



U.S. General Services Administration

# ADMINISTRATOR'S SEMIANNUAL MANAGEMENT REPORT TO CONGRESS



REPORT NO. 72  
OCTOBER 1, 2024 - MARCH 31, 2025



## U.S. General Services Administration

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

Contents

Message from the Administrator ..... 3

Overview ..... 4

    Management's Response to the OIG Semiannual Report to Congress ..... 4

    U.S. General Services Administration Organization ..... 4

Audit Follow-up Program ..... 5

    Organization of Audit Follow-up Program ..... 5

    Agency Audit Follow-up Official ..... 5

    Chief Financial Officer (CFO) ..... 5

    Heads of Services and Staff Offices ..... 5

Synopsis of Audit Activity ..... 6

    Audits with Disallowed Costs ..... 7

    Audits with Better Use Funds (Potential Cost Savings) ..... 8

    Audits under Appeal/Litigation ..... 9

Contract Audits ..... 10

Internal Audits ..... 11

Open OIG Recommendations Not Fully Resolved as of March 31, 2025 ..... 12

    Audits with Management Decisions and Approved Due Dates ..... 12

    Audit Responses in Development ..... 36

Glossary of Terms ..... 38

Appendix ..... 40

## 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, 2025.

GSA greatly values the 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.



Stephen Ehikian  
Acting Administrator  
U.S. General Services Administration

## Overview

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

This report, GSA's 72nd report to Congress since the implementation of the reporting requirement, presents management's perspective on audit resolution and follow-up activity for the semiannual reporting period, in addition to general statistical summaries. The data in the report indicates that GSA's audit monitoring and management activities continue to play a significant role in the efficient management of GSA operations, the accomplishment of the agency mission, and the effective use of taxpayer dollars.

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

GSA's Public Buildings Service and Federal Acquisition Service provide government-wide delivery of real estate, acquisition, and technology services. At the same time, GSA's Office of Government-wide Policy manages the development of certain government-wide policies and regulations and specific policies applicable to GSA only. GSA's 11 regions provide local support to Federal agencies nationwide, while GSA's several staff offices provide support to other GSA organizations, other Federal agencies, and the public.

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

# Audit Follow-Up Program

## *Organization of Audit Follow-up Program*

GSA has effective systems for tracking and managing audit recommendations; enhancement and modification of these systems are ongoing. GSA's management is accountable for ensuring prompt, appropriate corrective action and works with supervisors and program managers who develop remedies from identified findings and report progress in implementing solutions. Agency managers are responsible for acting on the auditor's recommendations, with the audit resolution process overseen by the Agency Audit Follow-up Official. The descriptions of the duties of the GSA officials involved in the audit follow-up process are below.

### *Agency Audit Follow-up Official*

As the Agency Audit Follow-up Official, the Deputy Administrator of General Services has overall responsibility for the audit follow-up program. This includes responsibility for ensuring the adequacy of the Agency's follow-up system, monitoring the resolution of audit recommendations, and ensuring timely implementation of corrective actions. The incumbent in this position also makes final decisions to resolve differences between Agency management and the GSA OIG.

### *Chief Financial Officer (CFO)*

The CFO provides direction and oversight to the Office of the Chief Financial Officer (OCFO) officials who manage the GSA's Audit Resolution and Follow-up System. Their responsibilities are as follows:

- Liaise with the GSA OIG and GAO for the coordination of OIG and GAO audits within GSA, and coordinate the preparation of responses and reports for the signature of the Heads of Services and Staff Offices or the Administrator, as required,
- Ensure timely and effective resolution and implementation of audit recommendations made by the GSA OIG and GAO,
- Ensure agency efficacy in the resolution of findings that cross multiple offices or agencies,
- Oversee the collection and proper accounting of monetary amounts determined due to the Government as the result of audit-related claims,
- Upon request, review past or present audit recommendations concerning GSA programs,
- Maintain automated control systems for internal and external audits that provide an accurate means for monitoring, analyzing, tracking, and documenting actions taken to implement audit recommendations, and
- Provide analysis to identify trends, minimize repeat findings, and enable preventive action.

### *Heads of Services and Staff Offices*

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

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



# Synopsis of Audit Activity

The Inspector General Act of 1978, as amended, requires the Administrator of General Services to report directly to Congress on management decisions and final actions taken on audit recommendations issued by the GSA Office of Inspector General (OIG).

This report covers the period from October 1, 2024, through March 31, 2025, and provides summaries of GSA audit activities related to:

- The implementation of GSA OIG audit report recommendations;
- Final actions not taken within one year of the management decision; and
- Audit reports and actions involving financial recommendations, including disallowed costs, funds put to better use, or both.

On October 1, 2024, GSA had 42 contract and internal audit reports pending final action. These reports included financial recommendations totaling \$224,365,563.00 (sum of row A, pages 7 and 8).

- Financial recommendations for 21 contract audits totaled \$224,343,563.00.
- Financial recommendations for 21 internal audits totaled \$22,000.00.

Between October 1, 2024, and March 31, 2025, GSA finalized management decisions on 23 audit reports related to GSA programs and operations nationwide.

- In 12 of these 23 audits, a total of \$13,603,320.00 in pre- and post-award contract costs and internal program spending—identified as having been improperly charged to the Government—was classified as disallowed costs.
- In 10 pre-award audits, the GSA OIG recommended that \$268,282,021.00 could be used more effectively if management fully implements the OIG’s recommendations (see Appendix).

During this six-month reporting period, GSA successfully completed final action on 18 audits. These actions resulted in the recovery of \$19,354,125.36 in government funds (see row C, page 7) and the identification of \$117,907,532.00 in potential future savings (see row C, page 8).

As of March 31, 2025, GSA had 39 open internal and contract audits, not including new engagements. In addition, GSA currently has four audits in litigation.



Audits with Disallowed Costs

Final Action for the 6 Months Ending March 31, 2025	Number of Audit Reports	Disallowed Costs
A. Audit reports where final action had not been taken by the commencement of the reporting period	42	\$21,419,111.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	23	\$13,603,320.00
C. Audit reports where GSA took final action during the reporting period	18	\$19,354,125.36
(i) the dollar value of disallowed costs		\$8,653,235.98
- collections.....		\$6,731,735.87
- offset.....		\$473,121.86
- property in lieu of cash.....		\$0.00
- surplus.....		\$1,448,378.25
- other.....		\$0.00
(ii) the dollar value of disallowed costs written off by management.		\$10,700,889.38
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	39	\$5,744,433.00

Audits with Better Use Funds (Potential Cost Savings)

Final action for the six-month period March 31, 2025	Number of Audit Reports	No budget Impact (Actual and Estimated)	Budget Impact
A. Audit reports where final action had not been taken by management by the commencement of the reporting period	42	\$202,946,452.00	\$0.00
B. Audit reports where GSA/OIG made management decisions during the reporting period	23	\$268,282,021.00	\$0.00
C. Audit reports where GSA took final action during the reporting period	18	\$117,907,532.00	\$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>		\$117,907,532.00	
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	39	\$367,082,285.00	\$0.00

*Audits under Appeal/Litigation*

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

<b>Audit Report Number and Name of Contractor</b>	<b>Issue Date of Report</b>	<b>Management Decision Amounts of Disallowed Costs</b>
A200986P4X21014 Balfour Beatty Construction, LLC	02/11/2021	\$0.00
A201000P4X21031 Berkel & Company Contractors, Inc.	06/09/2021	\$0.00
A200997P4X21040 Kirlin Design Build, LLC	08/27/2021	\$0.00
A201027Q7X23028 Ad Hoc LLC	07/14/2023	\$3,867,261.00

## Contract Audits

**Audits with Management Decisions made prior to March 31, 2024, with No Final Action as of March 31, 2025**

<b>Audit Report Number and Name of Contractor</b>	<b>Issue Date of Report</b>	<b>Management Decision Amounts of Disallowed Costs</b>	<b>Reason for No Final Action</b>
A200986P4X21014 Balfour Beatty Construction, LLC	02/11/2021	\$0.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A201000P4X21031 Berkel & Company Contractors, Inc.	06/09/2021	\$0.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A200997P4X21040 Kirlin Design Build, LLC	08/27/2021	\$0.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process
A201027Q7X23028 Ad Hoc LLC	07/14/2023	\$3,867,261.00	Litigation in process - The contractor has appealed the Contracting Officer's decision and the audit is now in the litigation process

# Internal Audits

## Audits with Management Decisions made prior to March 31, 2024, with No Final Action as of March 31, 2025

Audit Report Number and Title of Report	Issue Date of Report	Management Decision Amounts of Disallowed Costs	Reason for No Final Action	Projected Completion Date
A170119P6R20001  Child Care Centers in GSA-Controlled Buildings Have Significant Security Vulnerabilities	01/30/2020	\$0.00	Audit is in the Implementation Stage	08/29/2025
A210064A3F23002  GSA's Administration of Performance-Based Contracts Puts the Government at Risk of Unsatisfactory Contractor Performance and Wasted Funds	02/09/2023	\$0.00	Audit was reopened for an implementation review.	TBD
A210081Q3P23001  GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program	05/01/2023	\$0.00	Audit is in the Implementation Stage.	09/30/2025
A2200551TF23004  Audit of Security Controls for Mobile Technologies Used by GSA	09/29/2023	\$0.00	All the recommendations closed; however, the record remains open.	TBD
A220070A6F24002  GSA Purchased Chinese-Manufactured Videoconference Cameras and Justified It Using Misleading Market Research	01/23/2024	\$0.00	All the recommendations closed; however, the record remains open.	TBD
A220077P6R24002  PBS Is Not Assessing High-Risk Uses of Space by Federal Law Enforcement Agencies, Raising Safety and Security Issues	02/14/2024	\$0.00	All the recommendations closed; however, the record remains open.	TBD
(This Report Contains CUI)				

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	001	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by defining roles and responsibilities for maintaining water quality in GSA-controlled facilities.  Original due date: 01/31/2025 Current due date: 07/21/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002A	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that water quality is maintained through consistent policies and practices nationwide.  Original due date: 07/31/2025 Current due date: 07/31/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002B	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that deviations to PBS's Drinking Water Quality Management policy and the PBS water safety guidance are approved by PBS's Central Office.  Original due date: 07/31/2025 Current due date: 07/31/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	002C	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that any water safety policies or guidance developed by regional offices do not contradict policies and guidance issued at the national level.  Original due date: 07/31/2025 Current due date: 07/31/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities  (continued)	07/22/2024	003	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that PBS's water safety activities are incorporated into O&M contracts, recorded in PBS's NCMMS, and overseen by PBS personnel.  Original due date: 07/31/2025 Current due date: 07/31/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	004	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by incorporating PBS's water safety oversight responsibilities into quality assurance surveillance plans for O&M contracts to ensure contractor compliance with water safety activities.  Original due date: 01/31/2025 Current due date: 07/21/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	005	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring that PBS personnel and O&M contractors have access to tenant spaces so flushing can be performed.  Original due date: 01/31/2025 Current due date: 07/21/2025



# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities  (continued)	07/22/2024	006	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by amending O&M and other contracts to ensure that energy efficiency and water conservation requirements do not conflict with PBS's Drinking Water Quality Management policy and the PBS water safety guidance.  Original due date: 01/31/2025 Current due date: 07/21/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	008	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by ensuring water quality test results, especially those above EPA's action levels are communicated timely to building tenants, GSA child care center operators, and parents and guardians of affected children.  Original due date: 07/31/2025 Current due date: 07/31/2025
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities	07/22/2024	009A	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by amending and implementing PBS's Drinking Water Quality Management policy to include reduced occupancy or decreased water usage as additional criteria for lead, copper, Legionella bacteria, and other contaminant testing.  Original due date: 07/31/2025 Current due date: 07/31/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A201018P4R24005  Audit of GSA's Response to COVID-19: PBS Faces Challenges to Ensure Water Quality in GSA-Controlled Facilities  (continued)	07/22/2024	009B	OIG recommends that the PBS Commissioner provide appropriate oversight to ensure water is safe to occupants in its buildings by amending and implementing PBS's Drinking Water Quality Management policy to ensure requirements in PBS's Drinking Water Quality Management policy, its companion Desk Guide for Drinking Water Quality Management, and the PBS water safety guidance are incorporated into the amended policy, unless there are safety reasons why such requirements cannot or should not be incorporated.  Original due date: 01/31/2025 Current due date: 07/21/2025
A210081Q3P23001  GSA's Fiscal Year 2020 Transactional Data Reporting Pilot Evaluation Provides an Inaccurate Assessment of the Program.	05/01/2023	002B	OIG recommends that the GSA Administrator, FAS Commissioner, and Associate Administrator of the Office of Government-wide Policy, address the problems with the TDR data and usage as described in this report within 1 year of report issuance. To do so, the FAS Commissioner should, at a minimum verify the accuracy and completeness of all TDR data.  Original due date: 09/30/2025 Current Due Date: 09/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	001	OIG recommends that the PBS Commissioner establish supplemental policies, training, and oversight procedures to ensure contractors comply with federal regulations when using drones on federal buildings, grounds, and property, regardless of funding sources.  Original due date: 08/29/2025 Current due date: 08/29/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	002	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region implement controls and training to ensure that PBS contracting staff use proper contract vehicles to procure construction contracts so that the Competition in Contracting Act is not violated.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	003A	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff are trained on their responsibilities with respect to documenting and supporting independent government estimates and price reasonableness determinations.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	003B	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff are trained on their responsibilities with respect to segregating duties performed in making price reasonableness determinations.  Original due date: 04/30/2025 Current due date: 04/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border  (continued)	09/24/2024	004A	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to acquisition planning.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	004B	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to evaluating contractor's experience and past performance prior to awarding a contract to ensure the contractor is qualified to perform the work.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	004C	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to establishing and obtaining a construction warranty and performance and payment bonds for construction contracts.  Original due date: 04/30/2025 Current due date: 04/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border  (continued)	09/24/2024	004D	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that the PBS contracting staff responsible for the administration of construction contracts and task orders are trained on their responsibilities with respect to entering accurate and complete contract information in FPDS-NG.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	005	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region establish controls to ensure compliance with GSA environmentally preferable material standards and report accurate information to the taxpayers.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	006	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region properly train regional PBS contracting staff on the proper management, usage, and oversight of drones and drone operators on PBS projects in accordance with applicable laws, regulations, and GSA policies.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	007	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region implement controls and training to ensure that PBS contracting staff provide adequate oversight and do not violate small business subcontracting limitations to create "pass-through" environments for large or ineligible businesses.  Original due date: 04/30/2025 Current due date: 04/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border  (continued)	09/24/2024	008	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region ensure that PBS contracting staff comply with security clearance requirements and that contractors working on government contracts have the appropriate clearances.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	009	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region establish controls to ensure that CORs review certified payroll records and perform labor interviews, as appropriate, prior to approval of invoices to verify that contractor and subcontractor employees are paid in accordance with federal Construction Wage Rate Requirements.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	010	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region establish controls to ensure that PBS contracting staff properly evaluate independent government estimates to ensure the government is not overpaying for contractor services and provide oversight to ensure contractors perform required services.  Original due date: 04/30/2025 Current due date: 04/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border  (continued)	09/24/2024	011A	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region train PBS contracting staff on their responsibilities with respect to closing out the contract files in accordance with the FAR.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	011B	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region train PBS contracting staff on their responsibilities with respect to completing contractor performance assessment reports within 120 calendar days, in accordance with the CPARS guide.  Original due date: 04/30/2025 Current due date: 04/30/2025
A220036P2R24008  Oversight of PBS's Projects Funded by the Infrastructure Investment and Jobs Act: Audit of Paving Project at New York State's Northern Border	09/24/2024	011C	OIG recommends that the PBS Regional Commissioner for the Northeast and Caribbean Region train PBS contracting staff on their responsibilities with respect to preparing and implementing oversight procedures to ensure contract files include complete and accurate contract documentation in accordance with the FAR, GSAM, and other applicable policies.  Original due date: 04/30/2025 Current due date: 04/30/2025
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: 07/31/2025



# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## 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  (continued)	08/06/2024	002	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop oversight mechanisms to enforce compliance with the RPA policy and ensure that controls are operating effectively.  Original due date: 07/31/2025 Current due date: 07/31/2025
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	004	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) review all system security plans that bots currently interact with to determine if they address bot and non-person entity access. Update the system security plans, as needed.  Original due date: 07/31/2025 Current due date: 07/31/2025
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	006	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) review all system security plans that bots currently interact with to determine if the security controls need to be updated. Update the system security plans, as needed.  Original due date: 01/31/2025 Current due date: 07/31/2025
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	007A	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop a comprehensive process for removing bot custodian and bot developer access for decommissioned bots and GSA systems that aligns with GSA's CIO-IT Security-01-07, IT Security Procedural Guide: Access Control (AC) (access control policy).  Original due date: 07/31/2025 Current due date: 07/31/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## 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  (continued)	08/06/2024	007B	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop a comprehensive process for removing bot custodian and bot developer access for decommissioned bots and GSA systems that tracks and documents that access has been removed.  Original due date: 07/31/2025 Current due date: 07/31/2025
A230020BTF24004  GSA Should Strengthen the Security of Its Robotic Process Automation Program	08/06/2024	007C	OIG recommends that GSA's Chief Financial Officer and Chief Information Officer (CIO) develop a comprehensive process for removing bot custodian and bot developer access for decommissioned bots and GSA systems that incorporates the process into the RPA policy.  Original due date: 07/31/2025 Current due date: 07/31/2025
A230032P2R24004  Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight	05/03/2024	001	OIG recommends that the PBS Commissioner ensure that PBS contracting officials emphasize the evaluation of O&M contractors' proposed staffing and communicate with onsite PBS staff prior to contract award to ensure contract terms and conditions can be fully met.  Original due date: 11/29/2024 Current due date: 04/30/2025
A230032P2R24004  Building Maintenance Contractors Are Not Complying with Their GSA Contracts Due to Poor Performance and Ineffective Oversight	05/03/2024	002A	OIG recommends that the PBS Commissioner ensure that PBS contracting officials confirm and enforce O&M contractor compliance with contractual requirements governing "Personnel" and "Contractor Key Personnel".  Original due date: 04/30/2025 Current due date: 04/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

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

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230040Q3P24002  FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	001A	<p>OIG recommends that the FAS Commissioner establish an oversight process for CSP-based contracts undergoing consolidation to ensure contracting personnel comply with General Services Administration Acquisition Regulation (GSAR) 538.270-1 and FAS PAP 2021-05: and gather supporting documentation to determine a contractor's most favored customer pricing for use in negotiation objectives.</p> <p>Original due date: 09/30/2025 Current due date: 09/30/2025</p>
A230040Q3P24002  FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	001B	<p>OIG recommends that the FAS Commissioner establish an oversight process for CSP-based contracts undergoing consolidation to ensure contracting personnel evaluate supporting documentation to verify a clear and relevant relationship between supporting documentation and each of the proposed prices it is meant to substantiate.</p> <p>Original due date: 09/30/2025 Current due date: 09/30/2025</p>
A230040Q3P24002  FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts	09/30/2024	002	<p>OIG recommends that the FAS Commissioner establish an oversight process for TDR pilot contracts undergoing consolidation to ensure contracting personnel do not rely solely on contract-level pricing tools; and, if prices paid data is not available, prioritize obtaining recent invoices or other than certified cost or pricing data from the contractor before relying on non-prices paid information.</p> <p>Original due date: 09/30/2025 Current due date: 09/30/2025</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230040Q3P24002  FAS Should Strengthen Its Price Analyses When Consolidating Multiple Award Schedule Contracts  (continued)	09/30/2024	003	OIG recommends that the FAS Commissioner re-evaluate previously consolidated MAS contracts to ensure that added products or services were evaluated to meet federal regulations and GSA policy requirements.  Original due date: 09/30/2025 Current due date: 09/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001A	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs maintain complete contract files.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001B	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs verify that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	001C	OIG recommends that the PBS NCR Regional Commissioner improve management oversight to ensure that PBS NCR contracting officers and CORs enforce contractor compliance with subcontracting limitations required for sole-source 8(a) program contracts.  Original due date: 05/30/2025 Current due date: 05/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed  (continued)	08/09/2024	002A	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to maintaining complete contract files.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	002B	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to verifying that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	002C	OIG recommends that the PBS NCR Regional Commissioner train PBS NCR contracting officers and CORs on their duties and responsibilities with respect to enforcing contractor compliance with subcontracting limitations required for sole-source 8(a) program contracts.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004A	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contract files are complete.  Original due date: 05/30/2025 Current due date: 05/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed  (continued)	08/09/2024	004B	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contractor and subcontractor employees are paid in accordance with Construction Wage Rate Requirements.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230043PRR24006  Basic Repairs and Alterations Project for the Central Heating Plant in Washington, D.C. Was Not Effectively Managed	08/09/2024	004C	OIG recommends that the PBS NCR Regional Commissioner conduct a review of PBS NCR's current basic repairs and alterations contracts to ensure that contractors are complying with limitations on subcontracting for sole-source 8(a) program contracts.  Original due date: 05/30/2025 Current due date: 05/30/2025
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	001	OIG recommends that the FAS Commissioner conduct a review of all active AAS Level 2 contracts to ensure that all contract security classifications adhere to AAS's current policy and definitions.  Original due date: 06/30/2025 Current due date: 06/30/2025
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	002	OIG recommends that the FAS Commissioner consolidate and improve contract security classification guidance to provide more detail and clarity for AAS contracting personnel.  Original due date: 08/29/2025 Current due date: 08/29/2025



# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	003A	OIG recommends that the FAS Commissioner update existing controls to monitor and ensure compliance with contract security classifications by including a review of the security classification level in contract file transfer checklists.  (continued)
			Original due date: 12/31/2024 Current due date: 12/31/2024
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	003B	OIG recommends that the FAS Commissioner update existing controls to monitor and ensure compliance with contract security classifications by verifying compliance with AAS security classification policies during existing internal contract reviews.  Original due date: 08/29/2025 Current due date: 08/29/2025
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	004B	OIG recommends that the FAS Commissioner implement ASSIST controls to ensure accuracy and integrity of contract security classifications by limiting the ability to edit contract data to only the assigned acquisition personnel and their supervisory chain.  Original due date: 08/29/2025 Current due date: 08/29/2025
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts	09/16/2024	005	OIG recommends that the FAS Commissioner strengthen AAS policy to require AAS Level 3 contracting officers to have adequate security clearances and establish a plan to initiate the security clearance process for affected contracting officers.  Original due date: 08/29/2025 Current due date: 08/29/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A230065Q3P24001  FAS's Office of Assisted Acquisition Services Should Improve Its Oversight and Administration of Classified Contracts  (continued)	09/16/2024	006	OIG recommends that the FAS Commissioner provide AAS contracting personnel with training on any updated policies or guidance implemented in response to the audit findings.  Original due date: 10/31/2025 Current due date: 10/31/2025
A240018PRR24007  Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	001A	OIG recommends that the PBS NCR Regional Commissioner take immediate actions to address the fire safety deficiencies at the GSA HQ building by promptly ensuring that all fire doors are inspected, repaired, or replaced for proper functionality and compliance with safety standards and fire codes.  Original due date: 07/31/2025 Current due date: 07/31/2025
A240018PRR24007  Fire Safety and Accessibility Deficiencies at GSA Headquarters Building in Washington, D.C.	08/12/2024	002A	OIG recommends that the PBS NCR Regional Commissioner take immediate actions to improve management oversight of its facilities to reassess compliance with Architectural Barriers Act Accessibility Standards (ABAAS) and OSHA requirements at the GSA HQ building by reviewing designated wheelchair-accessible restrooms to ensure individuals with disabilities have easy access and adjusting any restroom doors to fall within the acceptable range for accessibility.  Original due date: 07/31/2025 Current due date: 07/31/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## 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	001	OIG recommends that GSA's Chief Information Officer correct the geospatial data quality deficiencies identified in the report.  Original due date: 07/31/2025 Current due date: 07/31/2025
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: 09/30/2025
A240028ITF24006  Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	003	OIG recommends that GSA's Chief Information Officer strengthen the data validation process for the IOLP and FRPP MS datasets to address the geospatial data quality deficiencies identified in the report.  Original due date: 09/30/2025 Current due date: 09/30/2025
A240028ITF24006  Audit of GSA's Compliance with the Geospatial Data Act of 2018	09/30/2024	004A	OIG recommends that GSA's Chief Information Officer establish a process to ensure GSA searches existing geospatial data before procuring new data, including ensuring the GIS COE is notified of future geospatial data needs prior to awarding a new contract for geospatial data.  Original due date: 05/30/2025 Current due date: 05/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## 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  (continued)	09/30/2024	004B	OIG recommends that GSA's Chief Information Officer establish a process to ensure GSA searches existing geospatial data before procuring new data, including improving Agency-wide awareness of the requirement to search existing geospatial data prior to awarding a new contract for geospatial data.  Original due date: 09/30/2025 Current due date: 09/30/2025
A240031H5F24005  Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	001	OIG recommends that the GSA Chief Administrative Services Officer work with the GSA Federal Acquisition Service program officials to implement messaging to travel cardholders on the proper use of government rideshare contracts.  Original due date: 08/29/2025 Current due date: 08/29/2025
A240031H5F24005  Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	002	OIG recommends that the GSA Chief Administrative Services Officer continue training related to use of the government travel card in rideshare applications.  Original due date: 08/29/2025 Current due date: 08/29/2025
A240031H5F24005  Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	003	OIG recommends that the GSA Chief Administrative Services Officer continue to remind travelers in training and in the Concur travel system to not pay sales or occupancy taxes in tax-exempt states.  Original due date: 08/29/2025 Current due date: 08/29/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240031H5F24005  Audit of GSA's Fiscal Year 2023 Travel Card Program  (continued)	09/24/2024	004	OIG recommends that the GSA Chief Administrative Services Officer create the questionable charges report according to the requirements of GSA's Charge Card Management Plan to ensure that all charges are screened and that questionable charges are identified and investigated.  Original due date: 08/29/2025 Current due date: 08/29/2025
A240031H5F24005  Audit of GSA's Fiscal Year 2023 Travel Card Program	09/24/2024	005	OIG recommends that the GSA Chief Administrative Services Officer update the questionable charges report to ensure the results are complete. These updates should include a higher level of detail to ensure timely resolution and response, and capture employee name changes or separations from the Agency.  Original due date: 08/29/2025 Current due date: 08/29/2025
JE24-001  GSA Lacks Adequate Controls Over Foreign Gifts and Decorations	04/18/2024	004	OIG recommends that the Assistant Commissioner of the Office of General Supplies and Services should conduct a security risk assessment to determine the risks of possible theft or loss of foreign gifts and decorations at both storage locations and throughout the lifecycle of the program.  Original due date: 04/30/2025 Current due date: 04/30/2025

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

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

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	001A	<p>OIG recommends that the Public Buildings Service Region 1 Service Centers Division, in conjunction with the O'Neill Federal Building FSC, should formally address or officially accept the risk of the seven inadequately implemented facility security countermeasures.</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	001B	<p>OIG recommends the Public Buildings Service Region 1 Service Centers Division, in conjunction with the O'Neill Federal Building FSC, should formally address or officially accept the risk of the three inadequately implemented childcare center security requirements.</p> <p>Original due date: 04/30/2025 Current due date: 04/30/2025</p>
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	002A	<p>The OIG recommends that the Boston Service Center Branch Chief, as acting FSC Chair, should ensure that the FSC holds the required minimum of two meetings per year.</p> <p>Original due date: 01/31/2025 Current due date: 01/31/2025</p>



# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audits with Management Decisions and Approved Due Dates

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	002B	<p>The OIG recommends that the Boston Service Center Branch Chief, as acting FSC Chair, should ensure that the FSC records meeting minutes for every meeting.</p> <p>Original due date: 08/29/2025 Current due date: 08/29/2025</p>
JE25-001  Security Inspection of the Thomas P. O'Neill, Jr. Federal Building	10/16/2024	002C	<p>The OIG recommends that the Boston Service Center Branch Chief, as acting FSC Chair, should require that all tenant agencies provide training documentation for their FSC representatives.</p> <p>Original due date: 08/29/2025 Current due date: 08/29/2025</p>

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
JE25-002  Evaluation of GSA's Site Selection Process for the Relocation of the Federal Bureau of Investigation's Headquarters	02/03/2025	001	OIG recommends that the Administrator should require all GSA personnel involved with the FBI headquarters relocation project and any future projects to review and ensure records created via text messages and chats from any device are preserved within a GSA system to comply with the Federal Records Management regulations.
JE25-002  Evaluation of GSA's Site Selection Process for the Relocation of the Federal Bureau of Investigation's Headquarters	02/03/2025	002A	OIG recommends that the PBS Commissioner should establish policies on developing, changing, and approving site selection plans to ensure that the criteria and any changes are sufficiently justified and supported.
JE25-002  Evaluation of GSA's Site Selection Process for the Relocation of the Federal Bureau of Investigation's Headquarters	02/03/2025	002B	OIG recommends that the PBS Commissioner should establish policies and processes to ensure that the site selection data is relevant, accurate, complete, and current.
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	001	OIG recommends that the Acting GSA Administrator develop and implement a consistent methodology to collect daily occupancy data and implement appropriate controls to ensure that the data produced is consistent, reliable, and accurate.
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	002	OIG recommends that the Acting GSA Administrator develop and implement a centralized approach for managing GSA's internal space and meeting its space utilization target.
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	003A	OIG recommends that the Acting GSA Administrator improve the management of GSA's occupancy agreements (OAs). Specifically, GSA should conduct a comprehensive review of Occupancy Agreement Space Inventory System (OASIS) and verify and validate that there are no discrepancies in the OA space reporting for GSA-occupied space.

# Open OIG Recommendations Not Fully Implemented as of March 31, 2025 (cont.)

## Audit Responses in Development

Audit Report Number and Title of Report	Issue Date of Report	Recommendation Number	Recommendation Text
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	003B	OIG recommends that the Acting GSA Administrator improve the management of GSA's occupancy agreements (OAs). Specifically, GSA should develop a process to periodically review and verify that OAs are properly cancelled in Occupancy Agreement Space Inventory System (OASIS) and ensure that all notifications and supporting documents are properly tracked in OASIS in accordance with the space release process.
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	003C	OIG recommends that the Acting GSA Administrator improve the management of GSA's occupancy agreements (OAs). Specifically, GSA should correct the \$520,155.69 of imputed rent for the PBS space in the U.S. Department of the Interior headquarters building that GSA no longer occupies.
A240044PRR25001  GSA Is Not Effectively Managing Its Internal Space to Reflect Occupancy Changes	03/19/2025	004	OIG recommends that the Acting GSA Administrator update PBS's Standard Operating Procedure, Release of Space Actions to reflect the current operating environment.

## Glossary of Terms

The following definitions, based on the Inspector General Act Amendment of 1978, apply to terms used in this Semiannual Management Report:

**Questioned Costs** Costs questioned by the OIG 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 of Terms (cont.)

actions used by GSA management to resolve questioned costs in an audit report.

- **Audit reports on which management decisions made during the period:** Data pertaining to the number of audit reports on which management decisions made during the period and the associated amount of disallowed costs furnished by GSA OIG
- **Write-offs:** For the purposes of this report, write-offs represent a management decision not to recover the disallowed cost cited by the OIG report.

**Management Actions - Better Use Funds** The following is a list of the different management actions used by GSA management to resolve the "better use" of funds in an audit report.

- **Better Use Funds:** The figure represents amounts cited as "cost avoidance" and "funds to be put to better use," as agreed to by GSA management and the OIG. Prior to April 1990, no funds were identified by the OIG specifically as "funds to be put to better use," and no management decisions were issued based on the consideration of "better use" of funds.
- **Budget Impact Funds:** Funds identified as "budget impact" involve the obligation process. Audit-related savings of these funds, depending on the fund involved, may be available for another use.
- **No Budget Impact Funds:** Funds identified as "no budget impact" are composed of estimated and actual amounts, and do not involve obligated monies, and, therefore, cannot be construed as having a material effect on GSA's appropriated funds.
- **Audit reports on which management decisions were made during the period:** Data pertaining to the number of audit reports on which management decisions were made during the period and the associated dollar amounts agreed to by management were furnished by the OIG.
- **Value of recommendations that management concluded should not or could not be calculable:** Management was unable to determine the award amounts and "better use funds" implemented since the amount is included in the overall award to the prime contractor and savings could not be determined.

Appendix



Office of Audits  
Office of Inspector General  
U.S. General Services Administration

April 1, 2025

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

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

Digitally signed by LISA  
BLANCHARD  
Date: 2025.04.01 14:41:34  
+04'00'

SUBJECT: Semiannual Report to the Congress on the Number  
of Management Decisions

This memo is intended to relate the total management decisions for the period  
October 1, 2024 through March 31, 2025. The totals are based on BA/JA Data  
Match Report, dated April 1, 2025 and JA's AMIS database. The OIG's  
management decision statistics are, as follows:

Type of Audit	Number of Audits	Amount of Better Use Funds	Amount of Disallowed Cost
Preaward	10	\$ 268,282,021	\$ 1,468,602
Postaward	2	\$ 0	\$ 12,134,718
Internal	9	\$ 0	\$ 0
Totals	21	\$ 268,282,021	\$ 13,603,320

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

  
Name

Director, Audit  
Management  
Title

4/1/25  
Date



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