



U.S. General Services Administration

Administrator's Semiannual Management Report to the Congress



Report No.54

October 1, 2015 - March 31, 2016

U.S. General Services Administration

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April 2016

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Synopsis of Audit Activity

In accordance with the Inspector General Act of 1978, as amended, the Administrator is required to report directly to the Congress on management decisions and final actions taken on audit recommendations made by the Office of Inspector General (OIG) of the General Services Administration (GSA). This report covers the semiannual management reporting period of October 1, 2015, through March 31, 2016.

The report provides a summary of:

- Cases where final action has not been taken on audits one year after the date of the management decision.
- Implementation of the recommendations by GSA management contained in audit reports issued by the OIG.

At the commencement of this semiannual management reporting period, there were audit reports with disallowed costs, audit reports with better use funds, and audit reports with both disallowed cost and better use funds. On October 1, 2015, there were 145 audit reports pending final action containing financial recommendations totaling \$2,312,401,163. There were 122 contract audits with financial recommendations totaling \$2,312,214,269 and 23 internal audits with financial recommendations totaling \$186,894.

During the reporting period, management decisions were made on 47 audit reports concerning nationwide GSA programs and operations.

Of the 47 audits, 45 of these audits found \$3,469,961 in pre-award, post-award contracts and internal program spending that was incorrectly charged to the Government (known as disallowed costs). Of the 47 audits, 43 audits recommended that \$200,587,904 could be used more efficiently (known as funds to be put to better use) if management took action to implement and complete the OIG recommendations. This information is disclosed in Appendix A.

During the most recent six-month period, GSA was able to successfully take final action on a total of 41 audits. These audits represent the recovery of \$15,193,799 in Government funds and the identification of \$636,095,695 in potential future savings.

As of March 31, 2016, 143 audit reports were open. There are two audits involving claims under appeal or litigation during this reporting period.

Overview

This report, submitted pursuant to the Inspector General Act of 1978, as amended, presents management's perspective on audit resolution and follow-up activity at GSA for the period beginning October 1, 2015, through March 31, 2016. This is GSA's 54th report to the Congress since the implementation of this requirement in the Act (Public Law 100-504). The data in the report indicates that GSA's audit follow-up efforts continue to play a significant role in the effective management of GSA operations and the accomplishment of its mission which results in better use of taxpayer dollars.

U.S. General Services Administration Organization

GSA is organized around three major business functions represented by the Federal Acquisition Service, the Public Buildings Service, and the Technology Transformation Service. In addition, GSA houses the Office of Government-wide Policy and a number of Staff Offices which provide support to the other GSA organizations. There are 11 regions in the GSA structure.

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

Organization of Audit Follow-Up Program

GSA has effective systems in place for keeping track of audit recommendations. In addition, GSA's senior management is committed to ensuring that appropriate corrective action is taken. Agency managers have the responsibility to act on the auditor's recommendations, with the audit resolution process being supervised by the agency's audit follow-up official. A description of the responsibilities of GSA officials involved in the audit follow-up process is set forth below:

Agency Audit Follow-up Official

The Deputy Administrator is the Agency Audit Follow-up Official responsible for audit follow-up activity. He has overall responsibility for ensuring the adequacy of the agency's follow-up system, monitoring the resolution of audit recommendations, and ensuring the prompt implementation of corrective actions. He also makes final decisions to resolve differences between agency management and the OIG.

The Chief Administrative Services Officer (CASO)

The CASO provides direction and oversight to the officials in the Office of Administrative Services (OAS) who manage the GSA's Audit Resolution and Follow-up System. Their responsibilities include:

- Acting as the liaison with the Government Accountability Office (GAO) for the coordination of GAO audits in progress within GSA and for preparation of responses and reports for the signature of the Administrator on GAO recommendations as required by law;
- Ensuring timely resolution and implementation of internal and external audit recommendations made by the GAO and the OIG;
- Overseeing the collection and proper accounting of monetary amounts determined due to the Government as the result of audit-related claims;
- Analyzing GSA's programs, upon request from the Administrator, particularly as related to past or present audit recommendations; and,
- Maintaining an automated report control system for both internal and external audits that provides an accurate means for tracking and documenting actions taken to implement audit recommendations.

Heads of Services and Staff Offices, Regional Administrators, and Commissioners

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

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

Audits with Disallowed Costs

Final action for the six-month period <u>Ending MARCH 31, 2016</u>	Number of Audit <u>Reports</u>	Disallowed <u>Costs</u>
A. Audit reports for which final action had not been taken by the commencement of the reporting period.	145	\$120,796,004
B. Audit reports on which GSA/OIG management decisions were made during the reporting period.	45	\$3,469,961
C. Audit reports on which final action was taken during the reporting period.	26	\$16,790,724
<i>(i) the dollar value of disallowed costs</i>		<i>\$15,193,799</i>
- collections.....	\$15,177,999	
- offset	\$0	
- property in lieu of cash...	\$0	
- surplus	\$15,800	
- other	\$0	
<i>(ii) the dollar value of disallowed costs that were written off by management.</i>		<i>\$1,596,925</i>
D. Audit reports for which no final action has been taken by the end of the reporting period and audit reports issued during this reporting period.	143	\$105,768,353

Audits with Better Use Funds

<u>Final action for the six-months Ending MARCH 31, 2016</u>	<u>Number of Audit Reports</u>	<u>No budget Impact (Actual and Estimated)</u>	<u>Budget Impact</u>
A. Audit reports for which final action had not been taken by the commencement of the reporting period.	145	\$2,191,605,159	\$0
B. Audit reports on which management decisions were made during the reporting period.	43	\$200,587,904	\$0
C. Audit reports on which final action was taken during the reporting period.	15	\$636,095,695	\$0
<i>(i) the actual dollar value of recommendations that were actually completed.</i>		5,948,364	\$0
<i>(ii) the actual dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed.</i>		0	\$0
<i>(iii) the actual dollar value of recommendations that management has subsequently concluded should not or could not be determined (calculated).</i>		192,400	\$0
<i>(iv) the estimated dollar value of "funds to be put to better use" as agreed to by GSA management and the OIG.</i>		630,339,731	\$0
D. Audit reports for which no final action has been taken by the end of the reporting period and audit reports issued during this reporting period.	143	\$1,659,296,832	\$0

Internal Audits

**Audits with Management Decisions made prior to March 31, 2015, but
with Final Action not taken as of March 31, 2016**

REPORT NUMBER TITLE OF REPORT	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION	PROJECTED COMPLETION DATE
		Disallowed Costs	Better Use Funds		
A110100Q9P12009 Audit of Management Controls Within the Network Services Division Pacific Rim Region, Federal Acquisition Service	05/30/2012	\$0	\$0	Audit is in the Implementation stage.	04/29/2016
A110217PRR14004 Procurement Errors, Financial Losses, and Deficient Contract Administration Demonstrate Ineffective Management of the Ronald Reagan Building and International Trade Center	06/17/2014	\$186,894	\$0	Audit is in the Implementation stage.	06/17/2016

Audits under Appeal/Litigation

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS	
		Disallowed Costs	Better Use Funds
A130034P4X13032 Caddell Construction Co., Inc.	03/28/2013	\$0	\$5,001,544
A140158P6X16021 Fusco Corporation	01/15/2016	\$0	\$0

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A110063QAX11053 IntelliDyne, LLC	05/16/2011	\$3,948,160	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A110088Q3X11079 Global Protection USA, Inc.	07/28/2011	\$29,337	\$0	In the Process of Collection - GSA is in the process of collecting funds owed the government from the contractor
A100119Q6X11081 Noble Sales Co., Inc.	08/03/2011	\$1,000,000	\$0	In the Process of Collection - GSA is in the process of collecting funds owed the government from the contractor
A110180P9X11084 RTKL Associates, Inc.	08/15/2011	\$0	\$412,057	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A110174Q4X11097 Protective Products Enterprises	09/15/2011	\$61,142	\$0	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A110186Q7X12018 BRSI, LP	01/23/2012	\$0	\$7,425,000	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A120021Q3X12023 Presidio Networked Solutions, Inc.	03/02/2012	\$31,878	\$2,427,935	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120136P4X12053 Lenex Steel Company	07/17/2012	\$0	\$834,067	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A110209Q6X12057 Propper International Sales, Inc.	08/15/2012	\$2,063,375	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120083P9X12059 M.A. Mortenson Company	08/21/2012	\$0	\$2,814,148	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A090140Q6X10081 Systems Research and Applications Corporation	08/24/2010	\$392,685	\$0	In the Process of Collection - GSA is in the process of collecting funds owed the government from the contractor
A120071Q2X13002 ICF Z-Tech, Inc.	10/16/2012	\$14,580	\$166,639	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A110147Q6X13010 Xerox Corporation	12/06/2012	\$0	\$8,511,087	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A120165P4X13019 Skanska USA Building, Inc.	01/30/2013	\$0	\$82,475	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120150Q3X13018 Grant Thornton LLP	01/24/2013	\$3,848	\$8,200,000	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120178Q3X13026 VT Aepco, Inc.	03/05/2013	\$76,352	\$38,059,421	In the Process of Collection - GSA is in the process of collecting funds owed the government from the contractor
A120109Q7X13030 ICF Macro, Inc.	03/21/2013	\$0	\$11,456,930	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120095Q7X13024 Military Personnel Services Corporation	02/28/2013	\$87,379	\$16,083,715	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120127Q4X13033 General Dynamics Information Technology, Inc.	03/29/2013	\$147,371	\$48,528,780	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120162Q5X13036 Kforce Government Solutions, Inc.	04/17/2013	\$147,666	\$11,000,000	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A130034P4X13032 Caddell Construction Co., Inc.	03/28/2013	\$0	\$5,001,544	Litigation in Process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A130047P4X13040 Skanska USA Building, Inc.	05/13/2013	\$0	\$1,189,218	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A120113Q2X13046 MSC Industrial Direct Co.	06/03/2013	\$2,278	\$55,064,975	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A120175Q3X13041 STG Inc.	05/22/2013	\$0	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A130069Q7X13051 L-3 Communications Vertex Aerospace, LLC	06/28/2013	\$248,423	\$24,112,597	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A120152Q6X13054 Herman Miller, Inc.	07/11/2013	\$175,056	\$20,574,360	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A130099P4X14011 HCBeck, Ltd.	03/24/2014	\$0	\$1,689,965	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A130071Q5X14018 Industries for the Blind, Inc.	01/31/2014	\$306,596	\$6,900,000	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A130048Q6X14023 Intirion Corporation	03/12/2014	\$569,834	\$0	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A130049Q4X14024 SimplexGrinnell LP	03/31/2014	\$0	\$7,903,263	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A130136Q3X14026 Fisher Scientific Company LLC	04/14/2014	\$0	\$9,026,350	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A110139Q9X14028 Alaska Structures, Incorporated	04/24/2014	\$1,999,255	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A130123Q3X14034 Teknion LLC	05/08/2014	\$2,713	\$3,198,726	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A140126P4X14044 Hoar-Christman, LLC	06/26/2014	\$0	\$268,151	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A130043Q2X14049 ICF Z-Tech, Inc.	07/16/2014	\$2,482,454	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A130054Q6X14048 PricewaterhouseCoopers, LLP	07/16/2014	\$35,918	\$64,806,914	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A130106Q6X14052 CSI Aviation, Inc.	07/23/2014	\$7,845,666	\$61,936	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A130116Q3X14053 Management Concepts, Inc.	07/29/2014	\$14,121	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A140130Q3X14058 Atlantic Diving Supply, Inc.	09/05/2014	\$0	\$3,259,850	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A130125Q4X14056 Sigmatech, Incorporated	08/29/2014	\$6,001	\$33,054,559	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A140111P4X14057 Sigma Construction, Inc.	09/09/2014	\$0	\$737,731	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A140132Q7X14061 A-T Solutions, Inc.	09/16/2014	\$239,961	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A140125P4X14063 Consigli Construction Co., Inc.	09/23/2014	\$0	\$99,462	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A140044Q6X14064 American Institutes for Research in the Behavioral Sciences	09/25/2014	\$124,671	\$5,722,607	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor

Contract Audits

Audits with Management Decisions made prior to March 31, 2015,
but with Final Action not taken as of March 31, 2016

REPORT NUMBER NAME OF CONTRACTOR	DATE OF REPORT	MANAGEMENT DECISION AMOUNTS		REASON FOR NO FINAL ACTION
		Disallowed Costs	Better Use Funds	
A140123Q7X15005 The Columbia Group, Inc.	11/14/2014	\$111,710	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A140049Q2X15009 McKing Consulting Corporation	12/04/2014	\$0	\$2,345,612	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor
A140124P2X15012 Tocci/Driscoll, A Joint Venture	12/24/2014	\$3,230,074	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A140061Q3X15017 WW Contractors, Inc.	01/29/2015	\$50,588	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A110194Q4X15008 Global Mail, Incorporated	12/03/2014	\$3,780,850	\$0	In Negotiation - Negotiations are proceeding between Contracting Officer and contractor
A140057Q3X14043 ATD-American Company	06/19/2014	\$4,895	\$0	Price/Settlement Negotiated - Negotiations have been completed between Contracting Officer and contractor

Glossary of Terms

The following definitions, based on the Inspector General Act Amendments of 1988, apply to terms used in this Semiannual Management Report:

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

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

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

Recommendation that Funds be Put to Better Use. A recommendation by the 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 completion 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. In the event that GSA management concluded no action was necessary, final action occurred when the management decision was made.

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

- **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 amount of disallowed costs was furnished by the OIG.
- **Write-offs:** For the purposes of this report, write-offs are interpreted to represent the difference between the disallowed cost and the amount successfully recovered.

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 particular fund involved, may be available for reprogramming.
- **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.



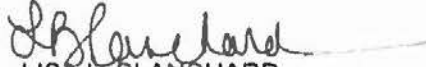
U.S. GENERAL SERVICES ADMINISTRATION
Office of the Inspector General

April 21, 2016

MEMORANDUM FOR LEROY FORD

DIRECTOR
GAO/IG AUDIT RESPONSE DIVISION (H1C)

FROM:


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

SUBJECT:

Semiannual Report to Congress on the Number
of Management Decisions

This memo is intended to relate the total management decisions for the period October 1, 2015 through March 31, 2016. The totals are based on H1C/JA Data Match Report, dated April 11, 2016 and JA's AIS database. The OIG's management decision statistics are, as follows:

Type of Audit	Number of Audits	Amount of Better Use Funds	Amount of Disallowed Cost
Preaward	43	\$ 200,587,904	\$ 3,239,062
Postaward	2	\$ 0	\$ 230,899
Internal	2	\$ 0	\$ 0
Totals	47	\$ 200,587,904	\$ 3,469,961

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


Name

Director
Title

5/3/2016
Date

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