistency of data report.	GSA is determining actions to be taken

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
A150132P4 R17001	GSA's Decisions to Vacate and Renovate the Leased Federal Courthouse in Pensacola are Based on Faulty Premises	10/25/2016	Office of the Commissioner, Public Buildings Service	1	Reanalyze options for housing the tenants of the 1 North Palafox Street courthouse. As part of this analysis, PBS should: Ensure a comparison of equivalent options is reflected; Ensure 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 project schedules into the financial analysis that are based on historical performance of projects with similar scope or scale.	Closed, not Implemented. GSA disagreed with the recommendation. Given the reported health concerns and the importance of the work of the Court, GSA determined that relocation was the most appropriate option to pursue.
				2	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.	Closed, not Implemented. GSA disagreed with the recommendation. Given the reported health concerns and the importance of the work of the Court, GSA determined that relocation was the most appropriate option to pursue.
A160019P4 R17003	PBS Failed to Enforce Kress Building Lease Provisions and May Have Exposed Tenants to Health Risks	1/27/2017	(4P) Office of the Regional Commissioner	1	OIG recommends that the Southeast Sunbelt Region PBS Regional Commissioner Enforce the terms of the lease and take immediate action to ensure that all necessary maintenance and repairs are addressed.	6/30/2020 Implementing
				2	OIG recommends that the Southeast Sunbelt Region PBS Regional Commissioner Develop and distribute guidance that ensures the immediate communication of environmental concerns and test results to affected building tenants.	6/30/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
A160133P6 R18002	Audit of GSA's Public Buildings Service Does Not Track and Report All Unused Leased Space as Required	8/10/2018	Office of the Commissioner, Public Buildings Service	1	Develop and implement a process to ensure that PBS reports and mitigates all unused space for all non-cancelable occupancy agreements in its lease portfolio.	11/30/2020 Implementing
				2	Take action to ensure that existing and future non-cancelable occupancy agreements comply with PBS's policy.	11/30/2020 Implementing
A160134P2 R19001	Audit of the Public Buildings Service's Use of Contract Employees in the New England and Northeast and Caribbean Regions	12/12/2018	(1P) Office of the Regional Commissioner and (2P) Office of the Regional Commissioner	002G	Ensure that CORs are properly certified and designated prior to being assigned contract oversight responsibilities.	3/31/2020 Implementing
JE19-002	Evaluation of GSA's Management and Administration of the Old Post Office Building Lease	1/16/2019	Office of the Commissioner, Public Buildings Service	1	Before continuing to use the language [in Section 37.19 of the Old Post Office (OPO) outlease], GSA determine the purpose of the Interested Parties provision, conduct a formal legal review by OGC that includes consideration of the Foreign and Presidential Emoluments Clauses, and revise the language to avoid ambiguity.	7/31/2021 Implementing
A170092PR R19004	Audit of IT Security Requirements in GSA Leasing Support Services Contracts	3/21/2019	Office of the Commissioner, Public Buildings Service	1	Coordinate with GSA IT to ensure that the IT requirements and solutions for the pending GLS Plus real estate broker solicitation accurately reflect the actual IT security requirements for contractor performance.	5/31/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
				002A	Identify other Public Buildings Service contracts through which contractors access government data through GSA Google or Virtual Desktop Interface accounts to ensure the contracts include terms and conditions necessary to protect the data.	5/31/2020 Implementing
A170047P9 R19005	Audit of the PBS Pacific Rim Region's Lease Financial Performance.	6/13/2019	(9P) Office of the Regional Commissioner	3	The Regional Commissioner, PBS Region 9, strengthen management controls to ensure standard lease terms are enforced and communicated effectively and in a timely manner to lease administrative personnel.	2/28/2020 Implementing
				4	The Regional Commissioner, PBS Region 9, strengthen oversight reporting with the Office of the Chief Financial Officer to ensure that PBS processes stop payments timely for terminated leases.	2/28/2020 Implementing
				5	The Regional Commissioner, PBS Region 9, strengthen its internal controls to prevent billing errors, discrepancies in its collections, and improper retention of tenant funds.	2/28/2020 Implementing
A180073P2 R19006	GSA's Northeast and Caribbean Region Lacks Policies and Procedures for Emergencies and Evacuations in Puerto Rico.	6/19/2019	(2P) Office of the Regional Commissioner and Office of Mission Assurance	1	The Office of Mission Assurance coordinate the development of policies and procedures for emergencies and evacuations in all areas where GSA has a presence based on lessons learned and applicable federal regulations.	7/31/2020 Implementing
				2	The Regional Commissioner for the Public Buildings Service in the Northeast and Caribbean Region, recoup \$9,062 for hotel overcharges and billing errors.	3/31/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
				3	The Regional Commissioner for the Public Buildings Service in the Northeast and Caribbean Region, inform affected evacuees that they can seek reimbursement of a total of \$806 of underpaid meals and incidental expenses due to errors identified on the travel vouchers.	3/31/2020 Implementing
				4	The Regional Commissioner for the Public Buildings Service in the Northeast and Caribbean Region, attempt to recover the \$2,868 in lodging tax paid and issue a reminder to cardholders and approving officials of their responsibility to provide effective oversight of government charge card transactions.	3/31/2020 Implementing
A170103QT P19003	Insufficient Management of Transition Support May Impede the Government-Wide Transition to Enterprise Infrastructure Solutions	43644	Office of the Commissioner, Federal Acquisition Service	1	Establish a measurement to align budget consumed to work completed.	3/31/2020 Implementing
				2	Develop standard operating procedures to guide the performance of the TOA task order. At a minimum, these procedures should require the inclusion of a readiness assessment and a schedule of deliverables into future interagency agreements with each customer agency.	3/31/2020 Implementing
				3	Modify and enforce interagency agreements to ensure the contracting officer's representative receives the information necessary to monitor contractor performance and enforce the Quality Assurance Surveillance Plan.	3/31/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
				004A	Determine if modifications to the task order are necessary to address key personnel in the performance of the TOA task order.	3/31/2020 Implementing
				004B	Determine if modifications to the task order are necessary to address circumstances under which the TOA contractor must charge onsite rates.	3/31/2020 Implementing
				5	Seek monetary recoveries associated with unqualified contract employees and improperly approved travel claims, and strengthen controls to ensure future compliance with task order provisions.	3/31/2020 Implementing
				006A	Establish a standard invoice review process to ensure invoices are reviewed in a comprehensive and consistent manner.	3/31/2020 Implementing
				006B	Establish a standard invoice review process to ensure contracting personnel only approve invoices for payment that are supported by appropriate documentation.	3/31/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
A170118Q6 P19004	Improper Pricing on the McKinsey Professional Services Contract May Cost the United States an Estimated \$69 Million	43669	Office of the Commissioner, Federal Acquisition Service	1	Cancel McKinsey's Contract Number GS-10F-0118S.	3/31/2020 Implementing
				2	Cancel McKinsey's Schedule 70 Contract Number GS-35F-646GA.	3/31/2020 Implementing
				3	Review all FAS contracts with team-based pricing to ensure they comply with Federal Acquisition Regulation requirements.	6/30/2020 Implementing
				4	Establish additional controls to ensure contracting staff obtain required audit records to perform audits prior to awarding contract actions.	6/30/2020 Implementing
				6	Establish additional controls to ensure that FAS contracting staff maintain independent and impartial relationships with FAS contractors in accordance with federal regulations.	3/31/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
				7	Take appropriate action to address the Division Director's use of invalid price comparisons, reliance on unsupported information, and violation of standards of ethical conduct.	3/31/2020 Implementing
A170047P5 R19007	Audit of the PBS Great Lakes Region's Lease Financial Performance.	43700	(5P) Office of the Regional Commissioner	2	The PBS Commissioner, evaluate U.S. Postal Service-owned space leases for terms and conditions allowing for the risk of long term vacancies and FFO loss and implement necessary safeguards to protect PBS against this risk.	9/30/2020 Implementing
				3	The PBS Regional Commissioner, PBS Region 5, implement a process to ensure timely and accurate execution of lease actions, such as adjustments to lease payments, real estate tax adjustments, buyouts, broker commission credits, and operating costs.	2/28/2020 Implementing
				4	The PBS Regional Commissioner, PBS Region 5, develop and implement appropriate internal controls to ensure PBS Region 5 leasing actions include the appropriate terms and conditions.	2/28/2020 Implementing
				5	The PBS Regional Commissioner, PBS Region 5, develop management reports that would exclude the effect of all prior year expense entries from FFO calculations as well as their effect on general and administrative allocations.	2/28/2020 Implementing
				6	The PBS Regional Commissioner, PBS Region 5, develop and implement internal controls for employee time coding to prevent erroneous direct hour charges to building locations.	2/28/2020 Implementing
A190030O5 F19003	Audit of GSA's Fiscal Year 2018 Travel Card Program	9/20/2019	Office of Administrative Services	1	Strengthen controls to improve the timeliness and reliability of OAS's process to review questionable travel card charges.	2/28/2020 Implementing

Section 2: OIG Audit Status and Timeline

Report Number	Report Title	Issue Date	GSA Office(s)	Rec #	Recommendation	Timeline
				2	Strengthen controls to improve the timeliness and effectiveness of OAS's process to resolve delinquencies.	2/28/2020 Implementing
				3	Use travel voucher data to identify travel card policy violations and establish controls to address the violations identified.	2/28/2020 Implementing
				4	Perform voucher audits to identify travel card policy violations and address recurring issues.	2/28/2020 Implementing
				5	Implement controls to verify travel card refunds as required by the Government Charge Card Abuse Prevention Act of 2012.	2/28/2020 Implementing
A190040BR F20001	Audit of the Completeness, Accuracy, Timeliness, and Quality of GSA's 2019 DATA Act Submission	43770	Office of the Chief Financial Officer	1	The OIG recommends that the Chief Financial Officer strengthen controls for accurately reporting obligation and de-obligation amounts to USASpending.gov.	1/31/2020 Implementing

Section 3: Discrepancy Reconciliation - Performance Audits

Report Number	Report Title	Issue Date	GSA Office(s)	Rec Number	Recommendation Text	Timeline Reconciliation Note
A150009P5R17006	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	8/24/2017	Office of the PBS Regional Commissioner (National Capital Region)	1	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 of 1984 and the Federal Acquisition Regulation.	4/30/2019 Implemented, with OIG disagreement regarding Competition in Contracting Act requirements
JE18-002	Evaluation of GSA Nondisclosure Policy	3/8//2018	Office of Congressional and Intergovernmental Affairs	1	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.	8/30/2018 Implemented, with OIG disagreement. The directive establishes policy for the office's role as a focal point for Congressional relations and communications, but is not intended as an operational or procedural order
A160133P6R18002	Audit of GSA's Public Buildings Service Does Not Track and Report All Unused Leased Space as Required	8/10/2018	Office of the Commissioner, Public Buildings Service	1	Develop and implement a process to ensure that PBS reports and mitigates all unused space for all non-cancelable occupancy agreements in its lease portfolio.	11/30/2020 Implementing
A160134P2R19001	Audit of the Public Buildings Service's Use of Contract Employees in the New England and Northeast and Caribbean Regions	12/12/2018	Office of the PBS Regional Commissioner (R1 and R2)	2g	The PBS Regional Commissioner for the Northeast and Caribbean Region direct regional management to ensure that: CORs are properly certified and designated prior to being assigned contract oversight responsibilities.	3/31/2020 GSA is evaluating for closure
A170120OTF19001	Limited Scope Audit of the Technical Security Controls for the Enterprise Content Management System	12/19/2018	GSA IT: Office of the Chief Information Officer	1	Ensure that the technical security control weaknesses identified by our audit are mitigated in accordance with the applicable standards, guidelines, and recommendations as defined by GSA IT, NIST, and CIS.	1/10/2020 GSA is evaluating for closure
				2	Assess applicable GSA IT policies to determine the most appropriate technical security control configuration for Agency systems.	1/10/2020 GSA is evaluating for closure

Section 3: Discrepancy Reconciliation - Performance Audits

Report Number	Report Title	Issue Date	GSA Office(s)	Rec Number	Recommendation Text	Timeline Reconciliation Note
A150131QTP16004	Audit of FAS's Contractor Assessments Program	12/21/2018	Office of the Commissioner, Federal Acquisition Service	1	Revise the Industrial Operations Analyst Training Manual to include details on a risk-based sampling methodology in order to improve the consistency of report results.	6/28/2019 Closed implemented
				2	Revise the assessment report template to include a specific section for reviewing labor qualifications to ensure consistent review. Determine whether changes to the template require any appropriate revisions to the guidance as a result.	6/28/2019 Closed implemented
				3	Establish and implement a formal, national training curriculum for experienced Industrial Operations Analysts to cover, at a minimum, the number of required annual continuing education hours and appropriate subject areas for enhancing applicable knowledge and skills.	11/29/2019 Closed implemented
JE19-002	Evaluation of GSA's Management and Administration of the Old Post Office Building Lease	43481	Office of the Commissioner, Public Buildings Service	1	Before continuing to use the language [in Section 37.19 of the Old Post Office (OPO) outlease], GSA determine the purpose of the Interested Parties provision, conduct a formal legal review by OGC that includes consideration of the Foreign and Presidential Emoluments Clauses, and revise the language to avoid ambiguity.	6/30/2020 Management decision disagreement. GSA is implementing developed corrective action plan.

Section 3: Discrepancy Reconciliation - Performance Audits

Report Number	Report Title	Issue Date	GSA Office(s)	Rec Number	Recommendation Text	Timeline Reconciliation Note
A170027P6R19002	Audit of Environmental Issues at the Goodfellow Federal Complex in St. Louis, Missouri	3/15/2019	Office of the Commissioner, Public Buildings Service	1	Conduct a comprehensive assessment of the PBS Occupational Safety and Health Program, focusing on the program's ability to ensure compliance with applicable occupational safety and health requirements. Take corrective action to address any weaknesses identified through the assessment.	10/31/2019 Closed implemented
				2	Finalize updates to the GSA Occupational Safety and Health Program Order to ensure transparency and adherence to OSHA requirements regarding environmental contamination in PBS facilities.	8/15/2019 Closed implemented
				3	Institute controls to ensure that the safety of tenants, contractors, and visitors to the Goodfellow complex is protected by preventing exposure to all hazards and posting safety plans when appropriate.	7/12/2019 Closed implemented
				4	Institute controls to ensure that PBS has a complete and publicly accessible repository for all environmental studies conducted on any and all of its properties in the Heartland Region.	10/22/2019 Closed implemented
				5	Institute controls to ensure that all health, safety, and environmental studies are distributed upon completion to the occupants of any Heartland Region property where studies are performed.	10/22/2019 Closed implemented
				6	Institute controls to ensure that corrective action is taken and publicly disclosed in response to all health, safety, and environmental studies performed within the Heartland Region.	10/22/2019 Closed implemented

Section 3: Discrepancy Reconciliation - Performance Audits

Report Number	Report Title	Issue Date	GSA Office(s)	Rec Number	Recommendation Text	Timeline Reconciliation Note
A170092PRR19004	Audit of IT Security Requirements in GSA Leasing Support Services Contracts	3/21/2019	Office of the Commissioner, Public Buildings Service	1	Coordinate with GSA IT to ensure that the IT requirements and solutions for the pending GLS Plus real estate broker solicitation accurately reflect the actual IT security requirements for contractor performance.	1/31/2020 Implementing
A170092PRR19004	Audit of IT Security Requirements in GSA Leasing Support Services Contracts	3/21/2019	Office of the Commissioner, Public Buildings Service	002A	Identify other Public Buildings Service contracts through which contractors access government data through GSA Google or Virtual Desktop Interface accounts to ensure the contracts include terms and conditions necessary to protect the data.	1/31/2020 Implementing

Appendix 1: Acronyms and Abbreviations List

CBP	Customs and Border Protection
DCOI	data center optimization initiative
DHS	Department of Homeland Security
FAS	Federal Acquisition Service
FedRAM	GSA's Federal Risk and Authorization Management Program
FEMA	Federal Emergency Management Agency
FFO	Funds from Operation
FPMR	Federal Property Management Regulation
FPS	Federal Protective Services
FRPP	Federal Real Property Profile
G-REX	GSA Real Estate Exchange
GSA	General Services Administration
GSA IT	Office of General Services Administration's Information Technology
IRIS	Inventory Reporting Information System
NCR	National Capital Region
NIA	National Interest Action
NIST	National Institute of Standard and Technology
OAS	Office of Administrative Services
OGC	Office of General Counsel
OIG	Office of Inspector General
O&M	Operations and Maintenance
OMA	Office of Mission Assurance
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PBS	Public Buildings Service
R	Region
TOA	Transition Ordering Assistance
TRIRIGA	Integrated workplace management solution
USDA	U.S. Department of Agriculture
VA	U.S. Department of Veterans Affairs