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134195

July 1987

ADP, IRM & Telecommunications 1986

040284

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July 1987

**ADP, IRM &
Telecommunications
1986**

U.S. GENERAL ACCOUNTING OFFICE

CHARLES A. BOWSHER,
COMPTROLLER GENERAL OF THE UNITED STATES

Document processing and analysis, data base management, and photo-composition services in the production of the **ADP, IRM & Telecommunications Bibliography** were provided by the GAO Information Handling and Support Facility, operated by RCA/OMS under GAO Contract Number 7130165.

FOREWORD

Increasingly, agencies are relying on computers, automatic data processing (ADP), information resource management (IRM), and telecommunications (TC) to help at all levels of management. The use and cost of these technologies call for knowledgeable and effective management of available resources and appropriate auditing.

Appropriate auditing of management encompasses a review of an agency's history to see if current problems were noted before and, if so, how they were addressed. To help auditors identify recurring ADP problems, the U.S. General Accounting Office (GAO), over the past few years, has issued bibliographies listing most GAO reports, decisions, letters, and other documents dealing with ADP, IRM, and TC. These bibliographies have been issued annually since 1981. They include documents issued between 1976 and 1986.

<u>Document No.</u>	<u>Document Date</u>	<u>Period Covered</u>	<u>Area</u>
AFMD-81-85	September 1981	1976-1980	ADP
AFMD-82-50	April 1982	1981*	ADP
AFMD-83-53	May 1983	1982*	ADP
IMTEC-84-9	April 1984	1983*	ADP/IRM/TC
IMTEC-85-9	April 1985	1984*	ADP/IRM/TC
IMTEC-86-9	March 1986	1985*	ADP/IRM/TC
IMTEC-87-18	July 1987	1986*	ADP/IRM/TC

*Contains some prior year documents not previously identified.

Working with existing and future issues, one will be able to follow the history of major problems with ADP, IRM, and TC and perhaps trace their resolution. Although GAO's Information Management and Technology Division is now primarily responsible for these issues, the material covered in this bibliography represents the total ADP, IRM, and TC-related effort of all of GAO.

INTRODUCTION

This bibliography contains citations and abstracts of ADP, IRM, and telecommunications-related documents made available by GAO during 1986. Included are references to audit reports, staff studies, speeches, testimonies, Comptroller General decisions, and other documents. You may use the bibliography for a variety of purposes, including in-depth research into a specific topic, searching for a particular document, maintaining current awareness, and general browsing.

HOW TO USE THE BIBLIOGRAPHY

The bibliography is divided into a CITATION SECTION (white pages) and an INDEX SECTION (yellow pages).

The CITATION SECTION consists of brief descriptions of the documents and often includes an informative abstract. Some or all of the following information is in each citation, as appropriate.

- **Title or subtitle**
- **Type, date, and pagination**
- **Author or witness**
- **GAO issue areas**
- **Agencies or organizations concerned**
- **Congressional Committees, Members of Congress, or agencies to whom the document is specifically relevant**
- **Law and/or related statutory regulatory authorities upon which the document is based**
- **GAO contract**

The INDEX SECTION is the key for locating references to documents cited in this bibliography. It is composed of four indexes that classify information according to:

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Agency/Organization

(Includes both federal agencies and nongovernmental corporate bodies)

Congressional

(Includes entries under relevant congressional committees and individual Representatives and Senators)

Document Number

(Includes entries arranged by report number and/or B-number—GAO's internal file system—and date)

Reference from the index entries to the corresponding citations is provided by a unique six-digit accession number assigned to each citation. You should also use the accession number to request copies of the document described in the CITATION SECTION.

A sample entry is shown opposite page one of the CITATION SECTION and at the beginning of each index.

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**CITATION
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SAMPLE CITATION

Accession Number ————— **125545**

Title/Subtitle (Invented Titles Are Bracketed) ————— **Allegations of Contract Buy-In and Substantial Cost Increases in the Navy's Standard Automated Financial System.** IMTEC-85-2; B-214403. **October 30, 1984.** 9 pp. plus 3 appendices (18 pp.).

Document Date —————

Type of Document ————— **Report to John F. Lehman, Jr., Secretary, Department of the Navy; by Warren G. Reed, Director, GAO Information Management and Technology Division.**

GAO Issue Area (Code Numbers in Parentheses) ————— **Issue Area:** Improving Financial Management: Other Issue Area Work (7091); Information Management and Technology: Other Issue Area Work (7191).

Budget Function (Code Numbers in Parentheses) ————— **Budget Function:** National Defense: Department of Defense - Procurement and Contracts (051.2).

Congressional Relevance ————— **Organization Concerned:** Department of the Navy; Computer Sciences Corp

Abstract ————— **Congressional Relevance:** Sen. William Proxmire. **Authority:** NAVCOMPT Manual para. 074723-3d.

Recommendations to Agencies ————— **Abstract:** In response to a congressional request, GAO reviewed allegations made regarding the Navy's Standard Automated Financial System that: (1) the contractor "bought in" on the contract; (2) the Navy had decided to proceed with the project even though costs have substantially increased; and (3) project costs may increase to \$200 million. **Findings/Conclusions:** GAO did not find sufficient evidence to conclude that the contractor purposely made a low offer knowing that future modifications would be required and could be used to make up the understated amount. However, GAO found that project and contract costs have increased substantially because the original design concept was expanded, certain costs were not included in the original estimates, and the system's complexity was initially underestimated by both the contractor and the Navy. GAO also found that the Navy's decision to proceed with the project was based on mission needs, contractor commitments, and Navy project management improvements. The contracting officer felt that these factors outweighed concern over increased costs. Although GAO could not substantiate the allegation that project costs may rise to \$200 million, GAO believes that the costs are susceptible to future increases because the Navy does not have specific cost containment plans. **Recommendation To Agencies:** The Secretary of the Navy should direct the Assistant Secretary for Financial Management to firmly set the Navy's system requirements and ensure that the contractor provides fully documented design specifications at the end of the design phase as required by the contract. The Secretary of the Navy should direct the Assistant Secretary for Financial Management to prepare an updated economic analysis to compare current benefits, or those of a reduced system, with current project cost estimates, including all costs in accordance with NAVCOMPT manual, paragraph 074723-3d, and an updated cost-to-complete estimate from the contractor. The Secretary of the Navy should direct the Assistant Secretary for Financial Management to develop a contingency plan to identify alternative courses of action for management to contain costs and ensure cost-effective results.

Document/Report Number
 Pagination
 Addressee
 Author
 GAO Contact
 Agency/Organization Concerned
 Legislative Authority
 Findings/Conclusions

126148

[*Review of the Activities of the House Office Equipment Service for the Year Ended June 30, 1984*]. AFMD-85-27; B-114865. February 1, 1985. 1 p. plus 4 enclosures (5 pp.). *Report* to Benjamin J. Guthrie, Clerk, House of Representatives; Clerk of the House; by Henry Eschwege, (for Charles A. Bowsher, Comptroller General).

Issue Area: Improving Financial Management: Audit Agency, Corporation, Legislative Branch, and Pension Fund Financial Statements (7014).

Contact: Accounting and Financial Management Division.

Budget Function: General Government: Legislative Functions (801.0).

Organization Concerned: House of Representatives: Clerk of the House; House of Representatives: Office Equipment Service.

Congressional Relevance: Congress.

Abstract: GAO examined the schedule of purchased equipment accounts and schedule of costs based on records maintained by the House Office Equipment Service for the year ended June 30, 1984.

Findings/Conclusions: GAO found that the schedules presented fairly the purchased equipment accounts and costs of the House Office Equipment Service for the year ended June 30, 1984, in accordance with generally accepted government auditing standards applied in a consistent manner.

126216

Improved Efforts Needed To Relieve Medicaid From Paying for Services Covered by Private Insurers. HRD-85-10; B-204545. February 12, 1985. 31 pp. plus 2 appendices (9 pp.). *Report* to Congress; by Charles A. Bowsher, Comptroller General.

Issue Area: Health Financing: Other Issue Area Work (5191).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (551.0).

Organization Concerned: Department of Health and Human Services; Health Care Financing Administration; Social Security Administration.

Congressional Relevance: *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Energy and Commerce; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Finance; Congress.

Authority: Social Security Act (42 U.S.C. 1396).

Abstract: GAO reviewed six states' administration of Medicaid programs to assess the extent and effectiveness of their efforts to reduce Medicaid program costs by using other available health care resources. In addition, GAO described how state Medicaid practices for identifying and collecting private health insurance could be improved through more oversight by the Health Care Financing Administration (HCFA).

Findings/Conclusions: GAO found that: (1) when determining eligibility for Medicaid, three states asked only general questions about insurance resources; (2) in three other states, when recipients acknowledged having insurance coverage, caseworkers often failed to follow up and obtain the information necessary to use the insurance; (3) four states did not have ongoing programs to identify potential insurance coverage by computer-matching Medicaid files with other state data sources; (4) there was limited follow-up by the states to determine whether a liability insurer could be responsible for a claim; and (5) the Social Security Administration could help states better identify Medicaid recipient insurance resources by obtaining more insurance information for supplemental security income recipients. GAO also found that the administrative work involved in seeking recovery of Medicaid costs from liable insurers limits the amount states try to recover. Finally, GAO found that HCFA focuses its oversight of state practices related to recipient insurance resources on compliance reviews. These reviews have not identified some major weaknesses, and HCFA has not consistently gotten states to adopt the improvements which it suggested

because there are no specific regulatory standards on how states should identify and use Medicaid recipients' insurance resources.

Recommendation To Agencies: The Secretary of Health and Human Services should direct the Administrator, HCFA, to implement one of two options. One alternative is to use the HCFA quality control program to influence states to improve their practices for identifying and applying health and liability insurance by: (1) developing quality control program sampling procedures that would determine the amount of erroneous payments due to unrecovered health and liability insurance; and (2) determining an acceptable level of performance, after a base error rate is established, and requiring that states not meeting these performance standards lose the federal share of erroneous payments exceeding the target error rates. The Secretary of Health and Human Services should direct the Administrator, HCFA, to implement one of two options. One alternative is to strengthen the HCFA oversight of state practices for using available health and liability insurance resources by issuing regulations that require specific practices that include: (1) using interview forms that ask the Medicaid applicants a series of questions designed to detect available insurance resources; (2) establishing procedures for obtaining needed information about the Medicaid applicants' insurance coverage; (3) requiring states to use their available state automated data bases to identify sources of insurance available to Medicaid recipients; (4) using effective follow-up procedures to recover from insurers responsible for paying claims covering accident-related injuries; and (5) using a cost avoidance system that avoids paying claims where states have indications that health insurance resources are available to pay the claims.

126336

Requirements for Recurring Reports to the Congress. AFMD-85-4. 1985. 790 pp. by Charles A. Bowsher, Comptroller General. Refer to Testimony, June 4, 1986, Accession Number 130002.

Contact: Accounting and Financial Management Division.

Organization Concerned: Government-Wide.

Authority: Congressional Budget and Impoundment Control Act of 1974 (P.L. 93-344; 31 U.S.C. 1112 et seq.).

Abstract: This publication describes the requirements for statutory and nonstatutory recurring reports to Congress from the executive, legislative, and judicial branches of the federal government and from independent agencies and federally chartered corporations.

126400

Summaries of Conclusions and Recommendations on the Operations of Civil Departments and Agencies. OIRM-85-1; B-205879. February 28, 1985. 419 pp. *Report* to Rep. Jamie L. Whitten, Chairman, House Committee on Appropriations; Sen. Mark O. Hatfield, Chairman, Senate Committee on Appropriations; by Charles A. Bowsher, Comptroller General.

Contact: Office of Information Resources Management.

Budget Function: General Government (800.0).

Organization Concerned: Government-Wide.

Congressional Relevance: *House* Committee on Appropriations; *Senate* Committee on Appropriations; *Rep.* Jamie L. Whitten; *Sen.* Mark O. Hatfield.

Abstract: GAO provided summaries of conclusions and recommendations resulting from its audits and other reviews of federal civil departments and agencies. GAO summarized those recommendations on which no satisfactory legislative or administrative actions have been taken or are being taken. GAO submitted the summaries for use in congressional review of budget requests for fiscal year 1986.

126452

DOD Should Adopt a New Approach To Analyze the Cost Effectiveness of Small Hospitals. HRD-85-21; B-217767. March 15, 1985. 39 pp. plus 4 appendices (48 pp.). *Report* to Caspar W. Weinberger, Secretary, Department of Defense; by Richard L. Fogel, Director, GAO Human Resources Division.

Issue Area: Health Delivery and Quality of Care: Federal Health Care Agencies' Plans for the Number and Mix of Beds and Professional Services (5202); Health Delivery and Quality of Care: Effectiveness of DOD and VA Programs in Encouraging, Measuring, Monitoring, and Ensuring Efficient Delivery of Health Services (5204).

Contact: Human Resources Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0); Health: Health Planning and Construction (551.3).

Organization Concerned: Department of Defense.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Services: Military Installations and Facilities Subcommittee; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services: Military Construction Subcommittee.

Authority: P.L. 98-21. P.L. 97-174. P.L. 97-337. 10 U.S.C. 1074 et seq.

Abstract: GAO discussed the need for the Department of Defense (DOD) to adopt a new approach to analyzing the cost-effectiveness of providing inpatient services at small hospitals. **Findings/Conclusions:** GAO found, through its studies of nonfederal hospitals, that smaller hospitals are less economical to operate than larger ones. The studies indicate that the most economical hospital size is between 200 and 300 beds. GAO also found that, in fiscal year (FY) 1983, DOD operated 69 hospitals having daily inpatient loads of 50 or less. The cost to operate these hospitals totalled about \$506 million. Using a model that compared the costs of operating small military hospitals to the estimated costs of converting them to outpatient clinics, GAO found that DOD could have saved \$3.9 million in FY 1981 costs had it converted smaller hospitals to clinics.

Recommendation To Agencies: The Secretary of Defense should direct the Assistant Secretary of Defense for Health Affairs and the Surgeons General of the Army, Navy, and Air Force to: (1) develop criteria to determine when providing inpatient services at small military hospitals is economical and necessary to meet the wartime or peacetime benefit missions; the criteria should include the minimum work load needed to justify offering inpatient care, the distance to other civilian or federal hospitals, alternative treatment settings for active duty patients who require limited care, and other relevant considerations; (2) use a methodology similar to the one discussed in this report, and analyze each small military hospital in the direct care system to determine its potential for conversion to an outpatient clinic; and (3) perform such analyses before requesting funds from Congress, or before expending any already approved funds, for reconstructing or renovating any small hospital in the DOD system.

126530

[Applicability of OMB Circular A-76 to Personnel Reductions in the Department of Health and Human Services]. HRD-85-30; B-217684. February 22, 1985. 7 pp. plus 1 enclosure (11 pp.). *Report* to Rep. William D. Ford, Chairman, House Committee on Post Office and Civil Service; by Richard L. Fogel, Director, GAO Human Resources Division.

Issue Area: Federal Civilian Work Force: Other Issue Area Work (4891).

Contact: Human Resources Division.

Budget Function: General Government: Central Personnel Management (805.0).

Organization Concerned: Department of Health and Human Services; Equal Employment Opportunity Commission.

Congressional Relevance: House Committee on Post Office and Civil Service; *Rep.* William D. Ford.

Authority: OMB Circular A-76.

Abstract: In response to a congressional request, GAO reviewed the Department of Health and Human Services' (HHS) plan to reduce its staff in the Office of the Secretary. It was alleged that HHS did not perform cost-comparison studies to justify the change from in-house to contract work, as required by Office of Management and Budget Circular A-76, and that HHS employees, whose positions were being abolished, were performing services that could have been procured from private contractors.

Findings/Conclusions: GAO found that the basis for the planned reduction was: (1) a decline in new HHS programs without the reductions in personnel; (2) duplication of Office of the Secretary work by other HHS offices; and (3) that some Office personnel who performed duties for only one division would be better placed in that division. HHS planned to absorb the reduction of staff without impeding the agency's performance by streamlining some activities, transferring functions to other units, and eliminating unnecessary tasks. HHS closed several offices and transferred their work loads to other organizations, but had assumed that the Equal Employment Opportunity Commission would handle its equal employment opportunity complaint investigations. However, the extent to which the Commission could absorb the work load and the extent to which use of contractors could be used for the work caused problems. HHS presented a modified plan which stated that it would: (1) maintain a limited staff in the Office; (2) rely on the Commission to handle a certain number of cases per year; and (3) use contractors at about the same level it had been using them. GAO found that, because HHS had transferred, eliminated, and contracted for certain functions previously performed in the Office of the Secretary, cost-comparison studies were not required.

126608

Improvements Needed in Controlling and Accounting for Treasury Banking Arrangements. AFMD-85-22; B-211374. April 3, 1985. 5 pp. plus 5 appendices (28 pp.). *Report* to James A. Baker, III, Secretary, Department of the Treasury; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division.

Issue Area: Improving Financial Management (7000).

Contact: Accounting and Financial Management Division.

Budget Function: General Government: Central Fiscal Operations (803.0).

Organization Concerned: Department of the Treasury; Federal Reserve System.

Congressional Relevance: House Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; House Committee on Banking, Finance and Urban Affairs; Senate Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; Senate Committee on Finance.

Authority: Deficit Reduction Act of 1984 (P.L. 98-369).

Abstract: GAO reported on controlling and accounting for the Department of the Treasury's banking arrangements with commercial banks for handling federal agencies' deposits.

Findings/Conclusions: GAO found that Treasury's costs to have commercial banks process the deposits increase by about \$14 million annually because delays deprive Treasury of the use of the funds and increase the government's interest costs to the extent that Treasury must borrow additional funds to meet commitments. GAO also found deficiencies in controls over bank delays of funds collected through lockboxes and the Treasury Financial Communications System (TFCS).

Recommendation To Agencies: The Secretary of the Treasury should examine alternative controls for preventing and detecting

bank delays in transferring agencies' deposits. These alternatives should include requiring agencies, rather than commercial banks, to initiate automated clearinghouse funds transfers from the Treasury General Account banks to Treasury's Federal Reserve account. The Secretary of the Treasury should advise federal agencies of their responsibilities for detecting bank delays. The Secretary of the Treasury should evaluate whether Federal Reserve operation of the revised Treasury General Account system would produce greater control at less overall cost to the government. The Secretary of the Treasury should charge all banks delaying funds transfers. The Secretary of the Treasury should establish control standards for monitoring lockbox collections that must be implemented by all agencies using those systems. The Secretary of the Treasury should determine whether it would be cost-effective to revise current procedures to allow the Federal Reserve to accept all funds received through TFCS even though agency identification may be inaccurate. The Secretary of the Treasury should include costs of compensating banks for banking services in the Department's annual appropriation request. The Secretary of the Treasury should consistently monitor bank charges and compensation to ensure that the overall costs to the government are minimized.

126660

U.S. Customs Service: Import Specialists' Duties and Review of Entry Documentation. GGD-85-45; B-216217. March 29, 1985.

Released April 8, 1985. 4 pp. plus 5 appendices (10 pp.). *Report* to Sen. John C. Danforth, Chairman, Senate Committee on Finance: International Trade Subcommittee; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Budget Function: Administration of Justice: Federal Law Enforcement Activities (751.0).

Organization Concerned: United States Customs Service.

Congressional Relevance: Senate Committee on Finance: International Trade Subcommittee; Sen. John C. Danforth.

Abstract: GAO reported on the U.S. Customs Service's collection of import duties and the control of products entering the country.

Findings/Conclusions: GAO found that the formal Customs entry work load has increased by about 40 percent from fiscal year (FY) 1981 to FY 1984, while Customs had 141 fewer import specialists to process the work load in 1984 than in 1981. Although there have been personnel reductions because of budget constraints, Customs has not been deemphasizing commercial operations but has been working to make the entry review process more efficient. Since 1967, it has been working on a system to reduce import specialist reviews of low-risk entries and, as of February 1985, has been developing national criteria to complement field location review criteria. Until Customs fully develops and implements the criteria, GAO cannot evaluate the effectiveness of the system. GAO reviewed import specialist activities at two of the largest Customs districts and found that most of the import documentation submitted to Customs was determined to be error free. For FY 1983, errors affecting duties and taxes resulted in \$26 million in additional assessments to importers and \$22 million in refunds to importers. A quality assurance program showed that, nationwide, about 3 percent of the entries that had gone through the entry review process in FY 1983 had errors. While the quality assurance program has not yet generated all of the information necessary to adequately assess the entry review process, Customs is expanding the program to provide more detailed information and will issue additional reports identifying problem areas in the entry process.

126736

Administrative Changes Could Strengthen IRS' Claims for Rewards Program. GGD-85-11; B-215757. April 19, 1985. 26 pp. plus 2

appendices (5 pp.). *Report* to Roscoe L. Egger, Jr., Commissioner, Internal Revenue Service; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Tax Policy and Administration: Effectiveness of IRS' Use of Available Tax-Related Information and Compliance Tools To Reduce Major Pockets of Unreported Legal Source Income (4601).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee; Joint Committee on Taxation.

Authority: Internal Revenue Code (IRC). IRS Manual 4569. IRS Manual 9543. IRS Manual 5611. IRS Manual 4414.1.

Abstract: GAO reviewed the Internal Revenue Service's (IRS) administration of the Claims for Rewards Program to determine whether it was operating effectively in detecting unreported income.

Findings/Conclusions: GAO found that: (1) the program has helped IRS identify and collect taxes which might not have been realized without information provided by program participants; and (2) IRS personnel were not fully aware of the program's processing requirements and were not giving claims priority consideration. IRS has no time requirements for processing claims for rewards allegations; therefore, GAO formulated criteria based on the length of time IRS national and district officials said these processing functions should take. Using these criteria, GAO found that, in 79 percent of the reward claims filed in two large IRS district offices, it took longer than officials said it should take to perform one or more processing functions. GAO also found that: (1) in six cases, IRS collected taxes after declaring them uncollectible; (2) claims examiners did not routinely check corresponding delinquent account transcripts to ensure that claimants were paid any additional rewards due; (3) IRS disallowed 87 percent of the closed claims because the claimant did not provide sufficient information; and (4) if IRS had permitted partial awards more often, some program participants could have received rewards sooner. GAO also found that: (1) participants often received small rewards and had to wait a long time to receive them; and (2) if the minimum reward were raised, the effect on the program's revenue-yield-to-cost ratio would be negligible.

Recommendation To Agencies: To help ensure that the Claims for Rewards Program is used more effectively in detecting taxpayer noncompliance, the Commissioner of Internal Revenue should require that national office management request regional office, district office, and service center managers and staff to refamiliarize themselves with the Claims for Rewards Program's operating guidelines and procedures. To help ensure that reward claims are processed in a timely manner and that rewards are paid promptly and accurately, the Commissioner of Internal Revenue should institute specific time frames as a goal for: (1) acknowledging service center receipt of program participants' allegations; (2) referring worthy allegations to district offices for action; (3) submitting claims for rewards evaluation reports by case agents; and (4) issuing reward checks once the program's claims examiners are aware that assessed deficiencies have been paid. Such time frames will provide IRS management with benchmarks from which it can assess program administration and implementation. To help ensure that reward claims are processed in a timely manner and that rewards are paid promptly and accurately, the Commissioner of Internal Revenue should require program claims examiners to check, at prescribed time intervals, the transcripts of taxpayers' accounts to determine the status of outstanding tax deficiencies on active claims in which deficiencies have been assessed but collections have not been realized. To help ensure that reward claims are processed in a timely manner and that rewards are paid promptly and accurately, the Commissioner of Internal Revenue should

implement procedures to ensure that program participants receive additional rewards when subsequent collections are made after an account has been declared uncollectible and a reward paid. Such procedures should ensure that claims for rewards cases are kept in suspense until the balances which were rendered uncollectible are liquidated. Subsequent collection activity should then be routinely reported by the IRS Collection Division to program claims examiners at the service centers so that additional rewards can be paid as warranted. To help ensure that potential program participants know the kinds of information IRS needs to initiate and develop Claims for Reward Program cases, the Commissioner of Internal Revenue should revise IRS Publication 733 to include a section on the specific kinds of information IRS finds useful to make cases against taxpayers who do not comply with the tax laws. To help ensure that the Claims for Rewards Program's financial payments are sufficient and paid as soon as possible, the Commissioner of Internal Revenue should rescind the requirement that claimants submit separate claims for rewards applications after a partial reward has been paid, thereby eliminating burdensome paperwork. To help ensure that the Claims for Rewards Program's financial payments are sufficient and paid as soon as possible, the Commissioner of Internal Revenue should consider raising the minimum reward.

127004

Specific Technological Assumptions Affecting the Bureau of Labor Statistics' 1995 Employment Projections. OCE-85-2; B-217084. May 20, 1985. 13 pp. plus 8 enclosures (125 pp.). Report to Rep. Berkley W. Bedell; by Lawrence H. Thompson, Chief Economist, GAO Office of the Chief Economist. Refer to OCE-85-1, April 25, 1985, Accession Number 126785.

Issue Area: Employment and Education: Other Issue Area Work (5391).

Contact: Office of the Chief Economist.

Budget Function: Education, Training, Employment, and Social Services: Training and Employment (504.0).

Organization Concerned: Bureau of Labor Statistics.

Congressional Relevance: House Committee on Small Business: General Oversight and the Economy Subcommittee; Rep. Berkley W. Bedell.

Abstract: In response to a congressional request, GAO described: (1) the process which the Bureau of Labor Statistics (BLS) uses to develop its employment projections; (2) information on specific technological assumptions affecting the 1995 employment projections for certain industries and occupations; and (3) actual and projected employment levels for these industries and occupations. **Findings/Conclusions:** GAO found that BLS uses five interdependent economic models to generate its employment projections which include: (1) a labor force model; (2) a macroeconomic model; (3) an industry activity model; (4) an industry labor demand model; and (5) an occupational labor demand model. During the course of the process, BLS makes subjective adjustments to the parameters of these models and resulting projections to incorporate information about technology, productivity, and other trends and performs a number of iterations to ensure that the results of the models are internally consistent. In making the projections, BLS uses both general and technology-related assumptions, and the technology-related assumptions concern both the anticipated rates of development and the anticipated rates of dispersal of new technologies throughout industries. BLS projections for employment in 40 occupations with the largest projected job growth from 1982 to 1995 range from an increase of about 16 percent for typists to about 85 percent for computer systems analysts. In addition, GAO found that BLS maintains an extensive amount of internally developed resource information and uses external documents to develop these assumptions; however, it is not possible to determine the quantitative effect of any specific assumption on the BLS final employment projections.

127050

VA Can Reduce Excess Disability Payments by Improving Pay Data Exchange With the Military Services. HRD-85-38; B-218760. May 29, 1985. 21 pp. plus 5 appendices (15 pp.). Report to Caspar W. Weinberger, Secretary, Department of Defense; Harry N. Walters, Administrator, Veterans Administration; by Richard L. Fogel, Director, GAO Human Resources Division.

Issue Area: Income Security: Equitable and Efficient Administration of VA and Other Disability Programs (5008).

Contact: Human Resources Division.

Budget Function: Veterans Benefits and Services: Income Security for Veterans (701.0).

Organization Concerned: Department of Defense; Veterans Administration; Defense Logistics Agency; Defense Manpower Data Center.

Congressional Relevance: House Committee on Budget; House Committee on Appropriations: Defense Subcommittee; House Committee on Appropriations: HUD-Independent Agencies Subcommittee; House Committee on Armed Services; House Committee on Veterans' Affairs; Senate Committee on Budget; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Appropriations: HUD-Independent Agencies Subcommittee; Senate Committee on Armed Services; Senate Committee on Veterans' Affairs.

Authority: Defense Officer Personnel Management Act (10 U.S.C. 1174 et seq.). 38 C.F.R. 3.700. 38 U.S.C. 3104(c).

Abstract: GAO conducted a review to determine whether the Veterans Administration (VA) and the Department of Defense (DOD) have adequate internal controls to prevent VA from paying veterans' disability benefits to: (1) disabled veterans who return to active duty; and (2) disabled veterans whose separation pay VA has not recouped.

Findings/Conclusions: GAO found that, while VA instructs veterans to contact a VA regional office if they return to active duty, it has not determined whether veterans comply with the reporting requirement. GAO compared data from the Defense Manpower Data Center (DMDC) with VA data and identified over 1,000 individuals who returned to active duty without notifying VA. In some cases, returning veterans did not mention their VA disability payments on reenlistment applications, but there were also cases where military recruiters did not notify VA. In addition, GAO found that VA does not always recoup separation payments before paying disability benefits because: (1) DOD separation processing offices do not always provide separation pay data to VA; and (2) VA staff either disregard separation data or do not realize that recoupment efforts have been unsuccessful. However, since VA can only withhold disability payments up to the amount of a veteran's monthly benefit, it may take years to recoup improperly paid funds.

Recommendation To Agencies: The Secretary of Defense should require DMDC to perform an annual match of the active duty and VA disability files to identify persons who received active duty and VA disability benefits concurrently in 1984 and conduct periodic updates throughout the year. The results of these matches should be edited to remove inaccurate data before they are provided to VA. The Secretary of Defense should require military services to reinstruct recruiters on the procedures for notifying VA when disabled veterans reenlist. The Administrator of Veterans Affairs should require the Director, Department of Veterans Benefits, to follow agency appeal procedures for all of the 1,060 cases GAO identified on the 1982 and 1983 tape matches and, as appropriate, suspend disability benefits and compute overpayments. The Administrator of Veterans Affairs should require the Director, Department of Veterans Benefits, to follow agency appeal procedures and, as appropriate, suspend disability benefits and compute overpayments on veterans identified by DOD as receiving active duty and VA disability benefits concurrently on the 1984 and future year tape matches. The Administrator of Veterans Affairs

should require the Director, Department of Veterans Benefits, to submit to DMDC periodic updates of its disability tape that will identify all veterans added to the benefit rolls during the year. The Secretary of Defense should require that all military finance centers send quarterly separation pay data to DMDC, starting with fiscal year 1984 data, and have DMDC provide the data to VA. The Administrator of Veterans Affairs should require the Director, Department of Veterans Benefits, to continue recoupment on cases identified by GAO, review other cases in the 1983 DOD universes to detect errors, and initiate recoupment if it has not occurred. The Administrator of Veterans Affairs should require the Director, Department of Veterans Benefits, to enter quarterly separation pay data from DOD into its beneficiary record system and place a reminder on the disability award screen to show when the veteran received separation pay and alert regional staff about recoupment. The Administrator of Veterans Affairs should require the Director, Department of Veterans Benefits, to recoup the additional \$385,000 on the 64 separation payment cases GAO identified where the recoupment balance was understated.

127175

Extent of Compliance With DOD's Requirement To Report Defense-Related Employment. NSIAD-85-98; B-218976. June 10, 1985. Released June 14, 1985. 6 pp. plus 9 appendices (9 pp.). Report to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; Rep. John E. Porter; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to FPCD-78-38, August 28, 1978, Accession Number 107171; and NSIAD-86-71, March 4, 1986, Accession Number 129272.

Issue Area: Manpower and Reserve Affairs: Other Issue Area Work (5891).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0); General Government: Central Personnel Management (805.0).

Organization Concerned: Department of Defense; Department of the Air Force.

Congressional Relevance: Senate Committee on Governmental Affairs; Rep. John E. Porter; Sen. William V. Roth, Jr.

Authority: 10 U.S.C. 2397.

Abstract: Pursuant to congressional request, GAO examined the degree of compliance with a requirement that former Department of Defense (DOD) personnel report employment with major defense contractors. Under 10 U.S.C. 2397, former DOD civilian and military personnel who had at least 10 years of continuous service and attained grade GS-13 or a military rank of O-4 and who work for a defense contractor with at least \$10 million in negotiated defense contracts are required to report information on their current employment activities.

Findings/Conclusions: GAO found that the Office of Government Ethics was established to determine the extent to which post-federal employment activities may cause problems because of potential or apparent conflicts of interest, but the determination was never made and the extent of the problems is not known. DOD has no estimate of the number of people required to file or the degree of compliance with the requirement. In preparing its estimate, GAO compared a computer tape of all nongovernment personnel holding security clearances and a computer tape of the personnel who left DOD within a certain time period, and the analysis suggested that about 70 percent of the people who were likely to be required to file did not and that Air Force officers had a significantly higher compliance rate because the Air Force notifies retired officers required to file on a yearly basis. DOD expressed surprise at the low level of compliance, but noted that the law does not require DOD to estimate or report on the levels of compliance.

ADP Bibliography

127201

A Central Wage File for Use by Federal Agencies: Benefits and Concerns. HRD-85-31; B-204470. May 21, 1985.

Released June 20, 1985. 39 pp. plus 4 appendices (11 pp.). Report to Rep. James R. Jones, Chairman, House Committee on Ways and Means: Social Security Subcommittee; by Richard L. Fogel, Director, GAO Human Resources Division. Refer to HRD-85-22, March 1, 1985, Accession Number 126333; and PEMD-87-2, November 10, 1986, Accession Number 131839.

Issue Area: Income Security: Reducing Erroneous Payments Through Computer-Assisted Techniques While Preserving Individual Privacy Rights (5015).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0); Education, Training, Employment, and Social Services: Training and Employment (504.0).

Organization Concerned: Social Security Administration; Department of Health and Human Services; Department of Labor.

Congressional Relevance: House Committee on Ways and Means: Social Security Subcommittee; Rep. James R. Jones.

Authority: Social Security Act. Deficit Reduction Act of 1984. Internal Revenue Code (IRC). Tax Reform Act of 1976. Employees' Compensation Act (Injuries). Privacy Act of 1974 (5 U.S.C. 552a).

Abstract: Pursuant to a congressional request, GAO identified the benefits that federal entitlement programs could derive from using individuals' quarterly wage information maintained by states for administering unemployment insurance programs.

Findings/Conclusions: Studies by GAO have indicated that federal benefit programs overpay significant amounts of benefits due to inadequate verification of income eligibility. GAO found that: (1) the principal barrier to the use of state wage data was the effort involved in doing a nationwide match; (2) state-collected wage data would be useful for verifying beneficiary income levels if it were centralized for easy access; and (3) a central wage file should improve the ability to identify ineligible or overpaid beneficiaries. However, GAO noted that individual privacy might be better protected for those included in a central wage file if: (1) access were restricted to federal agencies having specific legislative authority; (2) the requesting agency used the data for matching purposes only; (3) agencies were restricted from releasing these data to any other agency; and (4) there are appropriate controls to ensure that wage data are accurately recorded.

127226

[United States Information Agency's Use of Consultant Services]. NSIAD-85-85; B-215009. May 23, 1985.

Released June 24, 1985. 4 pp. plus 2 enclosures (3 pp.). Report to Sen. Edward Zorinsky; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Issue Area: Security and International Relations: Other Issue Area Work (6191).

Contact: National Security and International Affairs Division.

Budget Function: International Affairs: Foreign Information and Exchange Activities (154.0).

Organization Concerned: United States Information Agency.

Congressional Relevance: Sen. Edward Zorinsky.

Authority: F.P.M. ch. 304. 5 U.S.C. 3109.

Abstract: Pursuant to a congressional request, GAO analyzed the use of consultants by the United States Information Agency (USIA).

Findings/Conclusions: GAO found that USIA justifications for the use of consultants were often vague and did not include adequate descriptions of consultants' duties or of USIA expectations. In addition, GAO found that USIA erroneously paid 60 percent of the paid consultants that GAO studied.

Recommendation To Agencies: The Director, USIA, should ensure that consultants and agency personnel responsible for their compensation are informed about consultant pay entitlements. The Director, USIA, should review consultant payrolls to ensure that agency regulations are being followed and consultants are being paid properly. The Director, USIA, should direct the Office of the Comptroller General to correct the erroneous payments GAO identified.

127429

Use of Unaudited Hospital Cost Data Resulted in Overstatement of Medicare's Prospective Payment System Rates. HRD-85-74; B-219307. July 18, 1985. 9 pp. plus 4 appendices (7 pp.). *Report to Congress*; by Charles A. Bowsher, Comptroller General. Refer to HRD-86-25, March 7, 1986, Accession Number 129257; and PEMD-86-10, June 6, 1986, Accession Number 130148.

Issue Area: Health Financing; Adequacy of Data Bases for Developing and Setting Rates Under PPS (5102).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (551.0).

Organization Concerned: Health Care Financing Administration; Department of Health and Human Services.

Congressional Relevance: *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Ways and Means; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Finance; Congress.

Authority: Social Security Amendments of 1983 (P.L. 98-21). Social Security Act.

Abstract: GAO reviewed: (1) the effect of the Health Care Financing Administration's (HCFA) use of unaudited cost reports to determine the standardized amount used in computing prospective payment system (PPS) rates; and (2) the effect of not removing all capital costs from the cost data even though these costs are paid separately from PPS rates.

Findings/Conclusions: GAO noted that HCFA used unaudited data and some capital costs to compute the average cost per Medicare discharge, which overstated the standardized amount used to determine PPS payments. GAO found that: (1) unallowable costs included in the cost reports averaged about 3 percent of the total operating costs per hospital discharge; (2) HCFA overstated the allowable cost per discharge by about \$73; (3) HCFA did not exclude capital costs allocated to ancillary departments and special care units; and (4) HCFA used its 1981 cost data as the base period for PPS rates. GAO also found that: (1) HCFA needs to make adjustments to ensure that PPS rates do not reflect unallowable costs or capital costs; and (2) adjustments would reduce Medicare payments to hospitals by about \$1 billion in fiscal year (FY) 1986.

Recommendation To Agencies: The Secretary of Health and Human Services should direct the Administrator, HCFA, to adjust the standardized amounts for FY 1986 to remove the overstatement resulting from using unaudited cost data and the inclusion of some capital costs in calculating the base year costs. The Secretary of Health and Human Services should direct the Administrator, HCFA, to use audited cost data and ensure capital costs are appropriately handled if the standardized amount is rebased.

127563

1984 Annual Report on Tax Matters. GGD-85-65; B-137762. August 2, 1985. 2 pp. plus 8 appendices (91 pp.). *Report to Rep. Daniel Rostenkowski, Chairman, House Committee on Ways and Means; Sen. Bob Packwood, Chairman, Senate Committee on Finance; Rep. Daniel Rostenkowski, Chairman, Joint Committee on Taxation; Rep. Jack Brooks, Chairman, House Committee on Government Operations; Sen. William V. Roth, Jr., Chairman,*

Senate Committee on Governmental Affairs; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Department of the Treasury; Internal Revenue Service; United States Tax Court.

Congressional Relevance: *House* Committee on Government Operations; *House* Committee on Ways and Means; *Senate* Committee on Governmental Affairs; *Senate* Committee on Finance; *Joint* Committee on Taxation; *Rep. Jack Brooks; Rep. Daniel Rostenkowski; Sen. William V. Roth, Jr.; Sen. Bob Packwood.*

Authority: 31 U.S.C. 713 et seq.

Abstract: GAO submitted its annual report for calendar year 1984 on tax administration matters, which reviewed: (1) open recommendations to Congress; (2) legislative action taken on recommendations during calendar year 1984; (3) recommendations made to the Secretary of the Treasury and the Commissioner of Internal Revenue (IRS) and their actions taken in response to those recommendations; and (4) the safeguards and procedures followed for processing tax returns and return information.

Findings/Conclusions: GAO found that Treasury, IRS, and the Tax Court have taken, or plan to take, action on most of the recommendations GAO made during calendar year 1984.

127631

Compliance With Professional Standards by the Commerce Inspector General. AFMD-85-57; B-217979. August 12, 1985. 54 pp. plus 2 appendices (10 pp.). *Report to Sherman M. Funk, Inspector General, Department of Commerce; by Charles A. Bowsher, Comptroller General. Refer to AFMD-84-78, September 26, 1984, Accession Number 125390; AFMD-86-41, September 30, 1986, Accession Number 131332; and AFMD-86-43, September 30, 1986, Accession Number 131382.*

Issue Area: Fraud Prevention and Audit Oversight: Effectiveness of Federal Inspectors General in Carrying Out Their Congressional Mandate (7603).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Internal Audit (998.3).

Organization Concerned: Department of Commerce: Office of the Inspector General; President's Council on Integrity and Efficiency.

Congressional Relevance: *House* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *House* Committee on Government Operations; *Senate* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *Senate* Committee on Governmental Affairs.

Authority: Inspector General Act of 1978. OMB Circular A-73.

Abstract: GAO reviewed the Department of Commerce Office of the Inspector General's (OIG) compliance with professional standards to determine whether: (1) audits were conducted in accordance with generally accepted government auditing standards; (2) investigations were performed in compliance with professional standards; and (3) inspections complied with the Inspector General's (IG) own policies and procedures for documenting observations and recommendations contained in inspection reports.

Findings/Conclusions: GAO found that: (1) the IG audit function satisfactorily complied with the professional standards in the areas of staff qualifications, organizational and external impairments to independence, and fraud and abuse, but corrective action was needed in the areas of supervision, internal controls, and audit follow-up; and (2) the quality control system did not adequately

communicate to the audit staff the policies and procedures to be followed to ensure compliance with audit standards in certain areas. GAO also found that: (1) IG satisfactorily complied with professional investigative standards concerning staff qualifications, screening allegations, and the establishment of a quality assurance program, but needed to take corrective action in the areas of preserving confidentiality, planning, and reporting; (2) IG made a number of improvements in the inspection functions, but there were still some problems in documenting the inspection work; and (3) improvements were needed in the written quality control policies and procedures to ensure better compliance with professional standards.

Recommendation To Agencies: IG should ensure that the remaining planned revisions to the directive system are completed within the most recently established time frames. IG should distribute a copy of the directive system to each staff member. IG should require that all auditors take training in those areas in which deficiencies were identified, including compliance with generally accepted government auditing standards on supervision, evidence, reporting, internal control identification and evaluation, and audit follow-up. IG should implement a quality assurance program that requires independent reviews of individual audit assignment compliance with standards and ensures the accuracy of report information. IG should hold audit managers, supervisors, and division and office directors responsible, through the annual appraisal process, for ensuring that their staffs and all work performed by them conform with the standards. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should establish milestones for completing each investigation and monitor the progress in meeting these milestones. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should write policies and procedures requiring investigative plans for individual cases. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should specify appropriate OIG officials to review case plans and the progress in implementing them. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should train investigators in preparing these plans. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should include in the annual plan all major investigation functions and staffing estimates. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should revise procedures for sending information about confidential sources between offices to include a verification by investigators ensuring that the information is correctly filed. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should prepare guidance for the investigators that alerts them to ways that investigative files can inadvertently provide clues about the identity of a confidential source. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should expand OIG policy on retaining interview notes to specify where and how long to retain the notes. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should instruct investigators on OIG policy to retain interview notes for criminal cases. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should develop procedures for verifying that the notes are appropriately filed with official records of investigations. To assist OIG in satisfactorily complying with certain aspects of the proposed standards, IG should prepare guidance for investigators explaining when a department official should be briefed about an investigation, what type of information should be conveyed in the briefings, and who should do the briefing. To strengthen controls for ensuring investigators are free of financial impairments to their personal independence, IG should instruct new investigators at the GM-13 level and above to submit financial disclosures, which IG or other OIG management officials will review. IG should determine why some investigators perceive inadequacies in staff training and appraisals and act to improve those perceptions. IG should reiterate the

importance of complying with OIG written quality control policies and procedures regarding work-paper support for inspection report observations and recommendations. IG should revise written quality control policies and procedures to designate that inspection team supervisors should ensure adherence to the OIG work-paper support requirement for inspection report observations and recommendations. IG should require that inspection reports include appropriate scope statements and limitations.

127940

CHAMPUS Has Improved Its Methods for Procuring and Monitoring Fiscal Intermediary Services To Process Medical Claims. HRD-85-56; B-217903. August 23, 1985.

Released September 23, 1985. 33 pp. plus 5 appendices (12 pp.). **Report** to Sen. Albert Gore, Jr.; by Edward A. Densmore, (for Richard L. Fogel, Director), GAO Human Resources Division.

Issue Area: Health Delivery and Quality of Care: Effectiveness of DOD and VA Programs in Encouraging, Measuring, Monitoring, and Ensuring Efficient Delivery of Health Services (5204).

Contact: Human Resources Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2); Health: Health Care Services (551.0).

Organization Concerned: Department of Defense: Office of Civilian Health and Medical Program of the Uniformed Services; Blue Shield of California.

Congressional Relevance: Sen. Albert Gore, Jr..

Authority: B-210227 (1983). B-203338.2 (1982).

Abstract: Pursuant to a congressional request, GAO reviewed: (1) The Department of Defense's Office of Civilian Health and Medical Program of the Uniformed Services' use of contracting procedures to obtain fiscal intermediary services for processing health insurance claims to determine whether they were suited to ensuring high-quality performance at the lowest possible cost to the government; and (2) the performance of Blue Cross of California, a fiscal intermediary that was awarded a contract to process claims for the southeast region of the United States.

Findings/Conclusions: GAO found that certain areas of the process for procuring and monitoring fiscal intermediary services needed strengthening to: (1) better document proposal evaluation criteria and the rationale for contract award decisions; (2) better assess an offerer's price, past experience, and operations performance ability; and (3) provide more systematic and thorough assistance to and evaluations of contractor operations. GAO noted that the program office did not resolve fiscal intermediary problems encountered when preparing for operations under a new contract, which resulted in contractors beginning operations before the systems were fully tested and ready. GAO also found that the program office did not adequately measure Blue Shield of California's performance against office standards or check compliance with provisions contained in the technical proposals to determine whether they were implemented. Blue Shield only met the program's critical performance standards 32.5 percent of the time during the first year of its contract. Although it took steps to improve its performance, the program office did not renew its contract. GAO believes that the program office has taken corrective actions which should improve the procurement process.

128067

Simulations of a Medicare Prospective Payment System for Home Health Care. HRD-85-110; B-220351. September 30, 1985. 26 pp. plus 7 appendices (18 pp.). **Staff Study** by Richard L. Fogel, Director, GAO Human Resources Division. Refer to HRD-81-155, September 25, 1981, Accession Number 116724.

Issue Area: Health Financing: Making Home- and Community-Based Services a More Cost-Effective Alternative to Institutional Care (5106).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (551.0).

Organization Concerned: Health Care Financing Administration.

Authority: Social Security Act. Deficit Reduction Act of 1984 (P.L. 98-369). Social Security Amendments of 1972. Social Security Amendments of 1983 (P.L. 98-21). Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35). S. 861 (97th Cong.).

Abstract: Pursuant to a congressional request, GAO simulated the probable prospective payment rates for home health care under the Medicaid program.

Findings/Conclusions: The system GAO modeled specified that: (1) rates should be nationwide, and no distinction should be made between the rates for freestanding and facility-based providers; (2) rates should be set at the 75th percentile instead of the 60th percentile; (3) costs should be weighed by visits; (4) there should be per-visit rates for skilled nursing, physical therapy, speech and occupational therapy, and home health aides; and (5) the system should provide separate rates for urban and rural providers. GAO found that: (1) implementing the basic methodology of the prospective payment system would probably result in increased total Medicare costs for home health services; (2) the basic methodology would have to be modified to set rates at the 45th percentile to achieve budget neutrality; (3) the expansion of medical audits, and the use of a prior-authorization system and preadmission assessments could be used to ensure that the program paid for only medically necessary services; and (4) there was no assurance that the proposed prospective payment system would result in lower Medicare program costs than the present retrospective reimbursement program.

128187

Improving Operating and Staffing Practices Can Increase Productivity and Reduce Costs in SSA's Atlanta Region. GGD-85-85; B-218718. September 11, 1985. 12 pp. plus 3 appendices (18 pp.). Report to Gordon M. Sherman, Commissioner, Social Security Administration: Region IV, Atlanta, GA; by Brian L. Usilaner, Associate Director, GAO General Government Division. Refer to AFMD-83-72, September 27, 1983, Accession Number 122663; AFMD-83-12, December 22, 1982, Accession Number 120179; and GGD-86-90, August 6, 1986, Accession Number 130628.

Issue Area: National Productivity: Other Issue Area Work (9191); Income Security: Improving SSA Operational Efficiency Without Reducing the Level and Quality of Services Provided (5003).

Contact: General Government Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Social Security Administration: Region IV, Atlanta, GA.

Congressional Relevance: House Committee on Budget; House Committee on Ways and Means: Social Security Subcommittee; Senate Committee on Budget; Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee.

Abstract: As part of a series of reviews of productivity in government claims processing, GAO reviewed field office productivity in the Social Security Administration's (SSA) Atlanta Region.

Findings/Conclusions: GAO found that: (1) while the SSA Atlanta Region ranked at the top in productivity among SSA regions, productivity within the region varied widely because of inconsistent staffing and operating practices among field offices; (2) regional and area management staff did not allocate staff among field offices based on fluctuating work loads; (3) at a number of field offices,

staffing levels remained unchanged over a period of several years, despite decreasing work loads; (4) some field offices supplemented staffing for reasons not related to work loads; and (5) SSA unjustifiably allows area directors to adjust staffing levels based on their perceptions of local conditions. GAO also found that: (1) field offices use a wide variety of processing practices, organization structures, and work load control practices despite similarity in work loads and services offered; (2) while some offices incorporate additional work steps and quality reviews into their processing procedures, these offices do not produce significantly better work than other offices; (3) those offices with lower productivity averaged 7-percent less staff devoted to positions directly related to claims processing; and (4) improved training for area and field office managers about efficient processing practices could stimulate significant productivity improvements in the region.

Recommendation To Agencies: The Commissioner of Social Security, Atlanta Region, should develop and implement a time-phased strategy to include designating responsibility at the regional level to ensure that productivity is improved. The Commissioner of Social Security, Atlanta Region, should require area directors to improve the regional staff allocation process by using the more productive offices as indicators of appropriate staff-to-work-load ratios. The Commissioner of Social Security, Atlanta Region, should require area directors to establish procedures to identify the best operating practices used in the various field offices and disseminate information on the best operating practices to local field managers for their use, where appropriate. The Commissioner of Social Security, Atlanta Region, should require area directors to provide field office managers with training in analytical tools which would enable them to improve operating practices. The Commissioner of Social Security, Atlanta Region, should hold area directors and field office managers accountable through their merit pay plans for improving field offices' operating practices and, as operating practices are improved, hold these managers accountable for staffing offices in accordance with their staff-to-work-load ratios.

128470

Support Services: Actions To Gain Management Control Over DOD's Contract Support Services. NSIAD-86-8; B-220748. November 22, 1985. 5 pp. Report to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of Defense.

Congressional Relevance: House Committee on Armed Services; House Committee on Appropriations: Defense Subcommittee; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services; Congress; Rep. Joseph P. Addabbo.

Authority: Department of Defense Authorization Act, 1986. P.L. 96-304.

Abstract: Pursuant to a congressional request, GAO evaluated the Department of Defense's (DOD) contract support services (CSS) practices and cost trends for federal contract research centers for fiscal years (FY) 1984 through 1987.

Findings/Conclusions: GAO found that it has been difficult for Congress and DOD to gain control of CSS expenditures because: (1) no uniform definition exists for what constitutes a CSS expenditure; (2) the estimates of expenditures range from \$1 billion to \$15

billion; and (3) DOD does not have an accounting and reporting system to track actual CSS expenditures. These figures vary due to differences in the expenditure categories selected for reporting as CSS expenditures. The DOD estimates included: (1) appointed experts and consultants; (2) studies and analyses; (3) professional and management services; and (4) contract engineering and technical services. However, the estimates did not include contractor and subcontractor support services or the federal contract research centers. DOD drafted a directive which: (1) provides a definition of CSS expenditures; (2) calls for designation of a CSS director for each service; and (3) requires each DOD component to establish a CSS accounting system. However, GAO believes that this directive may not significantly change the amount of contract services reported to Congress because: (1) it excludes CSS costs related to weapons systems, which represent much of the difference in the estimates; and (2) it does not require that costs associated with management and weapon system support be reported separately. **Recommendation To Congress:** If Congress desires any appreciable expansion of the scope and coverage of the information reported in this area, it should provide guidelines to DOD for its use in developing a standard definition of CSS that provides the degree of coverage Congress wants.

128560

Nuclear Agreement: Cooperation Between the United States and the People's Republic of China. NSIAD-86-21BR; B-220958. November 27, 1985. 2 pp. plus 2 appendices (12 pp.). *Briefing Report* to Sen. John H. Glenn; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Issue Area: Security and International Relations: Other Issue Area Work (6191).

Contact: National Security and International Affairs Division.

Budget Function: International Affairs: Conduct of Foreign Affairs (153.0).

Organization Concerned: People's Republic of China.

Congressional Relevance: Sen. John H. Glenn.

Authority: S. 1754 (99th Cong.). H.R. 404 (99th Cong.). S. 238 (99th Cong.).

Abstract: Pursuant to a congressional request, GAO examined the proposed Agreement for Cooperation between the United States and the People's Republic of China concerning the peaceful uses of nuclear energy to identify whether potential problems might arise because of the agreement's vague language and undefined terms. **Findings/Conclusions:** GAO found that the bill which the Senate passed proposing clarifications to certain aspects of the agreement would: (1) substantially change the conditions under which China would enter into the agreement; and (2) adversely affect the implementation of the agreement. Although the language differs from other nuclear cooperative agreements, the changes represent a departure from the long-standing U.S. practice of encouraging more stringent controls over the use of U.S. nuclear exports. GAO believes that the proposed joint resolution would be more acceptable to China since it would require action from the President rather than China; however, neither the bill nor the resolution would correct the agreement's unclear wording, which may lead to misunderstandings or misinterpretations.

128616

CPA Audit Quality: Inspectors General Find Significant Problems. AFMD-86-20; B-219869. December 5, 1985. 3 pp. plus 2 appendices (36 pp.). *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations: Legislation and National Security Subcommittee; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division. Refer to Testimony, November 13, 1985, Accession Number 128405; HRD-84-17, August 20, 1984, Accession Number 125147; FGMSD-79-38, July 19, 1979, Accession Number 109913; CED-76-133, August 25,

1976, Accession Number 093678; B-130515, April 4, 1973, Accession Number 096414; AFMD-86-33, March 19, 1986, Accession Number 129564; AFMD-86-41, September 30, 1986, Accession Number 131332; and AFMD-86-43, September 30, 1986, Accession Number 131382.

Issue Area: Fraud Prevention and Audit Oversight: Government-Wide Auditing Issues (7604); Fraud Prevention and Audit Oversight: Other Issue Area Work (7691).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Regulatory Accounting Rules and Financial Reporting (998.6); Financial Management and Information Systems: Developing and Disseminating Audit Standards (998.4).

Organization Concerned: Statutory Inspectors General.

Congressional Relevance: House Committee on Government Operations: Legislation and National Security Subcommittee; Rep. Jack Brooks.

Authority: Single Audit Act of 1984. Inspector General Act of 1978. OMB Circular A-102. OMB Circular A-128.

Abstract: In response to a congressional request, GAO reviewed the quality of audits performed by certified public accountants (CPA) to determine: (1) their compliance with professional standards; (2) the extent of quality problems on audits of federal funds; and (3) the causes of these problems.

Findings/Conclusions: In its review of quality control systems used by federal inspectors general (IG), GAO found that: (1) IG have identified significant numbers of problem reports and audits; (2) IG have identified reporting problems needing correction in one out of four audit reports reviewed; (3) IG did not accept one in five audits in which the required audit work was not performed, or the audit documentation was inadequate or unclear after reviewing the auditors' working papers; and (4) although IG worked with CPA to correct problems on individual audits, additional efforts are needed to make use of the data in these individual case files. GAO also found that IG: (1) have uneven policies and practices for reviewing the work of CPA; (2) rarely take action against CPA when they identify unacceptable audit work; and (3) do not systematically compile, analyze, and use the results of their quality control reviews (QCR) to correct recurring audit quality problems.

Recommendation To Agencies: The Statutory Inspectors General should require regional IG (RIG) offices to report quality results to headquarters using consistent formats and terminology so that nationwide trends and patterns of quality problems can be identified. The Statutory Inspectors General should prepare and update program audit guides for nonfederal auditors to use in the conduct of their audits. Due to the passage of the Single Audit Act, all audit guides should be reviewed to determine how they can best assist the auditor in performing grant audits that build upon the single audit. The Statutory Inspectors General should develop and require RIG offices to use standardized checklists that are annotated to generally accepted government auditing standards. The Statutory Inspectors General should require all RIG to conduct QCR on an established percentage of the audit reports they receive. The Statutory Inspectors General should require RIG offices to collect, compile, analyze, and use data on the results of their QCR of individual audits to identify and correct trends or patterns of quality control problems. The Statutory Inspectors General should work with the American Institute of Certified Public Accountants (AICPA) and appropriate state boards of accountancy to expedite referrals to these bodies. The Statutory Inspectors General should clarify and, where necessary, revise policies on taking actions against CPA on unacceptable audits, even when the auditor ultimately provides an acceptable report. Policies should also include provisions for referring CPA to regulatory and professional bodies such as State Boards of Accountancy and AICPA, respectively. The Statutory Inspectors General should report problems identified and efforts to improve audit

quality to agency heads and to Congress in their semiannual reports.

128619

Food Inventories: Inventory Management of Federally Owned and Donated Surplus Foods. RCED-86-11; B-219014. December 5, 1985.

Released December 10, 1985. 60 pp. plus 6 appendices (19 pp.). *Report* to Sen. Thomas F. Eagleton; Sen. John Heinz; Rep. William F. Clinger, Jr.; Sen. Thad Cochran, Chairman, Senate Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; Rep. William H. Gray, III; Rep. Mary Rose Oaker; by Charles A. Bowsher, Comptroller General. Refer to CED-82-79, May 18, 1982, Accession Number 118412; RCED-84-58, March 14, 1984, Accession Number 123706; and RCED-85-43, January 7, 1985, Accession Number 126027.

Issue Area: Food and Agriculture: Effectiveness of Government Dairy Programs (6502).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Agriculture: Farm Income Stabilization (351.0).

Organization Concerned: Department of Agriculture; Department of Agriculture: Food and Nutrition Service.

Congressional Relevance: House Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; House Committee on Agriculture; Senate Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; Senate Committee on Agriculture, Nutrition, and Forestry; Rep. Mary Rose Oaker; Rep. William H. Gray, III; Rep. William F. Clinger, Jr.; Sen. John Heinz; Sen. Thomas F. Eagleton; Sen. Thad Cochran.

Authority: Agricultural Act of 1949 (7 U.S.C. 1421 et seq.). Agriculture and Food Act of 1981 (P.L. 97-98). Temporary Emergency Food Assistance Act of 1983 (P.L. 98-8). Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). P.L. 98-92. P.L. 99-88.

Abstract: In response to several congressional requests, GAO reviewed the Department of Agriculture (USDA), California, Pennsylvania, Michigan, and New York inventory management systems to determine whether: (1) the systems ensured that USDA-owned products and special distribution program products provided to the states were properly controlled; and (2) USDA minimized transportation and storage costs.

Findings/Conclusions: GAO found that USDA: (1) maintains a computerized perpetual inventory record of dairy products stored in each warehouse; (2) periodically reconciles its book inventory with physical inventories; (3) has procedures to account for the products shipped in and out of the warehouses; and (4) inspects the warehouses and products periodically to ensure that the products are properly cared for. GAO determined that: (1) USDA perpetual inventory records agreed with those maintained by all 88 warehouses it sampled; (2) examinations made by USDA personnel at 6 warehouses it visited conformed to USDA procedures; and (3) nearly all of the 470 warehouses USDA used in 1984 were examined by USDA personnel twice a year, as required. GAO found that USDA generally shipped products to and from the closest locations and used warehouses charging lower storage rates. GAO also found that the inventory management systems the four states used did not always ensure that products donated for the emergency food assistance program were properly accounted for and managed. For other USDA food assistance programs, such as the School Lunch Program, the Food and Nutrition Service (FNS) requires on-site periodic evaluations of the states' inventory control practices. For the Temporary Emergency Food Assistance Program (TEFAP), however, FNS does not require its regional offices to periodically evaluate the state programs. GAO found that

the resulting reports did not present enough information for management to judge whether the states' systems were adequate. **Recommendation To Agencies:** The Secretary of Agriculture should direct the Administrator, FNS, to require FNS regional offices to periodically evaluate and report on the states' inventory management systems to provide management with the information needed to determine whether the systems provide control over the receipt, disposal, and inventory of products at both the state and local levels. The Secretary of Agriculture should direct the Administrator, FNS, to require FNS regional offices to review the monthly inventory reports submitted to them by the states to ensure that data on TEFAP are reported and that inventory levels are related to normal usage.

128753

[Protest of Army Rejection of Bid and Contract Award for ADP Equipment Maintenance and Upgrades]. B-220651. January 2, 1986. 5 pp. *Decision* re: Finalco, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Finalco, Inc.; Department of the Army; International Business Machines Corp.

Authority: 4 C.F.R. 21.2(a). B-212215.2 (1984).

Abstract: A firm protested an Army contract award for computer equipment maintenance and upgrades and the rejection of its bid for failure to comply with solicitation certification requirements, contending that: (1) only the owner of the equipment could provide the certification required; (2) it complied with the certification requirements to the greatest extent possible; and (3) the Army improperly waived the certification requirements with regard to the awardee. GAO held that, to the extent that the protester was challenging an alleged impropriety apparent on the face of the solicitation, it untimely filed its protest after the due date for initial receipt of proposals and the closing date for best and final offers. GAO found no merit to the protester's arguments that it had complied with the certification requirements to the greatest extent possible and that the Army improperly waived the awardee's certification requirements. Accordingly, the protest was dismissed in part and denied in part.

128782

[Protest of GSA Rejection of Bid as Technically Unacceptable]. B-220778. January 3, 1986. 4 pp. *Decision* re: Micro Research, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: General Services Administration; Micro Research, Inc.

Authority: 4 C.F.R. 21.2(a). B-190983 (1981). B-208237 (1983). B-217547 (1985). B-218933 (1985).

Abstract: A firm protested the General Services Administration's (GSA) rejection of its bid as technically unacceptable under a solicitation for computer equipment because it failed three benchmark tests, contending that GSA did not notify it of the place and time for the tests and conducted the tests with material that the solicitation did not require. GAO found that: (1) the protester's contention that GSA did not provide written notification of the test was untimely since the protester failed to protest within 10 working days after it knew the basis for protest; (2) the protester was not prejudiced by the agency's late notification of the test; and (3) the protester untimely protested that GSA conducted the tests with material other than that specified in the solicitation after the date set for testing. Accordingly, the protest was dismissed in part and denied in part.

128805

Aging: GAO Activities in Fiscal Year 1985. HRD-86-46; B-217195. December 13, 1985. 1 p. plus 3 appendices (26 pp.). Report to Sen. John Heinz, Chairman, Senate Special Committee on Aging; by Richard L. Fogel, Director, GAO Human Resources Division. This report refers to 65 reports, 43 with summary information, concerning the elderly which GAO issued from October 1, 1984 through September 30, 1985.

Issue Area: Income Security: Other Issue Area Work (5091).
Contact: Human Resources Division.

Budget Function: Congressional Information Services (990.5).
Organization Concerned: Department of Labor; Department of Health and Human Services; Veterans Administration; Department of Defense; Department of Agriculture; Department of Transportation; Internal Revenue Service.

Congressional Relevance: Senate Special Committee on Aging; Sen. John Heinz.

Authority: Uniformed Services Former Spouses' Protection Act. Multiemployer Pension Plan Amendments Act of 1980. Employee Retirement Income Security Act of 1974. Social Security Act. Social Security Amendments of 1983. P.L. 95-595.

Abstract: In response to a congressional request, GAO reported on its fiscal year 1985 activities regarding older Americans.

Findings/Conclusions: GAO submitted a list of the: (1) 65 reports concerning the elderly it issued from October 1, 1984 through September 30, 1985, 43 of which had summary information; and (2) 49 assignments in process as of September 30, 1985. For employees nearing retirement age, GAO continues to provide individual retirement counseling and preretirement seminars which are intended to assist employees in: (1) calculating retirement income available through the civil service and social security systems; (2) understanding options involving age, grade, and years of service; (3) understanding health insurance and survivor benefit plans; (4) acquiring information helpful in planning realistic budgets based on income, tax obligations, and benefits; (5) making decisions concerning legal matters; (6) gaining insights and perspectives on adjustments to retirement; (7) increasing awareness of those community resources that might support preretirement planning, second careers, and financial planning; and (8) increasing awareness of lifestyle options during the transition from work to retirement.

128816

[Protests of Bureau of the Public Debt Purchase Order Award]. B-220582, B-220582.2. January 9, 1986. 6 pp. Decision re: National Micrographics Systems, Inc.; Canon U.S.A., Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: National Micrographics Systems, Inc.; Canon U.S.A., Inc.; Eastman Kodak Co.; Bureau of the Public Debt. 52 Comp. Gen. 941. F.A.R. 8.405-1(a). B-195243 (1979). B-193541 (1979). Fed. Prop. Mgmt. Reg. 101-26.401. Fed. Prop. Mgmt. Reg. 101-26.408.

Abstract: Two firms protested a Bureau of the Public Debt purchase order award for microfilm equipment, contending that: (1) the Bureau awarded the purchase order to a higher-priced schedule contractor without sufficient justification; (2) the Bureau's evaluation was questionable; and (3) the purchase evaded a maximum order limitation. GAO found that: (1) the Bureau awarded the purchase order to a higher-priced contractor because of the product's superiority and maintenance services the awardee offered; (2) the Bureau's decision had a reasonable basis; and (3) since the Bureau had a need for only the amount of equipment it purchased, it did not evade a maximum order limitation. Accordingly, the protests were denied.

128834

Debt Collection: Army Efforts To Collect Debts From Former Service Members. AFMD-86-21BR; B-203648. December 13, 1985. 2 pp. plus 6 appendices (39 pp.). Briefing Report to Sen. William Proxmire; by John F. Simonette, Associate Director, GAO Accounting and Financial Management Division. Refer to AFMD-81-64, July 28, 1981, Accession Number 115913; AFMD-86-48BR, April 30, 1986, Accession Number 130126; and AFMD-86-51BR, May 19, 1986, Accession Number 130127.

Issue Area: Internal Control and Financial Management System Audits: Government-Wide Accounting Issues (7403).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (998.1).

Organization Concerned: Department of the Army.

Congressional Relevance: Sen. William Proxmire.

Authority: Debt Collection Act of 1982. OMB Circular A-129. A.R. 27-40.

Abstract: Pursuant to a congressional request, GAO reviewed: (1) the Army's efforts and practices in collecting out-of-service debts; (2) the manner in which the Army incurs debt; (3) procedures for referring debts to the Justice Department; and (4) the Army's criteria for writing off such debts.

Findings/Conclusions: GAO noted that: (1) like other federal agencies, the Army has not taken aggressive debt collection actions; (2) the Army's efforts to collect debts produce minimal returns; and (3) the largest portion of out-of-service debt results from bonus program payments that have not been fully recouped. GAO found that: (1) in the past 5 years, there have been significant increases in debt receivables and write-offs; (2) in fiscal year 1985, the write-off rate was about double the collection rate; (3) debtor financial information was questionable; (4) Army regulations which authorize and direct collection activities have not been updated; and (5) the Army's automated system does not provide complete and accurate management information. GAO also found that: (1) the Army encounters problems in collecting outstanding out-of-service debt because soldiers leave the service before their terms of enlistment expire; (2) Army procedures for referral actions comply with federal standards but result in minimal collections; (3) local disbursing offices were not following regulations to stop unearned pay and benefits being sent to separating service members; (4) the Army was not charging penalties and administrative charges to outstanding debts; and (5) if a debt is compromised, the Army will write off the amount of the debt in return for a partial payment.

128852

[Protest of GSA Contract Award for Data Communications Equipment]. B-220393. January 14, 1986. 4 pp. Decision re: Thomas Engineering Co.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Thomas Engineering Co.; Honeywell Information Systems, Inc.; General Services Administration.

Authority: 4 C.F.R. 21.2(a)(1). B-210023 (1983). B-218338 (1985). B-218570 (1985). B-218950 (1985). B-219364 (1985).

Abstract: A firm protested a General Services Administration (GSA) contract award for data communications equipment, contending that GSA improperly rejected its proposal as technically unacceptable and made award to a higher-priced bidder after inadequate discussions. GAO found that: (1) the protester timely protested against the solicitation improprieties after bid opening; (2) it was reasonable for GSA to reject the protester's bid as technically unacceptable without conducting discussions; and (3) the protester's bid price was irrelevant because its offer was technically unacceptable. Accordingly, the protest was dismissed in part and denied in part.

128862

[*Protest of Navy Contract Award for Maintenance Services*]. B-220215. January 15, 1986. 9 pp. *Decision* re: Contel Information Systems, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Contel Information Systems, Inc.; Ungermann-Bass, Inc.; Department of the Navy.

Authority: 4 C.F.R. 21.2(a). 63 Comp. Gen. 585. B-217067 (1985). B-215885 (1985). B-216901 (1985). B-216955 (1985). B-215283 (1984). B-214503 (1984). B-219485.2 (1985).

Abstract: A firm protested a Navy contract award to another firm for telecommunications equipment and services, contending that: (1) the awardee's system did not meet the solicitation requirements in various respects; (2) the Navy effectively relaxed one solicitation requirement for the awardee; (3) the awardee qualified its offer; (4) the Navy improperly evaluated its cost proposal, which resulted in its displacement as the low bidder; (5) the awardee's proposal was materially unbalanced; and (6) the Navy favored the awardee by eliminating a requirement for a system demonstration. GAO held that: (1) the Navy properly determined that the awardee's proposal met the solicitation requirements in the areas of directory assistance and system restoration; (2) the Navy properly determined that the awardee did not qualify its proposal; (3) the Navy did not relax a system restoration requirement for the awardee; (4) the Navy properly evaluated the protester's cost proposal and did not add duplicative costs; (5) the portion of the protest alleging that the awardee's bid was unbalanced was untimely because GAO did not receive it within 10 days of the time the protester became aware of the basis for protest; and (6) the portion of the protest alleging that the Navy improperly eliminated the demonstration requirement was untimely because GAO did not receive it before bid opening. Accordingly, the protest was denied in part and dismissed in part.

128866

[*Protest of DOE Contract Award for Modems*]. B-220805. January 15, 1986. 6 pp. *Decision* re: Spectrum Communications; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Spectrum Communications; Terminal Networks Leasing Corp.; Department of Energy.

Authority: 4 C.F.R. 21.2(a)(1). B-213294.2 (1984). B-218369 (1985). B-214673 (1984). B-216002 (1985). B-216804 (1985). B-215497 (1984). B-183695 (1975). B-220282 (1985).

Abstract: A firm protested a Department of Energy (DOE) contract award for modems, contending that: (1) DOE improperly rejected its bid; and (2) the solicitation requirement for modems with built-in dial pads was restrictive because only one company manufactured such modems. GAO noted that: (1) DOE rejected three of the four bids, including the protester's; and (2) DOE rejected the protester's bid as nonresponsive because it failed to meet a mandatory solicitation requirement. GAO held that: (1) DOE properly rejected the protester's bid because it did not offer a modem with a dial pad feature, as required; (2) the protester untimely filed the allegation that the requirement was restrictive almost 2 months after bid opening; (3) the awardee's specification sheet and descriptive data established that the equipment it offered met the solicitation requirements; (4) the lease-with-option-to-purchase method of acquisition provided the most cost-effective approach to meeting DOE needs; (5) since DOE properly found the protester's bid nonresponsive, the firm was not prejudiced by the agency's acquisition method; (6) it would not question a determination of price reasonableness absent a showing of fraud or bad faith; (7) the protester had the burden of showing that the price determination was unreasonable; and (8) the protester's failure to enter a total bid price was a minor informality. Accordingly, the protest was denied in part and dismissed in part.

128869

[*Protest of Export-Import Bank Decision To Lease ADP Equipment*]. B-220590. January 15, 1986. 7 pp. *Decision* re: TriCom, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: TriCom, Inc.; International Business Machines Corp.; Export-Import Bank of the United States.

Authority: 4 C.F.R. 21.2(a). F.I.R.M.R. 201-32.206. F.I.R.M.R. 201-2.001. B-215174 (1985). B-210154 (1983). B-218619 (1985).

Abstract: A firm protested the Export-Import Bank's (Eximbank) award of a lease to another firm for computer equipment under an automatic data processing schedule contract, contending that: (1) Eximbank improperly determined that its proposal did not include accumulated credits toward the lease of upgraded equipment; (2) it would have offered technical support services equal to those the awardee offered if the solicitation had detailed Eximbank's need for such services; (3) Eximbank overvalued the technical support services the awardee offered; and (4) Eximbank acted in bad faith, motivated solely by its desire to continue to lease the required equipment from the awardee. Eximbank contended that the protest was untimely filed because GAO did not receive it before bid opening. GAO held that: (1) the protest was timely filed because it concerned the manner in which Eximbank applied the solicitation specifications rather than the specifications themselves; (2) Eximbank reasonably determined that any attempt to upgrade its equipment would cause a substantially higher overall cost under the protester's proposal than under the awardee's; (3) since the solicitation was merely a synopsis in the Commerce Business Daily, rather than a formal solicitation, Eximbank was not required to fully detail its requirement for technical support services; (4) Eximbank reasonably determined the value of the support services the awardee offered, as evidenced by its reduction of the awardee's estimate of their value; and (5) the protester's allegation of bad faith on the part of Eximbank was completely unsubstantiated. Accordingly, the protest was denied.

128882

[*Protest of FAA Award of Sole-Source Contract for Maintenance of Computer Facility*]. B-220581. January 16, 1986. 4 pp. *Decision* re: Data Transformation Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Data Transformation Corp.; Input Output Computer Services, Inc.; Federal Aviation Administration.

Authority: Small Business Act (15 U.S.C. 637(a)). Property and Administrative Services Act. Competition in Contracting Act of 1984 (P.L. 98-369; 41 U.S.C. 253(c)(1); 98 Stat. 1175). 4 C.F.R. 21.6(a). F.A.R. 6.302-1. B-219926 (1985). B-220025 (1985). B-218642 (1985). B-218641 (1985).

Abstract: A firm protested a Federal Aviation Administration (FAA) sole-source contract award for the maintenance and operation of a computer facility, contending that: (1) FAA improperly extended a contract when the incumbent contractor was not eligible at the time of the extension; and (2) FAA could not justify the sole-source award on the basis of an urgent and compelling need for the services. GAO noted that: (1) the synopsis of the requirements provided prequalification criteria which prospective offerers had to meet in order to receive a copy of the solicitation; (2) the synopsis also indicated the agency's intention to extend the existing contracts to cover fiscal year (FY) 1986 if it found no firms that satisfied the prequalification requirements; (3) 33 firms responded to the solicitation, but only one offerer qualified under the announced criteria; and (4) the Department of Transportation declined to take further procurement action on the FAA requirement. GAO found that: (1) FAA modified the existing contract to include an extension option to cover FY 1986, but instead awarded a 120-day contract to continue performance until it could select a

new contractor; (2) the alleged impropriety of the extension was academic since FAA decided not to exercise the option; (3) a sole-source award is justified where an agency reasonably concludes that only one known source can meet its needs; and (4) none of the firms that responded to the solicitation were considered qualified to take over the performance of the services, and the determination to negotiate a limited, interim contract with the awardee was reasonable. Accordingly, the protest was denied in part and dismissed in part.

128883

[*Protest of Treasury Contract Award for Payroll System Design*]. B-220049. January 16, 1986. 9 pp. *Decision* re: Price Waterhouse and Co.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Department of the Treasury; Price Waterhouse and Co.; Arthur Young and Co.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3553 et seq.). 4 C.F.R. 21.2(a)(2). 4 C.F.R. 21.3. 50 Comp. Gen. 788. 56 Comp. Gen. 473. F.A.R. 3.501-2(b). F.A.R. 15.610(d)(3). F.A.R. 16.403. B-184645 (1975). B-188735 (1977). B-192756 (1979). B-196100 (1980). B-196266 (1981). B-207793 (1983). 41 U.S.C. 253b(d)(2).

Abstract: A firm protested a Department of the Treasury contract award for the development of a payroll system, contending that: (1) because of the substantial difference in proposed prices, either the firms did not compete on an equal basis or the awardee submitted a below-cost proposal; (2) Treasury misled it during discussions; (3) Treasury provided information exclusively to the awardee; (4) the awardee was not responsible; and (5) the incentive and opportunity for change orders and follow-on contracts were so great in this procurement that Treasury's acceptance of the below-cost bid undermined the integrity of the procurement system. GAO held that: (1) Treasury failed to conduct meaningful discussions with all bidders in the competitive range, as required; (2) the protests concerning the affirmative responsibility determination and the nature and extent of a buy-in action were matters of contract administration, which GAO would not consider; (3) the submission of a below-cost bid was not a basis for rejection; and (4) the protester failed to show how it was prejudiced by the awardee's receipt of information that it did not receive. Accordingly, the protest was sustained in part and dismissed in part. GAO recommended that the agency reinstate the solicitation, conduct additional discussions with both bidders, and terminate the contract for the convenience of the government and award it to the protester, if otherwise appropriate.

128889

ADP Technical Assistance: DOD's Remedial Actions on Its Contract With Electronic Data Systems. IMTEC-86-3; B-218821. January 17, 1986. 6 pp. *Report* to Rep. G.V. Montgomery, Chairman, House Committee on Veterans' Affairs; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Issue Area: Manpower and Reserve Affairs: Other Issue Area Work (5891); Information Management and Technology: Defense Pay and Personnel Systems (7108).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of Defense; Electronic Data Systems Corp.

Congressional Relevance: House Committee on Veterans' Affairs; Rep. G.V. Montgomery.

Abstract: In response to a congressional request, GAO evaluated the propriety of a contractor's role in performing a systems engineering and technical assistance contract to help the Department

of Defense (DOD) make procurement decisions for its Composite Health Care System.

Findings/Conclusions: GAO found that congressional concerns about the contractor's role and its possibly adverse effect on vendors and competition were well founded; however, DOD took remedial actions to alleviate the possibility of competitive advantage and conflict of interest. GAO found that: (1) DOD barred the firm from participating in the evaluation and selection of future contractors; (2) DOD prohibited the firm from competing for three other medical information systems to avoid possible conflict of interest; and (3) the firm will no longer have access to precontract proprietary information and, once under contract, will not be granted access to proprietary data until it has signed a nondisclosure agreement with the chosen contractor. Therefore, the firm will not be in a position to discredit the software being considered for use in the system or have access to the technical information contained in its competitors' proposals. Finally, GAO found that, because of the threat of the competitive advantage which the firm could gain by postaward access to proprietary data, DOD may have to acquire a substitute contractor, which would affect the timely deployment of the systems in DOD hospitals.

128899

[*Protest of Responsiveness of Bids of Proposed Awardees Under Army IFB*]. B-220648. January 17, 1986. 3 pp. *Decision* re: Talbott Development Corp.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Department of the Army; Talbott Development Corp.; Federal Technology, Inc.; Computer Specialties, Inc.

Authority: 4 C.F.R. 21.1(a). B-203235.5 (1982). B-219629 (1985).

Abstract: A firm protested a proposed Army contract award under a brand-name-or-equal solicitation for automatic data processing systems, contending that the products offered by two proposed awardees under two schedules were not responsive to the specified performance criteria. After the protest, the Army found that one item did not meet the solicitation's salient characteristics, and intended to terminate that portion of the contract, resolicit the item, and award the contract for the remaining items in the schedule. The protester contended that this action would violate bidding principles. GAO found that the protester: (1) failed to show that an item offered under the other schedule failed to meet specifications; and (2) was not sufficiently interested to protest because it was not in line for award under either schedule. Accordingly, the protest was dismissed.

128941

[*Protest of GPO Contract Award to Any Other Firm*]. B-221379. January 24, 1986. 3 pp. *Decision* re: AT&T Technologies, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: AT&T Technologies, Inc.; Government Printing Office.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3553(d)). Property and Administrative Services Act (40 U.S.C. 759(h)). 4 C.F.R. 21.1(a). 4 C.F.R. 21.2(a)(2). 4 C.F.R. 21.3(f)(6). 4 C.F.R. 21.4(b). B-218276.2 (1985).

Abstract: A firm protested a Government Printing Office (GPO) contract award to any other firm, contending that: (1) GPO improperly increased one offerer's technical score without testing its total integrated system; (2) after submission of best and final offers, GPO allowed the same offerer to reduce its price without holding discussions with any of the other offerers; and (3) an evaluator who had access to the proposals was formerly employed by the awardee, which may have gained an unfair advantage.

GAO found that another firm had filed a protest concerning the same procurement on the same grounds of protest with the General Services Administration Board of Contract Appeals (GSBCA). GAO held that: (1) it would not consider a procurement protest that was pending before GSBCA; and (2) if GSBCA dismissed the protest, the protester would be free to bring its protest to GAO, provided that it did so within 10 working days of the GSBCA dismissal. Accordingly, the protest was dismissed.

128944

[Protest of Bid Rejection Under NIH IFB for ADP Equipment]. B-221060. January 24, 1986. 2 pp. *Decision* re: Rocky Mountain Trading Co.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Rocky Mountain Trading Co.; National Institutes of Health.

Authority: B-220806 (1985). B-208703 (1982). B-202630 (1981).

Abstract: A firm protested the National Institutes of Health's (NIH) rejection of its bid for various items of automatic data processing hardware and software on a brand-name-or-equal basis. NIH rejected the protester's bid as nonresponsive because it did not submit descriptive literature to show that the keyboard it offered complied with the solicitation's salient characteristics. The protester contended that: (1) NIH should not have rejected its bid because the required keyboard was a standard keyboard; and (2) if its bid on the keyboard was unacceptable, NIH should have awarded it a contract for the other items because its bid price was lower than the awardee's. GAO found that: (1) the product the protester offered did not have the same keyboard layout and function as the solicitation specified; and (2) the solicitation specifically indicated that the award would be made to the responsible bidder who was both low and responsive. GAO determined that, to be responsive to a brand-name-or-equal solicitation, a bid offering an allegedly equal product must contain sufficient descriptive material to permit the contracting officer to assess whether the offered alternative possesses the salient characteristics specified in the solicitation. Accordingly, the protest was denied.

128950

Income Security: Selected Disability Payments. HRD-86-47FS; B-220833. December 27, 1985.

Released January 27, 1986. 9 pp. *Fact Sheet* to Sen. Howard M. Metzenbaum; by Franklin A. Curtis, Associate Director, GAO Human Resources Division. Refer to HRD-86-28FS, October 18, 1985, Accession Number 128431.

Issue Area: Income Security: Other Issue Area Work (5091).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Social Security Administration.

Congressional Relevance: *Sen.* Howard M. Metzenbaum. *Social Security Act*. *Social Security Disability Amendments of 1980* (P.L. 96-265).

Abstract: Pursuant to a congressional request, GAO reviewed selected issues concerning: (1) the administration of the Medicare part B program in Ohio; and (2) the time frames for paying beneficiaries whose social security disability claims were approved by either administrative law judges (ALJ) or federal courts.

Findings/Conclusions: GAO noted that: (1) the Social Security Administration (SSA) has implemented a number of procedures that, in general, have resulted in more timely payments to beneficiaries; (2) the average length of time for SSA to complete payment processing activities for court-approved claims decreased from 120 to 93 days; and (3) most claimants who are awarded disability benefits by ALJ should receive their first payment in about 2 months unless their case is selected for review. GAO found that:

(1) the decrease in average processing time resulted from the increased use of a more sophisticated claims processing system; and (2) after SSA finishes processing a disability payment, another 7 to 15 days pass before the beneficiary receives a check. GAO also found that: (1) in 21 of the 22 cases it reviewed, claimants were entitled to retroactive benefits; (2) for claims involving only title II benefits, SSA generally completed the processing of retroactive benefits within the same time frame as current benefit payments, but the payment of claims involving concurrent title II and title XVI benefits was considerably delayed; (3) the amount of title II benefits owed is partially determined by the amount of title II benefits received, and adjustments must be made before SSA can pay the correct amount of retroactive benefits; (4) SSA samples ALJ-approved decisions for review to ensure that they conform to statutes, regulations, and policy; and (5) the Office of the General Counsel discontinued the policy of holding cases before sending them to SSA for payment processing.

128961

Medicare: Documenting Teaching Physician Services Still a Problem. HRD-86-36; B-221527. January 21, 1986. 32 pp. plus 2 appendices (9 pp.). *Report* to Sen. Bob Packwood, Chairman, Senate Committee on Finance; Rep. John D. Dingell, Chairman, House Committee on Energy and Commerce; Rep. Daniel Rostenkowski, Chairman, House Committee on Ways and Means; by Charles A. Bowsher, Comptroller General. Refer to B-164031(4), November 17, 1971, Accession Number 095477.

Issue Area: Health Financing: Appropriateness and Medical Necessity of Payments for Physician-Related Services (5105).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (551.0).

Organization Concerned: Health Care Financing Administration.

Congressional Relevance: *House* Committee on Ways and Means; *House* Committee on Energy and Commerce; *Senate* Committee on Finance; *Rep.* Daniel Rostenkowski; *Rep.* John D. Dingell; *Sen.* Bob Packwood.

Authority: Deficit Reduction Act of 1984 (P.L. 98-369). *Social Security Act* (42 U.S.C. 1395). *Social Security Amendments of 1965*. *Social Security Amendments of 1972* (P.L. 92-603). *Omnibus Reconciliation Act of 1980* (P.L. 96-499).

Abstract: In accordance with a provision of the Deficit Reduction Act of 1984, GAO reviewed the amounts that teaching physicians and hospitals billed to Medicare carriers to determine whether payments had been made under the requirements of the Social Security Act.

Findings/Conclusions: Medicare pays for the services of teaching physicians in hospitals that operate postgraduate programs for resident physicians, as well as for the cost of treatment or supervision that they provide on a fee-for-service basis. To prevent paying teaching physicians twice for the same service, Medicare requirements provide that their fee-for-service costs cannot be paid unless: (1) the physician renders a personal and identifiable service; (2) the services provided are comparable to those provided to non-Medicare patients; and (3) at least 25 percent of the hospital's non-Medicare patients pay a substantial part of their physicians' bills. GAO noted that the Health Care Financing Administration (HCFA), which administers the Medicare program, has not specified what documentation is required to substantiate entitlement to Medicare reimbursement. Therefore, GAO developed criteria based on those used successfully by carriers in two HCFA regions. GAO reviewed 8,917 services provided to 1,165 patients from 10 hospitals and found that: (1) 51 percent were adequately documented; (2) the total Medicare-allowed amount for these services was \$710,820, of which \$175,207 was for services not adequately documented; (3) the inadequately documented services were for high-volume, low-cost services; and (4) it could not determine whether

a teaching physician or resident provided the services. HCFA is in the process of developing regulations to implement the Medicare requirements and plans to publish them for comment early in 1986; therefore, GAO made no recommendations.

128969

[*Protest of Terms of DNA IFB for Data Recorder Systems*]. B-220593. January 28, 1986. 4 pp. *Decision* re: DSP Technology, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: DSP Technology, Inc.; Defense Nuclear Agency; Pacific Instruments, Inc.

Authority: 62 Comp. Gen. 124. B-212847 (1984). B-214414.2 (1985). B-208308 (1983). B-212914 (1984). B-218317 (1985). 10 U.S.C. 2305(a)(1).

Abstract: A firm protested a Defense Nuclear Agency (DNA) solicitation for data recorder systems, alleging that certain specifications unduly restricted competition and certain specifications were not restrictive enough. GAO found that: (1) the specifications accurately reflected DNA requirements to ensure compatibility with its current system; (2) there was no merit in the argument that DNA did not draft sufficiently restrictive specifications; and (3) since DNA violated no applicable statutes or regulations, the protester was not entitled to reimbursement for its bid preparation or protest costs. Accordingly, the protest was denied.

128971

[*Protest of Cancellation of DOE IFB for Hard Disc Media*]. B-221085. January 28, 1986. 4 pp. *Decision* re: Designware, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Designware, Inc.; Department of Energy.

Authority: F.A.R. 14.404-1. B-213599.2 (1984). B-219992.2 (1985). B-211525.2 (1984). B-216825 (1985). B-218133 (1985). B-216580 (1985).

Abstract: A firm protested the cancellation of a Department of Energy (DOE) solicitation for hard disc media and a DOE determination that its bid was nonresponsive. DOE argued that the protester failed to protest within 10 days after it advised the protester that it was considering cancelling the solicitation. GAO found that the protester timely filed its protest within 10 days after it learned of the agency's final decision to cancel. GAO held that DOE acted reasonably in cancelling the solicitation because it determined, after review, that it required: (1) a change in the hard disc configuration; (2) additional training for installation and maintenance; and (3) additional testing equipment. GAO also found that the responsiveness of the protester's bid was irrelevant because an award under the cancelled solicitation would not have met DOE needs. Accordingly, the protest was denied.

128976

Farmers Home Administration: Financial and General Characteristics of Farmer Loan Program Borrowers. RCED-86-62BR; B-221106. January 2, 1986.

Released January 30, 1986. 50 pp. *Briefing Report* to Sen. Jesse A. Helms, Chairman, Senate Committee on Agriculture, Nutrition, and Forestry; by Brian P. Crowley, Senior Associate Director, GAO Resources, Community, and Economic Development Division. Refer to Testimony, January 30, 1986, Accession Number 128980; RCED-86-57BR, January 2, 1986, Accession Number 128977; AFMD-86-39, May 23, 1986, Accession Number 130138; RCED-87-13BR, November 12, 1986, Accession Number 131584; and Testimony, March 11, 1987, Accession Number 132380.

Issue Area: Food and Agriculture: Appropriateness of FmHA Credit Programs and Their Effectiveness in Assisting Farm Financial Needs (6510).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Agriculture (350.0).

Organization Concerned: Farmers Home Administration.

Congressional Relevance: Senate Committee on Agriculture, Nutrition, and Forestry; Sen. Jesse A. Helms.

Authority: Consolidated Farm and Rural Development Act.

Abstract: In response to a congressional request, GAO provided information on the current financial condition of Farmers Home Administration (FmHA) borrowers and the farm loan portfolio, as shown by the Farmer Program Management Information System. **Findings/Conclusions:** GAO found that: (1) the average borrower had a debt-to-asset ratio of 83 percent; (2) 20 percent of the borrowers were technically insolvent and an additional 31 percent of the borrowers were having extreme financial problems; (3) in the first half of 1985, FmHA made new loans to 7,213 technically insolvent borrowers and 12,047 borrowers having extreme financial problems; (4) while the average borrower had a yearly negative cash flow, 15 percent had a positive cash flow; (5) because FmHA revised its servicing policy in 1982 to allow borrowers to obtain additional farm loans without considering the borrowers' ability to repay prior debts, it made loans to many farmers who had limited repayment ability; (6) as of June 30, 1985, borrowers owed a total of \$8.1 billion, of which borrowers in extreme financial difficulty or technical insolvency owed \$5.1 billion; and (7) in November 1985, FmHA revised its servicing policy to provide additional credit only to borrowers who were current on their loan payments.

128977

Farmers Home Administration: An Overview of Farmer Program Debt, Delinquencies, and Loan Losses. RCED-86-57BR; B-221105. January 2, 1986.

Released January 30, 1986. 3 pp. plus 9 appendices (124 pp.). *Briefing Report* to Sen. Jesse A. Helms, Chairman, Senate Committee on Agriculture, Nutrition, and Forestry; by Brian P. Crowley, Senior Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-9, October 10, 1985, Accession Number 128115; RCED-85-71, February 6, 1985, Accession Number 126252; RCED-86-62BR, January 2, 1986, Accession Number 128976; Testimony, January 30, 1986, Accession Number 128980; AFMD-86-39, May 23, 1986, Accession Number 130138; and RCED-87-13BR, November 12, 1986, Accession Number 131584.

Issue Area: Food and Agriculture: Appropriateness of FmHA Credit Programs and Their Effectiveness in Assisting Farm Financial Needs (6510).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Agriculture (350.0).

Organization Concerned: Farmers Home Administration.

Congressional Relevance: Senate Committee on Agriculture, Nutrition, and Forestry; Sen. Jesse A. Helms.

Authority: Consolidated Farm and Rural Development Act (P.L. 87-128). P.L. 98-258.

Abstract: In response to a congressional request, GAO provided information on: (1) the total farm debt and the Farmers Home Administration's (FmHA) portion of that debt; (2) the total number of loans, borrowers, and loan amounts for each major FmHA farmer program; and (3) delinquencies and loan losses occurring in these programs.

Findings/Conclusions: GAO found that: (1) total farm debt from all lenders more than doubled between 1975 and 1984, growing from about \$91 billion to over \$212 billion; (2) over this same

period, FmHA farm debt increased over 400 percent, growing from about \$5 billion to almost \$26 billion; and (3) as of June 30, 1985, the FmHA major farmer program direct loan portfolio was almost \$28 billion and consisted of 270,058 borrowers with 757,219 loans. GAO also found that: (1) delinquent payments on FmHA major farmer program direct loans increased from \$164 million in 1976 to \$6 billion in 1985; (2) almost \$4 billion of the 1985 delinquencies are in the emergency disaster loan program; (3) the \$6.4 billion direct loan delinquency represents nonpayment of principal and interest due on almost half of the total direct loan portfolio; (4) delinquent amounts would be much higher if FmHA had not made about 45,000 borrowers current during 1985 through rescheduling, reamortization, and debt waivers; (5) about 75 percent of the 1985 direct loan delinquent amount is owed by borrowers who have not made a payment in over 3 years and probably will not be able to do so; (6) for the past 10 fiscal years, annual loan losses in the major farmer programs have grown from \$24 million to over \$335 million for direct loans and from \$963,000 to over \$19 million for guaranteed loans; and (7) total annual loan losses increased over 400 percent between 1982 and 1985, with the greatest loan losses in the emergency disaster and economic emergency programs.

128982

[*Protest of FAA Contract Award for Data Display Systems*]. B-220612. January 28, 1986. 6 pp. *Decision* re: Strobe Data, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Strobe Data, Inc.; Systems Atlanta, Inc.; Federal Aviation Administration.

Authority: 4 C.F.R. 21.2(a)(1). 4 C.F.R. 21.3(f)(5). 45 Comp. Gen. 221. 51 Comp. Gen. 621. 37 Comp. Gen. 550. B-220136 (1985). B-190571 (1978). B-201287 (1981).

Abstract: A firm protested a Federal Aviation Administration (FAA) contract award for data display systems, contending that: (1) the solicitation specifications were defective; (2) FAA unreasonably evaluated the technical data in the awardee's bid and allowed the awardee to deviate from the specifications; (3) a technical transfusion may have occurred, resulting in the transfer of its allegedly proprietary data to the awardee; (4) FAA conducted improper discussions concerning price adjustments with the awardee after bid opening; and (5) the awardee could not meet the solicitation's specifications and delivery schedule, while its own product exceeded FAA needs. GAO held that: (1) the protester did not show that FAA unreasonably evaluated the awardee's technical data submissions; (2) since the procurement was not negotiated and the bids were sealed, there could not have been a technical transfusion of proprietary data; (3) FAA stated that it conducted no discussions with the awardee concerning price adjustments; and (4) there was no authority to award a sealed-bid contract to a concern whose product exceeded the government's needs, in the presence of a lower-priced bid from a responsible concern. Accordingly, the protest was denied in part and dismissed in part.

128984

[*Protest of Army Rejection of Bid for ADP Equipment*]. B-220718. January 28, 1986. 4 pp. *Decision* re: Rocky Mountain Trading Co.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Rocky Mountain Trading Co.; Department of the Army: Fort Campbell, KY.

Authority: 4 C.F.R. 21.2(a)(1). 61 Comp. Gen. 269. 63 Comp. Gen. 214. F.A.R. 14.405. B-219748 (1985). B-216990 (1985). B-218537.3 (1985). B-218079 (1985).

Abstract: A firm protested the Army's rejection of its bid under a solicitation for computer equipment and software, contending that:

(1) a requirement that offered equipment had to be compatible with a certain brand of equipment was unreasonable; and (2) it never received a solicitation amendment that it failed to acknowledge. GAO held that: (1) the protester untimely filed the portion of the protest alleging that the solicitation requirement was unreasonable because GAO did not receive it before bid opening; (2) bidders bear the risk of nonreceipt of a solicitation amendment; (3) the amendment was material because it affected the price and quality of the required product; and (4) the Army properly rejected the bid. Accordingly, the protest was dismissed in part and denied in part.

128994

[*Protest of VA Contract Award for Installation of Security Equipment*]. B-220668. January 29, 1986. 3 pp. *Decision* re: Cardkey Systems; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Cardkey Systems; Basix Control Systems; Veterans Administration.

Authority: B-219559 (1985). B-218228.2 (1985). B-200366 (1981).

Abstract: A firm protested a Veterans Administration (VA) contract award for the design and installation of security equipment, contending that: (1) since it submitted the low responsive bid, VA should award it the contract; and (2) it was prejudiced by post-bid-opening discussions VA held with other bidders. GAO found that: (1) VA held improper discussions after bid opening; (2) the protester submitted a bid that was nonresponsive for reasons unrelated to the discussions and was, therefore, ineligible for award; (3) the protester's bid acceptance period did not meet VA requirements; and (4) since the protester was ineligible, it would not disturb the award. Accordingly, the protest was denied.

128995

[*Protests of Navy Procurement of Local Area Network*]. B-220087, B-220087.2. January 30, 1986. 8 pp. *Decision* re: Plus Pendetur Corp.; Network Systems Corp.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Department of the Navy: Naval Air Systems Command; Department of the Navy: Naval Sea Systems Command; Plus Pendetur Corp.; Network Systems Corp.; General Services Administration.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759). 47 Comp. Gen. 275. 55 Comp. Gen. 60. F.A.R. 17.206. F.I.R.M.R. 201-2.001. F.I.R.M.R. 201-23. F.I.R.M.R. 201-1.103(C)(3). B-200989 (1981). B-197346 (1981). 40 U.S.C. 295.

Abstract: Two firms protested a Navy local area network (LAN) procurement for the design of a broad-band cable system to link various data processing equipment. GAO dismissed one protest as premature. The other protester contended that: (1) the Navy did not have contracting authority; and (2) automatic data processing equipment (ADPE) as defined in the Federal Information Resources Management Regulation (FIRMR) included not only commercially available computer equipment, but also auxiliary equipment, as well as devices to control and transfer data or instructions to computers and data transmission and batch terminals. The Navy contended that: (1) no delegation of procurement authority (DPA) was required because it was not buying ADPE; (2) LAN was a telecommunications system rather than ADPE; and (3) in any event, it did not need to obtain any DPA until it was ready to exercise the options. GAO found that: (1) the Brooks Act gave the General Services Administration (GSA) exclusive federal purchasing authority for all commercially available general-purpose ADPE; (2) according to GSA, items relating to the materials, supplies, and installation of LAN were within the purview of its

exclusive authority under the act and DPA was required if the estimated value of the procurement exceeded blanket DPA thresholds; (3) the LAN being acquired was computer support equipment and was ADPE subject to the act; (4) the Navy's contention that it had insufficient information to determine whether the blanket DPA dollar limitations were exceeded was not well-founded; (5) there was no basis in FIRMR or the act for the Navy's view that by including ADPE as option line items in a solicitation, it could avoid applying for DPA until it was ready to exercise the options; and (6) the Navy had no authority to conduct the procurement since it obtained no DPA. Accordingly, the protest was sustained.

128996

[Protest of Army Contract Award for System Operation and Maintenance Support Services]. B-220385. January 29, 1986. 4 pp. *Decision re: BDM Management Services Co.*; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: BDM Management Services Co.; AMEX Systems, Inc.; Department of the Army: U.S. Army Missile Command.

Authority: B-209541.2 (1983). B-217246 (1985). B-217087 (1985). B-216310 (1985). B-215613.2 (1984). B-218470 (1985).

Abstract: A firm protested an Army contract award for system operation and maintenance support services, contending that: (1) the evaluation was unfair because one of the evaluators was not present when the second best and final offers were evaluated; and (2) the Army's decision to award the contract to a higher-cost bidder was not justified. GAO held that: (1) there was no basis to conclude that the evaluation of the protester's proposal was unreasonable; and (2) since the Army's decision was consistent with the solicitation's evaluation scheme, there was no legal basis to object to the award. Accordingly, the protest was denied.

128999

Social Security: Quality of Services Generally Rated High by Clients Sampled. HRD-86-8; B-220960. January 30, 1986. 47 pp. plus 6 appendices (29 pp.). *Report to Congress*; by Charles A. Bowsher, Comptroller General. Refer to HRD-84-71, September 13, 1984, Accession Number 125199; HRD-85-12, March 22, 1985, Accession Number 126495; Testimony, April 3, 1985, Accession Number 126607; HRD-86-71BR, March 31, 1986, Accession Number 129639; IMTEC-86-31, August 8, 1986, Accession Number 130814; HRD-86-85, August 29, 1986, Accession Number 130853; and HRD-87-66, March 10, 1987, Accession Number 132662.

Issue Area: Income Security: Improving SSA Service to the Public While Recognizing Budgetary Constraints (5002).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Social Security Administration; Department of Health and Human Services.

Congressional Relevance: *House* Select Committee on Aging; *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Ways and Means; *Senate* Special Committee on Aging; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Finance; Congress.

Authority: Social Security Act.

Abstract: GAO conducted a survey of clients of the Social Security Administration's (SSA) Old Age, Survivors, and Disability Insurance (OASDI) and Supplemental Security Income (SSI) programs to ascertain their opinions of the quality of SSA services.

Findings/Conclusions: GAO sent questionnaires to 1,680 SSA clients, asking them to rate SSA services and to compare SSA to other government agencies, and found that: (1) 78 percent rated

SSA services as good to very good; (2) 50 percent rated services as better than services received from other agencies; (3) 90 percent said that SSA employees were courteous; (4) 7 percent rated services as poor; and (5) those clients receiving SSI, the disabled, and denied claimants were less satisfied, and significant differences were noted between SSI and OASDI clients and between the disabled and nondisabled. GAO also found that: (1) of clients who visited field offices, 80 percent waited a reasonable amount of time for service and 88 percent had sufficient privacy to discuss personal business with SSA staff; (2) most clients considered mail from SSA generally easy to understand, but 50 percent had contacted SSA for clarification; and (3) of clients who reached SSA by phone for service, 47 made contact on their first attempt. GAO found several factors that make it difficult for SSA to deliver quality services, such as: (1) new program responsibilities and program changes mandated by Congress; (2) an antiquated computer system to process millions of annual transactions; (3) larger case loads as the number of older Americans increases; (4) diversion of resources to carry out judicial mandates; and (5) legislation with short implementation lead times. GAO noted that the SSA systems modernization plan should bring the agency's computer systems to a level that will improve service.

Recommendation To Agencies: The Secretary of Health and Human Services should direct the Commissioner of Social Security to conduct periodic surveys of client satisfaction with the quality of SSA service and advise Congress of the results.

129008

ADP Acquisitions: Information on Navy's Personnel and Pay Computer Project. IMTEC-86-6FS; B-221554. January 23, 1986. 2 pp. plus 4 appendices (19 pp.). *Fact Sheet* to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by William S. Franklin, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-86-11BR, March 27, 1986, Accession Number 129640.

Issue Area: Information Management and Technology: Defense Pay and Personnel Systems (7108); Manpower and Reserve Affairs: Other Issue Area Work (5891).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Military Pay (051.3).

Organization Concerned: Department of the Navy.

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *Rep.* Joseph P. Addabbo.

Authority: Automatic Data Processing Equipment Act (P.L. 89-306).

Abstract: Pursuant to a congressional request, GAO evaluated the Navy's Personnel and Pay Systems Consolidated Computer Center Project (PERSPAY) and presented: (1) background information and a chronology of events; (2) a synopsis of the automatic data processing (ADP) equipment purchased to support the project; and (3) funding and cost data.

Findings/Conclusions: GAO found that the Navy: (1) initiated the project to jointly and competitively procure ADP equipment for the Navy Finance Center and the Naval Military Personnel Command to satisfy delegations of procurement authority requirements and consolidate certain ADP operations for pay and personnel; and (2) believed that the consolidated acquisition would lower the cost of ADP equipment through economies of scale and reduce redundancy of information flow and data processing. Before the Navy could conduct the consolidated acquisition, it had to standardize its computer operations; therefore, Congress suggested that the Navy acquire interim ADP equipment while upgrading and standardizing before initiating the fully competitive consolidated acquisition. The Navy awarded contracts for interim computers which have been providing automated support for PERSPAY. The Navy was committed to a fully competitive computer acquisition in 1979;

however, it is now planned for 1989 and the cost is expected to exceed \$60 million.

129023

Retirement Benefits: Discrepancies in Benefits Paid by the Railroad Retirement Board for SSA. HRD-86-3; B-221117. February 5, 1986. 14 pp. plus 2 appendices (6 pp.). *Report* to Robert A. Gielow, Chairman, Railroad Retirement Board; Martha A. McSteen, Acting Commissioner, Social Security Administration; by Richard L. Fogel, Director, GAO Human Resources Division. Refer to HRD-83-2, April 4, 1983, Accession Number 121037; and HRD-84-11, July 20, 1984, Accession Number 088040.

Issue Area: Income Security: Accuracy of Payments to Beneficiaries and Possible Improvements (5001).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Social Security Administration; Railroad Retirement Board.

Congressional Relevance: *House* Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Labor and Human Resources: Labor Subcommittee; *Senate* Committee on Governmental Affairs; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee.

Authority: Railroad Retirement Act of 1974 (P.L. 93-445). Federal Managers' Financial Integrity Act of 1982 (P.L. 97-258). 7 GAO 20.1. 31 U.S.C. 3325. 31 U.S.C. 3528.

Abstract: GAO surveyed 17 different types of data exchanges between the Railroad Retirement Board (RRB) and the Social Security Administration (SSA), focusing on the benefit payments that RRB makes on behalf of SSA.

Findings/Conclusions: GAO found that, although RRB and SSA developed a monitoring system (CSAUDIT) to verify the accuracy of payments RRB made on behalf of SSA to beneficiaries entitled to both railroad retirement and social security benefits, only 12 percent of the 190,000 identified payment discrepancies were reconciled. Most of the discrepancies remain unreconciled because: (1) RRB and SSA disagree about the adequacy of CSAUDIT as a reconciliation tool; and (2) neither agency has committed sufficient resources to reconcile the increasing case backlog. RRB is unwilling to expend resources on what it believes to be unnecessary and costly work, and SSA refers many CSAUDIT discrepancies to RRB that it could resolve. The review of discrepant cases and recent RRB and SSA data suggest that many beneficiaries erroneously paid substantial amounts for years. The delays in reconciling these discrepancies have led to extended periods of erroneous payments and situations where erroneous payments could not be remedied.

Recommendation To Agencies: The Commissioner of Social Security and the Chairman, RRB, should develop an interagency agreement by March 31, 1986, defining the responsibilities of each agency in reconciling CSAUDIT discrepancies and a timetable for reconciling the discrepancies. The Commissioner of Social Security and the Chairman, RRB, should make specific resource commitments for reconciling CSAUDIT discrepancies. The Commissioner of Social Security and the Chairman, RRB, should reconcile CSAUDIT discrepancies on a continuing and timely basis. The Chairman, RRB, should require his staff to develop written procedures for processing CSAUDIT discrepancies. The Chairman, RRB, should assign responsibility for strengthening internal controls, particularly controls aimed at preventing misplaced files and promoting payment accuracy, to the new Bureau of Quality Assurance.

129024

Microcomputer Security: Audit Problems and Solutions. 1986. 8 pp. by Frederick Gallegos, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles), Daniel Basica, Microcomputer Support Analyst, Denny's, Inc. In the *Journal of Accounting and EDP*, Vol. I, No. 4, Winter 1986, pp.49-56.

Contact: Field Operations Division: Regional Office (Los Angeles).

Abstract: This article discusses the resolution of security problems involving the use of microcomputers in business by: (1) identifying audit problems which arise; and (2) presenting management countermeasures. Microcomputer use carries risks in three major areas: (1) physical security of hardware; (2) physical security of data and software; and (3) data integrity. Physical security of hardware involves common-sense methods to prevent theft or damage. Various methods in use to secure data and software include: (1) password protection; (2) data encryption/decryption; (3) copy protection; (4) audit trails; and (5) security controls on the microcomputer-mainframe link. Maintaining current, accurate, and complete data requires: (1) standard hardware and software configuration within an organization; (2) data and program backup; (3) testing and documentation of computer models and user-written programs; and (4) use of current data only. Auditors should make use of available programming tools, such as cross-reference, file recovery, disk explorations, sort/merge, and file dump. A partial list of hardware and software available for microcomputers is included.

129025

[Protest of Army Rejection of Two Bids for Word Processing Systems]. B-220677. February 5, 1986. 6 pp. *Decision* re: NBI, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: NBI, Inc.; Wang Laboratories, Inc.; Department of the Army.

Authority: DOD F.A.R. Supp. 270.200. B-191212 (1978). B-192139.7 (1979). B-213417 (1984).

Abstract: A firm protested the Army's rejection of its two bids for a word processing system, contending that: (1) the Army improperly excluded it from the competitive range for failure to provide plug-compatible peripheral devices; and (2) its interpretation of the amended specifications was reasonable in view of a Department of Defense Federal Acquisition Regulation Supplement which stated that a plug-compatible item need not perform its functions in essentially the same manner as the referenced product as long as it performed the same functions. GAO noted that: (1) the solicitation requested a word processing system which was capable of complete interoperability with two existing systems; (2) the Army rejected the protester's proposals because they did not meet several solicitation requirements; (3) the Army advised offerers prior to the submission of proposals that it intended to procure an addition to the existing system; and (4) the protester challenged a section of the solicitation as unduly restrictive and the Army responded by issuing an amendment. GAO held that: (1) the amendment required that offerers' peripheral devices have the capability of connecting to the existing system; (2) the protester's interpretation of the requirements ignored the Army's intention to purchase interconnecting peripherals; (3) although the amendment permitted offerers to satisfy compatibility requirements using an intermediate device, the protester's approach involved four devices and still failed to permit efficient interoperability; and (4) the protester did not have a reasonable chance of being selected for award. Accordingly, the protest was denied.

129026

[*Request for Reinstatement of Protest Against SSA RFP for Computer Terminals*]. B-220580.2. February 4, 1986. 2 pp. *Decision* re: Systems and Facilities Corp.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Systems and Facilities Corp.; Social Security Administration.

Authority: 4 C.F.R. 21.1. 4 C.F.R. 21.3(f)(6). B-220580 (1985). B-216719 (1984). B-216188 (1984). B-217388 (1985).

Abstract: A firm requested reinstatement of its protest under a Social Security Administration solicitation for computer terminals. GAO noted that: (1) the protester's original protest was dismissed because a potential offerer filed a protest with the General Services Board of Contract Appeals (GSBCA) which raised the same allegations; (2) the potential offerer filed a joint motion for the dismissal of its protest because it accepted a negotiated resolution to the solicitation; and (3) GSBCA dismissed the offerer's protest with prejudice to the rights of the parties to file another protest concerning the issues raised. GAO held that: (1) although the protester was aware of the GSBCA proceeding, it was not an interested party; (2) the protester was a consulting organization and not a supplier of terminal equipment, and did not have sufficient direct economic interest in the procurement to protest. Accordingly, the request was denied.

129035

[*Protest of NOAA Order Placed With GSA Computer Store*]. B-220421. February 6, 1986. 3 pp. *Decision* re: Consolidated Bell, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Consolidated Bell, Inc.; National Oceanic and Atmospheric Administration; General Services Administration; International Business Machines Corp.

Authority: 4 C.F.R. 21.2(a)(2). B-194549 (1980). B-210259 (1983).

Abstract: A firm protested a National Oceanic and Atmospheric Administration (NOAA) purchase order placed with a General Services Administration (GSA) computer store for a personal computer system, contending that it submitted an acceptable brand-name-or-equal quote which was lower than the price NOAA obtained. GAO noted that: (1) the protester did not provide a written explanation regarding the meaning of its quoted price or submit any descriptive literature; (2) NOAA did not consider the brand-name-or-equal quote to be an offer for the particular system; (3) the GSA computer store price was favorable; and (4) NOAA could place the purchase order with the computer store without competitive bidding or synopsis in the Commerce Business Daily. GAO held that: (1) since the protester did not learn of the order price until 2 weeks after NOAA placed the order, it timely protested; (2) the GSA computer store was a nonmandatory supply source for federal agencies; (3) agencies are required to determine whether their requirements can be met at a lower overall cost through the GSA multiple award automatic data processing schedule contract program, formal solicitation, or a small purchase; (4) although the protester's alternative price was lower than the computer store's, the NOAA request did not provide for an equal system; and (5) even if an equal system was acceptable, the protester did not submit any descriptive literature demonstrating the equality of its proposed system. Accordingly, the protest was denied.

129069

[*Protest of Secret Service Contract Award for Color Graphics System*]. B-220660. February 11, 1986. 4 pp. *Decision* re: Cardkey Systems; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Cardkey Systems; Monitor Security & Control Systems, Inc.; United States Secret Service.

Authority: B-215595 (1984). 10 U.S.C. 2305(b)(1).

Abstract: A firm protested a Secret Service contract award for computer equipment, contending that the agency: (1) downgraded its proposal for failing to offer a graphics system that the solicitation did not require; and (2) failed to advise it of the new requirements during discussions. GAO held that: (1) the agency discussed its system requirements at a preproposal conference; (2) the agency subsequently issued a solicitation amendment which did not state that the graphics system was mandatory; (3) there was no indication that the agency had discussed its graphics system requirements with the protester; (4) an agency may evaluate offers only on the basis of a solicitation's requirements; and (5) the agency should reopen negotiations based on its actual requirements. Accordingly, the protest was sustained.

129080

[*Protest of NOAA Contract Award for Acoustic Doppler Current Profiler*]. B-220384. February 11, 1986. 5 pp. *Decision* re: Ametek: Straza Division; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Ametek: Straza Division; RD Instruments; National Oceanic and Atmospheric Administration.

Authority: B-201541 (1981). B-212962 (1984). B-215175 (1985). B-217246 (1985).

Abstract: A firm protested a National Oceanic and Atmospheric Administration (NOAA) contract award for a computer system, alleging that NOAA: (1) did not follow the stated criteria in its technical evaluation; and (2) improperly awarded the contract to a higher-priced offerer. GAO noted that NOAA determined that the protester lacked the required software capabilities and failed to identify its software development costs in its cost breakdown. GAO held that NOAA: (1) reasonably determined that the protester's proposal was technically weak; (2) properly made award to a higher-priced, higher-rated offerer in accordance with its evaluation criteria; and (3) properly downgraded the protester's proposal because it did not specify software development costs and did not indicate that the protester intended to absorb such costs. Accordingly, the protest was denied.

129097

[*Agent Orange: VA Needs To Further Improve Its Examination and Registry Program*]. HRD-86-7; B-208995. January 14, 1986.

Released February 14, 1986. 55 pp. plus 2 appendices (11 pp.). *Report* to Sen. Alan Cranston, Ranking Minority Member, Senate Committee on Veterans' Affairs; by Charles A. Bowsher, Comptroller General.

Issue Area: Health Delivery and Quality of Care: Other Issue Area Work (5291).

Contact: Human Resources Division.

Budget Function: Veterans Benefits and Services: Hospital and Medical Care for Veterans (703.0).

Organization Concerned: Veterans Administration.

Congressional Relevance: *House* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *House* Committee on Veterans' Affairs; *Senate* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *Senate* Committee on Veterans' Affairs; *Sen.* Alan Cranston.

Authority: Veterans' Health Care, Training and Small Business Loan Act of 1981 (P.L. 97-72).

Abstract: In response to a congressional request, GAO reviewed the Veterans Administration's (VA) Agent Orange examination program to determine: (1) how promptly VA examined veterans;

(2) whether VA was formally notifying veterans of examination results; and (3) how reliable and complete the Agent Orange registry was.

Findings/Conclusions: GAO found that: (1) veterans scheduled for appointments in the summer of 1984 had to wait an average of no more than 30 days at five of the eight medical centers visited; (2) at two of the centers, which did not give examinations within 30 days, delays resulted from the demand created by publicity after the settlement of an Agent Orange lawsuit; (3) at the third center, delays resulted from publicity and a heavy work load; (4) some veterans who had serious health problems were not formally notified of the problems, as required; (5) six of the eight centers visited were sending letters to veterans after their examinations most of the time; (6) one center sent letters only to veterans who did not return to discuss their laboratory test results with the physician; (7) only two centers that sent letters explained both examination and laboratory test results; (8) the computerized registry that records veterans' symptoms is not reliable because only a restricted number of codes can be used to identify complaints; and (9) as of June 1985, about 47,600 of the over 199,400 examinations medical facilities reported had not been entered in the registry, limiting its usefulness.

Recommendation To Agencies: The Administrator of Veterans Affairs, through the Chief Medical Director, should specify in VA program guidance that, to the extent practical, facilities should give veterans Agent Orange examinations within 30 days of the request date. The Administrator of Veterans Affairs, through the Chief Medical Director, should require facilities to report the number of examinations pending for more than 30 days at the end of each month. The Administrator of Veterans Affairs, through the Chief Medical Director, should increase the monitoring of medical center compliance with the requirement to send complete and timely letters to veterans informing them of the results of their Agent Orange examinations, including laboratory tests, by such means as increasing the number of field visits made by central office staff. The Administrator of Veterans Affairs, through the Chief Medical Director, should revise instructions to medical centers regarding the collection of registry data. The instructions should allow coders to use the entire ICD-9-CM classification system to code veterans' complaints and require appropriate medical center officials to complete or review page one of the codesheet in the veteran's presence. The Administrator of Veterans Affairs, through the Chief Medical Director, should direct medical facilities to establish controls to ensure that all codesheets are submitted to the Agent Orange registry. The Administrator of Veterans Affairs, through the Chief Medical Director, should qualify all analyses of registry data by stating that the records of many veterans who received Agent Orange examinations are not included. The Administrator of Veterans Affairs, through the Chief Medical Director, should clarify whether a veteran must claim exposure to Agent Orange to be eligible for priority care under P.L. 97-72, and the relationship between the law and the Agent Orange examination program. The Administrator of Veterans Affairs, through the Chief Medical Director, should revise the instructions for reporting episodes of care provided under P.L. 97-72 to include a code for veterans unsure of their exposure and a description of how staff should determine whether an episode of care was for a condition possibly related to exposure.

129102

Missing Children: Missing Children Data Collected by the National Crime Information Center. GGD-86-41FS; B-202245. January 28, 1986.

Released February 14, 1986. 2 pp. plus 2 appendices (5 pp.). *Fact Sheet* to Sen. Alfonse M. D'Amato; by Arnold P. Jones, Senior Associate Director, GAO General Government Division.

Issue Area: Administration of Justice: Other Issue Area Work (4791).

Contact: General Government Division.

Budget Function: Administration of Justice: Federal Law Enforcement Activities (751.0).

Organization Concerned: Federal Bureau of Investigation: National Crime Information Center; Department of Justice: Office of Juvenile Justice and Delinquency Programs: National Center on Missing and Exploited Children.

Congressional Relevance: Sen. Alfonse M. D'Amato.

Authority: Missing Children Act (P.L. 97-292). Missing Children's Assistance Act (P.L. 98-473).

Abstract: Pursuant to a congressional request, GAO reviewed several questions concerning the: (1) number of missing children; (2) impact that different state laws have on locating missing children; and (3) effectiveness of methods used to locate missing children.

Findings/Conclusions: GAO noted that: (1) the National Crime Information Center (NCIC) provides federal, state, and local law enforcement agencies with computer access to documented information on missing persons; (2) all states enter data on missing persons into the NCIC missing persons file; and (3) the missing persons file contains information on individuals who are disabled, endangered, juveniles, or kidnapped. GAO found that: (1) approximately 90 percent of the cases in the missing persons file are juveniles; (2) as of November 1, 1985, there were 12,000 entries in the unidentified persons file, but only a few of them were juveniles; and (3) on November 1, 1985, NCIC had 49,000 active cases in the missing persons file, of which 36,000 were in the juvenile category. GAO also found that: (1) the Uniform Crime Report Program is undergoing a major overhaul to collect more comprehensive information about criminal incidents, including parental kidnappings; (2) the Office of Juvenile Justice and Delinquency Prevention is required to periodically conduct national incident studies to determine, for a given year, the actual number of children missing, the number of children who are victims of abductions by strangers or parental kidnappings, and the number recovered; (3) a national study of law enforcement agencies' policies and practices regarding missing children and homeless youth is scheduled to start in early 1986; and (4) the National Center on Missing and Exploited Children maintains its own data base on children who have been kidnapped by a parent or nonfamily member or have run away.

129111

[Protest of SBA Contract Award for Weather Observing Systems]. B-220665. February 18, 1986. 6 pp. *Decision* re: Wespercorp, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Wespercorp, Inc.; AMEX Systems, Inc.; Small Business Administration: Office of the Associate Administrator for Minority Small Business-Capital Business Development; Federal Aviation Administration.

Authority: Small Business Act (15 U.S.C. 637(a)). Freedom of Information Act. 13 C.F.R. 124.1-1(c)(1). 4 C.F.R. 21.1(a). 4 C.F.R. 21.0(a). 4 C.F.R. 21.2. 55 Comp. Gen. 397. 61 Comp. Gen. 79. B-196368 (1980). B-210259 (1983). B-215303.3 (1985). B-215472.2 (1985).

Abstract: A firm protested the Small Business Administration's (SBA) award of a Federal Aviation Administration (FAA) contract for weather observation systems, contending that the awardee was ineligible to participate in the SBA program for disadvantaged small businesses. FAA contended that the protester was not an interested party because it did not participate in the procurement. GAO held that, because the protester would be able to compete if its protest were sustained and the reprocurement were not restricted to program participants, it was sufficiently interested to protest; (2) the protest alleging FAA violation of procurement regulations was untimely because the protester filed it more than 10 days after receiving a copy of the solicitation; (3) it would not consider

protests concerning awards under the Small Business Act absent a showing of fraud or bad faith; (4) the protester failed to substantiate its allegations of agency fraud or bad faith at the time of award, since the awardee was not shown to be ineligible until 5 months after award; and (4) the protester did not present any evidence showing that FAA officials were aware of the awardee's ineligibility at the time of award. Accordingly, the protest was denied in part and dismissed in part.

129118

[*The Condition of Information on Education*]. February 19, 1986. 18 pp. plus 2 appendices (3 pp.). *Testimony* before the House Committee on Education and Labor: Select Education Subcommittee; by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division.

Contact: Program Evaluation and Methodology Division.

Organization Concerned: Department of Education.

Congressional Relevance: House Committee on Education and Labor: Select Education Subcommittee.

Authority: Deficit Reduction Act of 1984. Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177). Education Consolidation and Improvement Act of 1981. Elementary and Secondary Education Act of 1965.

Abstract: GAO discussed its congressionally requested work on information about education. GAO noted that: (1) it is focusing its work on the impact of changes in the federal investment in the collection, analysis, and dissemination of education information; (2) the three principal kinds of education information are research, statistics, and evaluation; (3) elements of the Department of Education are primarily responsible for producing such information; and (4) funding reductions for education information activities have been substantially greater than reductions for education as a whole. In the course of its work, GAO found that: (1) since 1973, overall federal funding for education has increased 22 percent in real terms; (2) during the same period, the National Institute of Education experienced a 76-percent real reduction in funding, and the National Center for Education Statistics (NCES) experienced a 64-percent reduction; (3) since 1980, the Office of Planning, Budget, and Evaluation has experienced a 62-percent reduction in funding; (4) the number of studies the Office conducted decreased 90 percent between 1980 and 1984 and the scope of many evaluations became smaller; and (5) NCES has scaled back or eliminated most of its data collection activities, which could have a serious impact on the availability and quality of education information.

129126

Procurement: DOD Can Use Economic Production Data More Effectively. NSIAD-86-37; B-221205. January 28, 1986. 3 pp. plus 3 appendices (11 pp.). *Report* to Caspar W. Weinberger, Secretary, Department of Defense; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to PLRD-82-62, April 13, 1982, Accession Number 118096; and NSIAD-86-148, July 23, 1986, Accession Number 130809.

Issue Area: Research, Development, Acquisition, and Procurement: Improving the DOD Acquisition Process To Provide Weapons Systems in a More Timely, Efficient, Effective Manner (5701).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2); National Defense: Weapons Systems (051.1).

Organization Concerned: Department of Defense.

Congressional Relevance: House Committee on Government Operations; House Committee on Appropriations; House Committee on Armed Services; Senate Committee on Governmental Affairs; Senate Committee on Budget; Senate Committee on Appropriations; Senate Committee on Armed Services.

Authority: Department of Defense Authorization Act, 1986.

Abstract: GAO reviewed the Department of Defense's (DOD) development and use of economic production rate (EPR) information for major weapon systems to assess the level of production, which results in the most effective and efficient use of existing manufacturing plants and facilities.

Findings/Conclusions: GAO noted that EPR data are one of several important factors to be considered in making major system procurement decisions, because the comparison of weapon systems unit costs at various alternative production levels provides data which help promote more efficient defense procurement. GAO found that: (1) the military services are inconsistently reporting production data because DOD has neither clearly defined what data should be reported nor established formal, written criteria for selecting weapon systems to include in the reporting process; (2) DOD does not routinely require the services to develop and provide, as part of the budgetary process, unit cost data at various production levels; (3) when the services have reported data for a specific purpose, they have done so inconsistently and on a limited basis; (4) inconsistently developed data limit program comparisons and funding trade-offs; and (5) while some progress has been made, many of the 50 monitored systems were below the minimum EPR in either fiscal year (FY) 1984 or FY 1985.

Recommendation To Agencies: The Secretary of Defense should specifically define what EPR information the military services are to report, including defined unit cost data for the budget year at the planned buy and minimum and maximum EPR. The Secretary of Defense should establish formal, written criteria for periodically reviewing and selecting weapon systems to be included in the EPR reporting process.

129135

[*Protest of Army Contract Award for Computer Monitors*]. B-221423. February 20, 1986. 3 pp. *Decision* re: Designware, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Designware, Inc.; Department of the Army: Fort McPherson, GA; Rocky Mountain Trading Co.

Authority: DOD F.A.R. Supp. 225.109(a)(s-70). DOD F.A.R. Supp. 225.105(s-71)(1). B-205024 (1982). B-209612 (1983). B-220961 (1985).

Abstract: A firm protested an Army contract award for monochrome and color computer monitors, contending that: (1) the awardee offered foreign end products; and (2) the Army accepted the awardee's bid with the knowledge that the products were likely to be of foreign origin. The solicitation required bidders to certify that, except as otherwise indicated, each end product offered was from a domestic source. GAO found that the contracting officer: (1) at the time of award, had no information concerning the origin of the awardee's products; (2) in good faith, relied on the awardee's certification; and (3) as a result of the protest, had initiated action against the awardee for failure to comply with its certification. Accordingly, the protest was denied. Since GAO found that the protest was without merit, the claim for bid and protest preparation costs was denied.

129142

Protecting Tax Revenue When Businesses File for Bankruptcy. GGD-86-20; B-220893. February 21, 1986. 29 pp. plus 2 appendices (7 pp.). *Report* to Sen. Bob Packwood, Chairman, Joint Committee on Taxation; Rep. Daniel Rostenkowski, Vice Chairman, Joint Committee on Taxation; by James L. Howard, (for William J. Anderson, Director), GAO General Government Division. Refer to GGD-83-47, June 20, 1983, Accession Number 121677.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: *House* Committee on the Judiciary: Monopolies and Commercial Law Subcommittee; *Senate* Committee on the Judiciary: Courts Subcommittee; *Joint* Economic Committee; *Joint* Committee on Taxation; *Rep.* Daniel Rostenkowski; *Sen.* Bob Packwood.

Authority: Bankruptcy Reform Act. Internal Revenue Code (IRC).

Abstract: In response to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) procedures for protecting the government's interest when taxpayers go through bankruptcy proceedings, specifically: (1) detecting and minimizing the accumulation of employment tax delinquencies; and (2) filing claims for delinquent taxes with the bankruptcy court.

Findings/Conclusions: The Bankruptcy Code provides financially troubled businesses with two basic ways to deal with their financial obligations: (1) liquidation, where a business' assets are sold and the proceeds used to pay creditors; and (2) reorganization, where the business attempts to continue operating while it develops a plan to pay its debt. IRS, as the principal federal creditor in most bankruptcies: (1) files claims for payment of taxes; (2) monitors the progress of reorganizing businesses; (3) keeps track of actual tax payments; and (4) reviews proposed tax payment plans. GAO reviewed three bankruptcy court districts and found that: (1) an estimated 254 of the 583 businesses that filed for reorganization in 1981 accumulated \$6.6 million in delinquent taxes after bankruptcy proceedings began; (2) \$5.5 million of these delinquencies were still outstanding in 1984; (3) court referrals took an average of 15 months to come to court after the first delinquent tax return was due; (4) the IRS bankruptcy manual has only limited guidance on referrals and contains inconsistent information; and (5) 77 percent of IRS claims for liquidation bankruptcies contained errors totaling \$1.7 million in overclaims, underclaims, and misclassified priorities because IRS district personnel lacked guidance in computing interest and penalties for bankruptcies. GAO noted that, since its review, IRS has somewhat improved its procedures for dealing with delinquent taxes by providing additional guidance and improving the referral process.

Recommendation To Agencies: The Commissioner of Internal Revenue should develop and include in the bankruptcy manual additional indicators for IRS personnel to use in deciding how often to monitor bankrupt businesses. One indicator that has been incorporated into the manual is the size of a business payroll and another could be a prior delinquency history. The Commissioner of Internal Revenue should make greater use of the IRS authority to require businesses with employment tax liabilities to file monthly rather than quarterly returns. The Commissioner of Internal Revenue should develop and include in the bankruptcy manual minimum criteria for referral of cases to district counsel and the bankruptcy courts. The manual should also state that each referral must include information on the business' operating status and the size of its employment tax liability. The Commissioner of Internal Revenue should revise the bankruptcy manual to require that bankruptcy case files contain adequate documentation of claim computations and that supervisory or quality control reviews of these computations be made to ensure that claims are accurately prepared. The Commissioner of Internal Revenue should periodically test the effects of the revised bankruptcy court rules' notification requirements to: (1) determine the extent to which liquidating businesses are not listing IRS as a creditor on bankruptcy petitions; and (2) provide the basis for developing corrective action if needed.

129189

[*Budget Estimates for Fiscal Year 1987*]. February 24, 1986. 14 pp. *Testimony* before the House Committee on Appropriations: Legis-

lative Subcommittee; by Charles A. Bowsher, Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: General Accounting Office.

Congressional Relevance: *House* Committee on Appropriations: Legislative Subcommittee.

Authority: Balanced Budget and Emergency Deficit Control Act of 1985.

Abstract: GAO discussed its fiscal year (FY) 1987 budget request for \$349.6 million to fund an average of 5,200 positions and presented examples of FY 1985 savings it identified in agencies' programs and appropriations. As a result of GAO work: (1) the Internal Revenue Service increased its staff, resulting in an estimated annual increase of \$3 billion in tax collections; (2) the Army cancelled procurement of the Sergeant York gun because of poor test performance, resulting in savings of over \$1 billion; (3) the Department of Energy cancelled its multibillion-dollar gas centrifuge enrichment project due to decreased demand; (4) Congress transferred excess Navy shipbuilding and conversion funds to cover other Navy expenses; and (5) the Social Security Administration and the Health Care Financing Administration provided states with information on Medicaid Supplemental Security Insurance applicants, enabling the states to identify medical claims that private insurers should pay. GAO also discussed its progress in reaching its goal of improved service to Congress by: (1) improving its reporting system; (2) developing a long-range automatic data processing plan; (3) implementing its Technical Executive Education Program; (4) procuring a modern financial management system; (5) establishing an Office of Affirmative Action Plans to establish goals and timetables for hiring and promoting women and minorities; and (6) consolidating publishing functions under the Office of Publishing and Product Communications. GAO provided a breakdown of its request for an increase of 100 positions and reviewed the possible impact of the Balanced Budget and Emergency Deficit Control Act on its functions.

129190

[*Management Improvement in the Federal Government*]. February 26, 1986. 8 pp. plus 3 attachments (25 pp.). *Testimony* before the Senate Committee on Governmental Affairs; by Charles A. Bowsher, Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: Department of Labor; Department of Justice; Defense Logistics Agency.

Congressional Relevance: *Senate* Committee on Governmental Affairs.

Authority: Federal Managers' Financial Integrity Act of 1982. Prompt Payment Act. Debt Collection Act of 1982. Inspector General Act of 1978. Deficit Reduction Act of 1984. S. 190 (99th Cong.). S. 2004 (99th Cong.). S. 2005 (99th Cong.).

Abstract: GAO discussed major management issues facing the federal government. GAO noted that some progress has been made, but the management structure and systems supporting leaders are still far from what they need to be. Recent GAO management reviews at the Departments of Labor and Justice and the Defense Logistics Agency provided evidence of improvement efforts within individual departments. GAO believes that: (1) there is an urgent need for comprehensive reform of the federal government's financial management systems; (2) the government's antiquated processes often do not provide the timely and reliable program and financial information that policymakers and managers need; (3) some state and local governments, faced with major fiscal problems, have already undertaken comprehensive reform of their financial management systems, and many states have more modern systems than the federal government's, which has not fundamentally changed despite major opportunities for improvements with advances in computer and telecommunication technology; (4) at

the end of 1984, federal agencies reported that over half of the government's 427 accounting systems were either not in conformance, or not known to be in conformance, with appropriate accounting principles and standards; and (5) because of inadequate control, the federal government continues to experience overcharges for goods and services, cost overruns, purchases of faulty equipment, and other problems; while budget deficits escalate. GAO also believes that the key elements for productivity improvement include: (1) sustaining top management interest; (2) fostering employee participation; (3) measuring progress against goals; and (4) holding managers accountable for improvements.

129193

GAO Audits: Access to Tax Information. February 1986. 9 pp. plus 3 appendices (66 pp.). by Charles A. Bowsher, Comptroller General.

Contact: General Government Division.

Organization Concerned: General Accounting Office.

Congressional Relevance: Joint Committee on Taxation.

Authority: Budget and Accounting Act (31 U.S.C. 712 et seq.). Legislative Reorganization Act of 1946. Budget and Accounting Procedures Act of 1950. Legislative Reorganization Act of 1970 (31 U.S.C. 717). Internal Revenue Code (IRC) (26 U.S.C. 6103 et seq.). GAO Order 0135.1. 31 U.S.C. 713.

Abstract: GAO provided basic information concerning its access to and use of foreign and domestic tax returns and return-related information.

Findings/Conclusions: GAO: (1) has the authority to examine tax returns and return-related information when auditing the Internal Revenue Service (IRS) and certain programs or activities of other federal agencies; and (2) needs access to information which concerns IRS international tax activities. GAO found that: (1) through the audits of IRS programs and activities, it determines whether IRS is administering tax laws in an economical, efficient, and effective manner; (2) the identity of particular taxpayers is not a factor in selecting returns for review; (3) it selects a random sample of returns that fall within a particular IRS program and reports the results of its work in a manner that ensures that specific taxpayers are not identified; (4) the authority to disclose tax information, either directly or indirectly, is extremely limited; (5) before GAO can begin an audit that has not been specifically requested, it must notify the Joint Committee on Taxation of the subject matter of the audit and its plans for examining the tax information; and (6) it uses audits which involve tax treaty information to determine whether U.S. agencies are carrying out their responsibilities in the most effective manner, subject to the same confidentiality, disclosure, and safeguard requirements as domestic tax information.

129200

[Protest of Air Force Evaluation of Bids for Software Engineering Services]. B-221414. February 27, 1986. 2 pp. *Decision* re: Prospective Computer Analysts, Inc.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Prospective Computer Analysts, Inc.; Department of the Air Force: Air Force Logistics Command: Air Logistics Center, Kelly AFB, TX.

Authority: 4 C.F.R. 21.3(f). 4 C.F.R. 21.2(a)(1). AFLC F.A.R. Supp. 15.612-91(g)(5). B-220823 (1985).

Abstract: A firm protested the Air Force's evaluation of bids for software engineering services, contending that: (1) the Air Force did not adequately consider price as a factor for the contract award; (2) the solicitation failed to provide the estimate of hours necessary to perform the contract; and (3) it was impossible for the Air Force to conduct a meaningful cost comparison without providing estimates of the amount of work for each labor category. GAO noted that the Air Force: (1) required offerers to submit

fixed rates for the categories of labor needed to perform the engineering services; and (2) informed the protester that specific provisions in the solicitation indicated that price would be considered, but it would not be scored since it was not a weighted factor. GAO held that the protester untimely filed its protest 6 months after bid opening. Accordingly, the protest was dismissed.

129212

[IRS Service Center Operations]. March 4, 1986. 23 pp. plus 7 attachments (7 pp.). *Testimony* before the House Committee on Ways and Means: Oversight Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division. Refer to GGD-86-60BR, March 14, 1986, Accession Number 129456.

Contact: General Government Division.

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee.

Abstract: GAO discussed its examination of the Internal Revenue Service's (IRS) tax return processing activities at its 10 service centers and its national office. GAO found that the service centers' activities are running more smoothly than they did a year ago because: (1) the centers have more computer capacity; (2) computer programs are more efficient; (3) communication between the service centers and the national office has improved; (4) service center staffing has increased; and (5) IRS provided more timely staff training. GAO found problems still exist in: (1) IRS ability to reduce its correspondence and unpostable inventories to manageable levels because of large inventory carry-over from 1985 to 1986 and inadequate controls over computer operations; (2) the installation schedule for front-end processors, which indicates that new processors will not be ready for use until the 1988 filing season; (3) funding uncertainty if IRS does not receive the supplemental appropriation it needs for its increased staffing level; and (4) IRS ability to process a larger-than-expected influx of returns in April. GAO found no new systemic problems affecting IRS ability to process returns, and IRS staff contacts with taxpayers have not identified any significant problems to date.

129216

[Protest of Army Rejection of Bid for Microcomputers]. B-220925. March 3, 1986. 4 pp. *Decision* re: Rocky Mountain Trading Co.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Rocky Mountain Trading Co.; Microtech Systems Corp.; Department of the Army.

Authority: 4 C.F.R. 21. 63 Comp. Gen. 360. F.A.R. 33.104(c)(4). B-213352 (1984). B-205562 (1982). B-203233 (1982).

Abstract: A firm protested the Army's rejection of its bid as nonresponsive and contract award to the second low bidder, contending that its bid met the minimum solicitation requirements. GAO noted that the Army rejected the protester's bid because its computer did not offer a specific quantity of random access memory and the option for the operating system did not meet the mandatory requirements. GAO held that: (1) the protester's interpretation of the solicitation's memory requirement was reasonable; (2) only one paragraph in the solicitation stated a specific requirement for random access memory; (3) if the Army intended to require more memory in the microcomputers, it did not accurately express the requirement in the solicitation; (4) the protester's version of the operating system was responsive to the solicitation's mandatory requirements; (5) there was no evidence that the contracting officer ever considered the equivalency of the system option; and (6) the Army improperly rejected the protester's offer, since the solicitation failed to list any salient characteristics with

which an equal system had to comply. Accordingly, the protest was sustained.

129235

Status of Open Recommendations: Improving Operations of Federal Departments and Agencies. OIRM-86-1; B-205879. February 1986. 362 pp. *Report* to Rep. Jamie L. Whitten, Chairman, House Committee on Appropriations; Sen. Mark O. Hatfield, Chairman, Senate Committee on Appropriations; by Charles A. Bowsher, Comptroller General.

Contact: Office of Information Resources Management.

Budget Function: General Government (800.0).

Organization Concerned: Government-Wide.

Congressional Relevance: *House* Committee on Appropriations; *Senate* Committee on Appropriations; *Rep.* Jamie L. Whitten; *Sen.* Mark O. Hatfield.

Abstract: GAO provided summaries of conclusions and recommendations resulting from GAO audits and other reviews of federal departments and agencies. GAO presented summaries of recommendations on which no satisfactory legislative or administrative actions have been taken or are being taken, for use in congressional review of budget requests for fiscal year 1987.

129271

Legislative Oversight: Congressional Requests for Information on Defense Activities. NSIAD-86-65BR; B-221971. February 14, 1986. Released March 6, 1986. 2 pp. plus 3 appendices (11 pp.). *Briefing Report* to Rep. Les Aspin, Chairman, House Committee on Armed Services; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to NSIAD-86-147FS, June 30, 1986, Accession Number 130672.

Issue Area: Air Force: Other Issue Area Work (5491).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of Defense.

Congressional Relevance: *House* Committee on Armed Services; *Rep.* Les Aspin.

Abstract: Pursuant to a congressional request, GAO reviewed and analyzed data from the Department of Defense (DOD) on the number of congressional requests for testimonies, briefings, written inquiries, telephone inquiries, and other data to develop trend information.

Findings/Conclusions: GAO found that, over a 10-year period, the average number of: (1) committees and subcommittees requesting DOD testimony nearly tripled, but the number of hearings increased only 5 percent; (2) Secretary of Defense testimonies decreased from 24 to 19; (3) DOD officials' testimonies rose from 1,261 to 1,509; (4) reported written congressional inquiries decreased from 164,388 to 108,772; and (5) telephone inquiries per year decreased from 616,385 to 505,911. GAO also found that there has been a significant increase in the total number of congressional directions to DOD, including reporting requirements.

129286

Chemical Data: EPA's Data Collection Practices and Procedures on Chemicals. RCED-86-63; B-203051. February 10, 1986.

Released March 12, 1986. 6 pp. plus 5 appendices (31 pp.). *Report* to Rep. Henry A. Waxman, Chairman, House Committee on Energy and Commerce: Health and the Environment Subcommittee; Rep. James J. Florio, Chairman, House Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-47FS, December 4, 1985, Accession Number 128618; RCED-85-75, March 26, 1985, Accession Number 126837; RCED-85-2, February

22, 1985, Accession Number 126618; and RCED-85-166, September 5, 1985, Accession Number 128069.

Issue Area: Environment: Other Issue Area Work (6891).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Natural Resources and Environment: Other Natural Resources (306.0).

Organization Concerned: Environmental Protection Agency.

Congressional Relevance: *House* Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; *House* Committee on Energy and Commerce: Health and the Environment Subcommittee; *Rep.* James J. Florio; *Rep.* Henry A. Waxman.

Authority: Clean Air Act (42 U.S.C. 7401 et seq.). Toxic Substances Control Act (15 U.S.C. 2601 et seq.). Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601 et seq.). Resource Conservation and Recovery Act of 1976 (42 U.S.C. 6901 et seq.). Paperwork Reduction Act of 1980. Clean Water Act of 1977.

Abstract: Pursuant to a congressional request, GAO reviewed the Environmental Protection Agency's (EPA) data collection procedures and practices for toxic emissions and hazardous substances, specifically: (1) the types of data that EPA collects to support its regulatory decisions; and (2) EPA verification efforts to ensure the accuracy and reliability of the data it collects.

Findings/Conclusions: GAO found that: (1) EPA makes decisions on the extent to which data are collected on an individual chemical or substance basis and, to a large degree, bases decisions on the judgment of its staff; (2) although EPA has broad authority to obtain data it deems necessary to help identify and regulate chemicals manufactured in the United States, it generally does not attempt to obtain data on every individual hazardous substance; (3) to a large extent, EPA relies on available sources, such as published literature and state files, to provide the data it needs; (4) EPA only verifies data to a limited extent to ensure that it is accurate; (5) EPA focuses its efforts on those chemicals for which it has the greatest need for current information and those under regulation or being considered for regulation; and (6) the extent of EPA verification efforts varies depending on where data were obtained and for what purposes. GAO also found that: (1) EPA does not verify data obtained from literature searches and other available sources because it believes that the sources are reliable and accurate enough to identify and screen substances for assessment; (2) once substances are identified as potentially hazardous, EPA reviews the data for reasonableness and completeness; and (3) EPA may also conduct a limited number of on-site emission tests to obtain additional data, but these tests depend on the tradeoffs between costs and benefits.

129301

[Protest of GSA Contract Award for Personal Computers]. B-220425. March 11, 1986. 5 pp. *Decision* re: Consolidated Bell, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Consolidated Bell, Inc.; General Services Administration.

Authority: Competition in Contracting Act of 1984 (41 U.S.C. 303). Freedom of Information Act. F.A.R. 52.215-16. B-213417 (1984). B-220045 (1985). B-186979 (1977).

Abstract: A firm protested a General Services Administration (GSA) contract award for personal computers, contending that it: (1) offered brand-name models for all of the solicited items; and (2) advised the contracting officer that it included prices for two particular items in the prices for other items. GAO noted that: (1) the GSA technical evaluation panel evaluated five proposals and determined that they were technically acceptable, but found the protester's proposal unacceptable because it did not include model

numbers for certain line items; and (2) since GSA determined that it received adequate competition and reasonable prices, it awarded the contract based on the initial proposals. GAO held that: (1) GSA should not have rejected the protester's offer because its interpretation of the protester's bid price for two particular items was unreasonable; (2) GSA ignored the fact that the protester offered the name brand for every other item and inserted unit and extended prices for those items; (3) the protester did not indicate that it was offering an equal item for any of the eight line items; (4) the failure to include model numbers or manufacturer's names for particular items was not a proper basis on which to reject the protester's proposal; (5) GSA should not have rejected the protester's proposal without giving the protester an opportunity to submit a revised proposal; and (6) GSA should have awarded the contract to the protester or requested best and final offers to determine which offerer would perform at the lowest overall cost. Accordingly, the protest was sustained.

129302

Social Security: Pension Data Useful for Detecting Supplemental Security Payment Errors. HRD-86-32; B-221797. March 12, 1986. 6 pp. plus 3 appendices (7 pp.). *Report* to Otis R. Bowen, Secretary, Department of Health and Human Services; by Richard L. Fogel, Director, GAO Human Resources Division.

Issue Area: Income Security: Reducing Erroneous Payments Through Computer-Assisted Techniques While Preserving Individual Privacy Rights (5015); Privacy: Controlling and Managing Computer Techniques Such as Computer Profiling and Computer Matching To Ensure That Privacy and Due Process Rights of Individuals Are Protected (9002).

Contact: Human Resources Division.

Budget Function: Income Security: Other Income Security (609.0); Health: Health Care Services (531.0).

Organization Concerned: Department of Health and Human Services; Social Security Administration.

Congressional Relevance: *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Ways and Means; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Finance.

Authority: Social Security Act. Deficit Reduction Act of 1984.

Abstract: GAO evaluated the Social Security Administration's (SSA) computerized employment pension income data base to determine its potential usefulness in detecting payment errors in the Supplemental Security Income (SSI) Program.

Findings/Conclusions: Based on its sample results, GAO estimated that, in December 1983: (1) 35,112 SSI cases received pension incomes; and (2) SSA overpaid 6,292 cases a total of \$427,200 because it computed benefit payments using incorrect pension income information. At a 95-percent level of statistical confidence, the number of SSI cases receiving unreported or underreported pension incomes could range from 4,915 to 8,053, and the monthly overpayment amounts could range from \$266,400 to \$588,000. SSA data showed that: (1) most of the cases involved pension-related overpayments that had been occurring for extended periods, some exceeding 10 years; and (2) the 62 overpayment sample cases had accumulated about \$170,000 in overpayments. GAO estimated that accumulated overpayments for such SSI cases in December 1983 could total \$17.2 million.

Recommendation To Agencies: The Secretary of Health and Human Services should direct the Acting Commissioner of Social Security to perform a computer match patterned after a GAO pilot test and consider subsequent periodic matches of the entire SSI benefit file and the W-2P pension file to identify potential overpayment cases. The Secretary of Health and Human Services should direct the Acting Commissioner of Social Security to investigate and resolve, in accordance with existing agency policies and procedures, the cases identified. The Secretary of Health and Human Services

should direct the Acting Commissioner of Social Security to comply with all applicable privacy and due process regulations. The Secretary of Health and Human Services should direct the Acting Commissioner of Social Security to attempt to determine what caused the payment errors and whether corrective actions can be taken to prevent their recurrence.

129304

Selected Information on Bypass of Local Telephone Companies. RCED-86-100; B-222031. February 14, 1986. 5 pp. plus 5 appendices (13 pp.). *Report* to Rep. Edward J. Markey; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Issue Area: Information Management and Technology: Government Preparedness To Manage and Regulate Telecommunications Systems in the Current Economic and Technical Environment (7103).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Multiple Functions: Telecommunications and Radio Frequency Spectrum Use (Civilian-Related) (999.1).

Organization Concerned: Federal Communications Commission.

Congressional Relevance: *House* Committee on Energy and Commerce: Telecommunications, Consumer Protection, and Finance Subcommittee; *Rep.* Edward J. Markey.

Abstract: Pursuant to a congressional request, GAO provided information on residential and business customers' bypass of local telephone company services, focusing on: (1) two Federal Communications Commission (FCC) reports on bypass; (2) two nationwide bypass simulation studies; and (3) FCC and state bypass monitoring activities.

Findings/Conclusions: GAO noted that: (1) bypass occurs when customers use alternatives to local telephone company facilities to meet their telecommunications needs; and (2) there is widespread industry concern that local companies may need to increase rates for remaining customers to cover the revenue shortages that bypass creates. FCC has released two reports containing descriptive information on bypass that: (1) stated that bypass would continue to increase regardless of regulatory actions; (2) concluded that bypass would not affect the viability of local telephone companies; and (3) found that the amount of future bypass is likely to increase rates for other customers. GAO found that: (1) separate bypass simulation models developed by FCC and a telecommunications research firm led to widely differing estimates of potential losses; and (2) the variance occurred because the models used different assumptions about the extent and impact of bypass. In addition, GAO found that: (1) FCC has no formal bypass monitoring program but has attempted to monitor some aspects of bypass and plans to examine the issue in 1986; (2) monitoring that FCC performs to evaluate universal service indicates no significant decrease in residential telephone subscriptions; and (3) various states are carrying out bypass monitoring activities that include reporting on bypass by major customers, monitoring the number of lines disconnected, monitoring telephone company reporting on efforts to prevent bypass, and requiring providers of private bypass systems to register with state regulatory commissions.

129307

[The Treasury Financial Communications System]. March 11, 1986. 6 pp. plus 2 enclosures (2 pp.). *Testimony* before the House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; by John F. Simonette, Associate Director, GAO Accounting and Financial Management Division.

Contact: Accounting and Financial Management Division.

Organization Concerned: Department of the Treasury.

Congressional Relevance: *House* Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee. .

Abstract: GAO discussed its review of internal controls over disbursements made through the Department of the Treasury Financial Communications System (TFCS), through which Treasury generally makes large, nonrecurring payments such as letter-of-credit payments to grant recipients and large payments to vendors. GAO determined that: (1) because of a breakdown in system access controls, it was possible for unauthorized employees to make improper payments at one financial center; (2) Treasury lacked adequate controls to ensure that a similar breakdown would not occur at other centers linked to TFCS; (3) one Treasury center made about \$5.4 million in duplicate payments from August 1983 through January 1984; (4) it could not verify whether Treasury made other duplicate payments; and (5) weaknesses exist in Treasury's procedures for ensuring the accuracy of payment information, including a lack of control over agencies' payment requests. GAO noted that: (1) Treasury does have many TFCS controls in place; and (2) it knew of no losses TFCS itself sustained.

129327

[*The Census Bureau's 1984 Address List Compilation Test*]. March 13, 1986. 8 pp. plus 5 attachments (5 pp.). *Testimony* before the House Committee on Post Office and Civil Service: Census and Population Subcommittee; House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; by Gene L. Dodaro, Associate Director, GAO General Government Division. Refer to GGD-82-13, February 22, 1982, Accession Number 117552.

Contact: General Government Division.

Organization Concerned: Department of Commerce: Bureau of the Census; United States Postal Service.

Congressional Relevance: *House* Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; *House* Committee on Post Office and Civil Service: Census and Population Subcommittee; *Rep.* Mickey Leland; *Rep.* Robert Garcia.

Abstract: GAO discussed the Census Bureau's 1984 address list compilation test, specifically: (1) the importance of a good address list; (2) past list development techniques and problems; (3) the 1984 test results; and (4) prospects for list development for 1990 and beyond. GAO noted that the Bureau: (1) requires a complete and accurate mailing list because it conducts the census primarily by mailing questionnaires to households; (2) has purchased commercial vendor mailing lists for large urban areas; (3) developed its rural and small urban area mailing lists by sending employees out to locate people; (4) has experienced delays and inaccuracies in developing its lists with these methods; and (5) tested various combinations of list development and update options in 1984. GAO evaluated the results of the tests and found that: (1) for large urban areas, obtaining initial lists from vendors was less expensive on a per-address basis than purchasing the Postal Service's list or using the 1980 list; (2) after the Bureau updated the commercial list, it remained the least expensive and there were no major differences in the lists' accuracy; and (3) for rural areas, the Postal Service list was less expensive than the Bureau's, but it contained a large number of incorrect geographic designations. The Bureau concluded that there was no significant advantage in using the Postal Service as its primary source for creating the list for the 1990 census and planned to use the same methodology that it used in 1980. GAO agreed with this position and endorsed Bureau plans to automate activities previously done manually.

129340

Improved Management Processes Would Enhance Justice's Operations. GGD-86-12; B-207916. March 14, 1986. 56 pp. plus 9 appendices

(69 pp.). *Report* to Congress; by Charles A. Bowsher, Comptroller General. Refer to RCED-84-9, January 10, 1984, Accession Number 123198; and GGD-87-7BR, October 15, 1986, Accession Number 131335.

Issue Area: General Management Reviews: GGD-Assessing Whether Agencies Have the Necessary Management To Ensure Effective Service Delivery and Safeguarding of Public Resources (7301).

Contact: General Government Division.

Budget Function: General Government: Executive Direction and Management (802.0).

Organization Concerned: Department of Justice.

Congressional Relevance: *House* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *House* Committee on the Judiciary; *Senate* Committee on Governmental Affairs; *Senate* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *Senate* Committee on the Judiciary; Congress.

Authority: Paperwork Reduction Act of 1980 (P.L. 96-511). Federal Managers' Financial Integrity Act of 1982 (P.L. 97-258). Office of Federal Procurement Policy Act Amendments of 1983 (P.L. 98-191). Comprehensive Forfeiture Act of 1984 (P.L. 98-473). Civil Service Reform Act of 1978. Inspector General Act of 1978. Executive Order 12352. OMB Circular A-127. OMB Circular A-76. OMB Bull. 84-14.

Abstract: GAO reviewed the Department of Justice's management structure and management support systems to assess how departmentwide management support functions assist the Attorney General in directing and overseeing Justice's operations.

Findings/Conclusions: GAO found that Justice needs: (1) an institutional process for developing long-range departmental goals to guide its program planning and budgeting decisions; (2) an established means for overseeing program planning to ensure that the Attorney General's priorities are adequately addressed; (3) to clarify responsibilities for overseeing debt collection activities; and (4) a departmentwide program to ensure that automatic data processing (ADP) and telecommunications techniques are planned, acquired, and used effectively and economically. GAO also found that: (1) a stronger information resources management (IRM) system could have helped Justice's development of a litigative case management system to provide basic program data; (2) Justice financial management systems do not properly account for and control resources or permit adequate monitoring of program performance; and (3) Justice could use different processes for assessing the efficiency and effectiveness of its operations, specifically, audit and evaluation, position management reviews, and productivity management.

Recommendation To Agencies: The Attorney General should create a policy-level capability for: (1) coordinating the development of strategic long-range goals to provide direction to Justice; (2) overseeing component program planning and budgeting to ensure compliance with the goals; and (3) monitoring program implementation to ensure that policy goals are achieved within the parameters of approved program and financial plans. The Attorney General should improve the budget formulation process by providing more timely and detailed Attorney General Policy Program guidance to components and assigning Justice's budget staff the explicit responsibility of ensuring that the components' budgets are integrated and mutually supporting. The Attorney General should develop a plan for managing Justice's information resources. To ensure successful plan development and implementation, the senior official responsible for IRM should be experienced in the planning and program coordination of IRM and clearly possess the authority to direct component actions on ADP and telecommunications activities in order to ensure that component plans, budgets, and activities conform with established goals and the departmental plan. The Attorney General should provide priority and sustained

attention to implementing the departmental financial management plan and developing a departmentwide integrated financial management system that will provide the cost information needed to: (1) control funds expended on programs; and (2) support Justice's policy and program monitoring planning system. The Attorney General should emphasize the use of program effectiveness reviews to provide policy officials with independent assessments of the effectiveness and efficiency of program implementation on which to base decisions to continue or alter policy decisions. The Attorney General should ensure the effective implementation of the Management and Productivity Improvement Program. This effort will require that: (1) the components develop specific productivity performance component goals, as well as the measures needed to assess performance; (2) the program become an integral part of the overall Justice planning and budgeting process; and (3) Justice's focal point for the program effectively oversees the components' productivity improvement, disseminates information on good practices and efforts, and ensures that effective accountability mechanisms and incentives are in place for identifying productivity opportunities. The Attorney General should ensure greater utilization of position management reviews by the components so that opportunities to achieve staffing efficiencies are identified. The Attorney General should use the senior executive performance planning and appraisal process to fix accountability for accomplishing organizational goals. The Attorney General should establish milestones for completing specific tasks needed for implementing the financial management plan and ensure that the milestones are strictly adhered to. The Attorney General should ensure that a primary objective of each system enhancement effort conforms to the system, when implemented, and with the Comptroller General's accounting principles, standards, and related requirements. The Attorney General should ensure that an effective system is developed to assist the Immigration and Naturalization Service's (INS) Office of the General Counsel (OGC) in its debt collection efforts. The Attorney General should ensure that appropriate internal controls and procedures are implemented so that the Working Capital Fund recovers all costs incurred and thereby precludes the need to write off future accounts receivable. The Attorney General should ensure that the Land and Natural Resources Division establishes a means to ensure that all future billings against Superfund are based on actual costs incurred. The Attorney General should ensure that affirmative litigation collections are recorded in Justice's general ledger. The Attorney General should ensure that an effective departmentwide system is developed to account for total seizures and forfeitures. The Attorney General should rescind the exclusion of proposed Federal Bureau of Investigation contracts from departmental review. The Attorney General should clearly establish the responsibility for operating the processes and systems necessary to support the implementation of an integrated management system.

129344

Environment, Safety, and Health: Status of Department of Energy's Implementation of 1985 Initiatives. RCED-86-68FS; B-222195. March 4, 1986. 12 pp. *Fact Sheet* to Sen. John H. Glenn, Ranking Minority Member, Senate Committee on Governmental Affairs: Energy, Nuclear Proliferation and Government Processes Subcommittee; by Keith O. Fultz, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-192, September 8, 1986, Accession Number 131121.

Issue Area: Energy: Other Issue Area Work (6491).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Energy: Energy Supply (271.0).

Organization Concerned: Department of Energy.

Congressional Relevance: Senate Committee on Governmental Affairs: Energy, Nuclear Proliferation and Government Processes Subcommittee; Sen. John H. Glenn.

Authority: DOE Order 5480.1. DOE Order 5481.1B. DOE Order 5482.1B. DOE Order 5700.6B.

Abstract: Pursuant to a congressional request, GAO reviewed the Department of Energy's (DOE) effectiveness in protecting worker health and safety and the surrounding environment at its nuclear facilities.

Findings/Conclusions: GAO monitored the implementation of several initiatives to strengthen DOE environmental, safety, and health (ES&H) programs and found that DOE has focused its attention on: (1) reorganizing the headquarters ES&H function; (2) revising departmentwide orders that will provide additional authority in ES&H matters; and (3) developing preliminary plans outlining the scope, methodology, and tentative schedules for environmental and technical safety survey appraisals. GAO also found that: (1) the Secretary of Energy has approved the revised ES&H organizational structure; (2) 118 out of 128 ES&H staff positions have been filled; (3) 6 draft ES&H orders for DOE-wide coordination and review have been approved; (4) 41 environmental surveys and 51 technical safety appraisals will be conducted at DOE nuclear and nonnuclear sites; (5) DOE is planning to develop an information system that it can use to monitor ES&H problems at its facilities; and (6) DOE is providing its program and field offices with additional and clearer environmental guidance to meet its regulatory deadlines.

129345

[The Job Training Partnership Act Performance Standards and Information Systems]. March 11, 1986. 16 pp. *Testimony* before the Senate Committee on Labor and Human Resources: Employment and Productivity Subcommittee; by William J. Gainer, Associate Director, GAO Human Resources Division.

Contact: Human Resources Division.

Organization Concerned: Department of Labor.

Congressional Relevance: Senate Committee on Labor and Human Resources: Employment and Productivity Subcommittee.

Authority: Job Training Partnership Act. S. 2069 (99th Cong.).

Abstract: GAO discussed S. 2069, proposed amendments to the Job Training Partnership Act, focusing on potential implementation problems related to two provisions which would require the Department of Labor to expeditiously establish performance standards for the attainment of youth employment competencies and the longer-term success of participants in the labor market. GAO studies showed that: (1) Labor's data collection system has two serious limitations that raise questions about its adequacy as a basis for establishing performance standards and supporting congressional oversight; (2) Labor's proposed collection of postprogram data on adults' earnings and employment would provide information to allow it to add an adult performance measure that focuses on longer-term results; (3) a performance standard for youth employment competencies could provide a useful measure of program success, but the data Labor is proposing to collect on youth competency attainment would not be adequate to set that standard; and (4) the youth competency systems being implemented by local job training agencies vary widely, as do their definitions of what a youth must achieve to be reported as a positive termination. This lack of comparability across locations could also impact on the propriety of distributing incentive awards based on youth competency attainments. GAO believes that Labor needs to: (1) provide more detailed definitions of an acceptable competency system and positive youth competency terminations; and (2) consider collecting employment follow-up information for older youths whose employment success should also be encouraged.

129381

[Protest of VA Procurement of Printers]. B-221170.6. March 17, 1986. 1 p. *Decision* re: Micro Research, Inc.; by Robert M.

Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Micro Research, Inc.; Systems, Terminals & Communications Corp.; Veterans Administration.

Authority: 4 C.F.R. 21.3(f)(1). B-219234 (1985).

Abstract: A firm protested a Veterans Administration (VA) contract award, contending that: (1) VA improperly allowed the awardee to substitute the equipment it offered under the solicitation; and (2) since the awardee's equipment was not in compliance with the contract requirements, GAO should set aside its contract. GAO held that the question of whether VA properly permitted the awardee to substitute equipment was a matter of contract administration, which it would not consider. Accordingly, the protest was dismissed.

129397

[*Request for Reconsideration of Denial of Protest of GSA Computer Store Order*]. B-220421.2. March 21, 1986. 2 pp. *Decision re:* Consolidated Bell, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Consolidated Bell, Inc.; General Services Administration; National Oceanic and Atmospheric Administration; International Business Machines Corp.

Authority: 4 C.F.R. 21.12(a). F.A.R. 52.236-5. B-220421 (1986). B-218780.3 (1985).

Abstract: A firm requested reconsideration of the denial of its protest against a General Services Administration computer store order for a personal computer. GAO held that: (1) in its request for reconsideration, the protester referred to a federal regulation which was not applicable to personal computer procurements; (2) the protester did not show any error of law or fact that would warrant reversal of the original decision; and (3) the agency acted reasonably in not considering the protester's alternate name-brand-or-equal bid since the protester did not submit any descriptive literature to identify what it was offering or demonstrate the equality of its proposed personal computer. Accordingly, the original decision was affirmed.

129400

[*Protest of DOT Contract Awards for Satellite Communication Systems*]. B-221325, B-221326. March 21, 1986. 4 pp. *Decision re:* ITT Telecom Products Corp.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: ITT Telecom Products Corp.; Comsat Telesystems, Inc.; American Foreign Shipping Co.; Farrell Lines, Inc.; Maritime Administration.

Authority: 4 C.F.R. 21.3(f)(10). 4 C.F.R. 21.2. 4 C.F.R. 21.6(a)(6). 46 C.F.R. 315. 53 Comp. Gen. 771. B-219651 (1985). B-220517.2 (1985). B-216646 (1985). B-219657.2 (1985).

Abstract: A firm protested Maritime Administration (MARAD) contract awards for satellite communication systems, contending that MARAD improperly disclosed its bid price for the same system under a prior solicitation, thereby giving the awardee an unfair competitive advantage. GAO held that: (1) MARAD disclosed the protester's bid price for the prior procurement the day after it made awards, but the protester did not protest until after MARAD made awards for the same equipment under the instant solicitation; (2) the protester's speculation that no remedy was available for the improper disclosure did not relieve it of its obligation to submit a timely protest; (3) the significant-issue exception to the timeliness rules was limited to protests raising issues of widespread interest that had not been considered in a previous decision; and (4) there was no compelling reason beyond the

protester's control which prevented it from filing a timely protest. Accordingly, the protest was dismissed.

129417

[*Request for Reconsideration of Decision Concerning Microfilm Readers/Printers Procurement*]. B-220582.3. March 21, 1986. 7 pp. *Decision re:* Canon U.S.A., Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Canon U.S.A., Inc.; Eastman Kodak Co.; Bureau of the Public Debt.

Authority: 55 Comp. Gen. 802. F.A.R. 6.301(c). Fed. Property Management Reg. 101-26.408-3(b). Fed. Property Management Reg. 101-26.401-4(c). B-220582 (1986). B-195243 (1979). B-201133 (1981). B-193541 (1979). B-214081.3 (1985).

Abstract: A firm requested reconsideration of the denial of its protest against a Bureau of the Public Debt contract award for microfilm readers. GAO had held that: (1) the Bureau properly justified a Federal Supply Schedule award to other than the lowest-priced offerer on the basis that the awardee offered better maintenance services; and (2) the Bureau's purchase of the readers with yearend funds did not constitute an improper fracturing of its actual requirements to avoid the Schedule's maximum order limitation. In its request for reconsideration, the protester contended that: (1) GAO ignored the fact that the Bureau did not evaluate the offered products on an equal basis; (2) the better maintenance services that the awardee offered did not constitute sufficient justification for the award, since the Bureau never established its actual maintenance needs; and (3) GAO misapplied precedent and applicable regulations in determining that the Bureau did not improperly split its requirements. GAO held that: (1) the Bureau reported that it used the same criteria to evaluate all of the offered products, even though it evaluated the awardee's product over a much shorter period of time; (2) the Bureau reasonably determined that better maintenance services justified the award; (3) while the Bureau expected to obtain more readers at some unspecified future time, it did not improperly split its requirements to evade the Schedule's maximum order limitation; and (4) the Bureau used its available procurement funds properly. Accordingly, the original decision was affirmed.

129434

[*Computer Security: Contingency Plans and Risk Analyses Needed for IRS Computer Centers*]. IMTEC-86-10; B-221001. March 27, 1986. 10 pp. plus 2 appendices (14 pp.). *Report to* Roscoe L. Egger, Jr., Commissioner, Internal Revenue Service; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to GGD-77-44, July 11, 1977, Accession Number 102800; and GGD-87-16, November 26, 1986, Accession Number 131673.

Issue Area: Tax Policy and Administration: Effectiveness of IRS' Major Automated Systems in Supporting the Tax Administration Program and Related Activities (4607); Information Management and Technology: Revenue Collection Systems (7106).

Contact: Information Management and Technology Division.
Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: *House* Committee on Government Operations; *House* Committee on Ways and Means: Oversight Subcommittee; *Senate* Committee on Governmental Affairs; *Senate* Committee on Finance: Oversight of the Internal Revenue Service Subcommittee; *Joint* Committee on Taxation.

Authority: Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512). OMB Circular A-71. OMB Circular A-130.

Abstract: GAO reviewed the Internal Revenue Service's (IRS): (1) plans for ensuring the continuity of its computer operations if any of its 12 computer centers were destroyed or significantly disabled for an extended period; and (2) efforts to implement a risk-management program to assess and reduce potential threats to computer operations.

Findings/Conclusions: GAO conducted its review at IRS headquarters, the IRS National Computer Center (NCC), and 4 of the 10 service centers that process tax returns and related documents. GAO found that the IRS draft automatic data processing (ADP) plans are incomplete and its emergency measures are inadequate because: (1) NCC has no designated backup processing site; (2) computer capacity problems may make it impossible for one service center to back up another, as currently proposed; (3) IRS has not identified the most critical work load functions; (4) IRS does not always maintain backup tape files containing data and programs necessary to continue operations; and (5) testing to ensure the workability of ADP contingency plans has been limited. GAO also found that: (1) IRS has not periodically assessed potential risks to computer operations at its centers, although it has recently started a risk-analysis program that it hopes to complete in 1987; (2) several IRS centers had physical security problems, making them susceptible to fire and smoke damage or to unauthorized entry after working hours; and (3) contingency plans at one center lacked adequate detail for emergency procedures.

Recommendation To Agencies: The Commissioner of Internal Revenue should direct the Assistant Commissioner, Support and Services (for the Detroit Data Center), and the Assistant Commissioner, Returns and Information Processing (for all other computer centers), to expedite efforts to develop, certify, and periodically test ADP contingency plans for all IRS computer centers according to the criteria and procedures set forth in the IRS Internal Revenue Manual and Office of Management and Budget (OMB) Circular A-130. The Commissioner of Internal Revenue should direct the Assistant Commissioner, Support and Services (for the Detroit Data Center), and the Assistant Commissioner, Returns and Information Processing (for all other computer centers), to expedite efforts to perform periodic risk analyses to: (1) aid in developing and maintaining effective ADP contingency plans; and (2) help assess the internal controls environment, as required by the Federal Managers' Financial Integrity Act of 1982 (FIA) and the OMB circular. The Commissioner of Internal Revenue should direct the Assistant Commissioner, Support and Services (for the Detroit Data Center), and the Assistant Commissioner, Returns and Information Processing (for all other computer centers), to expedite efforts to continue to report the lack of contingency plans and periodic risk analyses as material control weaknesses under FIA until contingency plans have been developed, certified, and tested, and risk analyses, as well as needed corrective action identified by such analyses, have been completed for all computer centers.

129443

[Protest of Army Decision To Delay Consideration of Firm as Approved Source]. B-221725. March 24, 1986. 2 pp. *Decision* re: Aerodyne Investment Castings, Inc.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Aerodyne Investment Castings, Inc.; Department of the Army; General Electric Co.

Authority: 10 U.S.C. 2304(c)(1).

Abstract: A firm protested the Army's decision to delay considering it as an approved product source until it reviewed the proprietary rights of another firm's specifications. GAO found that: (1) the protest was premature because the Army did not deny the protester's request to be an approved source; and (2) there was no need to consider the protester's legal rights to use the specifications until the Army determined whether to make a sole-source contract

award on the basis of the other firm's proprietary rights. Accordingly, the protest was dismissed.

129456

Tax Administration: How IRS' Philadelphia Service Center Is Addressing Processing Problems. GGD-86-60BR; B-221000. March 14, 1986. 3 pp. plus 5 appendices (65 pp.). *Briefing Report* to Sen. Bob Packwood, Chairman, Senate Committee on Finance; Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; Sen. John Heinz; Sen. William V. Roth, Jr.; Rep. Richard T. Schulze; Rep. Robert S. Walker; by Johnny C. Finch, Senior Associate Director, GAO General Government Division. Refer to Letter, April 24, 1985, Accession Number 126834; Testimony, April 29, 1985, Accession Number 126814; GGD-85-89, September 30, 1985, Accession Number 128226; GGD-86-25FS, November 22, 1985, Accession Number 128485; Testimony, December 16, 1985, Accession Number 128702; and Testimony, March 4, 1986, Accession Number 129212.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service: Service Center, Philadelphia, PA.

Congressional Relevance: *House* Committee on Ways and Means: Oversight Subcommittee; *Senate* Committee on Finance; *Rep.* Robert S. Walker; *Rep.* Richard T. Schulze; *Rep.* J.J. Pickle; *Sen.* William V. Roth, Jr.; *Sen.* John Heinz; *Sen.* Bob Packwood.

Abstract: Pursuant to a congressional request, GAO reviewed the activities of the Internal Revenue Service (IRS) service centers, in particular, the Philadelphia Service Center, to: (1) develop information on problems experienced in 1985; (2) identify actions taken to prevent recurrence in 1986; and (3) comment on the status of service center operations during the 1986 processing season.

Findings/Conclusions: GAO found that, in 1986, the center had: (1) processed more returns and issued more refunds; (2) more computer capacity and more efficient computer programs; and (3) more staff increases and training improvements. However, despite the improvements, GAO identified two areas requiring attention, including: (1) implementation of adequate procedures and controls to ensure timely processing of computer tapes; and (2) the impact of backlog inventory levels on service center resources and service. IRS indicated that all of the service centers encountered problems during 1985 and, although some of the problems were due to insufficient computer capacity, other problems might have been due to operational inefficiencies. IRS organized a task force to study the structure, functional responsibilities, and management of its computer branch organizations. The task force recommended a reorganization that would provide: (1) managerial oversight of computer operations at all times; and (2) the necessary support functions on a continuous basis through the creation of teams which would staff the systems on 4-hour shifts. GAO believes that: (1) the reorganization seems to be an appropriate step toward improving the effectiveness of the service centers' operations, but GAO could not assess the reorganization until it was fully staffed and had time to function; and (2) the task force recommendations adequately addressed the issues.

129463

Status of Superfund Management Information Systems. RCED-86-98FS; B-211463. February 28, 1986.

Released April 1, 1986. 14 pp. *Fact Sheet* to Rep. James J. Florio, Chairman, House Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; by Hugh J.

Wessinger, Senior Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-85-3, December 28, 1984, Accession Number 125938.

Issue Area: Environment: Assessing EPA's Cleanup of the Worst Abandoned Hazardous Waste Sites (6803).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Natural Resources and Environment: Pollution Control and Abatement (304.0).

Organization Concerned: Environmental Protection Agency.

Congressional Relevance: House Committee on Energy and Commerce: Commerce, Transportation, and Tourism Subcommittee; Rep. James J. Florio.

Authority: Comprehensive Environmental Response, Compensation, and Liability Act of 1980.

Abstract: Pursuant to a congressional request, GAO reviewed the status of the Environmental Protection Agency's (EPA) efforts to improve its management information systems for the Superfund enforcement and remedial programs.

Findings/Conclusions: GAO noted that: (1) the tracking component of the Superfund system is not widely used because of slow and difficult data entry and retrieval and difficulties in modifying standard output records for specific regional needs; and (2) regional personnel do not input data as required and, as a result, the information contained in the Superfund system is often unreliable. GAO found that: (1) EPA is in the initial stages of an effort to develop a comprehensive management information system for all Superfund programs; (2) EPA has instituted a new manual system for tracking compliance with consent decrees; (3) as of February 1986, EPA had not developed a formal policy for collecting and reporting information on state enforcement activities, but it had taken action to require regional offices to report state enforcement information; and (4) EPA has implemented a national, automated management information system to track remedial actions. GAO also found that: (1) EPA has developed an integrated reporting system that generates reports on the status of all Superfund activities at individual waste sites by drawing information from other management information systems; (2) the Information Management Task Group has proposed a comprehensive data base which would be accessible to headquarters and regional offices and would be used for program evaluation, planning, and management information; and (3) EPA has initiated a pilot project to develop an automated site management process which would identify critical milestones.

129465

ADP Acquisitions: Immigration and Naturalization Service Should Terminate Its Contract and Recompete. IMTEC-86-5; B-220280. March 20, 1986.

Released March 31, 1986. 6 pp. plus 2 appendices (20 pp.). *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; Rep. Neal Smith, Chairman, House Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; Sen. Paul Laxalt, Chairman, Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; by Charles A. Bowsher, Comptroller General.

Issue Area: Administration of Justice: Efficiency, Effectiveness, and Economy of Major Automated Information Systems Used by Justice Agencies in Supporting Their Missions (4707); Information Management and Technology: Justice Administration Systems (7107).

Contact: Information Management and Technology Division.

Budget Function: Administration of Justice (750.0).

Organization Concerned: Department of Justice: Immigration and Naturalization Service; Department of Justice; International Business Machines Corp.; Electronic Data Systems Corp.

Congressional Relevance: House Committee on the Judiciary; House Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; House Committee on Government Operations; Senate Committee on the Judiciary; Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; Congress; Rep. Neal Smith; Rep. Jack Brooks; Sen. Paul Laxalt.

Authority: Automatic Data Processing Equipment Act (P.L. 89-306). Federal Managers' Financial Integrity Act of 1982. F.I.R.M.R. 201-30.007. H.R. 2965 (99th Cong.).

Abstract: GAO reviewed the Immigration and Naturalization Service's (INS) management of automatic data processing (ADP) to evaluate its ongoing, multimillion-dollar computer systems acquisition.

Findings/Conclusions: GAO found that INS: (1) violated procurement regulations by conducting additional negotiations with the proposed awardee in late-night meetings, which resulted in the awardee reducing its best and final offer; (2) favorably evaluated the proposed awardee's offer of a decentralized system while it downgraded the other offerer's proposal for the centralized system it had specifically stated that it required; (3) evaluated equipment price offers on the basis of lease-with-option-to-purchase, then awarded the contract on an installment-purchase basis, even though the other comparable offer was at least \$1.8 million lower; and (4) violated the terms of its delegation of procurement authority by accepting changes in the size and configuration of the system that increased contract costs to over \$11 million more than authorized. Although the other firm eventually negotiated an out-of-court settlement to perform the contract, it installed the original company's proposed equipment under the same terms and costs as the original contract. INS modified the contract to incorporate the new awardee's fees, which resulted in prices exceeding both the originally awarded and published list prices. The payment of higher-than-list prices contrasted with both commercial and federal practices. Although it was urged to cease ordering equipment against the current contract and recompete its computer needs, INS renewed its agreement for fiscal year (FY) 1986. GAO believes that the continuation of the contract and the absence of documented computer needs is a material control weakness.

Recommendation To Congress: To ensure that INS makes no further unwise expenditures for automation, Congress should make the INS FY 1987 appropriation for computer acquisitions contingent on implementation of recommendations to the Attorney General.

Recommendation To Agencies: To ensure that valid INS computer needs are met expeditiously, but at the lowest reasonable cost to the government, the Attorney General should direct the Commissioner, INS, to reassess, justify, and document current and projected INS ADP requirements and translate those requirements into a long-range, documented strategy. The reassessment should result in a clarification of INS equipment needs. To ensure that valid INS computer needs are met expeditiously, but at the lowest cost to the government, the Attorney General should direct the Commissioner, INS, to competitively procure the automation needs outlined by this strategy and terminate its contract with the current contractor, including that equipment currently under lease. To ensure that valid INS computer needs are met expeditiously, but at the lowest reasonable cost to the government, the Attorney General should direct the Commissioner, INS, to report ADP procurement as a material control weakness under the Federal Managers' Financial Integrity Act (FIA).

129474

From Satellites to Space Shuttle and Beyond: GAO Evaluates the Military's Role in Space. 1986. 4 pp. by Richard G. Herrera, Audit Site Manager, GAO Field Operations: Regional Office (Los Angeles). In *The GAO Review*, Vol. 21, Issue 1, Winter 1986, pp. 32-35.

Contact: Field Operations Division: Regional Office (Los Angeles).

Organization Concerned: Department of Defense.

Abstract: This article discusses how GAO has approached the space militarization issue. The focus of GAO work has included evaluating: (1) the Department of Defense's organizational structure and ability to manage the multiservice space program; (2) efforts to develop a space system to improve strategic and tactical force effectiveness; (3) the impact on national military policy of deploying weapons in space; (4) launch and satellite control capabilities; and (5) requirements for space-related data processing and transmission.

129476

Legislative Developments. 1986. 1 p. by Judith Hatter, GAO Office of Library Services. In *The GAO Review*, Vol. 21, Issue 1, Winter 1986, pp. 44.

Contact: Office of Library Services.

Authority: Economic Opportunity Amendments of 1967. Legislative Reorganization Act of 1970. Congressional Budget and Impoundment Control Act of 1974. General Accounting Office Act of 1974. Energy Policy and Conservation Act. Medicare-Medicaid Anti-Fraud and Abuse Amendments. Budget and Accounting Act. General Accounting Office Personnel Act of 1980. Federal Managers' Financial Integrity Act of 1982. Competition in Contracting Act of 1984.

Abstract: This article discusses legislative developments as they relate to the functions, duties, and responsibilities of GAO. The GAO Law Library compiles legislative histories on all laws that Congress enacts. Each history contains all versions of the bill, remarks and floor debates from the Congressional Record, committee reports, hearing transcripts, and GAO comments on the legislation.

129481

[*Protest of HHS Order Award for Electronic Mailbox System*]. B-221280. April 1, 1986. 7 pp. *Decision* re: CompuServe, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: CompuServe, Inc.; Department of Health and Human Services; ITT Dialcom, Inc.

Authority: 57 Comp. Gen. 627. F.I.R.M.R. 201-4.1209. B-219363 (1985). B-219797 (1985).

Abstract: A firm protested a Department of Health and Human Services (HHS) contract award for an automatic data processing electronic mailbox system, contending that HHS: (1) improperly evaluated the awardee's prices; and (2) did not give it an opportunity to quote on its actual disk storage requirements. GAO found that HHS: (1) did not properly identify its actual requirements; (2) could not correctly evaluate bidders' products and prices and determine the lowest overall cost; and (3) should define its requirements and reevaluate the awardee's and the protester's bids. Accordingly, the protest was sustained.

129515

Postal Service: Information on the Change to Multiline Readers for the Zip Plus 4 Program. GGD-86-62BR; B-215132. March 28, 1986. 1 p. plus 2 appendices (18 pp.). *Briefing Report* to Rep. William D. Ford, Chairman, House Committee on Post Office and Civil Service; Rep. Mickey Leland, Chairman, House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; by James L. Howard, (for William J. Anderson, Director), GAO General Government Division. Refer to GGD-84-78, August 7, 1984, Accession Number 124865; GGD-83-24, January 6, 1983, Accession Number 120281; GGD-83-84; September 28, 1983, Accession Number 122611; Testimony, June 14, 1984, Acces-

sion Number 124418; and Testimony, June 25, 1985, Accession Number 127265.

Contact: General Government Division.

Budget Function: General Government: Other General Government: (806.0).

Organization Concerned: United States Postal Service: Board of Governors.

Congressional Relevance: *House* Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; *House* Committee on Post Office and Civil Service; *Rep.* Mickey Leland; *Rep.* William D. Ford.

Abstract: In response to a congressional request, GAO reviewed the Postal Service (USPS) Board of Governors' most recent actions in connection with the ZIP-Plus-4 program concerning the switch from single-line to multiline optical character readers (OCR), specifically: (1) how much savings USPS forgoes each workday it operates without multiline OCR; (2) whether USPS will end up with a suitable single-line-converted-to-multiline machine; (3) what use USPS will make of the single-line OCR that are not converted to multiline technology; and (4) whether the latest USPS estimate of future ZIP-Plus-4 use is realistic.

Findings/Conclusions: As a result of its reevaluation of the ZIP-Plus-4 program, the Board decided to acquire multiline OCR by converting the single-line OCR purchased in the Phase II contract to multiline and by purchasing up to 250 new Phase III multiline OCR to replace the Phase I machines. The Board estimated that delaying installation of multiline OCR could cost as much as \$1.6 million per day. GAO estimated that multiline OCR could bring savings of from \$497,000 to \$1 million per day, depending on the level of ZIP-Plus-4 usage and the bar-coding rate. GAO noted that: (1) since the two companies competing for the conversion contract are also the only competitors for the Phase III contract, the technology used for the new machines should also apply to the conversion kit, ensuring that the kits will meet USPS needs; (2) USPS is examining several options for using Phase I single-line OCR, including processing collection mail, bar-code sorting, and processing mail at smaller post offices not scheduled for automation; (3) USPS is committed to having businesses use ZIP-Plus-4 address codes and plans to extend its eventual use to all classes of mail by changing basic postage rates and incentives; and (4) current USPS estimates of ZIP-Plus-4 usage through 1989 appear realistic, although the introduction of multiline OCR could generate confusion among businesses as to whether they should adopt ZIP-Plus-4, especially if OCR lessen its discount value.

129529

Job Training Partnership Act: Data Collection Efforts and Needs. HRD-86-69BR; B-221143. March 31, 1986. 23 pp. *Briefing Report* to Rep. Matthew G. Martinez, Chairman, House Committee on Education and Labor: Employment Opportunities Subcommittee; by William J. Gainer, Associate Director, GAO Human Resources Division.

Issue Area: Employment and Education: Effectiveness of Federal Retraining Programs in Providing Skill Training to Disadvantaged Adults and Youth (5308).

Contact: Human Resources Division.

Budget Function: Education, Training, Employment, and Social Services: Training and Employment (504.0).

Organization Concerned: Department of Labor.

Congressional Relevance: *House* Committee on Education and Labor: Employment Opportunities Subcommittee; *Rep.* Matthew G. Martinez.

Authority: Job Training Partnership Act.

Abstract: GAO provided information on the Department of Labor's (DOL) Job Training Partnership Act (JTPA) data collection system, focusing on: (1) the adequacy of the system; (2)

proposed revisions to DOL reporting requirements; and (3) the extent to which these revisions address system shortcomings.

Findings/Conclusions: GAO found that: (1) the proposed revisions should eliminate many of the system's shortcomings; (2) the revised system should provide better data for use in setting performance standards; and (3) the revised system will provide more detailed information for program management and oversight. However, GAO also found that the remaining system limitations may continue to cause the generation of incomplete or unreliable data for congressional oversight. Major limitations remaining include: (1) a lack of specific definitions, which leads to poor data comparability; (2) inconsistency in the types and amounts of data maintained among service delivery areas (SDA), which could result in nonrepresentative estimates of JTPA participant characteristics and termination outcomes; and (3) a lack of sufficient information to adequately measure the amount of training provided to program participants. In addition, GAO found that the new DOL plan for evaluating JTPA through a series of experiments in SDA: (1) represents a significant improvement over its original approach; and (2) is a superior method of evaluating the program's effect, despite some problems and limitations.

129557

Planning for the Security of Local Area Networks. 1986. 9 pp. by Lorne A. Dear, Program Manager, Department of the Air Force: Air Force Audit Agency: Information Technology Division, Frederick Gallegos, Auditor, GAO Field Operations Division: Regional Office (Los Angeles). In *Data Security Management*, 1986, pp. 1-9.

Contact: Field Operations Division: Regional Office (Los Angeles).

Organization Concerned: Department of the Air Force: Air Force Audit Agency: Information Technology Division.

Abstract: This article provides a plan for private and public organizations to secure local area network data and a context for developing and evaluating an organization's security requirements in its operating environment.

129562

[Protest of FEMA Contract Award for Telecommunications System]. B-220615.3. April 7, 1986. 4 pp. *Decision* re: Analytics Communications Systems, Inc.; by Milton J. Socolar, Acting Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: Analytics Communications Systems, Inc.; Teqcom, Inc.; Federal Emergency Management Agency.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3553(d)). F.A.R. 52.214-21. F.A.R. 10.004(b)(2). B-218535.3 (1986). B-216948 (1985). B-219021 (1985). B-219376 (1985). B-216645 (1985). B-215288 (1984). 41 U.S.C. 253a(a)(2)(B).

Abstract: A firm protested a Federal Emergency Management Agency (FEMA) contract award for a telecommunications system, contending that: (1) the awardee's descriptive literature did not show that its equipment met the solicitation's brand-name requirement; (2) FEMA improperly permitted the awardee to make its nonresponsive bid responsive after bid opening; (3) the awardee incorrectly priced two line items; and (4) FEMA improperly waived a mandatory requirement for preaward equipment tests. GAO held that: (1) the awardee's bid was nonresponsive because it did not offer a dual processor; (2) it need not consider the protester's other contentions; and (3) FEMA should reassess its minimum needs to determine if it should resolicit the contract or make award to the protester as the low responsive bidder. Accordingly, the protest was sustained.

129581

[Protest of USUHS Rejection of Bid for Integrated Computer Programs]. B-221292. April 7, 1986. 4 pp. *Decision* re: Heuristic Developments, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Heuristic Developments, Inc.; Department of Defense: Uniformed Services University of the Health Sciences; American Management Systems, Inc.

Authority: 4 C.F.R. 21.2(a)(1). B-218872 (1985). B-219342 (1985). B-218570 (1985). B-218487.2 (1985). B-216441 (1985).

Abstract: A firm protested the rejection of its bid under a Uniformed Services University of the Health Sciences (USUHS) solicitation for computer software, contending that: (1) the solicitation contained inconsistencies; (2) USUHS allowed insufficient time for proposal preparation after issuing a solicitation revision; (3) USUHS improperly disclosed the protester's participation in the competition to other vendors; (4) USUHS rejected its proposal based on information not contained in the proposal; (5) the awardee's bid was nonresponsive; and (6) USUHS negotiated a lower price with the awardee by using the protester's proposal as leverage. GAO held that: (1) the protests against solicitation inconsistencies and improper disclosure were untimely filed; (2) the protester did not respond to the deficiencies that USUHS cited in its bid; (3) the protester provided no evidence supporting its allegations of bias or bad faith; and (4) the remaining protest issues were academic, because there was no basis for questioning the protester's elimination from the competition. Accordingly, the protest was dismissed in part and denied in part.

129586

Statistical Surveys: Census Bureau Has Creditable Employment and Economic Data-Collection Procedures. IMTEC-86-8; B-222011. March 14, 1986.

Released April 14, 1986. 3 pp. plus 2 appendices (20 pp.). *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Issue Area: Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.
Budget Function: General Government: Other General Government (806.0).

Organization Concerned: Department of Commerce: Bureau of the Census.

Congressional Relevance: House Committee on Government Operations; *Rep.* Jack Brooks.

Abstract: In response to a congressional request, GAO reviewed two Census Bureau statistical surveys: (1) the Current Population Survey (CPS) which reflects monthly employment, unemployment, and general labor-force characteristics; and (2) the Survey of Income and Program Participation (SIPP) which provides a continuing measure of individuals' and households' economic conditions, income sources, labor-force activity, and participation in federal benefit programs.

Findings/Conclusions: GAO reviewed: (1) questionnaire design; (2) interviewer selection, training, and supervision; and (3) quality control in gathering and reviewing data. GAO visited two Census Bureau regional offices and determined that: (1) each survey's questionnaire design, though reliable for compiling statistical estimates and making needed comparisons, could be redesigned to improve accuracy; (2) interviewer selection is based on reasonable criteria; (3) interviewer training is comprehensive and adequately covers the necessary skills; (4) supervisory and administrative quality controls for the data-collection and review activities are in place and operating to reasonably ensure data integrity; and (5) the regions are doing a creditable job of complying with the data-

collection and review procedures. GAO noted two issues that could affect data quality, including: (1) attracting and retaining qualified interviewers; and (2) respondent participation.

129591

Management Review: Progress and Challenges at the Defense Logistics Agency. NSIAD-86-64; B-221701. April 7, 1986. 93 pp. plus 3 appendices (35 pp.). Report to Caspar W. Weinberger, Secretary, Department of Defense; by Charles A. Bowsher, Comptroller General. Refer to NSIAD-85-148, September 27, 1985, Accession Number 128008; PLRD-82-81, June 10, 1982, Accession Number 118642; NSIAD-84-9, November 4, 1983, Accession Number 122752; LCD-77-204, January 26, 1977, Accession Number 100093; LCD-79-403, March 15, 1979, Accession Number 108825; and NSIAD-86-106BR, May 23, 1986, Accession Number 130221.

Issue Area: General Management Reviews: NSIAD-Assessing Whether Agencies Have the Necessary Management To Ensure Effective Service Delivery and Safeguarding of Public Resources (7303).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of Defense; Defense Logistics Agency.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; House Committee on Government Operations; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Governmental Affairs; Senate Committee on Armed Services.

Authority: Federal Managers' Financial Integrity Act of 1982. P.L. 96-511. DOD Directive 7740.1. DOD Directive 7600.2. DOD Directive 7650.3.

Abstract: GAO reviewed the Defense Logistics Agency's (DLA) management functions in order to: (1) examine its mission, resources, organization, policies, and management objectives, and the various mechanisms it uses to direct, control, and evaluate its operations; (2) identify problems DLA experienced in carrying out some of its major activities; (3) determine how DLA responded to these challenges; and (4) recommend measures to strengthen its management processes.

Findings/Conclusions: DLA manages over two million supply items, procures supplies costing billions of dollars every year, maintains an inventory valued at over \$10 billion, administers over \$186 billion in government contracts, and manages many weapon system spare parts. GAO found that: (1) because of the scope and size of its activities, DLA depends on automation for financial and other management systems; (2) many automated DLA systems, such as supply support, contract administration, and financial management, which depend on upgraded information systems, need modernization; (3) control weaknesses and accounting data reporting errors cause inaccuracies in supply center records and contract administration; and (4) DLA does not have an effective plan for acquiring and managing information resources, but has initiated organizational and managerial changes to improve planning for and cost control over automated systems. GAO also found that: (1) productivity measurement standards cover the majority of DLA personnel; (2) the productivity program has top management support, quantitative goals for improvement, and active employee involvement; and (3) the DLA 4-year productivity growth rate is slightly higher than the trend necessary to achieve the presidential goal for improvement for 1992. The Department of Defense (DOD) and the military services feel that the Weapon System Support Program is effective; however, DLA needs more data from the military services on system and item priorities to ensure that the program is conducted economically and effectively.

Recommendation To Agencies: The Secretary of Defense should review the progress DLA is making in preparing mobilization

plans to ensure that timely and appropriate requirements data are made available to DLA by the military services and that DLA develops necessary plans to effectively transition to supporting wartime missions. The Director, DLA, should incorporate staff-needs planning concerns, such as the need for uniform data collection and methods, as part of the Management by Objectives (MBO) issue for work force excellence. The Director, DLA, should improve the process and underlying assumptions used in preparing the operations and stock fund budgets by using systematic and comprehensive data on DLA work force characteristics and continuing initiatives to obtain weapon systems spare parts data from the military services. The Secretary of Defense should review the status and progress of the DLA Weapon System Support Program to ensure that the growth in the systems covered is justified, the program is accomplishing its intended purpose of concentrating resources on the highest priority systems and items, and the cost of the higher levels of supply support is appropriate to the availability of the systems supported. The Secretary of Defense should ensure that the military services provide complete information to DLA which would enhance management of weapon systems support. The Director, DLA, should continue to emphasize both product and process quality by applying some of the same approaches used in measuring, evaluating, and improving efficiency towards developing objective measures of quality for the major mission areas of procurement and contract administration, setting goals, and ensuring that managers are held accountable. The Director, DLA, should further improve the agency's productivity management program by ensuring that the data in the Labor and Production Effectiveness Reporting System are accurate and timely. The Secretary of Defense should pursue a greater standardization of contract data by mandating the full implementation of the Military Standard Contract Administration Procedures, or an equivalent abstracting system, and establishing a working group to explore ways to achieve greater uniformity of contract forms. The Director, DLA, should place greater emphasis on the quality of the accounting data produced by the Defense Contract Administration Services regions by directing them to perform the negative unliquidated obligations (ULO) balance reviews and conduct tests of the adequacy of controls over payments. The Director, DLA, should ensure that DLA internal controls, including managerial accountability, are adequate to control in-transit materials. The Director, DLA, should continue to emphasize the need to control overaged ULO balances, identify the underlying problems that lead to the build-up of the large balances, and establish specific goals for acceptable ULO levels for the fuels commodity. The Director, DLA, should incorporate, as an MBO issue, goals on inventory accuracy. The Secretary of Defense should direct DLA and the military services to work together to develop the capability to make timely and effective reviews of inactive item candidates. The Director, DLA, should establish agency goals, such as expected cost savings or proportion of recommendations accepted under the Parts Control Program, and have these results included as a part of his periodic reviews. The Director, DLA, should complete a comprehensive computer capacity and performance evaluation program. The Director, DLA, should increase the coverage of the planned automated data system for compiling audit findings to include findings from other review and evaluation groups in DLA and issue needed procedures to help ensure that actions on audit recommendations are verified.

129592

[Medical Care Planning and Construction Planning in the Veterans Administration]. April 10, 1986. 14 pp. Testimony before the Senate Committee on Veterans' Affairs; by John R. Cherbini, Senior Associate Director, GAO Accounting and Financial Management Division. Refer to AFMD-85-34, September 20, 1985, Accession Number 128109; HRD-81-54, March 3, 1981, Accession

Number 114561; and AFMD-86-7, June 27, 1986, Accession Number 130567.

Contact: Accounting and Financial Management Division.

Organization Concerned: Veterans Administration; Booz, Allen & Hamilton/RTKL Associates; SysteMetrics, Inc.

Congressional Relevance: Senate Committee on Veterans' Affairs.

Authority: Federal Managers' Financial Integrity Act of 1982.

Abstract: GAO commented on: (1) the Veterans Administration's (VA) medical care and construction planning processes; (2) a contractor's study of the VA construction process; (3) the proposed merger of the VA Department of Medicine and Surgery and the Office of Construction; and (4) the sizing of surgical suites in new VA hospitals. GAO noted that: (1) VA financial management systems are not producing accurate information needed for program management; and (2) VA needs to improve its financial management and management information systems to meet an expected increase in veterans' medical care needs. GAO also noted that: (1) because of budgetary and statutory constraints, the VA health care planning system categorizes veterans by eligibility priority, rather than by age or eligibility category, which would be more cost-effective; (2) VA has no basis for identifying which services it should make available at each facility because it has not yet defined the basic range of services; and (3) VA does not have reliable per-patient clinical workload and cost data, which hampers its health care planning and hospital management. In addition, GAO noted that: (1) the contractor study found that VA has not effectively integrated its health care and construction planning or developed a national construction planning strategy; (2) the proposed merger of the health planning and construction functions will not produce fundamental improvements unless VA also develops a strategy for improving construction processes and the data on which they rely; and (3) although GAO criticized VA criteria for sizing surgical suites in a past report, VA is using the same criteria and, as a result, is planning to build 29 unnecessary operating rooms at a cost of \$5.8 million.

129603

[Protest of DOL Rejection of Bid for Provision and Maintenance of Computer and Related Equipment]. B-221928. April 10, 1986. 2 pp. *Decision* re: Intuition Inc.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Intuition Inc.; Department of Labor.

Authority: 4 C.F.R. 21.3(f). 4 C.F.R. 21.2(a)(2). B-219668 (1985). B-208675 (1983).

Abstract: A firm protested the Department of Labor's rejection of its bid under a solicitation for computer equipment. GAO found that the protester untimely filed its protest more than 10 days after it learned the basis for protest. Accordingly, the protest was dismissed.

129610

Navy Manpower: Improved Ship Manpower Document Program Could Reduce Requirements. NSIAD-86-49; B-197077. March 27, 1986. 61 pp. plus 3 appendices (29 pp.). *Report* to Rep. Les Aspin, Chairman, House Committee on Armed Services; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to FPCD-80-29, February 7, 1980, Accession Number 111502; NSIAD-85-43, March 7, 1985, Accession Number 126453; FPCD-77-72, October 18, 1977, Accession Number 103781; PAD-79-17, January 1979, Accession Number 108554; FPCD-80-6, December 11, 1979, Accession Number 111074; NSIAD-86-53, March 26, 1986, Accession Number 129612; NSIAD-84-78, March 27, 1984, Accession Number 124183; and NSIAD-86-87BR, March 26, 1986, Accession Number 129612.

Issue Area: Manpower and Reserve Affairs: Accuracy of the Services' Policy for Manpower Requirements in Identifying the Quantity and Quality of Manpower Needed for National Defense (5803); Navy: Effectiveness of Navy's Planning and Management of Fleet Expansion (5601).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Navy.

Congressional Relevance: House Committee on Armed Services; Senate Committee on Armed Services; Rep. Les Aspin.

Authority: DOD Instruction 5010.37. OPNAVINST 5310.22. OPNAVINST 5310.19.

Abstract: Pursuant to a congressional request, GAO reviewed the Navy's Ship Manpower Document (SMD) program, which the Navy uses to estimate work-force requirements for its fleet.

Findings/Conclusions: GAO found that: (1) the requirements that the Navy has established through the SMD program are questionable because the methodology it uses in the program is not rigorous enough; and (2) the net effect of the lack of rigor is that the Navy has overestimated many of its manpower requirements and underestimated others. GAO also found that the Navy: (1) does not maintain adequate documentation to support its watch station (WS) requirements estimates; (2) does not base WS requirements estimates on rigorous onboard analyses of ship operating procedures; (3) has not made adequate progress in developing new standards for own unit support (OUS) requirements; (4) has no reliable historical data base of preventive maintenance (PM) and corrective maintenance (CM) accomplished on its ships; (5) uses invalid ratios based on PM to estimate CM requirements; (6) adds allowances for preparation and nonproductivity to its PM and CM estimates; and (7) does not use the same assumptions for its computer simulation and its conceptual model for facilities maintenance (FM). In addition, GAO found that: (1) the SMD computer model does not reflect basic assumptions regarding work performed in port and the average work week for Navy personnel; (2) the SMD computer model does not account for maintenance work that watch personnel perform; (3) the Navy does not adequately document the SMD system or changes to it; and (4) the Navy has neither adequately monitored nor controlled the program nor ensured effective communication among program participants.

Recommendation To Agencies: In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should commit the necessary analytical staff resources, both in number and experience, and provide adequate training to the analytical staff to ensure that improved methods will be used to determine SMD manpower requirements. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should reexamine, on a systematic basis, the adequacy and accuracy of all WS standards used in the SMD process. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should require a more rigorous and comprehensive onboard ship validation, including observation of the crew functioning in an operational environment or simulation and analysis of ship supporting records. This is especially important for new ship classes and for ships that have undergone extensive alteration in terms of new equipment and configuration changes. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should ensure that the justification and basis for WS and OUS standards are adequately

documented and that a proper audit trail of changes to these standards is maintained. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should expedite the development of the new OUS standards. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should identify areas of ship operations where methods-improvement studies are practical and feasible and begin a program of conducting these studies. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should expedite the development of both a PM and a CM data base for establishing SMD maintenance work-load and work-force requirements by ensuring that the Maintenance Data System is: (1) developed properly to incorporate both PM and CM data collection components; (2) implemented in a timely manner; and (3) used by the fleet to accurately report actual PM and CM work-load data. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should consider suspending the addition of the make-ready and put-away (MRPA) allowance to estimated PM work load and the nonproductive allowance to PM, CM, and OUS work-load estimates until the Navy is able to measure these work loads using more precise methods and, if allowances are used in the future, develop documented support for their accuracy and justification for their use. In order to improve the soundness and rigor of work-load measurement and standards development and increase the confidence of administration and congressional decisionmakers in the Navy's manpower requirements, the Secretary of the Navy should validate the pay-grade staffing tables to establish wartime grade requirements and develop documented support for their use. The Secretary of the Navy should require that the SMD model be reviewed and adjusted so that it more accurately corresponds to how the Navy plans to operate during wartime, specifically that it: (1) reflects the amount of ship maintenance done in port; (2) allots no more Sunday free time than would be allotted in wartime; (3) introduces a wartime in-port work-week and work-load standards; and (4) ensures that work accomplished during watch duty is not being double counted. The Secretary of the Navy should ensure that the computer simulation of the SMD model is corrected to allow FM work loads to float across occupation, division, and department lines. The Secretary of the Navy should require that management and users are provided with a properly documented description of the SMD modeling process. The Secretary of the Navy should require that Required Operational Capability and Projected Operational Environment statements be thoroughly and critically analyzed on a periodic basis, with the objective of eliminating unnecessary tasking requirements, and that criteria for making this analysis be provided. The Secretary of the Navy should improve the management of the SMD program to reduce the likelihood of future problems by: (1) establishing a monitoring system that will periodically review the SMD system, model assumptions, and documentation for currency, accuracy, and completeness, and will include reviews of SMD assumptions by operational officials; and (2) improving communications, especially between Navy operating officials and SMD program staff, by providing the operating officials with a channel for notifying SMD staff of changes in scenario assumptions and a basic understanding of the processes of the SMD system.

129612

Information on the Accuracy of Defense Manpower Requirements. NSIAD-86-87BR; B-197077. March 26, 1986. 2 pp. plus 5 appendices (25 pp.). *Briefing Report* to Rep. Les Aspin, Chairman, House Committee on Armed Services; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to NSIAD-85-43, March 7, 1985, Accession Number 126453; FPCD-79-32, May 21, 1979, Accession Number 109425; FPCD-78-61, September 5, 1978, Accession Number 107172; NSIAD-86-49, March 27, 1986, Accession Number 129610; and NSIAD-84-78, March 27, 1984, Accession Number 124183.

Issue Area: Manpower and Reserve Affairs: Accuracy of the Services' Policy for Manpower Requirements in Identifying the Quantity and Quality of Manpower Needed for National Defense (5803).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Navy; United States Marine Corps; Department of the Army; Department of the Air Force; Department of Defense.

Congressional Relevance: House Committee on Armed Services; Rep. Les Aspin.

Authority: Balanced Budget and Emergency Deficit Control Act of 1985.

Abstract: Pursuant to a congressional request, GAO analyzed the defense manpower-requirements programs to assess the degree to which the services' policies and procedures for determining manpower needs accurately identify the quality and quantity of manpower required for national defense.

Findings/Conclusions: GAO found that: (1) the Navy's application of staffing standards exists for only a third to a half of its shore-based positions; (2) the Navy's ship manpower program appears to be an overstatement of its needs; (3) the Navy's squadron manpower requirements are not covered by any staffing standards and may be overstated; (4) the Marine Corps' manpower-requirements program needs significant improvement, since the process used to establish the manpower structure is unsystematic and highly reactive to fiscal and manpower constraints and lacks documentation; (5) although the Army programs are undergoing a major overhaul, its worker-availability factors are lower than the Air Force's and could result in higher manpower requirements because more workers are needed to accomplish a given amount of work; and (6) the Air Force's manpower requirements are misstated as a result of its use of inaccurate workload data in the annual application of staffing standards. While Department of Defense officials recognize that some problems exist and some refinements could be made, they believe that the services' processes for determining manpower requirements are basically very good.

129632

[Protest of Navy Contract Award for Computer Equipment and Services]. B-221333. April 14, 1986. 8 pp. *Decision* re: Tandem Computers, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Tandem Computers, Inc.; Federal Computer Corp.; Department of the Navy; Federal Data Corp.

Authority: Competition in Contracting Act of 1984 (P.L. 98-369; 98 Stat. 1174). 4 C.F.R. 21.2(a)(2). 4 C.F.R. 21.6. B-215283 (1984). B-211914 (1983). B-199551 (1981). B-219056 (1985). B-214715 (1985). B-205306 (1982). B-217024 (1985). B-219361.2 (1985). B-219136 (1985).

Abstract: A firm protested a Navy contract award for computer equipment and services on a brand-name-or-equal basis, contending that the awardee's hardware failed to meet several salient solicitation requirements. GAO noted that the protester requested a

debriefing because it could not formulate its protest without more detailed information on how the awardee planned to achieve the required integration of its products with the Navy's existing system. GAO held that: (1) it was reasonable for the protester to delay filing its protest until after the debriefing and, since it filed within 10 days after the debriefing, the protest was timely; (2) the awardee's equipment did not contain the 16 function keys identified as salient characteristics of the brand-name product and, therefore, its proposal did not conform to the solicitation; (3) the Navy should not have waived the awardee's noncompliance with the brand-name product's salient characteristics, even though the awardee's product met its needs; (4) the Navy acted improperly in relaxing its requirements without amending the solicitation; and (6) the Navy's waiver of the salient characteristics prejudiced the protester and other potential offerers. Accordingly, the protest was sustained.

129636

Computers: Information on the Patent and Trademark Office Automation Program. IMTEC-86-4FS; B-217448. December 20, 1985. Released March 26, 1986. 6 pp. *Fact Sheet* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Melroy D. Quasney, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-85-8, April 19, 1983, Accession Number 126841.

Issue Area: Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101).

Contact: Information Management and Technology Division.
Budget Function: Commerce and Housing Credit: Other Advancement of Commerce (376.0).

Organization Concerned: Department of Commerce: Patent and Trademark Office; Planning Research Corp.

Congressional Relevance: House Committee on Government Operations; *Rep.* Jack Brooks.

Authority: F.P.R. 1-3.4. F.P.R. 1-3.8. P.L. 96-517. Fed. Property Management Reg. 101-35. GSA Bull. F-131.

Abstract: In response to a congressional request, GAO provided information on the Patent and Trademark Office's (PTO) planning, contracting, and scheduling of its patent automation program.
Findings/Conclusions: GAO found that: (1) although federal regulations caution against lengthy cost-plus-fixed-fee contracts because they provide minimum incentives for cost control, PTO entered into a \$289 million, 18-year, cost-plus-fixed-fee contract to design, develop, implement, and maintain the system; (2) as of December 1985, PTO had procured several hardware components for the system and was developing and testing system software; (3) the system is not operational, but the first evaluation of the system is scheduled for January 1986; (4) PTO did not conduct a space management analysis before it made major acquisition decisions, and potential space problems contributed to the decision to reconfigure the system; (5) problems have been identified with the contractor's accounting systems because they are not in compliance with certain required cost accounting standards; (6) PTO has not elected to establish an on-site team for contract administration and oversight; and (7) the project is more than 1 year behind its original schedule for system development.

129640

ADP Operations: Consolidation of Navy's Personnel and Pay Computer Resources. IMTEC-86-11BR; B-221554. March 27, 1986. 28 pp. *Briefing Report* to Rep. Joseph P. Addabbo, Chairman, House Committee on Appropriations: Defense Subcommittee; by William S. Franklin, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-86-6FS, January 23, 1986, Accession Number 129008; LCD-78-122, September 18,

1978, Accession Number 107057; and AFMD-81-16, December 18, 1980, Accession Number 113993.

Issue Area: Information Management and Technology: Defense Pay and Personnel Systems (7108).

Contact: Information Management and Technology Division.
Budget Function: National Defense: Military Pay (051.3).

Organization Concerned: Department of the Navy: Bureau of Naval Personnel: Naval Military Personnel Command; Department of the Navy: Office of the Comptroller of the Navy: Navy Finance Center, Cleveland, OH; General Services Administration.
Congressional Relevance: House Committee on Government Operations; House Committee on Appropriations: Defense Subcommittee; *Rep.* Joseph P. Addabbo.

Authority: Federal Managers' Financial Integrity Act of 1982. OMB Circular A-109. OMB Circular A-130. H. Rept. 96-1317.

Abstract: In response to a congressional request, GAO evaluated the Navy's success in meeting congressional expectations and its objectives in procuring and managing a personnel and pay systems consolidated computer center (PERSPAY).

Findings/Conclusions: The Navy Finance Center (NFC) and the Naval Military Personnel Command (NMPC) agreed to pursue a joint, automatic data processing (ADP) procurement to reduce computer operations personnel, space requirements, and hardware costs. Congress recommended that the Navy upgrade its existing ADP equipment and convert its software to conform to federal standards prior to initiating the procurement, to lessen the impact of conversion costs on vendor selection. However, the Navy requested and received authority from the General Services Administration (GSA) to: (1) replace existing ADP equipment; (2) acquire state-of-the-art equipment at both NMPC and NFC; and (3) create the Consolidated Data Center for processing personnel and pay applications. GAO found that: (1) the separate procurement approach prevented achievement of Congress' objectives for equipment consolidation and integration of personnel and pay data; (2) it is unclear why GSA approved and the Navy adopted the separate computer hardware procurements; and (3) PERSPAY has not achieved total consolidation of ADP equipment since NMPC and NFC maintain separate computer facilities. GAO also found significant PERSPAY accomplishments at the Center and improvement in the timeliness of processing personnel and pay data. The Center is expected to provide improved resource utilization, processing control, data center services, and data security.

129644

[*FAA's Advanced Automation System*]. April 16, 1986. 28 pp. plus 1 appendix (2 pp.). *Testimony* before the House Committee on Appropriations: Transportation Subcommittee; by Carl R. Palmer, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-85-10, June 6, 1985, Accession Number 127126; IMTEC-85-11, June 17, 1985, Accession Number 127253; and T-IMTEC-87-4, April 4, 1987, Accession Number 132744.

Contact: Information Management and Technology Division.
Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Appropriations: Transportation Subcommittee.

Authority: OMB Circular A-109. H.R. 465 (99th Cong.).

Abstract: GAO discussed the Federal Aviation Administration's (FAA) plans to modernize its air traffic control (ATC) system through the Advanced Automation System (AAS). GAO noted that AAS, which will cost \$3.2 billion, is expected to: (1) enable the consolidation and replacement of en route and terminal ATC facilities; (2) increase controller productivity and system availability; (3) reduce operating costs; (4) save fuel; and (5) automate many of the functions that controllers currently perform. AAS is scheduled to be implemented in steps beginning in 1991. GAO also noted that FAA faces a number of technical and operational risks in

implementing AAS, including: (1) the complete replacement of ATC hardware; (2) the use of a new computer language; (3) the system's extremely high availability requirements; (4) problems inherent in interfacing with other ATC systems that are still under development; (5) unvalidated system performance models; and (6) uncertainty over the adequacy of the planned controller work station. In addition, GAO noted that FAA cannot be certain that AAS will be cost-effective because it used questionable assumptions in its AAS cost-benefit study, which may have inflated the FAA estimate of savings that will result from AAS implementation.

129660

[*FAA Appropriation Issues*]. April 16, 1986. 11 pp. *Testimony* before the House Committee on Appropriations: Transportation Subcommittee; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-85-78, July 29, 1985, Accession Number 127545; and RCED-86-121, March 6, 1986, Accession Number 129306.

Contact: Resources, Community, and Economic Development Division.

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Appropriations: Transportation Subcommittee.

Authority: OMB Circular A-109.

Abstract: GAO discussed the continuing problems that the Federal Aviation Administration (FAA) has had in procuring technologies for the National Airspace System Plan and developing adequate controller and inspector work forces. FAA has not: (1) developed a strategy for adequately considering its technical options in developing direct user access terminal systems designed to reduce the work load at flight service stations; (2) adequately identified the economic and safety risks of installing automated weather observing systems at towered airports; (3) completed research and development to find solutions to system problems before requesting appropriations; (4) planned to test either radar system in an operations environment before committing to production; (5) adhered with the phasing and competition principles fundamental to procurement policies; (6) adequately ensured that commercial airlines are complying with FAA safety regulations; or (7) developed adequate staffing standards to determine how and what type of inspectors are needed or where they should be assigned. Although FAA has made progress in incorporating the requirements and principles of procurement policies into its acquisition process, the eight systems under production have experienced cost increases and schedule delays. GAO also believes that there is an urgent need for more air traffic controllers. The growth of air traffic activity has increased, and supervisors have expressed concern about their ability to continue to maintain the proper margin of safety due to their high work load. Although efforts are underway to improve controller staffing, new controllers need 2 years or more to become fully trained. Further, FAA is increasing its inspector work without making needed revisions in existing training policies, procedures, and directives. GAO believes that Congress should continue to question FAA appropriations requests to ensure that systems work adequately before they are acquired.

129662

[*Protest of VA Contract Award for Key punch and Verification Services*]. B-221817. April 16, 1986. 6 pp. *Decision* re: WHY R&D, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: WHY R&D, Inc.; Mathematical Research, Inc.; Veterans Administration.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3553(d)). F.A.R. 15.610(d)(3)(iii). F.A.R. 15.1001(c). B-216441 (1985).

Abstract: A firm protested a Veterans Administration (VA) contract award for keypunch services, contending that VA: (1) did not evaluate offers in accordance with the solicitation's evaluation criteria; (2) changed the evaluation criteria to favor the awardee; and (3) improperly disclosed its bid price under a similar solicitation. GAO held that: (1) VA improperly applied the evaluation criteria by assigning too much weight to cost; (2) the protester did not show that it was prejudiced by the improper application of the evaluation criteria because, under either interpretation of the solicitation, the awardee was the highest-ranked offerer; (3) the protester presented no evidence to support its contention that VA amended the solicitation to favor the awardee; and (4) even if VA disclosed the protester's bid price under a similar procurement, since it did so after award, the disclosure was not improper, and the protester was not prejudiced. Accordingly, the protest was denied.

129687

[*Funding of Contractors for Medicare Claims Processing*]. April 22, 1986. 10 pp. *Testimony* before the House Committee on Ways and Means; by Michael Zimmerman, Associate Director, GAO Human Resources Division. Refer to HRD-86-48, April 22, 1986, Accession Number 129707.

Contact: Human Resources Division.

Organization Concerned: Health Care Financing Administration.

Congressional Relevance: House Committee on Ways and Means.

Authority: Deficit Reduction Act of 1984. Balanced Budget and Emergency Deficit Control Act of 1985.

Abstract: GAO discussed: (1) the adequacy of the funding available to contractors who process and pay Medicare claims; (2) the relationship between Medicare funding levels and the accuracy of program payments and quality of services; and (3) the Health Care Financing Administration's (HCFA) use of the competitive authority under the Deficit Reduction Act (DEFRA). While HCFA needs to control contractor costs, GAO does not believe that should be done at the expense of contractor effectiveness in making accurate and timely program payments or providing quality services. Since the inception of Medicare, benefit payments have increased dramatically every year, while intermediary and carrier costs have increased only moderately. HCFA and the contractors have kept Medicare administrative costs relatively low even though they were required to implement many programmatic changes. GAO believes that the administration's budget requests for fiscal years 1985 and 1986 for contractor funding were inadequate and could lead to a degradation of services to beneficiaries and a loosening of safeguards over program payments. Although the Consolidated Omnibus Reconciliation Act promises to relieve the potential budget crunch, most of the recent funding cuts have come from the claims processing subfunction, which is crucial to both the safeguard activities review of claims identification and the timely and accurate payment of claims. To stay within the administration's budget request, HCFA used formula-based contractor cost caps; however, GAO believes that HCFA inappropriately used its authority under DEFRA because the process was based on available funds rather than on a true standard of economy and efficiency and was used to spread estimated budget shortfalls among all contractors rather than to reduce the inefficient contractors' costs. Because of limits on contractor funding, HCFA is permitting contractors to slow down the average time to pay claims and to increase claims backlogs. However, large backlogs and slower claims payment could increase program administrative costs because they could generate more beneficiary and provider

inquiries as well as more claim submissions. Although HFCA has interpreted the DEFRA provision as only providing authority to seek competitive bids for cost contracts, GAO believes that HCFA can use the authority to award competitive fixed-priced contracts.

129700

[*FAA's Advanced Automation System*]. April 23, 1986. 28 pp. plus 1 appendix (2 pp.). *Testimony* before the House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; by Carl R. Palmer, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-85-10, June 6, 1985, Accession Number 127126; IMTEC-85-11, June 17, 1985, Accession Number 127253; and T-IMTEC-87-4, April 4, 1987, Accession Number 132744.

Contact: Information Management and Technology Division.
Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee.

Authority: OMB Circular A-109. H.R. 465 (99th Cong.).

Abstract: GAO discussed the Federal Aviation Administration's (FAA) plans to modernize its air traffic control (ATC) system through the Advanced Automation System (AAS). GAO noted that AAS, which will cost \$3.2 billion, is expected to: (1) enable the consolidation and replacement of en route and terminal ATC facilities; (2) increase controller productivity and system availability; (3) reduce operating costs; (4) save fuel; and (5) automate many of the functions that controllers currently perform. AAS is scheduled to be implemented in steps beginning in 1991. GAO also noted that FAA faces a number of technical and operational risks in implementing AAS, including: (1) the complete replacement of ATC hardware; (2) the use of a new computer language; (3) the system's extremely high availability requirements; (4) problems inherent in interfacing with other ATC systems that are still under development; (5) unvalidated system performance models; and (6) uncertainty over the adequacy of the planned controller work station. In addition, GAO noted that FAA cannot be certain that AAS will be cost-effective because it used questionable assumptions in its AAS cost-benefit study, which may have inflated the FAA estimate of savings that will result from AAS implementation.

129701

Using Micro Computers in GAO Audits: Improving Quality and Productivity. March 1986. 33 pp. by David A. Littleton, Chairman, GAO Technical Services Committee, Warren G. Reed, Director, GAO Information Management and Technology Division, Donald J. Horan, Assistant Comptroller General, GAO Office of the Comptroller General.

Contact: Information Management and Technology Division.
Organization Concerned: General Accounting Office.

Abstract: This document provides guidance to GAO evaluators and managers on microcomputers to help: (1) identify how and when computers may be productively used in conducting audits and evaluations; (2) identify a number of issues which should be addressed in planning microcomputer use; and (3) avoid common pitfalls in using microcomputers, which can compromise the quality of the product.

129705

[*Request for Reconsideration and Claim for Proposal Preparation Costs*]. B-212979.3. April 22, 1986. 8 pp. *Decision* re: Centennial Computer Products, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Centennial Computer Products, Inc.; Internal Revenue Service.

Authority: Competition in Contracting Act of 1984. 4 C.F.R. 21.6. B-212979.2 (1985). B-212979 (1984). B-220031 (1985). B-209671 (1983). B-213661 (1984). B-212775.3 (1984). B-208827 (1983).

Abstract: The Internal Revenue Service (IRS) requested reconsideration of a sustained protest against its elimination of the protester from the competitive range. In addition, the protester claimed reimbursement for its proposal preparation costs. GAO held that: (1) IRS improperly determined from benchmark results that the protester's rate of access did not meet the solicitation's requirement; (2) since the first and second benchmarks were conducted differently, IRS could not compare the results of the two benchmarks to support its conclusion that the protester improperly fine-tuned its equipment for the second benchmark; (3) IRS did not take into account that other factors could have caused discrepancies between the two benchmarks; (4) discrepancies between the two benchmarks should have prompted further investigation and evaluation of the protester's technical capability; and (5) the protester was entitled to recover its proposal preparation costs, since IRS acted arbitrarily in evaluating its proposal and it had a substantial chance of receiving the award. Accordingly, the original decision was affirmed and the claim was allowed.

129706

Interior Has Not Solved Indian Oil and Gas Royalty Payment Problems. IMTEC-86-13; B-222321. March 31, 1986.

Released April 22, 1986. 38 pp. plus 3 appendices (11 pp.). *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Issue Area: Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: Natural Resources and Environment: Other Natural Resources (306.0).

Organization Concerned: Bureau of Indian Affairs; Department of the Interior: Minerals Management Service; Department of the Interior.

Congressional Relevance: House Committee on Interior and Insular Affairs; House Committee on Appropriations: Interior Subcommittee; House Committee on Government Operations: Environment, Energy and Natural Resources Subcommittee; House Committee on Government Operations; Rep. Jack Brooks.

Authority: Oil and Gas Royalty Management Act. 25 C.F.R. 114. H. Rept. 99-214.

Abstract: In response to a congressional request, GAO examined the Department of the Interior's initiatives to ensure the timely and accurate collection and distribution of Indian oil and gas royalties, specifically Interior's efforts to: (1) provide useful royalty payment explanations to individual Indians; (2) resolve royalty overpayments; and (3) ensure that Indian leases are included in its exception processing system. GAO also evaluated the possibility of using the Mineral Management Service's (MMS) new computer to help solve royalty payment problems.

Findings/Conclusions: The Oil and Gas Royalty Management Act requires Interior to provide Indian royalty owners with explanations of their royalty payments. The Bureau of Indian Affairs (BIA) developed an automated system to provide this information. However, GAO found that BIA was not in compliance with the act because: (1) 18,000 of 27,000 Indian royalty owners were not receiving royalty payment explanations; (2) the payment statements did not include the royalty rate; (3) 40 percent of those who received royalty explanation statements found them difficult to understand because of their small print and technical language; and (4) BIA has not taken action to resolve about \$450,000 in overpayments made prior to installation of the automated system. GAO

also found that MMS: (1) has made progress in ensuring that Indian leases are included in its exception processing system; (2) identification of late payments could result in an additional \$375,000 in annual revenue to Indians; (3) has not implemented procedures for identifying other payment exceptions and for collecting an estimated \$2.3 million in backlogged Indian royalty revenues; (4) has proposed a new computer system for its royalty management program, but the system will not resolve Interior's problems in information dissemination, royalty overpayments, and exception processing; and (5) will modify its system to generate royalty rate information and to reduce the number of adjustments and overpayments.

Recommendation To Agencies: To ensure that Interior complies with section 105 of the Federal Oil and Gas Royalty Management Act of 1982, the Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to promptly implement the Royalty Distribution and Reporting System throughout BIA. To ensure that Interior complies with section 105 of the Federal Oil and Gas Royalty Management Act of 1982, the Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to change the BIA Royalty Distribution and Reporting System to provide royalty rates on the statements generated by the system. To ensure that Interior complies with section 105 of the Federal Oil and Gas Royalty Management Act of 1982, the Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to redesign the royalty payment statement provided to allottees to make it easier for them to understand and use. The Secretary of the Interior should require the Assistant Secretary for Indian Affairs to promptly resolve, by collection, offset, or write-off, the \$450,000 in overpayments resulting from not properly accounting for negative royalties in the Anadarko area. After the Auditing and Financial System becomes operational on the new MMS computer, the Secretary of the Interior should require the Director, MMS, to assess the feasibility of expanding the MMS exception processing system to include other exception types, as well as those currently being performed.

129709

Performance Evaluation of the Energy Information Administration. PART-86-1. April 16, 1986. 37 pp. plus 5 appendices (9 pp.). Congress; Executive Office of the President; by James Duffus, III, Chairman, Professional Audit Review Team. Refer to PART-82-1, May 19, 1982, Accession Number 118676; and PART-84-1, June 15, 1984, Accession Number 124430.

Issue Area: Energy: Other Issue Area Work (6491).

Contact: Professional Audit Review Team.

Budget Function: Energy: Energy Information, Policy, and Regulation (276.0).

Organization Concerned: Energy Information Administration; Executive Office of the President.

Congressional Relevance: Congress.

Authority: Department of Energy Organization Act (P.L. 95-91; 42 U.S.C. 7101). P.L. 97-415.

Abstract: GAO presented the results of the Professional Audit Review Team's evaluation of whether the Energy Information Administration (EIA) performed its activities independently, objectively, and professionally during fiscal years 1984 and 1985.

Findings/Conclusions: GAO found that: (1) although EIA has improved the management of its data and analyses, it has not established any standards detailing the scope and frequency of its quality audits; (2) the number and frequency of quality audits is determined by staffing considerations rather than quality assurance needs; (3) documentation for 7 of 27 EIA data collection systems did not meet EIA standards or was in need of evaluation or updating; and (4) in one instance, EIA did not disclose the extent of its involvement in the establishment of study criteria, which gave the appearance that it was not acting independently.

129740

[IRS' Information Returns Matching Program]. April 29, 1986. 31 pp. plus 8 attachments (14 pp.). *Testimony* before the House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee.

Authority: Tax Equity and Fiscal Responsibility Act of 1982. Tax Reform Act of 1984. Interest and Dividend Tax Compliance Act of 1983.

Abstract: GAO discussed the status of the Internal Revenue Service's (IRS) Information Returns Program, a concept of matching information returns to income tax returns for the purpose of identifying unreported income. GAO focused on: (1) trends in information returns received and matched; (2) information returns not used in the process; (3) follow-up efforts on underreporter and nonfiler cases; (4) enforcement of the returns reporting requirements; and (5) efforts to improve returns processing. GAO found that: (1) the volume and type of returns have increased because of the importance Congress has attached to the program; (2) millions of returns still go unused in the matching program because of incorrect data and management problems in handling the returns; (3) since IRS case follow-up is limited due to budgetary restraints, IRS does not follow up on all potential underreporter cases and only does partial follow-up for a number of nonfiler cases; (4) IRS enforces and monitors information reporting requirements through the existing examination process because it does not have a separate audit program; (5) IRS recognizes that it can do more to increase enforcement and is currently developing a program to identify reporting violators; and (6) IRS has taken initiatives to use magnetic media filing and electronic data transcription to promote more efficient return processing and reduce costs.

129743

Cost of Amtrak Railroad Operations. RCED-86-127FS; B-206551. March 27, 1986.

Released April 29, 1986. 3 pp. *Fact Sheet* to Sen. John Heinz; Sen. Arlen Specter; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-84-41, October 14, 1984, Accession Number 122672.

Issue Area: Transportation: Other Issue Area Work (6691).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Ground Transportation (401.0).

Organization Concerned: National Railroad Passenger Corporation (Amtrak).

Congressional Relevance: Sen. John Heinz; Sen. Arlen Specter.

Abstract: Pursuant to a congressional request, GAO obtained information regarding the National Railroad Passenger Corporation's (Amtrak) financial condition, including: (1) the revenue and cost of Amtrak train routes, including service between Philadelphia and Pittsburgh; (2) states' subsidies to Amtrak for providing train service; (3) Amtrak income-producing projects other than rail passenger service; and (4) states' ending budget balances.

Findings/Conclusions: GAO found that: (1) in fiscal year 1985, none of the Amtrak passenger train operations were self-supporting, and it had a \$836.8 million loss for its operations; (2) service between Philadelphia and Pittsburgh had revenues of \$3.7 million and costs of \$8 million, resulting in a \$4.3 million loss, even though the state increased its payments by \$343,000; (4) of the 12 states

that subsidized Amtrak passenger service, half stopped providing subsidies or had service discontinued; (5) profits from the Amtrak income diversification program were about \$29.2 million, of which \$9.2 million was from non-real-estate activities; and (6) 37 of the 50 states had estimated budgets with positive ending balances with an average ending balance of \$108.8 million.

129750

[*The Use of Multiline Optical Character Readers for the Postal Service's Zip Plus 4 Program*]. April 29, 1986. 6 pp. *Testimony* before the House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee; by William J. Anderson, Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: United States Postal Service.

Congressional Relevance: House Committee on Post Office and Civil Service: Postal Operations and Services Subcommittee.

Abstract: GAO discussed the Postal Service's (USPS) change-over from its single-line optical character readers (OCR) to multiline readers for its Zip-Plus-4 Program. GAO found that: (1) the extent of savings each technology will produce is directly related to the Zip-Plus-4 usage level; (2) since Zip-Plus-4 use has been far less than USPS anticipated, it has decided that multiline OCR are needed to realize immediate savings; (3) although the performance level of converted multiline OCR is unknown, USPS plans to test the converted machines before purchasing any OCR; and (4) even with the change to a multiline technology, USPS plans to continue to urge businesses to address mail with Zip-Plus-4 codes because the codes will be necessary to further automate all mail processing operations. GAO also found that: (1) USPS has reduced its estimate of how many pieces of Zip-Plus-4 coded mail will be processed through fiscal year 1989; (2) the installation of a multiline technology could depress Zip-Plus-4 growth until USPS secures support from the mailing industry for its current strategy to maximize Zip-Plus-4 use; (3) USPS must work with and gain the cooperation of business mailers to enlarge the volume of machine-readable mail; and (4) mail that is not imprinted with a nine-digit bar code must eventually be processed in a more expensive manual processing system.

129764

The Judiciary: Stronger Financial Internal Controls Needed Over Court Resources. GGD-86-45; B-221659. April 29, 1986. 46 pp. plus 4 appendices (14 pp.). *Report* to L. Ralph Mecham, Director, Administrative Office of the United States Courts; by William J. Anderson, Director, GAO General Government Division. Refer to B-133322, October 8, 1970, Accession Number 095762; GGD-76-67, May 10, 1976, Accession Number 093743; and GGD-83-18, February 8, 1983, Accession Number 120541.

Issue Area: Administration of Justice: Need for Improved Internal Controls Over the Judiciary's Financial Operations (4705); Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

Contact: General Government Division.

Budget Function: Financial Management and Information Systems (998.0); Administration of Justice (750.0).

Organization Concerned: Administrative Office of the United States Courts; General Services Administration.

Congressional Relevance: House Committee on the Judiciary: Courts, Civil Liberties, and the Administration of Justice Subcommittee; House Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; House Committee on the Judiciary; Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; Senate Committee on the Judiciary: Courts Subcommittee; Senate Committee on the Judiciary.

Authority: Federal Managers' Financial Integrity Act of 1982 (P.L. 97-258). Criminal Justice Act (18 U.S.C. 3006A). Comprehensive Crime Control Act of 1984 (P.L. 98-473).

Abstract: GAO performed a general risk assessment of selected financial operations of the Administrative Office of the U.S. Courts to: (1) identify the strengths and weaknesses in its internal controls; and (2) assess the risk of waste, loss, or misuse of funds and property.

Findings/Conclusions: GAO found that, although the Administrative Office (AO) and the courts have taken several positive actions to improve internal controls, AO needs to: (1) develop a plan to bring all courts into compliance with generally accepted internal control principles; (2) promote the use of newly developed operating procedures; (3) assist the courts in implementing the procedures; (4) authorize additional courts to use public accounting firms to assist them in developing sound internal control procedures; (5) improve collection practices over petty offense forfeiture payments at potentially less cost with greater state coordination and the use of lockboxes; (6) enhance court disbursements through more specific guidelines, compliance with existing procedures, and improved management oversight; (7) work with court managers to ensure that they understand and maintain adequate systems of internal control over disbursements; and (8) comply with existing procedures to prevent unnecessary purchases or the loss of court property, such as equipment, lost or stolen cash, and critical documents.

Recommendation To Agencies: The Director of the Administrative Office of the U.S. Courts should work with the circuit court councils to develop a plan to assist those courts that have not established systems of internal controls that comply with AO collection deadlines. The plan should include an educational program for court clerks on the importance of establishing and maintaining adequate internal controls. The Director of the Administrative Office of the U.S. Courts should instruct the central violation units to use a suspense ledger for recording unidentified collections so receipts can be deposited promptly. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should develop a time and attendance record that courts can maintain to support the hours worked by their employees, such as the time and attendance records used at the central California district court. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should require payroll certification for judges' staffs to be performed by officials in a position to observe or know the hours being worked by these employees. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should develop a follow-up system to resolve rental discrepancies with the General Services Administration. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should require the courts to restrict access to blank defender claim vouchers. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should require the courts to use transmittal documents when submitting defender claims to AO for processing. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should require that a Criminal Justice Act (CJA) report be generated listing payments made to private attorneys and that it be sent to the courts for verification that the payments were authorized. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should require that an exception report be generated when computer program edits identify possible duplicate payments for CJA claims and direct AO managers to review the report and verify that no duplicate payments occurred. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should develop control procedures for the courts to follow when processing juror payments, which provide for separation of duties and verification

of key data elements used to pay jurors. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should develop procedures for the courts to follow when making local procurements for consumable supplies and miscellaneous services, which cover separation of duties and documentation needed to support payments. To strengthen disbursement practices in the Judiciary, the Director of the Administrative Office of the U.S. Courts should require court managers to develop a scheduling system to ensure that timely disbursements are made. The Director of the Administrative Office of the U.S. Courts should incorporate a requirement, in its property management guidelines, for the courts to periodically take a physical inventory of equipment, as is currently required for furniture and furnishings, and maintain perpetual inventory records of this property. The Director of the Administrative Office of the U.S. Courts should, in concert with the circuit councils, emphasize to court managers the need to maintain adequate security over valuable court documents and property. The Director of the Administrative Office of the U.S. Courts should work with the circuit councils to develop a plan to assist those courts that have not established a system of internal controls that comply with AO collection guidelines. The plan should establish a financial management team in the circuits to assist court clerks in implementing the recently developed model operating procedures. The Director of the Administrative Office of the U.S. Courts should work with the circuit councils to develop a plan to assist those courts that have not established a system of internal controls that comply with AO collection guidelines. The plan should authorize the use of public accounting firms, when necessary, to assist courts in identifying and correcting internal control weaknesses. The Director of the Administrative Office of the U.S. Courts should consult with the Judicial Conference and Justice Department on obtaining state assistance in notifying violators of outstanding traffic tickets. The Director of the Administrative Office of the U.S. Courts should conduct a feasibility study on the use of lockboxes to process petty offense forfeiture payments.

129808

Aviation Weather Hazards: FAA System for Disseminating Severe Weather Warnings to Pilots. RCED-86-152BR; B-222882. April 22, 1986. 31 pp. *Briefing Report* to Rep. George E. Brown, Jr., Chairman, House Committee on Science and Technology; Transportation, Aviation and Materials Subcommittee; Rep. Dan Glickman, Ranking Majority Member, House Committee on Science and Technology; Transportation, Aviation and Materials Subcommittee; Rep. Tom Lewis, Ranking Minority Member, House Committee on Science and Technology; Transportation, Aviation and Materials Subcommittee; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-121, March 6, 1986, Accession Number 129306.

Issue Area: Transportation: Efficiency and Effectiveness of FAA Management of Its Aviation Weather Plan (6606).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Air Transportation (402.0).

Organization Concerned: Federal Aviation Administration; National Oceanic and Atmospheric Administration: National Weather Service.

Congressional Relevance: House Committee on Science and Technology; Transportation, Aviation and Materials Subcommittee; Rep. Tom Lewis; Rep. Dan Glickman; Rep. George E. Brown, Jr.

Authority: Aviation Act (49 U.S.C. 1463). FAA Handbook 7110.65D.

Abstract: Pursuant to a congressional request, GAO reviewed the Federal Aviation Administration's (FAA) procedures for disseminating weather information to pilots.

Findings/Conclusions: Air traffic controllers provide pilots with weather information from a variety of sources, including National Weather Service and FAA weather advisories, reports from pilots, and airport wind-shear alert and radar surveillance systems. GAO found that: (1) since existing airport surveillance systems are not adequate for detecting and identifying all potentially dangerous weather conditions, FAA plans to deploy new surveillance radars that will be capable of timely providing more weather information; (2) FAA plans to upgrade existing wind-shear alert systems, which are currently unreliable and frequently yield false alarms; (3) controllers frequently do not timely provide pilots with available weather information; and (4) FAA is not going to implement an automated communications system before 1990. In a recent survey of controllers, GAO also found that: (1) some controllers believed that less-experienced controllers may be less able to timely provide weather information; (2) many controllers believed that they had not received adequate training in handling traffic in bad weather; and (3) during peak periods, many controllers are too busy separating traffic to timely provide weather information.

129810

Using Statistical Sampling; Transfer Paper 6. April 1986. 73 pp. plus 7 appendices (76 pp.). by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division.

Contact: Program Evaluation and Methodology Division.

Abstract: This publication describes sample design, selection and estimation procedures, and the concepts of confidence and sampling precision. GAO reviewed computations and sample selection procedures as if they were done manually, even though computer programs are typically used to select samples, determine sample sizes, and calculate estimates, so that every GAO evaluator will be able to design and carry out a statistical sampling plan without assistance.

129820

ADP Systems: Concerns About the Acquisition Plan for DOD's Composite Health Care System. IMTEC-86-12; B-220732. March 31, 1986. 10 pp. plus 4 appendices (29 pp.). *Report* to Congress; by Charles A. Bowsher, Comptroller General.

Issue Area: Information Management and Technology: Federal Hospitals Systems (7112).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1); National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of Defense.

Congressional Relevance: House Committee on Government Operations; House Committee on Appropriations: Defense Subcommittee; House Committee on Veterans' Affairs; House Committee on Armed Services; Senate Committee on Governmental Affairs; Senate Committee on Veterans' Affairs; Senate Committee on Armed Services; Congress.

Authority: Department of Defense Authorization Act, 1986 (P.L. 99-145). OMB Circular A-109. DOD Reg. 5000.3.

Abstract: As required by the Department of Defense (DOD) Authorization Act of 1986, GAO evaluated the DOD methodology and acquisition strategy for selecting and awarding Composite Health Care System (CHCS) contracts.

Findings/Conclusions: GAO found that, although DOD has implemented a sound methodology for selecting first-stage vendors to compete for CHCS contracts, there are other aspects of its acquisition strategy that could limit the program's success, namely that: (1) the extended CHCS benchmark test was incomplete and did not include many complex functional requirements; (2) DOD will award the final contract before the selected vendor demonstrates whether the proposed system can function in a military hospital;

and (3) DOD will not study all essential site preparation and hardware equipment requirements until after the final award. GAO also found that: (1) under the CHCS benchmark test plan, DOD did not adequately evaluate whether critical functions could be successfully integrated; (2) although DOD believes that it will not be difficult or costly to develop the remaining requirements, thorough system testing is imperative before final production begins or vendor selection is made; (3) even though the extended benchmark test (EBT) must be passed before CHCS software is deployed, CHCS hardware deployment is not contingent upon the successful completion of the benchmark test; (4) DOD chose the current test approach and proposed CHCS contract award strategy to maintain a rapid deployment schedule; (5) DOD did not modify CHCS requirements to reflect valid system changes that could have affected the function and cost of CHCS; and (6) the information DOD provided prospective vendors for use in their proposed system designs may have resulted in erroneous estimates.

Recommendation To Agencies: To ensure that the CHCS acquisition selection process identifies the true capabilities of competing vendors and results in the development of a comprehensive medical automatic data processing (ADP) system that meets user needs at a reasonable cost, the Secretary of Defense should award the CHCS EBT contract only after the deficiencies discussed in this report are addressed. Specifically, DOD should: (1) assess the risk of not including all functional requirements in EBT compared with the cost of including them; and (2) have the CHCS program systems engineering and technical assistance contractor certify that all complex CHCS functions, such as those in the nursing module, are addressed during the benchmark test. To ensure that the CHCS acquisition selection process identifies the true capabilities of competing vendors and results in the development of a comprehensive medical ADP system that meets user needs at a reasonable cost, the Secretary of Defense should award the CHCS extended benchmark test contract only after the deficiencies are addressed. Specifically, DOD should: (1) analyze valid existing system-change requests to determine their impact on CHCS vendor designs; (2) incorporate critical changes into the CHCS specifications being addressed during EBT; and (3) require that these changes be addressed. To ensure that the CHCS acquisition selection process identifies the true capabilities of competing vendors and results in the development of a comprehensive medical ADP system that meets user needs at a reasonable cost, the Secretary of Defense should award the CHCS EBT contract only after deficiencies are addressed. Specifically, DOD should modify the CHCS request for proposals to require the winning vendor to successfully demonstrate the CHCS design in one or more military hospitals before DOD awards the full-production contract. To ensure that the CHCS acquisition selection process identifies the true capabilities of competing vendors and results in the development of a comprehensive medical ADP system that meets user needs at a reasonable cost, the Secretary of Defense should award the CHCS EBT contract only after deficiencies are addressed. Specifically, DOD should validate system-sizing data to ensure that the data accurately reflect current needs and operating conditions found in the varying size hospitals existing within each class of medical treatment facility and provide any necessary revisions to CHCS offerers. To ensure that the CHCS acquisition selection process identifies the true capabilities of competing vendors and results in the development of a comprehensive medical ADP system that meets user needs at a reasonable cost, the Secretary of Defense should award the CHCS EBT contract only after deficiencies are addressed. Specifically, DOD should: (1) make specific site information available to CHCS offerers for use in designing proposed systems and estimating site-preparation requirements and costs; and (2) require that site-preparation costs be included as part of the evaluation used to select the winning vendor.

129821

Telephone Communications: Bell Operating Company Entry Into New Lines of Business. RCED-86-138; B-212866. April 16, 1986. 3 pp. plus 6 appendices (14 pp.). *Report* to Rep. Thomas A. Luken; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Issue Area: Information Management and Technology: Government Preparedness To Manage and Regulate Telecommunications Systems in the Current Economic and Technical Environment (7103).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Multiple Functions: Telecommunications and Radio Frequency Spectrum Use (Civilian-Related) (999.1).

Organization Concerned: Department of Justice; American Telephone and Telegraph Co.; Federal Communications Commission; Pacific Telesis Group; U.S. West Inc.; Southwestern Bell Corp.; American Information Technologies Corp.; Bell Atlantic Corp.; Bell South Corp.; NYNEX Corp.; Department of Commerce: National Telecommunications and Information Administration.

Congressional Relevance: Rep. Thomas A. Luken.

Authority: Antitrust Procedures and Penalties Act (15 U.S.C. 16). *United States v. American Telephone and Telegraph Co.*, 460 U.S. 1001 (1983). *United States v. Western Electric Co., Inc.*, 604 F. Supp. 256 (D.D.C. 1984).

Abstract: In response to a congressional request, GAO examined the rationale allowing the regulated Bell Operating Companies (BOC) to enter various lines of business from which they are currently restricted by the 1982 consent decree that required the American Telephone and Telegraph Company (AT&T) divestiture.

Findings/Conclusions: GAO found that BOC have sought waivers from the restrictions to engage in new unregulated lines of business, both related and unrelated to their basic telephone services, since the consent decree was issued. The judge who presided at the antitrust trial has approved BOC requests to enter new lines of business not related to basic telephone service but has indicated that requests to enter the specifically restricted lines of business would not be approved. GAO also found that the Federal Communications Commission and Department of Commerce's National Telecommunications and Information Administration are among those supporting the BOC expansion into telecommunications markets prohibited by the consent decree. In addition, GAO found that: (1) proponents generally argue that telecommunications technology and the marketplace rapidly change, and BOC are a multibillion-dollar national resource that should be used, with appropriate regulatory safeguards, to advance the nation's telecommunications technology and competitiveness; and (2) opponents generally argue that the federal government's antitrust concerns, which led to the AT&T divestiture, would be recreated at the BOC level if BOC are allowed to provide unregulated telecommunications services while they still maintain monopoly services to local telephone subscribers.

129831

Data Quality: IRS' Actions To Improve the Accuracy of Non-Wage Income Data Are Vital. IMTEC-86-17; B-221001. April 21, 1986. 4 pp. plus 6 appendices (28 pp.). *Report* to Rep. D. Douglas Barnard, Chairman, House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Issue Area: Tax Policy and Administration: Effectiveness of IRS' Major Automated Systems in Supporting the Tax Administration Program and Related Activities (4607); Information Management and Technology: Revenue Collection Systems (7106).

Contact: Information Management and Technology Division.
Budget Function: General Government: Central Fiscal Operations (803.0).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; Rep. D. Douglas Barnard.

Authority: Tax Equity and Fiscal Responsibility Act of 1982. Interest and Dividend Tax Compliance Act of 1983. Deficit Reduction Act of 1984.

Abstract: Pursuant to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) Information Returns Program (IRP) which monitors the accuracy of interest and dividend information that banks and other payers submit on computer tapes and disks.

Findings/Conclusions: GAO noted that, for tax year 1983: (1) IRS manual and automated controls were inadequate to ensure accurate coding or posting of interest and dividend information; (2) IRS did not record on the IRP master file approximately 4.1 million unprocessed information returns that could have produced over \$3 billion in interest and dividend income; and (3) over 700,000 returns had miscoded interest and dividend income. GAO also noted that IRS had not completed its study of those persons who continually report bad data and the corrective actions needed to prevent this from recurring. GAO found that IRS could take steps to correct these problems by: (1) using automated edit checks; (2) ensuring that its staff knows the importance of analyzing all tapes for correct coding of data; (3) instructing its staff to verify that previous mistakes are not repeated; (4) centralizing its receipt of information returns; (5) recording daily tapes dropped from processing so that follow-up action can be taken; and (6) assisting payers or transmitters that repeatedly submit miscoded data.

129832

Air Safety: Federal Aviation Administration's Role in Developing Mid-Air Collision Avoidance Back-Up Systems. RCED-86-105FS; B-222851. April 22, 1986. 16 pp. *Fact Sheet* to Sen. J. James Exon; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division.

Issue Area: Transportation: Adequate Justification and Management of NAS Plan Procurements (6604).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Air Transportation (402.0).

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: Sen. J. James Exon.

Abstract: Pursuant to a congressional request, GAO reviewed the Federal Aviation Administration's (FAA) actions in the development of mid-air collision avoidance back-up systems, specifically: (1) whether a commercial air-based collision avoidance system has been available since 1975; (2) the difference between the current avoidance system and its predecessor; (3) the projected date for commercial availability of the current FAA avoidance system; and (4) a comparison of the costs and effectiveness of a commercial system versus the FAA system.

Findings/Conclusions: GAO found that, by the 1970's, private industry had developed several Airborne Collision Avoidance Systems (ACAS) that would have required additional work to correct technical and operational problems if they were to be implemented nationally. FAA then developed the Beacon Collision Avoidance System (BCAS), which used the existing Air Traffic Control Radar Beacon System (ATCRBS) equipment and was, therefore, less costly and more effective than ACAS. The Traffic Alert and Collision Avoidance System (TCAS), a more advanced and improved version of BCAS, was introduced in 1981. TCAS operates more effectively than BCAS in denser air traffic and its design includes a lower-cost, less-capable model for general aviation, unlike BCAS, which was designed primarily for air

carrier use. There are three TCAS models, one designed for general aviation aircraft use and two designed for passenger aircraft use. No date has been set for the availability of the TCAS model designed for general aviation aircraft. However, the models designed for passenger aircraft are expected to be available around 1990. The estimated costs of TCAS and ACAS vary. Available figures suggest that ACAS would be less expensive; however, ACAS are completely different systems than TCAS and, therefore, the costs of the two types of systems cannot be meaningfully compared. GAO also found that no studies were available comparing the effectiveness of ACAS and TCAS.

129845

[The Administration's Fiscal Year 1987 Budget Request for the Internal Revenue Service]. May 12, 1986. 25 pp. plus 10 attachments (10 pp.). *Testimony* before the House Committee on Ways and Means: Oversight Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee.

Authority: Internal Revenue Code (IRC). Deficit Reduction Act of 1984. Tax Equity and Fiscal Responsibility Act of 1982. Balanced Budget and Emergency Deficit Control Act of 1985. Bank Secrecy Act of 1970.

Abstract: GAO discussed the administration's fiscal year (FY) 1987 budget and FY 1986 supplemental appropriation requests for the Internal Revenue Service (IRS). GAO found that: (1) the 1986 supplemental budget request calls for increasing IRS staffing by 6,950 average positions and IRS funding by \$340 million, of which about \$157 million would offset reductions required by the Balanced Budget and Emergency Deficit Control Act; (2) the FY 1987 budget request builds on the 1986 supplemental request by seeking to further increase IRS staffing by 1,360 average positions and IRS funding by about \$272 million; and (3) the requests provide for a 10-percent increase in the staffing level and a 12-percent increase in the funding level currently authorized by Congress for FY 1986. GAO believes that: (1) the approvals of the supplemental appropriation for 1986 and the FY 1987 budget are vital to prevent further erosion of the tax system; and (2) considering limitations in the IRS management information system, additional returns processing and collection resources may be warranted.

129866

[S. 2230, the Federal Management Reorganization and Cost Control Act of 1986]. May 13, 1986. 9 pp. *Testimony* before the Senate Committee on Governmental Affairs; by Charles A. Bowsher, Comptroller General. Refer to Letter, August 6, 1986, Accession Number 130652.

Contact: Office of the Comptroller General.

Organization Concerned: Office of Management and Budget.
Congressional Relevance: Senate Committee on Governmental Affairs.

Authority: Federal Managers' Financial Integrity Act of 1982. Single Audit Act of 1984. S. 2230 (99th Cong.).

Abstract: Testimony was given concerning S. 2230, which would establish a separate Office of Financial Management to address the federal government's financial management problems. GAO found that the government has experienced declining managerial effectiveness despite efforts to solve specific management problems. Agency reports under the Financial Managers' Integrity Act have cited serious and long-standing problems with financial and other management systems which have resulted in wasteful spending, poor management, and losses involving billions of dollars. Some of

the government's accounting systems still do not conform to the Comptroller General's standards and some agencies do not have reliable debt collection and cash management data. GAO believes that: (1) a strategy for addressing key management problems is essential to ensure that changes in the organizational structure and specific solutions for the problems are successfully implemented; (2) a proposed requirement for financial statements will provide a strong impetus for agencies to improve financial management reporting systems; (3) annual financial audits are needed to ensure the integrity and reliability of financial statements and their underlying management systems; and (4) a financial management structure is needed to ensure that there is continuity across successive administrations and a common set of long-term financial management goals.

129873

[*The Status of Telecommunications Efforts in the General Accounting Office*]. April 28, 1986. 9 pp. *Testimony* before the House Committee on Appropriations: Legislative Subcommittee; by Milton J. Socolar, Special Assistant to the Comptroller General, GAO Office of the Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: General Services Administration; General Accounting Office.

Congressional Relevance: House Committee on Appropriations: Legislative Subcommittee.

Abstract: GAO discussed the status of its telecommunications efforts and noted that: (1) its telecommunication needs are changing toward usage for both audit and administrative support; (2) its organization is changing from a voice-oriented, passively managed organization to a heavily data-oriented, proactively managed organization; and (3) it needs more interactive data communications between its regional offices and computer data bases and organizations in the Washington, D.C. area. In order to effectively deal with the changing telecommunications environment, GAO: (1) formed a new office to consolidate its automatic data processing and telecommunications activities and formed a telecommunications group within that office; (2) awarded two contracts in 3 years to assist it in planning and analyzing its data processing and telecommunications needs; (3) undertook pilot projects to evaluate the use of micro- and mini-computers in local area network environments; and (4) is developing a new data network to support its financial management system. GAO has examined several telecommunications alternatives available through the General Services Administration and is awaiting the resolution of several telecommunications issues under congressional consideration before it decides which alternative it will implement.

129875

[*FAA's Airline Inspection Program*]. May 14, 1986. 14 pp. plus 1 attachment (3 pp.). *Testimony* before the House Committee on Public Works and Transportation: Aviation Subcommittee; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-85-157, August 2, 1985, Accession Number 127771.

Contact: Resources, Community, and Economic Development Division.

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Public Works and Transportation: Aviation Subcommittee.

Authority: Airline Deregulation Act of 1978.

Abstract: GAO discussed the adequacy of the Federal Aviation Administration's (FAA) airline inspection program to ensure airline safety to determine: (1) the program's effectiveness; (2) FAA actions to improve it; and (3) airline compliance with the program. GAO noted that FAA has not responded effectively to the changes deregulation has caused in the airline industry because it:

(1) needs more inspectors but is not prepared to absorb an increase in its work force or to provide the needed internal management controls, inspector training and experience, regulations and guidance, and supervisory and managerial oversight; and (2) lacks an effective plan for dealing with its short-term problem of ensuring airline compliance with safety regulations. GAO found that FAA should: (1) revise its flight standards program guidelines to help inspectors target airlines displaying characteristics that indicate safety deficiencies; (2) improve its allocation of the inspector work force; (3) ensure that inspectors have the training and experience necessary to carry out their assigned duties; and (4) sequence its actions to improve its inspection program so that the improvements are in place when they can do the most good.

129876

[*The Census Bureau's Preparations for the 1990 Decennial Census*]. May 14, 1986. 15 pp. *Testimony* before the House Committee on Post Office and Civil Service: Census and Population Subcommittee; by Gene L. Dodaro, Associate Director, GAO General Government Division. Refer to *Testimony*, June 26, 1984, Accession Number 124525; *Testimony*, April 18, 1985, Accession Number 126756; and *Testimony*, July 25, 1985, Accession Number 127919.

Contact: General Government Division.

Organization Concerned: Department of Commerce: Bureau of the Census.

Congressional Relevance: House Committee on Post Office and Civil Service: Census and Population Subcommittee.

Abstract: GAO discussed the Census Bureau's questionnaire development and data-capture technology for the 1990 decennial census. GAO found that the Bureau should: (1) limit the use of short census form to obtaining a population count; (2) weigh the need for all households to supply the housing information requested in the long form; (3) simplify the short form to reduce overall cost and increase the response rate from respondents with marginal literacy skills; and (4) revise the short form's housing section and remove questions that the pretest showed were too complicated, personal, unnecessary, or surreptitious. GAO also found that the Bureau missed opportunities to significantly improve the 1990 census by: (1) not testing a shorter form; (2) planning to manually edit the census questionnaires; (3) not considering the use of optical mark reader equipment for processing census data; and (4) deciding to use the FACT film-to-tape data-capture system. GAO plans to monitor the developments on data-capture and processing-office configurations because of their importance in the decennial census.

129899

[*Comments on S. 2030*]. B-208159.9. May 19, 1986. 5 pp. *Letter* to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; by Charles A. Bowsher, Comptroller General.

Contact: Office of the General Counsel.

Organization Concerned: General Services Administration: Board of Contract Appeals; General Accounting Office.

Congressional Relevance: Senate Committee on Governmental Affairs; Sen. William V. Roth, Jr. .

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759). Competition in Contracting Act of 1984 (31 U.S.C. 3551 et seq.; 98 Stat. 1175). *Drexel Heritage Furnishings, Inc. v. United States*, 7 Ct. Cl. 134 (1984). S. 2030 (99th Cong.). GSBGA 8208-P. B-216954 (1985). B-215399 (1984). B-219675 (1985).

Abstract: In response to a congressional request, GAO commented on S. 2030, a bill to authorize the General Services Administration Board of Contract Appeals (GSBCA) to decide bid protests. GAO noted that GSBCA: (1) currently has jurisdiction over bid protests regarding automatic data processing (ADP) procurements; and (2) would have expanded authority under the bill to decide bid protests involving any decision by a contracting officer alleged to

violate a statute, regulation, or law. GAO: (1) stated that a longer trial period and a more complete review of GSBCA performance would give Congress more time to determine whether to continue or expand GSBCA jurisdiction; (2) rejected the evaluation of its record on the basis of the number of protests it sustains; (3) rejected the assertion that its protest forum yielded to the contracting agency's account of the facts; (4) stated that its function is to determine if agency officials have violated the law and not to substitute its preference in decisions for the agency's; (5) questioned the appropriateness of centralizing all authority in GSBCA in the event that Congress establishes a board as an alternative protest forum; and (6) questioned the bill's intent to extend the right to protest and delay contract awards to subcontractors, suppliers, and other parties whose economic interests are affected.

129907

Hazardous Waste: DOD's Efforts To Improve Management of Generation, Storage, and Disposal. NSIAD-86-60; B-213706. May 19, 1986. 63 pp. plus 5 appendices (28 pp.). Report to Congress; by Charles A. Bowsher, Comptroller General.

Issue Area: Environment: Other Issue Area Work (6891); Air Force: Other Issue Area Work (5491).

Contact: National Security and International Affairs Division.

Budget Function: Natural Resources and Environment: Pollution Control and Abatement (304.0); National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of Defense; Defense Logistics Agency.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Services; Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services; Congress.

Authority: Resource Conservation and Recovery Act of 1976.

Abstract: GAO reviewed the Department of Defense's (DOD) progress in managing hazardous waste generation, storage, and disposal at its U.S. installations, specifically: (1) the extent to which the facilities are meeting hazardous waste requirements under the Resource Conservation and Recovery Act of 1976; (2) the Defense Logistics Agency's effectiveness in disposing of waste and constructing storage facilities; and (3) DOD progress in reducing the volume of hazardous waste that requires disposal.

Findings/Conclusions: GAO noted that DOD: (1) gave its services, commands, and installation commanders the authority to achieve compliance under the act; (2) requires audits of installations' compliance; and (3) will measure the services' success in implementing DOD policies and programs. GAO found that: (1) over half the facilities and 90 percent of the generators inspected were not in compliance with the act; (2) some installations stored hazardous waste for too long because contractors did not pick up the waste in a timely fashion or defaulted on their contracts, or DOD failed to issue delivery orders; (3) construction of storage facilities is behind schedule; and (4) DOD is not operating waste treatment plants at full capacity.

Recommendation To Agencies: The Secretary of Defense should monitor the implementation of the new policy to ensure that, in practice, it succeeds in providing the services, commands, and installations with the authority and flexibility needed to accomplish DOD goals, and the requirements of the act with regard to the generation, storage, and disposal of hazardous waste.

129916

[Protest of FERC Contract Award for Information Management Services]. B-221906. May 19, 1986. 3 pp. Decision re: Automated Services, Inc.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Automated Services, Inc.; Downes Group/Rail Trac Associates; Federal Energy Regulatory Commission.

Authority: 4 C.F.R. 21.1(a). B-213046.3 (1984). B-220646.2 (1986). B-217038.2 (1985). B-219636 (1985).

Abstract: A firm protested a Federal Energy Regulatory Commission (FERC) contract award for information management services, contending that: (1) FERC improperly required the awardee to hire its employees; and (2) since the integrity of the competitive procurement process was compromised, FERC should resolicit for the required services. GAO held that: (1) since the protester was not in line for the award, it was not sufficiently interested to protest the award; (2) it was not improper for the prospective awardee to recruit the incumbent contractor's employees; (3) the protester's allegations concerned the awardee's improper business practices, and it would not consider a dispute between private parties; and (4) it had no authority to determine what information government agencies had to disclose in connection with a bid protest. Accordingly, the protest was dismissed.

129924

[The General Services Administration's Program To Delegate Real Property Operations to Selected Tenant Agencies]. May 21, 1986. 15 pp. Testimony before the House Committee on Public Works and Transportation: Public Buildings and Grounds Subcommittee; by James G. Mitchell, Senior Associate Director, GAO General Government Division.

Contact: General Government Division.

Organization Concerned: General Services Administration; Office of Management and Budget.

Congressional Relevance: House Committee on Public Works and Transportation: Public Buildings and Grounds Subcommittee.

Authority: Property and Administrative Services Act. Executive Order 12512.

Abstract: GAO discussed the General Services Administration's (GSA) pilot delegations program, which transfers the responsibility for performing various building and real property management functions to the tenant agencies. In the initial program, GSA selected five agencies to operate their Washington, D.C. headquarters buildings so that it could determine whether: (1) the delegations were feasible and cost-effective; and (2) it should expand the program to include other GSA-owned buildings. GSA then expanded to a total of 10 agencies and 24 buildings. Although GSA reported that the agencies operated the buildings in a satisfactory manner and that their costs were consistent with its costs, it found that there were substantial problems in operations and maintenance, cleaning, contract administration, and the protection of its proprietary interests in the delegated buildings. After the deficiencies were corrected, the Office of Management and Budget (OMB) decided to expand and accelerate the program on the basis of the data produced after the initial program. GSA has developed a standard delegation agreement which specifies GSA and agency responsibilities for delegating functions in the buildings; however, it continues to budget for the full costs of real property operations for all federal buildings. OMB directed that the agencies with delegated buildings continue to include the full standard-level user charges in their budgets and that GSA rebate the portion representing what it estimated it would have spent on those buildings. Since OMB decided to expand delegations on a mandatory rather than a voluntary basis, questions have been raised about the cost of delegations and the capability of tenant agencies and GSA to function effectively in the program.

129927

[*Protest of Air Force Contract Awards for Office Machine Maintenance*]. B-221841. May 20, 1986. 7 pp. *Decision* re: 3M Deutschland GmbH; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: 3M Deutschland GmbH; Department of the Air Force: Air Force Contracting Center, Europe; Engineering and Professional Services Inc.; Bethge & Strutz GmbH.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3551(2)). 4 C.F.R. 21.0(a). 4 C.F.R. 21.3(f)(5). 41 Comp. Gen. 721. F.A.R. 9.104-1(d). F.A.R. 16.603-2. F.A.R. 52.215-16(d). DOD F.A.R. Supp. 225.370. DOD F.A.R. Supp. 52.225-7004. B-219391 (1985). B-199480 (1981). B-215885 (1985). B-215375 (1984). B-197866 (1980). B-219031.3 (1985).

Abstract: A firm protested an Air Force contract award for the maintenance and repair of office equipment, contending that the Air Force improperly determined that two other offerers' bids were responsive. GAO held that: (1) although the Air Force did not evaluate the protester's late proposal, it was sufficiently interested to protest since it would be a potential competitor if the protest were sustained; (2) it would not review an affirmative responsibility determination absent a showing of possible fraud or bad faith on the part of the contracting officials; (3) the protester's allegations concerning the awardees' responsibility did not involve fraud or bad faith; (4) if the awardees' expenditure estimates were incorrect, it would not be grounds for bid rejection since the Air Force requested the estimates solely for informational purposes; (5) since the awardees could not obtain prices for replacement parts until after award, the Air Force properly determined that the government's interest demanded a letter contract for later replacement part pricing; and (6) there was no evidence that the Air Force gave the awardees advance notice of the award or intended to harm the protester. Accordingly, the protest was dismissed in part and denied in part.

129939

[*Protest of Bureau of Reclamation Contract Award for Communications System*]. B-221838, B-221838.2. May 22, 1986. 7 pp. *Decision* re: Trans-Dyn Control Systems, Inc.; by Robert M. Strong, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Trans-Dyn Control Systems, Inc.; Sutron Corp.; Bureau of Reclamation.

Authority: Freedom of Information Act. F.A.R. 14.208(a). F.A.R. 14.503-2. F.A.R. 33.104(c)(2). B-213892 (1984). B-214246 (1984). B-215837 (1984). B-215910 (1985).

Abstract: A firm protested a Bureau of Reclamation contract award for a communications system, contending that the awardee's step-one proposal did not meet the essential solicitation requirements. GAO held that: (1) the fact that the protester disagreed with the agency's evaluation did not render the evaluation unreasonable; (2) it would not question an agency's technical evaluation absent a showing that the evaluation was erroneous, arbitrary, or made in bad faith; and (3) the agency properly determined that the awardee's alternative system would meet its functional requirements. Accordingly, the protest was denied.

129952

[*Freedom of Information Act: Noncompliance With Affirmative Disclosure Provisions*]. GGD-86-68; B-221963. April 15, 1986.

Released May 22, 1986. 5 pp. plus 4 appendices (28 pp.). *Report* to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by James L. Howard, (for William J. Anderson, Director), GAO General Government Division.

Issue Area: Privacy: Other Issue Area Work (9091).

Contact: General Government Division.

Budget Function: General Government: General Property and Records Management (804.0).

Organization Concerned: Government-Wide.

Congressional Relevance: *House* Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; *Rep.* Glenn L. English.

Authority: Freedom of Information Act (5 U.S.C. 552a). Administrative Procedure Act. 7 C.F.R. 370. 7 C.F.R. 412. 7 C.F.R. 798. 15 C.F.R. 4. 24 C.F.R. 15. 27 C.F.R. 71. 32 C.F.R. 701.59. 32 C.F.R. 701.32. 38 C.F.R. 1.551. 38 C.F.R. 1.552. 45 C.F.R. 5. 49 C.F.R. 7. H. Rept. 89-1497.

Abstract: In response to a congressional request, GAO evaluated federal agencies' compliance with the affirmative disclosure provisions of the Freedom of Information Act, which require that federal agencies make available certain information on their organizations, operations, and regulations.

Findings/Conclusions: GAO found that: (1) in 13 instances, agencies did not publish or keep current information on their central and field organizations; (2) in 6 instances, their published statements on where the public could obtain information were out of date; and (3) one agency did not publish procedural information on its system of hearings and appeals. GAO also found that: (1) one organization did not index final opinions for cases that it did not consider as precedent, although it did index the final opinions it considered as precedent; (2) in 5 instances, agencies made required materials available at locations other than those specified in the Federal Register; (3) one organization did not have all of its required materials available in its designated reading facility; (4) one organization's published rule on the availability of required material and indexes did not identify the locations where the indexes and materials were available to the public; (5) in 10 instances, agencies did not keep complete indexes of required materials or update them at least quarterly, as the statute required; and (6) two organizations did not publish their indexes or their required statements in the Federal Register to advise that publication of their indexes was considered unnecessary and impracticable, although they did maintain unpublished indexes.

129953

[*Decennial Census: Status of Plans To Computerize Questionnaire Data*]. GGD-86-76BR; B-222850. May 5, 1986.

Released May 23, 1986. 3 pp. plus 1 appendix (18 pp.). *Briefing Report* to Rep. William D. Ford, Chairman, House Committee on Post Office and Civil Service; Rep. Robert Garcia, Chairman, House Committee on Post Office and Civil Service: Census and Population Subcommittee; Rep. James V. Hansen, Ranking Minority Member, House Committee on Post Office and Civil Service: Census and Population Subcommittee; by Gene L. Dodaro, Associate Director, GAO General Government Division. Refer to GGD-83-10, January 11, 1983, Accession Number 120570.

Contact: General Government Division.

Budget Function: General Government: Other General Government (806.0).

Organization Concerned: Department of Commerce: Bureau of the Census.

Congressional Relevance: *House* Committee on Post Office and Civil Service: Census and Population Subcommittee; *House* Committee on Post Office and Civil Service; *Rep.* James V. Hansen; *Rep.* Robert Garcia; *Rep.* William D. Ford.

Authority: Federal Managers' Financial Integrity Act of 1982.

Abstract: Pursuant to a congressional request, GAO reviewed the Census Bureau's 1990 Decennial Census planning efforts, specifically its decision to exclude optical mark recognition (OMR) technology as an option for the 1990 census.

Findings/Conclusions: GAO found that: (1) converting data obtained from questionnaires to a computer-readable format at an early stage improves data accuracy by allowing computerized editing and review; (2) substituting automation for a number of manual, labor-intensive processing efforts can control costs, but optimizing the advantages of automation requires advance detailed planning and early decisions; (3) although the Bureau made an early commitment to increased automation, it started detailed planning late and progressed at a slow pace; (4) late planning efforts, the reluctance to revise the questionnaire form, and a slow procurement process influenced the Bureau's decision to exclude a potentially useful automation option without fully exploring it; (5) the Bureau did not plan the necessary evaluations required to fully test OMR technology limitations or potential; and (6) although the Bureau decided to discontinue its efforts to test OMR as a primary data methodology for the 1990 census because of the costs to develop the proposed system and the short time frame remaining to accomplish the modifications, it should have had the same concerns about one or both of the other data capture methodologies it was considering for the 1990 census.

129954

Data Management: DOD Should Redirect Its Efforts To Automate Technical Data Repositories. IMTEC-86-7; B-220908. March 13, 1986.

Released May 23, 1986. 46 pp. plus 1 appendix (1 p.). *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Charles A. Bowsher, Comptroller General. Refer to NSIAD-84-22, December 23, 1983, Accession Number 123110; and IMTEC-86-14, July 28, 1986, Accession Number 131256.

Issue Area: Research, Development, Acquisition, and Procurement: Improving the DOD Acquisition Process To Provide Weapons Systems in a More Timely, Efficient, Effective Manner (5701); Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2); Automatic Data Processing (990.1).

Organization Concerned: Department of Defense; Department of Commerce: Patent and Trademark Office; Department of the Army; Department of the Navy; Defense Logistics Agency.

Congressional Relevance: House Committee on Armed Services; House Committee on Government Operations; Senate Committee on Armed Services; Congress; Rep. Jack Brooks.

Authority: Paperwork Reduction Act of 1980 (P.L. 96-511). Department of Defense Authorization Act, 1985 (P.L. 98-525). Automatic Data Processing Equipment Act (P.L. 89-306). F.P.R. 1-4.1102-1. OMB Circular A-71. DOD Directive 7920.1. DOD Instruction 7920.2. DOD Instruction 7041.3. Fed. Property Management Reg. 101-35.

Abstract: Pursuant to a congressional request, GAO reviewed: (1) certain aspects of the Department of Defense's (DOD) technical data repository automation efforts; and (2) how technology sharing between DOD and the Patent and Trademark Office (PTO) relates to these automation efforts.

Findings/Conclusions: GAO found that: (1) the five DOD efforts have resulted in duplicative and nonstandard approaches to automating data repositories; (2) although the military departments each developed one or more economic analyses for technical data automation, these analyses were incomplete, outdated, or contained invalid assumptions; (3) the Army and Navy did not obtain the required procurement authority to buy computer hardware and software for automating their repositories; (4) although DOD and PTO have similar needs for storing large amounts of data, they did not consider joint studies or testing, which might have eliminated a duplication of effort; and (5) separate military efforts present high

risks in achieving standardization and interoperability of technical data repositories. GAO also found that: (1) DOD did not use a centralized approach to planning, coordinating, and reviewing budgets to ensure effective and efficient automation of the technical data repositories; (2) DOD implemented a management strategy for achieving repository interoperability, but the strategy did not include the necessary oversight control; and (3) although DOD has provided general direction to defense agencies on standardizing repository automation, the services have not adequately implemented specific policies and, therefore, military departments have individually implemented nonstandard approaches in automating technical data repositories.

Recommendation To Congress: Congress should delay any further funding of the technical data repository automation efforts until it receives the DOD evaluation. After reviewing the evaluation and determining appropriate funding levels, Congress should ensure that these funds are restricted to the centrally directed effort.

Recommendation To Agencies: The Secretary of Defense should direct the Assistant Secretary of Defense for Acquisition and Logistics, in conjunction with the Assistant Secretary of Defense (Comptroller), to expeditiously evaluate the appropriateness of continuing any or all of the current technical data repository automation efforts, considering the Secretary's goal of standardization and interoperability. The Secretary of Defense should direct the Assistant Secretary of Defense for Acquisition and Logistics to designate oversight responsibility to a central office within the Office of the Secretary of Defense (OSD) to manage and control any continuing efforts to automate military department and Defense Logistics Agency (DLA) repositories. This central office should have planning, coordination, budget review, and approval authority over the remaining military department and DLA repository automation efforts and should obtain delegations of procurement authority from the General Services Administration, as required by law. The Secretary of Defense should direct the Assistant Secretary of Defense for Acquisition and Logistics to require the responsible office within OSD to identify and consolidate military department and DLA requirements for the automation of the technical data repositories and develop a related DOD-wide economic analysis. These efforts should be performed regardless of the approach chosen as a result of the Secretary's evaluation and congressional actions and should be conducted in accordance with the requirements of the Mission Analysis/Project Initiation phase of the Automated Information System Life Cycle. The Secretary of Defense should direct the Assistant Secretary of Defense (Comptroller) to conduct a Major Automated Information Systems Approval Process review for the automation of DOD technical data repositories. This review, at a minimum, should include the life-cycle management documentation and decision papers prepared for the automation of all DOD repositories. The Secretary of Defense and the Commissioner, PTO, should direct the Assistant Secretary of Defense for Acquisition and Logistics and the Administrator, PTO, for automatic data processing, to formally coordinate and, when appropriate, perform joint studies, including testing, of optical-disk storage devices.

129958

Decennial Census: Issues Related to Questionnaire Development. GGD-86-74BR; B-222824. May 5, 1986.

Released May 23, 1986. 3 pp. plus 3 appendices (35 pp.). *Briefing Report* to Rep. James V. Hansen, Ranking Minority Member, House Committee on Post Office and Civil Service: Census and Population Subcommittee; Rep. Robert Garcia, Chairman, House Committee on Post Office and Civil Service: Census and Population Subcommittee; Rep. William D. Ford, Chairman, House Committee on Post Office and Civil Service; by Gene L. Dodaro, Associate Director, GAO General Government Division.

Contact: General Government Division.

Budget Function: General Government: Other General Government (806.0).

Organization Concerned: Department of Commerce: Bureau of the Census.

Congressional Relevance: House Committee on Post Office and Civil Service: Census and Population Subcommittee; House Committee on Post Office and Civil Service; Rep. James V. Hansen; Rep. Robert Garcia; Rep. William D. Ford.

Abstract: In response to congressional requests, GAO examined the Census Bureau's 1990 decennial census planning effort, focusing on the 1990 short-form questionnaire, since it is a major factor affecting response rates, quality of response, respondent burden, and data processing requirements.

Findings/Conclusions: Because the Bureau incurred the majority of 1980 census costs in the collection, preparation, and processing of data, its efforts to reduce the 1990 questionnaire both in size and questions could be cost-beneficial. GAO believes that: (1) the Bureau's short-form questionnaire should be limited to the basic population and housing questions in order to obtain an accurate population count; (2) if the Bureau collected those data only on the long form, about 85 million households would be required to answer eight fewer questions; (3) the housing questions increase the complexity of the questionnaire and tend to discourage responses; and (4) a shorter form may provide the Bureau with cost-saving options for its data automation decisions. GAO found that: (1) the need for a housing data questionnaire from 100 percent of the households appears questionable; (2) the Bureau did not fully substantiate and evaluate user requirements for the decennial data questionnaire before it placed questions on the form; (3) some data users have used sample data questionnaires even though 100-percent data questionnaires were available; (4) some data users had requested 100 percent housing data questionnaires for geographical levels for which data were also estimated from sample questionnaires; and (5) the Bureau did not weigh other data users' needs against the costs of data collection.

130015

Status of the Marine Corps Integrated Fire and Air Support System. NSIAD-86-110FS; B-222814. April 28, 1986.

Released May 28, 1986. 3 pp. plus 1 appendix (3 pp.). *Fact Sheet* to Sen. Dan Quayle; by Richard A. Davis, Associate Director, GAO National Security and International Affairs Division. Refer to NSIAD-84-15, October 19, 1983, Accession Number 122638.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Army; United States Marine Corps.

Congressional Relevance: Sen. Dan Quayle.

Abstract: In response to a congressional request, GAO obtained information on the Marine Corps' Integrated Fire and Air Support System (MIFASS) to determine the potential for merging it with similar Army fire support command and control systems.

Findings/Conclusions: GAO found that: (1) no hardware similarities exist between MIFASS and the Army's interim Light Field Artillery Tactical Data System (LFATDS) because LFATDS is basically commercially improved equipment and MIFASS has been developed in accordance with military specifications; (2) similarities between MIFASS and the Army's Advanced Field Artillery Tactical Data System (AFATDS) are unknown because AFATDS hardware is not yet fully defined; (3) functional software similarities exist between the systems; (4) similarities exist between mission requirements, but AFATDS will be less capable at initial operational capability than MIFASS; (5) MIFASS is

further along in development than AFATDS, which is still largely conceptual and does not meet all Marine Corps needs; and (6) the MIFASS production contract is scheduled for fiscal year 1989. GAO noted that the benefits of coproduction and codevelopment include: (1) lower unit acquisition cost; (2) common logistics with reduced system life-cycle costs; (3) more economical training and training support; and (4) better interoperability between the systems. The Marine Corps would prefer a codevelopment and coproduction of either MIFASS or a future program to follow MIFASS and AFATDS and to continue its MIFASS development and fielding as currently planned.

130016

Status of the Marine Corps Integrated Fire and Air Support System. NSIAD-86-111FS; B-222814. April 28, 1986.

Released May 28, 1986. 3 pp. plus 1 appendix (3 pp.). *Fact Sheet* to Rep. Bill Chappell, Jr.; by Richard A. Davis, Associate Director, GAO National Security and International Affairs Division. Refer to NSIAD-84-15, October 19, 1983, Accession Number 122638.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Army; United States Marine Corps.

Congressional Relevance: Rep. Bill Chappell, Jr.

Abstract: In response to a congressional request, GAO obtained information on the Marine Corps' Integrated Fire and Air Support System (MIFASS) to determine the potential for merging it with similar Army fire support command and control systems.

Findings/Conclusions: GAO found that: (1) no hardware similarities exist between MIFASS and the Army's interim Light Field Artillery Tactical Data System (LFATDS) because LFATDS is basically commercially improved equipment and MIFASS has been developed in accordance with military specifications; (2) similarities between MIFASS and the Army's Advanced Field Artillery Tactical Data System (AFATDS) are unknown because AFATDS hardware is not yet fully defined; (3) functional software similarities exist between the systems; (4) similarities exist between mission requirements, but AFATDS will be less capable at initial operational capability than MIFASS; (5) MIFASS is further along in development than AFATDS, which is still largely conceptual and does not meet all Marine Corps needs; and (6) the MIFASS production contract is scheduled for fiscal year 1989. GAO noted that the benefits of coproduction and codevelopment include: (1) lower unit acquisition cost; (2) common logistics with reduced system life-cycle costs; (3) more economical training and training support; and (4) better interoperability between the systems. The Marine Corps would prefer a codevelopment and coproduction of either MIFASS or a future program to follow MIFASS and AFATDS and to continue its MIFASS development and fielding as currently planned.

130019

Naturalized Citizenship: Processing Time for Applications at INS' Brooklyn, New York, Office. GGD-86-66FS; B-222789. April 30, 1986.

Released May 30, 1986. 4 pp. *Fact Sheet* to Rep. Charles E. Schumer; by Arnold P. Jones, Senior Associate Director, GAO General Government Division.

Issue Area: Administration of Justice: Other Issue Area Work (4791).

Contact: General Government Division.

Budget Function: Administration of Justice (750.0).

Organization Concerned: Department of Justice: Immigration and Naturalization Service.

Congressional Relevance: Rep. Charles E. Schumer.

Abstract: In response to a congressional request, GAO gathered information about the naturalization process for granting U.S. citizenship to aliens, specifically the time it takes for the Immigration and Naturalization Service's (INS) Brooklyn, New York, office to process aliens' citizenship applications compared to the processing time in other INS offices.

Findings/Conclusions: GAO reviewed 250 case files that the INS Brooklyn office had scheduled for interviews in February 1986 and calculated the average number of months from the application date to the scheduled interview date. The Brooklyn office's processing time was about 7.5 months, compared to an average of about 4 months at most of the other offices analyzed. GAO found that the Brooklyn office took longer to process applications because it: (1) does not have a computer-assisted processing system; (2) experienced a larger increase in applications than the other offices surveyed; and (3) could not assign additional staff due to its limited office space. GAO noted that the Brooklyn office feels that it will reduce its average processing time because: (1) the number of applications in the New York district during the first 4 months of fiscal year (FY) 1986 was about 20 percent less than for a similar period in FY 1985; (2) INS plans to move its Brooklyn office to a new location with more office space and assign five additional persons to process applications; and (3) the Brooklyn office is scheduled to complete its conversion to a computer-assisted processing system in April 1986.

130044

Air Force Logistics: Improvements Needed in Managing Items Critical to Combat Capability. NSIAD-86-100; B-222721. June 5, 1986. 42 pp. Report to Edward C. Aldridge, Jr., Acting Secretary, Department of the Air Force; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Issue Area: Air Force: Efficiency and Effectiveness of Air Force Resource Management in Achieving Required Readiness and Sustainability To Optimize War-Fighting Capability (5404); Logistics: Adequacy of DOD Maintenance Policies and Initiatives To Ensure That DOD Reaches Its Stated Goals for an Adequate and Cost-Effective Maintenance System (5903).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Air Force.

Authority: A.F. Manual 67-1.

Abstract: GAO reviewed the Air Force's Critical Item Program to determine whether it was: (1) identifying parts shortages that seriously impaired mission capability; (2) quickly restoring supplies of mission-essential parts; and (3) identifying underlying causes of shortages to prevent recurrences.

Findings/Conclusions: GAO found that operating bases report: (1) each instance when a mission-essential part fails and cannot be replaced from base stock; and (2) the number of hours between the time the base requisitions a part and the time it receives the part. If a part accumulates more than 1,000 requisition-hours in a month, the Air Force adds it to the program. Five air logistics centers (ALC) are primarily responsible for implementing the program. GAO also found that ALC did not: (1) follow prescribed procedures for including qualified items in the program; (2) timely take physical inventories to verify purchase requirements and available stock; (3) timely process procurement requests; (4) timely receive bases' failed parts for repairs; or (5) accurately identify and timely correct underlying causes of critical parts shortages. In addition, GAO found that ALC generally did not adequately: (1) follow up and correct program deficiencies identified by Air Force auditors;

(2) enforce minimum standards for reviewing and documenting critical item shortages; or (3) award contracts within a reasonable time.

Recommendation To Agencies: The Secretary of the Air Force should direct that steps be taken to increase the Critical Item Program's priority and visibility. The Secretary of the Air Force should ensure that ALC uniformly adhere to program entry criteria. The Secretary of the Air Force should enforce the ALC management review standards that provide direction and support to operating personnel responsible for timely remedial actions, and require complete documentation of directions given, actions taken, and results achieved. The Secretary of the Air Force should clearly state in AFM 67-1 that identification and elimination of underlying causes of critical item shortages is a program objective and prescribe procedures and responsibilities for achieving this objective. The Secretary of the Air Force should develop the means of measuring program effectiveness and require AFLC and Air Force Headquarters to continuously assess program management's effectiveness.

130050

[The Government Faces Serious Internal Control and Accounting Systems Problems]. June 4, 1986. 7 pp. Testimony before the House Committee on Government Operations; by Charles A. Bowsher, Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: Department of the Treasury; Office of Management and Budget; Office of Personnel Management.

Congressional Relevance: House Committee on Government Operations.

Authority: Federal Managers' Financial Integrity Act of 1982. Balanced Budget and Emergency Deficit Control Act of 1985.

Abstract: GAO discussed the government's efforts to improve its internal control and accounting systems under the Federal Managers' Financial Integrity Act. GAO found that, after 3 years of effort under the act: (1) agencies have progressed in identifying and reporting internal control and accounting system weaknesses and their plans for corrective actions; and (2) initial agency reports, inspectors general audits, and GAO reviews showed that weaknesses and breakdowns in agency systems of internal control frequently resulted in wasteful spending, poor management, and losses totalling billions of dollars. To correct those problems, GAO believes that: (1) managers must use the act to improve control over government operations; (2) strong central leadership and coordination of the financial management responsibilities presently split among the Office of Management and Budget, the Office of Personnel Management, and the Department of the Treasury are needed to effectively resolve many of the government's cross-cutting financial management problems; (3) there is a need for a sustained resource commitment to correct these problems; and (4) Congress must ensure that the executive branch effectively implements long-needed systems improvements.

130064

Computer Buys: Air Force Logistics Modernization Program Should Comply With Brooks Act. IMTEC-86-16; B-220195. May 15, 1986. 9 pp. plus 3 appendices (15 pp.). Report to Caspar W. Weinberger, Secretary, Department of Defense; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to GGD-82-52, March 17, 1982, Accession Number 118048.

Issue Area: Research, Development, Acquisition, and Procurement: Other Issue Area Work (5791).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1).

Organization Concerned: Department of Defense; Department of the Air Force; Air Force Logistics Command; General Services Administration.

Congressional Relevance: House Committee on Armed Services; Senate Committee on Armed Services.

Authority: Automatic Data Processing Equipment Act (P.L. 89-306). Armed Services Procurement Act (10 U.S.C. 2315). P.L. 97-86. S. Rept. 97-330.

Abstract: GAO reviewed the procedures the Air Force Logistics Command followed in procuring computer equipment and services for its Requirements Data Bank Program, which was designed to update automated logistics systems that support Air Force activities.

Findings/Conclusions: GAO found that the Air Force is not complying with the Brooks Act, which requires federal agencies to procure computer equipment through the General Services Administration (GSA). The Air Force does not believe that the program and other components of its Logistics Management Systems Modernization Program are subject to the act's requirements because it believes that the programs are covered by an amendment to the Armed Services Procurement Act. That amendment exempts certain mission-critical, intelligence- or security-related equipment, and weapons systems from the Brooks Act. GAO believes that the amendment does not cover inventory control, storage depot, base-level, and other logistics systems. The Department of Defense (DOD) has issued guidance distinguishing between those logistics systems designed for administrative and business applications and those designed to meet mission-critical requirements. GAO also found that: (1) it had previously designated the Logistics Management Systems Modernization Program as subject to the Brooks Act; and (2) since the Requirements Data Bank Program is not involved in mission-critical or wartime-decisionmaking activities, it is subject to the Brooks Act.

Recommendation To Agencies: The Secretary of Defense should revise the "DOD-Wide Guidance for Acquiring Mission Critical Computer Resources Under 10 U.S.C. 2315 (Armed Services Procurement Act)" to be more explicit in defining functional classifications and applications that are exempted by the Warner Amendment. The Secretary of Defense should direct the Secretary of the Air Force to submit an agency procurement request for the Requirements Data Bank Program to the Administrator of General Services. The Air Force should submit the request before carrying out the next contract option for additional computer equipment and services. For the other programs in the Air Force's Logistics Management Systems Modernization Program, the Secretary of Defense should direct the Secretary of the Air Force to submit an agency procurement request before taking any further procurement actions.

130078

Federal Retirement: Records Processing Is Better; Can Be Further Improved. GGD-86-47; B-203710. May 15, 1986. 28 pp. plus 2 appendices (7 pp.). Report to Sen. Jeff Bingaman; Sen. Albert Gore, Jr., Ranking Minority Member, Senate Committee on Governmental Affairs: Civil Service, Post Office and General Services Subcommittee; by James L. Howard, (for William J. Anderson, Director), GAO General Government Division. Refer to FPCD-78-10, January 30, 1978, Accession Number 105026; FPCD-81-40, July 20, 1981, Accession Number 115889; and FPCD-82-39, August 4, 1982, Accession Number 119160.

Issue Area: Federal Civilian Work Force: Other Issue Area Work (4891).

Contact: General Government Division.

Budget Function: General Government: Central Personnel Management (805.0).

Organization Concerned: Office of Personnel Management.

Congressional Relevance: House Committee on Post Office and Civil Service; Senate Committee on Governmental Affairs;

Senate Committee on Governmental Affairs: Civil Service, Post Office and General Services Subcommittee; Sen. Albert Gore, Jr.; Sen. Jeff Bingaman.

Abstract: In response to a congressional request, GAO identified methods the Office of Personnel Management (OPM) could use to streamline the processing of civil service retirement documents and reduce the backlogs.

Findings/Conclusions: GAO noted that OPM: (1) was not effectively using its automated equipment; and (2) did not assign and organize its personnel for maximum productivity. GAO found that OPM employees: (1) reviewed each retirement document several times more than necessary; (2) processed documents manually rather than by computerized systems; (3) unnecessarily processed documents at two locations; and (4) delayed processing applications from federal employees who wanted to make their retirement contributions early, resulting in a loss of income to the government.

Recommendation To Agencies: The Director, OPM, should implement automated case-control systems for more efficient processing of refund applications and service credit applications. The Director, OPM, should revise the processing of survivor benefit applications and insurance cases to allow staff at its records storage facility in Boyers, Pennsylvania to make final decisions and minimize the number of files that are transported between Boyers and headquarters. The Director, OPM, should automate the process of generating annuity payment histories. The Director, OPM, should, as part of the President's Productivity Improvement Program, analyze all OPM retirement processing operations for opportunities to increase productivity, reduce costs, and improve service. The Director, OPM, should minimize the number of case files that need to be transported between Boyers and Washington, D.C. The Director, OPM, should revise procedures for processing health insurance changes to eliminate unnecessary work and obtain maximum benefit from the health insurance change system. The Director, OPM, should ensure that unnecessary processing steps are eliminated during implementation of the automated system for processing changes to the master annuity file. The Director, OPM, should regularly assign staff to process service credit applications in order to eliminate delays and enable the retirement fund to increase earnings.

130118

[*FAA Air Traffic Controller Staffing Issues*], June 12, 1986. 15 pp. Testimony before the House Committee on Post Office and Civil Service: Human Resources Subcommittee; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-121, March 6, 1986, Accession Number 129306.

Contact: Resources, Community, and Economic Development Division.

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Post Office and Civil Service: Human Resources Subcommittee.

Authority: H.R. 4003 (99th Cong.).

Abstract: GAO discussed: (1) the Federal Aviation Administration's (FAA) progress in increasing the number of air traffic controllers; and (2) legislation that proposes rehiring some of the controllers fired after the strike in 1981. GAO found that: (1) the FAA controller work force consists of persons who actually monitor air traffic, are training at the FAA academy, or perform clerical duties; (2) there is little likelihood that FAA will reach its goal of 14,480 and 15,000 controllers by fiscal years (FY) 1986 and 1987, respectively; (3) FAA failed to show that training attrition rates would be lower by the end of FY 1986 and could not accurately predict that a new training program would result in a lower attrition rate; (4) the number of controller retirements may

be higher than FAA anticipates; and (5) FAA is opposed to rehiring any former controllers.

130139

Examination of GSA's Fiscal Year 1985 Financial Statements. AFMD-86-55; B-222974. June 11, 1986. 18 pp. plus 1 appendix (22 pp.). Report to Congress; by Charles A. Bowsher, Comptroller General.

Issue Area: Consolidated Financial Statement Audits: Conformity of Federal Government's Consolidated Financial Statements With New GAO Requirements (7501).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Regulatory Accounting Rules and Financial Reporting (998.6).

Organization Concerned: General Services Administration.

Congressional Relevance: House Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; House Committee on Public Works; Senate Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; Senate Committee on Environment and Public Works; Congress.

Authority: Antideficiency Act (31 U.S.C. 1341 et seq.). Property and Administrative Services Act. Federal Managers' Financial Integrity Act of 1982. 2 GAO app. II. 31 U.S.C. 9105.

Abstract: Pursuant to a congressional request, GAO examined the General Services Administration's (GSA) fiscal year (FY) 1985 financial statements, specifically its internal accounting controls system.

Findings/Conclusions: GAO found that GSA failed to: (1) fully support its general ledger balances with detailed subsidiary records and quickly resolve any discrepancies; (2) ensure prompt billing of customers for automatic data processing services; (3) adequately control the process of recording unbilled accounts receivable and related revenue for services provided through third-party subcontractors; (4) promptly analyze and adjust discrepancies between its cash balance and the Department of the Treasury's reported balance; and (5) promptly reconcile its liability for telephone usage with actual bills received and paid.

Recommendation To Agencies: The Administrator of General Services should reemphasize the need for GSA employees to comply with established internal control requirements. Specifically, the Administrator should direct the heads of each GSA major service and office to: (1) review, within their respective areas of responsibility, the status of compliance with applicable internal accounting controls; (2) report to the Administrator, in writing, on all areas where compliance is not being achieved; and (3) provide the Administrator with a detailed plan for corrective actions, including anticipated accomplishment dates. To help ensure this effort achieves the results intended, the Administrator of General Services should request the GSA Inspector General to monitor and report on the adequacy of the reviews by the offices and services and the effectiveness of the corrective actions undertaken.

130143

ADP Equipment: Revised GSA Strategy for Microcomputer Purchases Can Improve Competition. IMTEC-86-20; B-221163. May 15, 1986. 18 pp. plus 6 appendices (12 pp.). Report to Rep. Parren J. Mitchell, Chairman, House Committee on Small Business; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to IMTEC-86-2BR, November 25, 1985, Accession Number 128623; and OGC-85-14, August 21, 1985, Accession Number 127918.

Issue Area: Civil Procurement and Property Management: Improvements Needed in GSA Activities for More Efficient and Effective Central Procurement and Supply of Common Use Items

and Services (4902); Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: Procurement - Other Than Defense (990.4); Automatic Data Processing (990.1).

Organization Concerned: General Services Administration.

Congressional Relevance: House Committee on Interior and Insular Affairs; House Committee on Small Business; Senate Committee on Governmental Affairs; Rep. Parren J. Mitchell.

Authority: F.A.R. 13.000.

Abstract: Pursuant to a congressional request, GAO reviewed the federal government's use of Office of Technology Plus (OTP) computer stores to: (1) investigate the desirability and feasibility of using one or more service contracts to provide federal users with the same types of services OTP offers; and (2) determine whether government microcomputer efforts should be revised relative to the present OTP procurement strategy.

Findings/Conclusions: GAO determined that: (1) it is not desirable to use service contracts to provide the same types of services that OTP offers because of the potential increase in administrative costs to the agencies; and (2) agencies have an incentive to use OTP even though other procurement sources could potentially meet their needs at a lower cost. GAO believes that the government's objective of satisfying its automatic data processing (ADP) requirements through full and open competition could be enhanced if it revises its strategy for procuring microcomputer products and services by: (1) creating a procurement method that would increase the ability of retailers to compete with OTP, which would increase competition on about \$22 million in microcomputer procurements; and (2) lowering the OTP maximum order limitation from \$100,000 to \$50,000, which would increase competition on about \$9 million in microcomputer procurements.

Recommendation To Agencies: The Administrator of General Services should establish a multiple-award schedule to provide responsible microcomputer retailers an opportunity to compete for the government's business. The Administrator of General Services should lower the OTP maximum order limitation from \$100,000 to \$50,000. The Administrator of General Services should amend the solicitation document for the recompetition of the OTP operation to notify vendors of GSA intentions to establish a retail store schedule.

130144

Tactical Computers: Army's Maneuver Control System Procurement and Distribution Plan. IMTEC-86-21FS; B-223144. May 23, 1986. 17 pp. plus 4 appendices (8 pp.). Fact Sheet to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Subcommittee; Sen. Ted Stevens, Chairman, Senate Committee on Appropriations: Defense Subcommittee; by Carl R. Palmer, Associate Director, GAO Information Management and Technology Division. Refer to NSIAD-86-184FS, August 26, 1986, Accession Number 130956; IMTEC-86-26BR, September 3, 1986, Accession Number 130956; and NSIAD-86-184FS, August 26, 1986, Accession Number 130975.

Issue Area: Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Army.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; Senate Committee on Appropriations: Defense Subcommittee; Rep. Bill Chappell, Jr.; Sen. Ted Stevens.

Authority: DOD Directive 5000.3. A.R. 70-1.

Abstract: In response to a congressional request, GAO provided information on the Army's computer equipment procurement and

distribution plan for the Maneuver Control System to determine whether it complied with congressional guidelines to meet the system's requirements.

Findings/Conclusions: GAO found that the Army plan: (1) deletes its previous plans to acquire militarized Tactical Computer Systems and does not provide computer equipment to battalion units; (2) overestimates the cost for improved commercial computer equipment; (3) differs with other Army documents regarding the quantities of militarized equipment required; (4) differs with Army analysis concerning the need for militarized equipment at corps and division echelons; (5) differs with Congress on the number of active forces to be included as rapid-deployment forces; (6) provides for investment in certain equipment that may meet requirements for only 1 to 2 years; (7) fails to provide for a formal operational test for the Maneuver Control System prior to computer equipment production commitments; and (8) provides for the completion of computer equipment procurements 1 year later than Congress anticipated.

130148

Post-Hospital Care: Efforts To Evaluate Medicare Prospective Payment Effects Are Insufficient. PEMD-86-10; B-217732. June 2, 1986. 83 pp. plus 8 appendices (91 pp.). *Report* to Sen. John Heinz, Chairman, Senate Special Committee on Aging; by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division. Refer to PEMD-85-8, February 21, 1985, Accession Number 126291; IPE-84-1, October 21, 1983, Accession Number 122863; HRD-85-74, July 18, 1985, Accession Number 127429; Testimony, November 12, 1985, Accession Number 128404; HRD-86-139, September 15, 1986, Accession Number 131017; PEMD-87-9, January 23, 1987, Accession Number 132178; and T-PEMD-87-2, February 26, 1987, Accession Number 132243.

Issue Area: Program Evaluation and Methodology: Improving the Evaluation of Cost Containment Strategies (7205).

Contact: Program Evaluation and Methodology Division.

Budget Function: Health: Health Care Services (551.0).

Organization Concerned: Department of Health and Human Services; Health Care Financing Administration.

Congressional Relevance: *House* Committee on Government Operations; *Senate* Committee on Governmental Affairs; *Senate* Special Committee on Aging; *Senate* Committee on Appropriations; *Sen. John Heinz*.

Authority: Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248). Social Security Amendments of 1983 (P.L. 98-21). Older Americans Act of 1965. Deficit Reduction Act of 1984. Department of Health and Human Services Appropriation Act, 1986 (P.L. 99-178). Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriation Act, 1985. Social Security Act (42 U.S.C. 1395ww).

Abstract: In response to a congressional request, GAO: (1) examined the Health Care Financing Administration's (HCFA) methods for evaluating the Medicare Prospective Payment System's (PPS) effect on post-hospital services; and (2) developed a plan to determine these effects.

Findings/Conclusions: GAO found that: (1) the studies the Department of Health and Human Services (HHS) is conducting on PPS will produce limited information on changes in the use of and expenditures for Medicare-covered post-hospital services; and (2) HHS has no plans to develop information on whether the changes it measures are due to PPS and what effects PPS has on Medicare beneficiaries and post-hospital services. GAO developed a two-part plan for evaluating the effects of the system on post-hospital care which would use time-series analysis and data compiled before and after PPS implementation.

Recommendation To Agencies: The Secretary of Health and Human Services should direct the Administrator, HCFA, to undertake interrupted time-series studies using data available from the Medicare Statistical System to determine some of the effects of PPS on

post-hospital care. In particular, information can and should be developed about its effects on the use of and expenditures for post-hospital skilled nursing home and home health care services, and on readmissions to Medicare-covered facilities and mortality rates for episodes of illness beginning with a hospitalization. The Secretary of Health and Human Services should direct the Administrator, HCFA, to expedite the completion of the Medicare Automated Data Retrieval System that will reorganize the Medicare administrative data into a data file which is better able to support research and evaluation activities than are the current files.

130150

Airline Competition: Impact of Computerized Reservation Systems. RCED-86-74; B-223042. May 9, 1986. 15 pp. *Report* to Sen. Nancy L. Kassebaum, Chairman, Senate Committee on Commerce, Science and Transportation: Aviation Subcommittee; Rep. Norman Y. Mineta, Chairman, House Committee on Public Works and Transportation: Aviation Subcommittee; Rep. John P. Hammerschmidt, Ranking Minority Member, House Committee on Public Works and Transportation: Aviation Subcommittee; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Issue Area: Transportation: Economic Effects of Regulatory Reform in the Transportation Sector (6611).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Air Transportation (402.0).

Organization Concerned: American Airlines; United Airlines; Department of Justice; Department of Transportation.

Congressional Relevance: *House* Committee on Appropriations: Transportation Subcommittee; *House* Committee on Public Works and Transportation: Aviation Subcommittee; *Senate* Committee on Appropriations: Transportation Subcommittee; *Senate* Committee on Commerce, Science and Transportation: Aviation Subcommittee; *Rep. John P. Hammerschmidt*; *Rep. Norman Y. Mineta*; *Sen. Nancy L. Kassebaum*.

Abstract: Pursuant to a congressional request, GAO examined the effects of airline-owned computerized reservation systems (CRS) on competition in the airline industry, focusing on: (1) conflicting studies on CRS profitability conducted by two CRS-owning airlines and a consultant; and (2) a Department of Justice report on the structure and performance of the CRS market.

Findings/Conclusions: GAO found that: (1) a group of airlines has charged that the airlines that own the two largest systems have used them to create an unfair competitive advantage; (2) before the now-defunct Civil Aeronautics Board (CAB) promulgated CRS rules in 1984, systems used biased screens which displayed the owning airlines' flights first in the listings of available flights; and (3) other airlines have charged that CRS-owning airlines also charge unreasonably high rates to competitors for CRS participation and use information gained from their systems to gain an unfair advantage. GAO also found that: (1) the consultant study reported that the two airlines underreported the profitability of their systems; (2) the consultant overestimated potential CRS incremental revenues for the two airlines, but the airlines erroneously determined that they will earn no incremental revenues for the period after CAB implemented its regulations; and (3) while the study was flawed, its conclusion that the two airlines underestimated potential CRS profitability was accurate. In addition, GAO found that Justice reported that: (1) the CRS market will probably remain highly concentrated, with the two largest airline-owned systems controlling about 70 percent of all domestically booked travel revenue; (2) the prospects for a new entry into the CRS market are slim unless a competitive group buys out a smaller CRS and attempts to make it more competitive; and (3) CRS-owning airlines could still use their market power to increase booking fees for airlines using their systems.

Recommendation To Agencies: The Secretary of Transportation should undertake the two studies regarding the persistence of incremental revenues and the effect of booking fees on competition, and take additional action, if warranted by the results of the studies, to enforce compliance with or to strengthen the CRS rules. The Secretary of Transportation should report to the concerned committees of Congress on the results of the studies and any actions planned. To assess the possible persistence and size of incremental revenues, DOT should study the behavior of individual travel agents who subscribe to different CRS vendors in the post-rule period. To assess the anticompetitive effects of booking fees, DOT should examine the potential anticompetitive effects of these fees in specific types of air travel markets. The study should also examine the likely impacts of possible remedies to the anticompetitive effects of booking fees.

130154

Coast Guard Acquisitions: Status of Reform Actions. RCED-86-161BR; B-223086. June 11, 1986. 30 pp. plus 1 appendix (12 pp.). *Briefing Report* to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division.

Issue Area: Civil Procurement and Property Management: Other Issue Area Work (4991).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Water Transportation (403.0).

Organization Concerned: United States Coast Guard.

Congressional Relevance: Senate Committee on Governmental Affairs; Sen. William V. Roth, Jr.

Authority: Executive Order 12352.

Abstract: Pursuant to a congressional request, GAO evaluated the Coast Guard's acquisition reform actions, specifically its item identification, contracting, and management procedures.

Findings/Conclusions: GAO found that the Coast Guard: (1) improved its acquisition planning; (2) utilized government-sponsored training programs for its managers responsible for identifying and planning resource requirements and for coordinating the acquisition process; (3) reduced the time spent on reviews of acquisition regulations; (4) reorganized its oversight division to provide adequate policy guidance and more effective oversight of headquarters and field contracting activities; (5) made progress in providing adequate grade-structure and career progression for contracting personnel but needed to address training deficiencies; (6) will continue to use its present management systems to track work in progress until its Office of Acquisition is fully staffed; and (7) is establishing a new computerized management information system to account for stocks on hand.

130185

[Protest of Navy Purchase Order for ADP Equipment Maintenance]. B-222249. June 19, 1986. 5 pp. *Decision* re: Federal Services Group; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Federal Services Group; International Business Machines Corp.; Department of the Navy; General Services Administration.

Authority: F.I.R.M.R. 201-32.206. B-210154 (1983). B-205367 (1982).

Abstract: A firm protested the Navy's issuance of a purchase order for computer equipment maintenance pursuant to the awardee's nonmandatory schedule contract for such services, contending that the Navy issued the purchase order even though it offered to perform essentially the same services at a lower cost than the awardee. The Navy publicized its intent to award the purchase

order, and the protester submitted a competitive proposal. The Navy contacted the protester and determined that it could not provide the services within the required time. GAO held that: (1) the Navy prejudiced the protester by failing to specify its minimum needs with respect to response time; (2) the protester could have offered the same response time as the awardee; (3) the Navy failed to seek adequate competition before deciding to use the schedule contract; and (4) the Navy should seek adequate competition in future procurements for the same services. Accordingly, the protest was sustained.

130194

Military Compensation: Selected Occupational Comparisons With Civilian Compensation. NSIAD-86-113; B-222841. June 19, 1986. 4 pp. plus 4 appendices (25 pp.). *Report* to Sen. Pete Wilson, Chairman, Senate Committee on Armed Services: Manpower and Personnel Subcommittee; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to NSIAD-86-11, January 10, 1986, Accession Number 128827.

Issue Area: Manpower and Reserve Affairs (5800).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Military Pay (051.3).

Organization Concerned: Department of Defense.

Congressional Relevance: Senate Committee on Armed Services: Manpower and Personnel Subcommittee; Sen. Pete Wilson.

Authority: A.R. 611-201. NAVPERS 18068D. A.F.R. 39-1. Marine Corps Order P1200.7D.

Abstract: In response to a congressional request, GAO reported on the relationship between military and civilian compensation for similar occupations, skill levels, experience, and responsibilities.

Findings/Conclusions: GAO determined that it could make some compensation comparisons between military and civilian jobs, but they were of limited use because: (1) comparisons for some military positions would never be possible because they have no civilian counterparts, or they are not currently feasible for some other military positions because existing pay surveys do not cover civilian counterparts for these positions; (2) pay surveys cannot account for the unique aspects of military life, nor do existing surveys include fringe benefits; (3) military and private-sector organizations are different in terms of missions, goals, and objectives, and thus may require different pay-setting approaches; and (4) the extent to which pay differences affect military retention has not been clearly established. GAO found that, for the small percentage of the enlisted force whose positions in computer-related or other highly skilled occupations were comparable to civilian occupations, military pay was lower.

130196

Software Projects: Army Materiel Command Spent Millions Without Knowing Total Costs and Benefits. IMTEC-86-18; B-223104. June 20, 1986. 29 pp. plus 1 appendix (13 pp.). *Report* to John O. Marsh, Jr., Secretary, Department of the Army; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to AFMD-81-25, February 26, 1981, Accession Number 114438.

Issue Area: Army: Changes Which Can Be Made To Improve Acquisition Management and Integrated Logistics Support (5502).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1).

Organization Concerned: Department of the Army; Department of the Army: U.S. Army Materiel Command.

Congressional Relevance: House Committee on Government Operations; House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Services; Senate Committee on Governmental Affairs; Senate Committee on

Appropriations: Defense Subcommittee; Senate Committee on Armed Services.

Authority: AMC Reg. 15-23. A.R. 18-1. A.R. 11-28. OMB Circular A-94. OMB Circular A-76.

Abstract: GAO reviewed the Army Materiel Command's (AMC) management and control of the projects associated with its computerized Commodity Command Standard System (CCSS).

Findings/Conclusions: GAO determined that AMC has modified and expanded CCSS in violation of Army regulations that require: (1) complete and accurate economic analyses; and (2) tracking and reporting of project costs. GAO also found that AMC: (1) did not require reviews of completed projects to determine if expected benefits were achieved; and (2) could not demonstrate whether expected benefits were being realized from the millions spent annually to modify and expand the system.

Recommendation To Agencies: Before taking any corrective action, the Secretary of the Army should consider the desirability of continuing to use the Logistics System Review Committee as the approval and project-managing authority for system changes. After this has been considered, the Secretary of the Army should direct the Commander, AMC, to: (1) ensure that the AMC approval authority adheres to all pertinent Army and AMC regulations regarding the approval of software changes and the tracking, updating, and reporting of costs associated with such changes; (2) review completed CCSS software projects to determine if expected benefits and cost reductions have been achieved, so that this information can be included as part of the Army's annual budget submission; and (3) see that the automated logistics management systems activity (ALMSA) Director evaluates available alternatives and recommends how the ALMSA job tracking system should be modified so that all costs are collected and correlated by project.

130207

VA Disability Benefits: Timely Delivery of Military Service Medical Records to VA. HRD-86-104BR; B-223215. June 24, 1986. 11 pp. *Briefing Report* to Rep. G.V. Montgomery, Chairman, House Committee on Veterans' Affairs; by Joseph F. Delfico, Senior Associate Director, GAO Human Resources Division.

Issue Area: Health Delivery and Quality of Care (5200).

Contact: Human Resources Division.

Budget Function: Veterans Benefits and Services: Income Security for Veterans (701.0).

Organization Concerned: Veterans Administration.

Congressional Relevance: House Committee on Veterans' Affairs; Rep. G.V. Montgomery.

Abstract: In response to a congressional request, GAO reviewed the Veterans Administration's (VA) ability to obtain service medical records from military records centers, specifically: (1) the extent of untimely medical records delivery from the military to VA; (2) why military records centers delay providing the records; and (3) records centers' initiatives to improve their response time.

Findings/Conclusions: GAO found that: (1) VA currently receives most service medical records in a timely fashion; (2) VA did not keep previous years' requests for service medical records; (3) the Army diverted resources during 1984 and early 1985 to accommodate requests for replacement of service medals, thereby causing a delay in providing the VA with service medical records; (4) the Army and Navy implemented procedures to ensure that complete service records are sent to VA; (5) VA regional offices occasionally misrouted requests for medical records; and (6) the Army plans to automate its records request processing by early 1987.

130221

Inventory Management: Problems in Accountability and Security of DOD Supply Inventories. NSIAD-86-106BR; B-222859. May 23, 1986.

Released June 23, 1986. 2 pp. plus 6 appendices (61 pp.). *Briefing Report* to Sen. Pete Wilson, Chairman, Senate Committee on Armed Services: Inventory Management Task Force; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to PLRD-82-81, June 10, 1982, Accession Number 118642; NSIAD-84-150, September 20, 1984, Accession Number 125202; NSIAD-86-84, April 7, 1986, Accession Number 129591; Testimony, March 20, 1986, Accession Number 129391; and Testimony, July 23, 1986, Accession Number 130475.

Issue Area: Logistics: Adequacy of DOD Supply Policies and Initiatives To Ensure That DOD Reaches Its Stated Goals for Supply Support and Distribution System Cost Effectiveness (5902).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Defense Logistics Agency; Department of the Army; Department of the Air Force; Department of the Navy; United States Marine Corps.

Congressional Relevance: Senate Committee on Armed Services; Sen. Pete Wilson.

Authority: DOD Instruction 7200.10. A.R. 710-2. A.R. 735-11-2.

Abstract: In response to a congressional request, GAO summarized the results of its review of inventory management practices within the Army, Air Force, Navy, Marine Corps, and Defense Logistics Agency (DLA) supply systems, specifically: (1) receipt confirmation; (2) records accuracy; (3) inventory tracking; (4) reconciliation and research of inventory discrepancies; (5) retail activities' controls over inventory; and (6) physical security.

Findings/Conclusions: GAO found that: (1) most of the problems in inventory management practices have existed for years; (2) the services need to correct the root causes of their repetitive problems; (3) the services and DLA are consistently inaccurate in inventory records and physical inventory adjustments; and (4) lack of adequate security results in the potential for theft, waste, and misplacement. GAO also found that supply shortages must be corrected before measures can be taken to implement adequate accountability procedures.

130270

[Protest of Labor Contract Award for Reporting and Transcription Services]. B-222584. June 30, 1986. 2 pp. *Decision* re: Ace-Federal Reporters, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Ace-Federal Reporters, Inc.; Executive Court Reporters; Department of Labor.

Authority: 55 Comp. Gen. 445. 53 Comp. Gen. 24. F.A.R. 14.404. F.A.R. 14.405.

Abstract: A firm protested a Department of Labor contract award for reporting and transcription services, contending that Labor should have rejected the awardee's bid as nonresponsive because its bid guarantee was stamped confidential. GAO found that: (1) all of the bid elements that should be revealed at a public bid opening were publicly disclosed; and (2) the awardee's bid included two copies of its bid guarantee that did not include a confidential restriction. GAO held that: (1) the rule against restrictive disclosure should not apply if the restriction was merely a minor irregularity; (2) it was evident that the confidential stamp was inadvertent since the awardee submitted two unstamped copies; and (3) the award was proper since the defect was waived as a minor irregularity. Accordingly, the protest was denied.

130271

[Request for Opinion on Funding Federal Executive Boards With Interagency Fund Transfers]. B-219742. July 1, 1986. 5 pp. *Decision* re: Veterans Administration; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Veterans Administration.

Authority: Treasury, Postal Service, and General Government Appropriation Act, 1985. Continuing Appropriations Act, 1985 (P.L. 98-473; 98 Stat. 1837). Treasury, Postal Service, and General Government Appropriation Act, 1986. Continuing Appropriations Act, 1986 (P.L. 99-190; 99 Stat. 1185). Treasury, Postal Service, and General Government Appropriation Act, 1977 (P.L. 94-363). Independent Offices Appropriation Act, 1946 (31 U.S.C. 1346(b)). Department of Agriculture and Related Agencies Appropriation Act, 1968 (P.L. 90-463; 82 Stat. 639). Independent Offices and Department of Housing and Urban Development Appropriation Act, 1968 (P.L. 90-550; 82 Stat. 937). Treasury, Postal Service, and General Government Appropriation Act, 1972 (P.L. 92-49; 85 Stat. 108). 49 Comp. Gen. 305. H.R. 5798 (99th Cong.). H.R. 3036 (99th Cong.).

Abstract: The Administrator of Veterans Affairs requested a decision on the legality of funding Federal Executive Boards using interagency fund transfers. GAO held that: (1) a statute prohibited interagency funding of the Boards, although financial support of the Boards was lawful when only one agency paid the costs involved; (2) the Boards did not have specific statutory approval to receive financial support from more than one agency or instrumentality; and (3) the funding restriction applied even if such organizations could not be characterized as interagency entities.

130274

ADP, IRM & Telecommunications, 1985. IMTEC-86-9. March 1986. 143 pp.

Contact: Information Management and Technology Division.

Organization Concerned: General Accounting Office.

Abstract: A bibliography is presented which includes information on GAO documents which relate to automatic data processing (ADP), information resources management (IRM), and telecommunications. The bibliography included documents released by GAO during 1986 and earlier documents which were judged appropriate for inclusion in the bibliography. The material covered in this bibliography represents the total ADP, IRM, and telecommunications-related effort of all GAO offices and divisions.

130276

[Protest of Any Award Under Army RFP for Microcomputer Systems]. B-222037.2. July 3, 1986. 8 pp. *Decision* re: CPT Text-Computer GmbH; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: CPT Text-Computer GmbH; Department of the Army: Army Contracting Agency: Europe.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3551 et seq.). Automatic Data Processing Equipment Act (40 U.S.C. 759). 4 C.F.R. 21.2(a)(2). F.I.R.M.R. 201-23.104. B-220804 (1986).

Abstract: A firm protested any Army contract award for microcomputer systems, contending that: (1) it received unfair treatment from the Army regarding the scheduling of an operational demonstration of its system; and (2) the Army failed to obtain a delegation of procurement authority (DPA) from the General Services Administration. GAO held that: (1) the Army prejudiced the protester by allowing several other bidders to extend their demonstration dates while not allowing the protester to do so; and (2) the Army was not required to obtain a specific DPA for the procurement. Accordingly, the protest was sustained in part and denied in part. GAO recommended that the Army extend the protester's demonstration date and reevaluate proposals after allowing the protester to submit a best and final offer.

ADP Bibliography

130282

[Protest of GSA ADP Procurement Policy]. B-222798.2. July 1, 1986. 2 pp. *Decision* re: Federal Sales Service, Inc.; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Federal Sales Service, Inc.; General Services Administration.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759). 47 Comp. Gen. 275. B-181956 (1975). B-191489 (1978).

Abstract: A firm protested the General Services Administration's (GSA) policy of not soliciting automatic data processing components unless the hardware and software contractor offered them from the same vendor under the same contract, contending that the policy lessened competition and discriminated against contractors who offered only components. GAO held that: (1) GSA based its policy on the components' low dollar value and potential warranty and service problems; (2) the protester did not show that this policy was contrary to law or detrimental to the government's interest; and (3) it would not question an agency's determination of its needs absent a clear showing that the determination was not reasonable. Accordingly, the protest was denied.

130288

Tax Policy and Administration: 1985 Annual Report on GAO's Tax-Related Work. GGD-86-81; B-137762. June 6, 1986. 2 pp. plus 7 appendices (88 pp.). *Report* to Rep. Daniel Rostenkowski, Chairman, House Committee on Ways and Means; Sen. Bob Packwood, Chairman, Senate Committee on Finance; Rep. Jack Brooks, Chairman, House Committee on Government Operations; Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; Sen. Bob Packwood, Chairman, Joint Committee on Taxation; by William J. Anderson, Director, GAO General Government Division.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service; Social Security Administration.

Congressional Relevance: House Committee on Government Operations; House Committee on Ways and Means; Senate Committee on Governmental Affairs; Senate Committee on Finance; Joint Committee on Taxation; Rep. Jack Brooks; Rep. Daniel Rostenkowski; Sen. William V. Roth, Jr.; Sen. Bob Packwood.

Authority: 31 U.S.C. 713 et seq.

Abstract: GAO submitted its annual report for calendar year 1985 on tax policy and administration matters. GAO reviewed: (1) open tax-related recommendations to Congress; (2) tax-related recommendations to the Internal Revenue Service (IRS) and the Social Security Administration (SSA) and their responses to those recommendations; (3) a listing of the 1985 GAO reports and testimonies on tax matters; (4) tax-related assignments that GAO initiated pursuant to 31 U.S.C. 713; and (5) a GAO order relating to audit assignments involving access to tax information.

Findings/Conclusions: GAO found that: (1) IRS and SSA have taken, or plan to take, action on most of the tax-related recommendations it made during calendar year 1985; and (2) Congress used GAO products on tax matters in overseeing tax operations and considering tax reform.

130326

Summary-Level Financial Statements: A Necessary Step Toward Needed Improvements in Financial Management. 1986. 4 pp. by

Charles A. Bowsher, Comptroller General. In *The GAO Review*, Vol. 21, Issue 2, Spring 1986, pp. 29-31, 56.

Contact: Office of the Comptroller General.

Authority: Federal Managers' Financial Integrity Act of 1982.

Abstract: This article discusses the need for sound financial management in the federal government. The government must develop modern financial systems to accurately account for and manage the resources used in carrying out government programs. The government should: (1) acquire automated systems; and (2) prepare annual summary-level financial statements for each department and agency.

130331

Internal Audit: Nonstatutory Audit and Investigative Groups Need To Be Strengthened. AFMD-86-11; B-220955. June 3, 1986.

Released June 27, 1986. 32 pp. plus 3 appendices (8 pp.). *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations: Legislation and National Security Subcommittee; by Charles A. Bowsher, Comptroller General. Refer to AFMD-86-8, February 24, 1986, Accession Number 129429; FGMSD-79-3, October 25, 1978, Accession Number 107682; and AFMD-84-45, May 4, 1984, Accession Number 124351.

Issue Area: Fraud Prevention and Audit Oversight: Government-Wide Auditing Issues (7604).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Internal Audit (998.3).

Organization Concerned: Office of Personnel Management; Farm Credit Administration; ACTION; Peace Corps; Export-Import Bank of the United States; Interstate Commerce Commission; Department of Justice; Merit Systems Protection Board; National Labor Relations Board; National Railroad Passenger Corporation (Amtrak); National Science Foundation; Department of the Treasury; Federal Reserve System; Federal Emergency Management Agency.

Congressional Relevance: House Committee on Government Operations: Legislation and National Security Subcommittee; *Rep.* Jack Brooks.

Authority: Inspector General Act of 1978 (P.L. 95-452). P.L. 97-35. OMB Circular A-73. OMB Circular A-50. H.R. 3077 (99th Cong.). S. 2005 (99th Cong.).

Abstract: Pursuant to a congressional request, GAO: (1) identified and verified the names of various audit and investigative groups not subject to inspector general legislation; (2) determined audit group missions, their staffing level, and the existence of follow-up procedures; and (3) reviewed selected aspects of audit operations.

Findings/Conclusions: GAO found that: (1) 12 of the 41 agencies with audit groups not subject to statutory requirements had impairments to the independence of their audit organizations; (2) at four agencies, important agency functions received little or no audit coverage; (3) audit and investigative staffs did not evaluate most of the investigations of alleged fraud and abuse or track the causes of illegal activities; and (4) audit resolution and follow-up systems did not meet governmental requirements.

Recommendation To Agencies: The heads of ACTION, the Peace Corps, the Export-Import Bank (Eximbank), the Interstate Commerce Commission (ICC), the Department of Justice, the Merit Systems Protection Board (MSPB), the National Labor Relations Board (NLRB), the National Railroad Passenger Corporation (Amtrak), the National Science Foundation (NSF), the Department of the Treasury, and the Federal Reserve System should take immediate steps to ensure that the heads of audit units report directly to them or their deputies. The Directors of the Federal Emergency Management Agency (FEMA), NSF, the Office of Personnel Management (OPM), and the Acting Chairman of the Farm Credit Administration (FCA) should ensure that all important and vulnerable agency programs and functions are reviewed.

The Directors, FEMA and NSF, should establish audit resolution and follow-up procedures. The Inspector General, OPM, and the Director of Audit, FCA, should evaluate all of the significant fraud problems confronting their agencies to determine underlying causes and systemic weaknesses in order to identify preventive measures needed.

130372

Results of EDP Auditor Reader Survey on Microcomputers. 1986. 3 pp. plus 1 appendix (2 pp.). by Frederick Gallegos, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles), Ron Barden, TAG Manager. In *The EDP Auditor Update*, Vol. II, 1986, pp. 40-44.

Contact: Field Operations Division: Regional Office (Los Angeles).

Abstract: GAO conducted a survey on the use of electronic data processing. GAO found that microcomputers were significantly useful in: (1) the auditing process; (2) administrative support functions such as word processing and budgeting; and (3) technology transfer.

130436

Timber Sale Accounting: Analysis of Kootenai National Forest. AFMD-86-62BR; B-222397. June 6, 1986.

Released July 7, 1986. 3 pp. plus 1 appendix (25 pp.). *Briefing Report* to Rep. Ralph S. Regula, Ranking Minority Member, House Committee on Appropriations: Department of the Interior and Related Agencies Subcommittee; Rep. Sidney R. Yates, Chairman, House Committee on Appropriations: Department of the Interior and Related Agencies Subcommittee; by Arthur R. Goldbeck, (for Frederick D. Wolf, Director), GAO Accounting and Financial Management Division. Refer to AFMD-86-42, April 4, 1986, Accession Number 130991.

Issue Area: Internal Control and Financial Management System Audits: Federal Accounting Systems' Compliance With GAO and Other Requirements (7402).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (998.1).

Organization Concerned: Forest Service: Kootenai National Forest, MT.

Congressional Relevance: House Committee on Appropriations: Department of the Interior and Related Agencies Subcommittee; *Rep.* Ralph S. Regula; *Rep.* Sidney R. Yates.

Abstract: In response to congressional requests, GAO conducted a follow-up review on its previous report concerning the Forest Service's Timber Sales Program Information Reporting System.

Findings/Conclusions: After reviewing the Forest Service's revised system proposal, GAO found that it understated the Kootenai National Forest's costs by approximately \$4.6 million due to errors, cost exclusions, and basic flaws in the proposed system. The system: (1) excluded the costs of locating forest boundaries and the payments to state governments for schools and roads, and used average costs rather than actual costs in one case; (2) collected estimated labor costs rather than actual costs; (3) understated depreciation expenses for roads; (4) did not issue accounting reports that flowed from the controlled records of the Service's formal accounting system, as the federal government required; (5) aggregated costs at the forest level while management occurred at the district level, diminishing the opportunity for managing and controlling sales; (6) calculated economic benefits with erroneous data; and (7) improperly included direct, indirect, and induced income data in its financial report.

130440

Telephone Communications: The FCC's Monitoring of Residential Telephone Service. RCED-86-146; B-223045. June 17, 1986.

Released July 1, 1986. 8 pp. plus 5 appendices (17 pp.). *Report* to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; Rep. Michael L. Synar, Chairman, House Committee on Government Operations: Environment, Energy and Natural Resources Subcommittee; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-66, August 8, 1986, Accession Number 130846; and RCED-87-74, March 17, 1987, Accession Number 132531.

Issue Area: Information Management and Technology: Government Preparedness To Manage and Regulate Telecommunications Systems in the Current Economic and Technical Environment (7103).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Multiple Functions: Telecommunications and Radio Frequency Spectrum Use (Civilian-Related) (999.1).

Organization Concerned: Federal Communications Commission; Bureau of Labor Statistics; Department of Agriculture: Rural Electrification Administration; Department of Commerce: Bureau of the Census.

Congressional Relevance: *House* Committee on Government Operations; *House* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *House* Committee on Energy and Commerce; *House* Committee on Government Operations: Environment, Energy and Natural Resources Subcommittee; *House* Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; *Senate* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *Senate* Committee on Commerce, Science and Transportation; *Rep.* Michael L. Synar; *Rep.* Glenn L. English.

Authority: Communications Act Amendments, 1960 (47 U.S.C. 151 et seq.).

Abstract: In response to a congressional request, GAO reviewed: (1) the Federal Communications Commission's (FCC) efforts to track and evaluate the effects of its regulatory decisions on telephone service, particularly in rural areas; and (2) the key issues and problems facing rural telephone companies and subscribers.

Findings/Conclusions: GAO noted that, to monitor residential telephone service, FCC currently: (1) reviews U.S. Census Bureau data on the percentage of households with telephone service and Bureau of Labor Statistics data on nationwide price changes in residential telephone service; and (2) gathers data on the total amount of revenue increases major telephone companies requested and the total amount of increases they were awarded by state public utilities commissions. GAO found that: (1) the percentage of U.S. households with telephone service has remained relatively stable since 1983; (2) the nationwide price increase during 1985 for total residential telephone services was approximately equal to the general rate of inflation; (3) the total amount of pending revenue requests by major telephone companies at the end of 1985 declined substantially, indicating less pressure on state public utilities commissions to award increases in telephone rates in the near term; (4) FCC monitoring efforts lack necessary insight into whether telephone service changes are occurring in rural areas and on the impact of its regulations on rural areas; and (5) FCC did not routinely monitor increases in local residential telephone service rate increases that resulted from telephone companies' revenue increases.

Recommendation To Agencies: The Chairman, FCC, should direct the FCC Common Carrier Bureau to develop a formal agreement with the Rural Electrification Administration (REA) on the role of REA field offices in providing information to FCC regarding rural telephone companies that may be experiencing conditions that

could threaten universal service. In addition, FCC should reopen discussions with REA for agreement on a feasible means of gathering data on residential rate increases among telephone companies financed by REA.

130441

Aviation Weather Briefings: FAA Should Buy Direct User Access Terminal Systems, Not Develop Them. RCED-86-173; B-223286. June 6, 1986.

Released July 7, 1986. 5 pp. plus 1 appendix (3 pp.). *Report* to Rep. William Lehman, Chairman, House Committee on Appropriations: Transportation Subcommittee; by J. Dexter Peach, Director, GAO Resources, Community, and Economic Development Division.

Issue Area: Transportation: Efficiency and Effectiveness of FAA Management of Its Aviation Weather Plan (6606).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Air Transportation (402.0).

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: *House* Committee on Appropriations: Transportation Subcommittee; *Rep.* William Lehman.

Abstract: In response to a congressional request, GAO reviewed the Federal Aviation Administration's (FAA) draft reports comparing various direct user access terminal systems (DUATS) designed to reduce the work load of flight service station specialists by permitting pilots to obtain weather briefings and file flight plans with their own personal computers. GAO specifically addressed the issue of whether DUATS will be provided as part of the Flight Service Automation System program, developed as an FAA Technical Center independent system, or purchased as a service provided by commercial vendors.

Findings/Conclusions: GAO noted that DUATS would enable FAA to reduce the cost of supplying each preflight weather briefing by more than two-thirds compared with existing flight service station practices. GAO found that: (1) the commercial systems were the most attractive; (2) the Flight Service Automation System is still in the design stage and involves more risks than a commercial system or the FAA Technical Center system; (3) FAA has not operationally tested the Technical Center system, which lacks a weather graphics display; (4) commercially available systems that currently provide weather graphics displays would be less costly than the Technical Center prototype system; (5) commercial systems have been servicing states and individuals for several years, thereby reducing the technical and operational risks; (6) FAA agrees with GAO that commercial systems are the best option; and (7) the FAA budget request is no longer appropriate and needs to be revised.

Recommendation To Congress: The House Appropriations Committee, Transportation Subcommittee, should deny funding for FAA system development as part of the Model 2 Flight Service Automation Program in the 1987 Facilities and Equipment budget request. The House Appropriations Committee, Transportation Subcommittee, should discontinue funding development of the FAA Technical Center System Research, Engineering and Development request. The House Appropriations Committee, Transportation Subcommittee, should ask the Department of Transportation (DOT) to provide the Subcommittee with a request for the level of funding the Department believes is needed for proceeding with a program based on commercially available systems.

130442

DOD Tempest Protection: Better Evaluations Needed To Determine Required Countermeasures. NSIAD-86-132; B-222962. June 27, 1986.

Released July 8, 1986. 3 pp. plus 1 appendix (9 pp.). *Report* to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by David A. Littleton, (for Frank C. Conahan, Director), GAO National Security and International Affairs Division.

Issue Area: Logistics: Other Issue Area Work (5991).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of Defense.

Congressional Relevance: *House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; Rep. Glenn L. English.*

Authority: National Security Decision Directive 145.

Abstract: Pursuant to a congressional request, GAO reviewed the Department of Defense's (DOD) and military services' adherence to national TEMPEST policy. TEMPEST refers to technical investigations and studies of compromising emanations from electronic data processing equipment. National security policy requires federal agencies to protect classified information from such emanations.

Findings/Conclusions: GAO found that: (1) TEMPEST countermeasures are very costly to implement; (2) while total DOD TEMPEST-related costs are unknown, they are estimated at hundreds of millions of dollars annually; (3) DOD has not issued an implementing regulation in connection with the national TEMPEST policy directive; (4) DOD has issued conflicting TEMPEST policy memoranda and, as a result, the services are interpreting and implementing TEMPEST policy in different ways; (5) the services sometimes acquire TEMPEST countermeasures without determining whether they are needed; (6) the services and defense contractors are sometimes processing classified information without performing TEMPEST evaluations; (7) the services do not always conduct follow-up evaluations at contractor facilities to ensure that TEMPEST countermeasures are being implemented as needed; and (8) the Defense Investigative Service, which performs many TEMPEST evaluations for other DOD components, believes that its personnel are not adequately trained to perform TEMPEST evaluations or compliance inspections.

Recommendation To Agencies: To minimize delay in implementing national security policy, the Secretary of Defense should promptly implement a new security policy, on an interim basis if necessary, and ensure that the services promulgate implementing instructions to the field in a timely manner. To minimize unnecessary TEMPEST-related expenditures, the Secretary of Defense should require all DOD components to conduct a TEMPEST evaluation before implementing TEMPEST countermeasures. Such evaluations are also needed to ensure proper protection of classified information. To reduce varying requirements placed on industry and duplicative efforts on the part of the services, the Secretary of Defense should consider assigning to the Defense Investigative Service, or some other DOD component, the responsibility for ensuring that TEMPEST countermeasures are effectively implemented within industry. Implementation of this recommendation may require additional training for the designated component's staff.

130454

What Every Auditor Should Know About Computer Information Systems. June 1986. 11 pp. by Frederick Gallegos, TAG Manager, GAO Field Operations Division: Regional Office (Los Angeles), Doug Bieber, Research Assistant, California State University. In *EDP Auditing*, 1986, pp. 1-11.

Contact: Field Operations Division: Regional Office (Los Angeles).

Abstract: GAO provided auditors with an overview of current computer information systems to assist them in understanding a

company's operations. GAO found that: (1) information systems operations must be coordinated with various business activities; (2) human errors, omissions, and malicious acts by computer hackers and dishonest employees threaten data integrity; (3) electronic data processing (EDP) auditors safeguard software, trace computer transactions, review the systems development cycle, and monitor adherence to administrative policy to limit the opportunity for unauthorized access to a system; and (4) EDP auditors must be knowledgeable about financial and technical applications as well as related security controls.

130457

[Protest of GSA Failure To Consider Proposal for ADP Equipment]. B-222618. July 18, 1986. 2 pp. *Decision* re: Clyde Digital Systems, Inc.; by Seymour Efos, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Clyde Digital Systems, Inc.; General Services Administration.

Authority: 63 Comp. Gen. 178. F.A.R. 52.215-10. B-220625 (1985). B-220590 (1986).

Abstract: A firm protested its exclusion from the competitive range under a General Services Administration (GSA) solicitation for automatic data processing equipment and software, contending that: (1) it sent its proposal to GSA before the closing date; and (2) GSA should allow it to resubmit its bid because its software would be of value to the government. GAO held that the protester failed to show evidence that it actually sent its proposal before the due date. Accordingly, the protest was denied.

130463

Telecommunication: Air Force Cost Estimates for Scope Exchange Telephone Systems. IMTEC-86-22FS; B-223422. July 3, 1986. 4 pp. *Fact Sheet* to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Subcommittee; by Thomas P. Giammo, Associate Director, GAO Information Management and Technology Division.

Issue Area: Command, Control, Communications, and Intelligence: Other Issue Area Work (6091); Information Management and Technology: Defense C3I Systems (7111).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of the Air Force.

Congressional Relevance: *House Committee on Appropriations: Defense Subcommittee; Rep. Bill Chappell, Jr.*

Authority: OMB Circular A-94. OMB Circular A-109.

Abstract: Pursuant to a congressional request, GAO examined the cost estimates that the Air Force provided on the Scope Exchange Telephone Systems replacement project.

Findings/Conclusions: GAO found that the Air Force: (1) showed that direct purchase of the systems was more costly than lease-with-option-to-purchase; (2) did not use actual vendor purchase and lease prices in all cases, so there was no way to determine whether the estimates showed the most cost-effective alternative; (3) devised a formula for estimating purchase costs for five of six replacement systems instead of requesting actual purchase prices from the vendors; (4) did not consider variables that could complicate system installation and add to costs; (5) calculated the systems' costs using an interest rate that may not have shown the true cost of leasing; and (6) financed the systems as funds became available instead of developing total life-cycle costs for the budget process.

130464

Relaxation of the Common Failure Rate Assumption in Modelling Software Reliability. 1986. 15 pp. by Thomas P. Giammo, Associate Director, GAO Information Management and Technology Division.

Contact: Information Management and Technology Division.

Abstract: This article discusses an approach to the estimation of software reliability and applies the use of a recently published theorem to a software reliability model.

130466

Tax Administration: Timeliness and Accuracy of IRS' Telephone Assistance on Tax Questions. GGD-86-89FS; B-223297. June 18, 1986.

Released July 17, 1986. 16 pp. *Fact Sheet* to Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: *House* Committee on Ways and Means: Oversight Subcommittee; *Rep.* J.J. Pickle.

Abstract: Pursuant to a congressional request, GAO reviewed the timeliness and accuracy of the Internal Revenue Service's (IRS) Telephone Assistance Program during the 1986 tax season.

Findings/Conclusions: GAO found that: (1) during fiscal year 1985, IRS handled 86 percent of its direct assistance to taxpayers by telephone; (2) the majority of taxpayers were successful in contacting IRS and obtaining accurate answers to their questions; (3) taxpayers reached 68 percent of IRS telephone sites on the first call; (4) IRS responses to the taxpayers' questions were accurate 83 percent of the time; and (5) IRS increased its multifunctional telephone lines, which provide recorded tax information and refund inquiries, by 100 percent. GAO also found that: (1) 76 percent of the surveyers were able to reach an IRS assister in less than 1 minute after placing a completed call; (2) the amount of time a taxpayer was on hold ranged from 1 to 14 minutes; (3) the sites using computerized equipment, as well as those with partially computerized or manual equipment, showed a 93-percent accessibility rate up to five call attempts; and (4) the volume of calls did not affect accessibility.

130475

[Problems in Accountability and Security of DOD Supply Inventories]. July 23, 1986. 18 pp. *Testimony* before the Senate Committee on Armed Services; by Martin M. Ferber, Associate Director, GAO National Security and International Affairs Division. Refer to NSIAD-86-106BR, May 23, 1986, Accession Number 130221.

Contact: National Security and International Affairs Division.

Organization Concerned: Department of the Army; Department of the Air Force; Department of the Navy; United States Marine Corps; Defense Logistics Agency.

Congressional Relevance: *Senate* Committee on Armed Services.

Abstract: GAO discussed its review of the Department of Defense's (DOD) inventory management practices and found significant problems within all DOD supply systems. GAO found that, within the Army supply system, the major problems included: (1) loss and lack of accountability of large quantities of ammunition and explosives; (2) shipment of excessive amounts of repair parts to Europe; (3) inaccurate inventory records; (4) inadequate research of the reasons for discrepancies between records and inventory

counts; and (5) inadequate physical security. GAO identified the Air Force's major inventory management problems as: (1) inaccurate materiel shipment and receipt records; (2) contractor access to the supply system; (3) inaccurate inventory records; and (4) inadequate physical security. GAO reviewed the Navy's shore-based supply systems and found that: (1) the Navy had no procedure to ensure receipt of materiel; (2) the Navy did not always perform required annual physical inventories; and (3) the Navy discarded usable materiel at both the wholesale and retail level. The Marine Corps' major inventory management problems included the lack of proper identification, segregation, and safeguarding of controlled items. At the Defense Logistics Agency, GAO found many long-standing problems, including: (1) high inventory adjustment rates; (2) lack of materiel-receipt confirmation, and (3) a potential problem with control over requisitioning.

130485

Evaluating the Acquisition and Operation of Information Systems. July 1986. 41 pp. plus 1 appendix (10 pp.). by Warren G. Reed, Director, GAO Information Management and Technology Division.

Contact: Information Management and Technology Division.

Authority: Automatic Data Processing Equipment Act. Federal Managers' Financial Integrity Act of 1982. Paperwork Reduction Act of 1980. Privacy Act of 1974. OMB Circular A-130.

Abstract: This publication provides GAO and others in the federal audit community with a logical framework for evaluating government agencies' acquisition and operation of computer-based information systems, specifically as they: (1) ensure system effectiveness; (2) promote system economy and efficiency; (3) protect data integrity; (4) safeguard information resources; and (5) comply with laws and regulations. It also provides general criteria for evaluating agencies' performance in achieving these objectives and contains a convenient reference to the most significant laws, regulations, and standards that affect the federal information processing environment.

130490

Army Training: National Training Center's Potential Has Not Been Realized. NSIAD-86-130; B-222994. July 23, 1986. 23 pp. plus 1 appendix (8 pp.). *Report* to John O. Marsh, Jr., Secretary, Department of the Army; by David A. Littleton, (for Frank C. Conahan, Director), GAO National Security and International Affairs Division. Refer to NSIAD-84-51, March 2, 1984, Accession Number 123605.

Issue Area: Army: Other Issue Area Work (5591).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Army: National Combat Training Center, Ft. Irwin, CA; Department of the Army: U.S. Army Forces Command; Department of the Army: U.S. Army Training and Doctrine Command; Department of the Army.

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services.

Abstract: GAO reviewed the Army's National Training Center (NTC) to determine whether the Army was: (1) using the information it collected from NTC exercises to analyze deficiencies in unit performance, determine their causes, and initiate solutions; and (2) developing Army-wide lessons learned from exercise results.

Findings/Conclusions: NTC objectives are to: (1) provide individual soldiers and units a training environment which closely parallels that of actual warfare; and (2) enable the Army to objectively measure the effectiveness and efficiency of organizations and

weapon systems. GAO found that the Army has: (1) achieved its objective of providing training under realistic conditions; (2) been unable to use the objective data it collected for overall assessments of its organizations and weapons systems; and (3) been unable to identify causes of Army-wide problems demonstrated during NTC exercises and initiate solutions. GAO also found that: (1) the Army has not identified the types of data it needs to assess unit performance over the long term; (2) the data that the NTC instrumentation system collected were too unreliable and incomplete for overall analysis because the system was unable to monitor and record battlefield vehicle activities during movement along valleys and trenches; and (3) the Army used some of the data collected as a training aid to provide immediate feedback on unit performance. The Army has awarded a contract to solve its data analysis problems in measuring unit and weapon system effectiveness; however, the loss of battlefield data due to instrumentation shortcomings is a continuing problem. The Army is also developing a new system to identify lessons learned from a number of sources at an estimated cost of \$3.4 million through fiscal year 1991.

Recommendation To Agencies: Once the contractor has determined the data requirements necessary for measuring unit and weapon system effectiveness at NTC, the Secretary of the Army should determine the technological and economic feasibility of collecting such data in order to ensure that the data needed for analyses are available before resources are committed to data collection. If objective data can be economically collected, the Secretary of the Army should establish a target date for implementing a system for data collection and analysis. If objective data collection is not technologically or economically feasible, the Secretary of the Army should determine whether the current data collection system is the most cost-effective system for obtaining the information currently used or needed for units' after-action reviews.

130508

Request for Reconsideration of Denial of Protest Against GSA Solicitation Policy for ADP Procurement. B-222798.3. July 23, 1986. 2 pp. *Decision* re: Federal Sales Service, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Federal Sales Service, Inc.; General Services Administration.

Authority: 4 C.F.R. 21.12(a). B-222798.2 (1986). B-221390.2 (1986).

Abstract: A firm requested reconsideration of the dismissal of its protest of a General Services Administration's (GSA) decision not to solicit automatic data processing (ADP) components under its multiple award contract program. GAO noted that GSA had broad authority over government procurement of ADP components. GAO held that the protester failed to show that the GSA action was unlawful or detrimental to the government's interest. Accordingly, the request for reconsideration was denied.

130514

Air Traffic Control: FAA's Advanced Automation System Acquisition Strategy Is Risky. IMTEC-86-24; B-206887. July 8, 1986. 5 pp. plus 2 appendices (33 pp.). *Report* to Elizabeth H. Dole, Secretary, Department of Transportation; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to IMTEC-85-10, June 6, 1985, Accession Number 127126; IMTEC-85-11, June 17, 1985, Accession Number 127253; NSIAD-86-12, November 4, 1985, Accession Number 128456; Testimony, September 24, 1986, Accession Number 131079; RCED-87-3, April 13, 1987, Accession Number 132655; and T-IMTEC-87-4, April 4, 1987, Accession Number 132744.

Issue Area: Transportation: Adequate Justification and Management of NAS Plan Procurements (6604); Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: Transportation: Air Transportation (402.0).

Organization Concerned: Federal Aviation Administration; Department of Transportation.

Congressional Relevance: House Committee on Appropriations: Transportation Subcommittee; House Committee on Public Works and Transportation: Aviation Subcommittee; Senate Committee on Appropriations: Transportation Subcommittee; Senate Committee on Commerce, Science and Transportation.

Abstract: GAO reviewed the Federal Aviation Administration's (FAA) acquisition of the Advanced Automation System (AAS) to determine whether it is a technically and economically sound investment.

Findings/Conclusions: GAO found that: (1) the current AAS acquisition strategy does not adequately mitigate technical risks and does not provide for suitable operational simulation of the advanced automation features; and (2) AAS, as currently planned, may not be economically justified. GAO believes that the FAA strategy has unacceptably high risks and may result in significant cost increases, schedule delays, and performance deficiencies. GAO also believes that: (1) a fixed price for untested hardware may result in higher costs because the contractor's risk may be reflected in higher fixed prices to compensate for the system's unproven producibility; (2) requirement changes to correct performance problems can lead to significant additional costs even in a fixed-price contract; (3) software which constitutes a major portion of the AAS development and cost risk will be developed using a cost-plus type contract; and (4) having only one contractor during the concurrent development, test, and production phase limits risk-reduction opportunities typically achieved through cost and technical competition.

Recommendation To Agencies: The Secretary of Transportation should direct FAA to revise its AAS acquisition strategy to incorporate a contract phase to develop and operationally test prototype models of critical components under realistic conditions before the decision and contract award are made for full production quantities. At a minimum, critical components should include the controller workstations, en route hardware and software, and the local communications network. The Secretary of Transportation should direct FAA to reexamine AAS features and requirements to identify the most inexpensive and cost-effective alternatives and to revalidate requirements before proceeding to the development and testing phase. The Secretary of Transportation should direct FAA to verify the benefit estimates and the operational suitability of Aera 1 and Aera 2 functional enhancements by operational simulation as soon as is practicable and before proceeding with full-scale production.

130516

Government Equipment: Defense Should Further Reduce the Amount It Furnishes to Contractors. NSIAD-86-109; B-222829. June 19, 1986. 7 pp. plus 4 appendices (31 pp.). *Report* to Caspar W. Weinberger, Secretary, Department of Defense; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Issue Area: Logistics: Other Issue Area Work (5991).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2); National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of Defense; Department of Defense: Defense Acquisition Regulatory Council; Department of the Air Force; Department of the Navy; Department of the Army; Defense Logistics Agency.

Congressional Relevance: House Committee on Armed Services; House Committee on Appropriations: Defense Subcommit-

tee; *House Committee on Government Operations: Legislation and National Security Subcommittee*; *Senate Committee on Armed Services*; *Senate Committee on Appropriations: Defense Subcommittee*.

Authority: Property and Administrative Services Act.

Abstract: GAO studied the progress the Department of Defense (DOD) has made in implementing its policy of minimizing the amount of government-furnished equipment (GFE) it provides to contractors.

Findings/Conclusions: GAO found that at the end of fiscal year 1984 contractors had over \$8.4 billion of GFE in their possession, but noted that its estimate might not be accurate because DOD and the services did not know how much GFE contractors had acquired, discarded, or transferred. GAO also found that DOD has not minimized the amount of GFE it provides because: (1) applicable portions of the Federal Acquisition Regulation (FAR) and the DOD FAR Supplement are too broad; (2) contractors generally lack incentives to furnish their own equipment; and (3) DOD and the services have provided insufficient guidance to program managers and procurement officials on the appropriate uses of GFE. In addition, GAO found that: (1) a substantial portion of GFE is located at government-owned, contractor-operated (GOCO) plants which DOD and the services have not attempted to sell; (2) DOD has not sold some GFE because it is uncertain about its legal authority to sell excess equipment directly to contractors; (3) DOD does not adequately oversee contractors' acquisition, retention, and disposal of GFE; (4) some contractors ignore established controls over GFE, with DOD concurrence; (5) contractors frequently acquire GFE from commercial sources, without checking government inventories; (6) contractors frequently fail to dispose of excess equipment or properly document GFE transfers; and (7) DOD is developing a data base for property managers to monitor GFE.

Recommendation To Agencies: In order to effectively implement the government's policy for minimizing the amount of GFE in the hands of contractors and realize the benefits of placing increased reliance on contractor-owned equipment, the Secretary of Defense should develop a strategy for reducing GFE. As a part of this strategy, the Secretary of Defense should direct the Defense Acquisition Regulatory Council to take steps to amend the DOD FAR Supplement to allow the military services and defense agencies to provide general purpose equipment to contractors only under highly unusual circumstances which are clearly defined, adequately controlled, and properly justified. In order to effectively implement the government's policy for minimizing the amount of GFE in the hands of contractors and realize the benefits of placing increased reliance on contractor-owned equipment, the Secretary of Defense should develop a strategy for reducing GFE. As a part of this strategy, the Secretary of Defense should direct the three services to: (1) identify general-purpose plant equipment acquired by contractors under other than facilities contracts; and (2) determine and recoup any improper profits or fees that were added as a result of such acquisitions. In order to effectively implement the government's policy for minimizing the amount of GFE in the hands of contractors and realize the benefits of placing increased reliance on contractor-owned equipment, the Secretary of Defense should develop a strategy for reducing GFE. As a part of this strategy, the Secretary of Defense should direct the Army and the Navy to undertake comprehensive reviews of their GOCO plants to determine which ones could be sold, and

then to consummate such sales. In order to effectively implement the government's policy for minimizing the amount of GFE in the hands of contractors and realize the benefits of placing increased reliance on contractor-owned equipment, the Secretary of Defense should develop a strategy for reducing GFE. As a part of this strategy, the Secretary of Defense should direct the three services and the Defense Logistics Agency to assign a high priority to overseeing property management systems at contractor locations, with special emphasis on: (1) ensuring that equipment acquisitions are authorized by the contract and made through normal government procurement channels whenever possible; (2) making periodic, detailed assessments of what GFE is needed to accomplish defense work; and (3) ensuring that action is taken to declare unneeded equipment excess to agency needs and dispose of it in a timely manner. In order to effectively implement the government's policy for minimizing the amount of GFE in the hands of contractors and realize the benefits of placing increased reliance on contractor-owned equipment, the Secretary of Defense should develop a strategy for reducing GFE. As a part of this strategy, the Secretary of Defense should direct OSD to establish an adequately staffed central office for government-furnished property, including GFE. This central office should have, at a minimum, information on the quantity and value of GFE acquired annually by each service, how it is being used, and how much is being discarded. In support of OSD, each service secretary should designate a focal point responsible for the overall management of government-furnished property within the service.

130525

Air Traffic Control: Status of FAA's Host Computer Project and Related Software Enhancements. IMTEC-86-25BR; B-206887. July 3, 1986.

Released July 14, 1986. 13 pp. plus 2 appendices (3 pp.). *Briefing Report* to Rep. William Lehman, Chairman, House Committee on Appropriations: Transportation Subcommittee; Rep. Lawrence Coughlin, Ranking Minority Member, House Committee on Appropriations: Transportation Subcommittee; by Carl R. Palmer, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-85-10, June 6, 1985, Accession Number 127126; and IMTEC-84-14, May 4, 1984, Accession Number 124281.

Issue Area: Transportation: Adequacy of FAA Planning, Management, and Acquisition of Information Systems for Air Traffic Management (6608); Information Management and Technology: FAA Operations Systems (7110).

Contact: Information Management and Technology Division.

Budget Function: Transportation: Air Transportation (402.0).

Organization Concerned: Federal Aviation Administration; International Business Machines Corp.

Congressional Relevance: *House Committee on Appropriations: Transportation Subcommittee*; *Rep. Lawrence Coughlin*; *Rep. William Lehman*.

Abstract: Pursuant to a congressional request, GAO commented on the Federal Aviation Administration's (FAA) testing and implementation of computers and related software enhancements to be installed at air traffic control centers, specifically whether FAA was conducting performance testing before installing the new computers.

Findings/Conclusions: GAO found that: (1) performance testing of the new computers was delayed and is currently scheduled to begin in August 1986; (2) the first new computer should be delivered in November 1986 and the last in December 1987; (3) FAA has taken longer than anticipated to resolve software problems; (4) FAA had reservations about whether the contractor would meet its testing deadline; (5) the contractor informed FAA of additional costs to the project; and (6) operational and safety

enhancements would be delayed 6 months. GAO believes more delays and cost increases to the project could occur.

130531

[Federal Agencies' Bill Paying Performance]. July 29, 1986. 21 pp. *Testimony* before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division. Refer to FGMSD-78-16, February 24, 1978, Accession Number 105090.

Contact: Accounting and Financial Management Division.

Organization Concerned: Government-Wide.

Congressional Relevance: *House* Committee on Government Operations: Legislation and National Security Subcommittee.

Authority: Prompt Payment Act.

Abstract: In response to a congressional request, GAO discussed its assessment of federal agencies' timeliness in paying the private sector for the more than \$200 billion of goods and services the government purchases each year. GAO found that passage of the Prompt Payment Act and its implementation by the Office of Management and Budget (OMB) have substantially improved the government's bill-paying performance. However, agencies continue to fall short of the act's goals because: (1) the number of excessively late payments remains too high; (2) vendors do not routinely receive the interest penalties owed to them when payments are late; and (3) OMB reports to Congress were misleading and masked the need for corrective action. GAO found that closer adherence to prompt-payment objectives will require that: (1) agencies improve their internal controls to ensure that activities which receive goods or services keep consistent records and provide this information to payment centers immediately; (2) payment center officials ascertain that their staffs receive adequate training in prompt-payment provisions; (3) proposed changes to the Federal Acquisition Regulation include the prompt payment provisions; and (4) OMB expand its current reporting requirements to include summary data on all payments occurring after the due date.

130547

Tax Policy: Options for Speeding Tax Refunds and Reducing IRS' Interest Costs. GGD-86-72; B-222342. July 28, 1986. 27 pp. plus 3 appendices (8 pp.). *Report* to Sen. Bob Packwood, Chairman, Joint Committee on Taxation; Rep. Daniel Rostenkowski, Vice Chairman, Joint Committee on Taxation; by William J. Anderson, Director, GAO General Government Division. Refer to GGD-81-20, October 16, 1980, Accession Number 113549.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: *House* Committee on Ways and Means: Oversight Subcommittee; *Senate* Committee on Finance; *Joint* Committee on Taxation; *Rep.* Daniel Rostenkowski; *Sen.* Bob Packwood.

Authority: Internal Revenue Code (IRC) (26 U.S.C. 6402). Unemployment Tax Act. Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248; 26 U.S.C. 6621). Insurance Contributions Act. Revenue Act. P.L. 97-34. S. Rept. 68-398.

Abstract: GAO examined the requirements under which the Internal Revenue Service (IRS) pays taxpayers interest on tax refunds to determine whether changes to the requirements for paying interest on various types of refunds or to IRS operating procedures could speed up the payment of tax refunds and reduce the government's interest costs.

Findings/Conclusions: GAO found that: (1) IRS paid \$1.5 million in interest while processing the amended return refunds that it issued within 45 days; (2) IRS took almost twice as long to process refunds on amended returns that it subjected to a detailed examination as it did to process returns that it subjected to normal processing procedures; (3) only 12 percent of the detailed examinations resulted in additional tax assessments; and (4) the increased interest costs associated with delaying these refunds amounted to \$37.6 million. GAO estimated that IRS paid at least \$3 million in interest costs during 1983 on non-income-based returns that it processed within 45 days of receipt.

Recommendation To Agencies: The Commissioner of Internal Revenue should amend IRS procedures to provide for issuing certain refunds before making a detailed examination of the refund claim. The criteria for making these refunds should recognize the need for IRS to continue to hold certain refunds having a high potential for disallowance.

130567

Financial Management: An Assessment of the Veterans Administration's Major Processes. AFMD-86-7; B-221679. June 27, 1986. 162 pp. plus 8 appendices (63 pp.). *Report* to Sen. Frank H. Murkowski, Chairman, Senate Committee on Veterans' Affairs; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division. This is Volume 1 of a 2 volume report. Refer to AFMD-86-7A, September 30, 1986, Accession Number 131716; *Testimony*, April 10, 1986, Accession Number 129592; HRD-85-52, August 8, 1985, Accession Number 127603; HRD-85-24, February 26, 1985, Accession Number 126301; HRD-86-12, October 21, 1985, Accession Number 128202; AFMD-85-34, September 20, 1985, Accession Number 128109; AFMD-85-35 and 35A, February 1985, Accession Number 126342; and HRD-86-67, June 4, 1986, Accession Number 130124.

Issue Area: Improving Financial Management: Developing a Consensus in the Government for Integrating Financial Management (7001).

Contact: Accounting and Financial Management Division.

Budget Function: Health (550.0); Veterans Benefits and Services (700.0); General Government (800.0); Financial Management and Information Systems (998.0).

Organization Concerned: Veterans Administration.

Congressional Relevance: *House* Select Committee on Aging; *House* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *House* Committee on Veterans' Affairs; *Senate* Committee on Appropriations: HUD-Independent Agencies Subcommittee; *Senate* Committee on Veterans' Affairs; *Sen.* Frank H. Murkowski.

Authority: Consolidated Omnibus Budget Reconciliation Act of 1985 (P.L. 99-272). Veterans' Administration Health-Care Amendments of 1980 (P.L. 96-330). Federal Managers' Financial Integrity Act of 1982. Prompt Payment Act. Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177). Antideficiency Act. P.L. 97-72. P.L. 97-174. P.L. 97-101. P.L. 98-371. H. Rept. 97-222. S. Rept. 98-371. 38 U.S.C. 610(a)(1) et seq. 38 U.S.C. 210(b). 38 U.S.C. 5004(a) et seq.

Abstract: In response to a congressional request, GAO reported on the Veterans Administration (VA) financial management process to: (1) identify and describe the major VA financial management processes and the primary information on which they rely; (2) identify and assess the major financial management implications of any weaknesses in this information; (3) determine if and how VA ranks veterans' needs with service-connected health care problems in its medical care and construction planning; and (4) identify and assess the processes VA uses to rank major construction projects.

Findings/Conclusions: GAO found that, although VA has a basically sound financial management process, it does not have reli-

able, timely, and useful cost and work-load information to support this process because: (1) it has not set realistic, measurable goals for its medical care and construction programs and lacks the information to assess results against such goals; (2) its financial management systems' design is inadequate; (3) its automatic data processing system has problems; (4) its health care planning and programming process has not yet produced a realistic, national health care strategy for establishing both budget and construction priorities; (5) its major construction planning and prioritization process has no clear focal point of accountability below the Administrator; and (6) the data from the planning process and from the facility engineer's assessment of each facility's physical condition are inadequate. GAO also found that VA systems do not provide the per-patient clinical and cost information required to allocate hospital operating budgets based on the types of patient illnesses, and consequently: (1) hospitals lack information about their actual costs of treating specific patients or illnesses to help identify ways to control those costs; (2) VA cannot readily track patient drug use and doctor prescription patterns, making it difficult to manage drug usage and costs; and (3) the primary medical program cost reports that VA uses for planning, budgeting, and budget execution are based on unreliable quarterly estimates.

Recommendation To Agencies: The Administrator of Veterans Affairs should take action to improve VA budget execution for medical care by using a cost accounting system which captures costs and work-load data on a more specific and managerially useful basis, such as diagnostic-related groups (DRG) or individual patients. The capture of data by DRG would permit hospitals to better control excessive costs related to DRG. Since VA allocates hospital budgets on the basis of work load and costs as measured by DRG, its accounting system should be able to capture work load and costs on the same basis. The Administrator of Veterans Affairs should take action to improve VA budget execution for medical care by setting standards for many of the inputs to medical care to provide managers with reports showing variances between planned versus actual work load and costs. The Brockton/West Roxbury project is reviewing a well-developed variance reporting system that might be applicable. The Administrator of Veterans Affairs should take action to improve VA budget execution for medical care by incorporating a modeling function within its management information system to permit managers to analyze projections of the probable consequences of alternative changes in budget work loads and costs. The Administrator of Veterans Affairs should take actions to improve the VA budget formulation process for medical care, including: (1) the use of a casemix approach to develop its budget, which would involve using costs which are more clearly related to VA estimates of veterans' medical needs; (2) the development of an approach to budget formulation which would emphasize the role of field management, not only Central Office management, and would foster better communication and understanding between the participants and improve the delivery of medical care; and (3) the use of cost and work-load data by DRG to improve the linkage between budget formulation and execution and to develop more accurate budget estimates. To make its Medical-District-Initiated Program Planning (MEDIPP) system more useful to both medical care planners, decisionmakers, budget officers, and Congress, the Administrator of Veterans Affairs should: (1) develop a clearly ranked set of national medical care goals and objectives to guide both MEDIPP planners and those who prioritize medical care construction projects; (2) establish a planning framework based on a projection of the types of illnesses, for which future veterans are expected to request care, and an analysis of the resources necessary to provide that care; (3) systematically collect and use veteran eligibility data in planning to meet the needs of the greatest number of veterans authorized to receive VA medical care in the order of their priority for receiving care; and (4) develop a systematic mechanism to link the results of MEDIPP with the budget process. The Administrator of Veterans Affairs should continue efforts to: (1)

improve the reliability and usefulness of the data bases with planning applications, giving priority to current efforts to develop a system of capturing clinical work-load and cost data on a per-patient, per-illness, and clinic-stop basis; and (2) use one or more dollar ceilings to guide MEDIPP planners in their assessment of alternative medical care strategies. To correct the weaknesses in the VA construction process, the Administrator of Veterans Affairs should develop a phased strategy to include actions that would: (1) require that MEDIPP produce a national medical care strategy, with clearly defined medical care priorities, and the construction projects to support those priorities; (2) establish a comprehensive set of design standards for each major type of VA medical care facility for use in the construction process; (3) establish a comprehensive set of work-load, staffing, and space design standards for each major function in a VA medical care facility; (4) establish clear milestones for the planning, design, and construction of each major type of facility; and (5) clearly define the roles and responsibilities of major participants, and assign primary responsibility and accountability to one office for both the timeliness and results of each major step of the process. The Administrator of Veterans Affairs should take action to improve financial management information by calculating and recording an accrual, which includes an estimate of benefit payments to be paid to those individuals currently in military service. The liabilities of the compensation and pension programs would then be more fairly stated and this information could be used for planning purposes.

130581

[Controls Over Classified Documents for a Special Access Program at Lockheed Corporation]. July 24, 1986. 13 pp. *Testimony* before the House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; by Martin M. Ferber, Associate Director, GAO National Security and International Affairs Division.

Contact: National Security and International Affairs Division.

Organization Concerned: Lockheed Corp.; Department of Defense: Defense Investigative Service.

Congressional Relevance: House Committee on Energy and Commerce: Oversight and Investigations Subcommittee.

Abstract: In response to a congressional request, GAO evaluated policies, procedures, and practices governing a defense contractor's special-access programs and compared them to its document controls for classified information in its regular programs. GAO found that: (1) the system for the regular programs was well managed; (2) the Defense Investigative Service (DIS) made semi-annual security inspections of regular classified document security; (3) contractor security personnel took extra precautions to ensure document security; (4) the system for the special access program documents was not well managed; (5) of the documents the contractor could not account for, all but one were classified secret; (6) contractor officials implemented corrective measures to improve controls over classified information in the special access programs; (7) the contractor was deficient in fulfilling its contractual responsibility to properly control and protect classified information in its special access programs; and (8) DIS did not sufficiently oversee inspections of the systems to protect classified information.

130587

Developing and Using Questionnaires. July 1986. 154 pp. plus 1 appendix (1 p.). by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division.

Contact: Program Evaluation and Methodology Division.

Abstract: This publication summarizes the principles and procedures used in developing, writing, and analyzing effective questionnaires to enable evaluators to: (1) understand the activities involved; (2) work effectively with measurement specialists in questionnaire development; (3) become aware of the questionnaire

development tasks; and (4) judge the quality of the data collection effort as a whole.

130590

Military Logistics: Buying Spares Too Early Increases Air Force Costs and Budget Outlays. NSIAD-86-149; B-223256. August 1, 1986. 15 pp. plus 3 appendices (10 pp.). *Report* to Edward C. Aldridge, Jr., Secretary, Department of the Air Force; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to NSIAD-86-165BR, August 12, 1986, Accession Number 130899; and NSIAD-87-48BR, January 13, 1987, Accession Number 131925.

Issue Area: Air Force: Efficiency and Effectiveness of Air Force Resource Management in Achieving Required Readiness and Sustainability To Optimize War-Fighting Capability (5404); Logistics: Adequacy of DOD Supply Policies and Initiatives To Ensure That DOD Reaches Its Stated Goals for Supply Support and Distribution System Cost Effectiveness (5902).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Air Force: Air Force Logistics Command; Department of the Air Force.

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services.

Authority: AFLC Reg. 57-4.

Abstract: GAO reviewed the Air Force's practices for purchasing recoverable aircraft spare parts to determine whether it was buying them at the appropriate time.

Findings/Conclusions: GAO found that: (1) two of the five air logistics centers regularly bought recoverable spares up to 14 months earlier than necessary; (2) the two centers prematurely invested about \$374.5 million in spare parts inventories in 1984, increasing their inventory holding costs by about \$52.2 million; (3) approximately \$125.4 million of the total amount the centers invested prematurely represented purchases made more than 1 year too early; and (4) the Air Force could have deferred requests for the two fund appropriations for 1 year. GAO also found that elimination of the practice of early procurement would result in significant reductions in inventory holding costs and deferrals in procurement outlays and budget requests.

Recommendation To Agencies: The Secretary of the Air Force should direct the Commander, Air Force Logistics Command (AFLC), in providing annual buy guidelines to the air logistics centers, to require compliance with the current AFLC Regulation 57-4. The Secretary of the Air Force should direct the Commander, AFLC, to review the five air logistics centers' in-process recoverable spares purchases and: (1) identify those initiated earlier than necessary; (2) cancel or defer premature purchase requests so that the material will be received when the recoverable-consumption item requirements computation system indicates it will be needed; (3) defer, if economically feasible, delivery of material on contract, to preclude its being received before it is needed; and (4) report the extent and value of these cancellations and deferrals to him for consideration in compiling future budget requests. The Secretary of the Air Force should ensure that future requests for appropriations reflect the deferral or avoidance of outlays that will result from discontinuing the present early procurement practice.

130594

ADP Equipment: FAA's Use of a Suspended Contractor. IMTEC-86-23BR; B-222233. July 1, 1986.

Released July 31, 1986. 18 pp. plus 1 appendix (1 p.). *Briefing Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Warren G. Reed, Director, GAO

Information Management and Technology Division. Refer to IMTEC-84-15, July 9, 1984, Accession Number 124854.

Issue Area: Information Management and Technology (7100); Information Management and Technology: FAA Operations Systems (7110).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1); Procurement - Other Than Defense (990.4); National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Federal Aviation Administration; Paradyne Corp.

Congressional Relevance: *House* Committee on Government Operations; *Rep.* Jack Brooks.

Authority: F.A.R. 9.407. Securities Act of 1933. Securities Exchange Act of 1934. H. Rept. 98-1125.

Abstract: GAO reviewed the Federal Aviation Administration's actions regarding its contracts with a suspended contractor, specifically: (1) its need to continue using the contractor's equipment and services; (2) the potential impact of switching vendors on the FAA schedule for implementing the National Airspace System Plan; and (3) the legality and appropriateness of any actions taken by FAA in response to the suspension.

Findings/Conclusions: GAO found that: (1) FAA continued to use the contractor's equipment and services to prevent a decline in air traffic safety; (2) FAA believes that obtaining equipment and services from other vendors would result in a delay in completing the project and in additional costs to the government; (3) air traffic safety will not be adversely affected, as long as existing equipment remains in place and is maintained until it can be replaced by alternate equipment; (4) FAA complied with federal procurement regulations in requesting an exemption from the suspension order; (5) FAA failed to provide evidence showing that additional purchases were necessary after the exception was granted; and (6) FAA failed to document analyses of potential alternatives to continuing business with the suspended contractor.

130614

[Protest of GSA Procedure in Soliciting Offers for Optical Disk System]. B-222487. August 4, 1986. 2 pp. *Decision* re: Reference Technology Inc.; by Milton J. Socolar, (for Charles A. Bowsheer, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Reference Technology Inc.; General Services Administration.

Authority: Competition in Contracting Act of 1984 (41 U.S.C. 253 et seq.). F.A.R. 38.203. F.A.R. 5.201. 41 U.S.C. 403 et seq.

Abstract: A firm protested a General Services Administration (GSA) solicitation for optical disk systems, contending that GSA failed to properly announce the requirement in the Commerce Business Daily. GSA contended that, although it did not adequately synopsise the requirements, it did not have to take corrective action because it did not deliberately exclude the protester. GAO determined that GSA failed to obtain full and open competition since it failed to provide the statutorily required notice of its requirements to firms. Accordingly, the protest was sustained. GAO recommended that GSA resolicit for the optical disk systems portion of its requirement.

130629

ADP Acquisitions: Patent Automation Encountering Major Planning and Procurement Problems. IMTEC-86-19; B-217448. July 17, 1986. 57 pp. *Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Milton J. Socolar, (for Charles A. Bowsheer, Comptroller General). Refer to FGMSD-80-40, May 19, 1980, Accession Number 112512; IMTEC-85-8, April 19, 1985,

Accession Number 126841; and IMTEC-86-4FS, December 20, 1985, Accession Number 129636.

Issue Area: Information Management and Technology (7100).

Contact: Information Management and Technology Division.

Budget Function: Commerce and Housing Credit: Other Advancement of Commerce (376.0); Automatic Data Processing (990.1).

Organization Concerned: Department of Commerce; Department of Commerce: Patent and Trademark Office; Planning Research Corp.

Congressional Relevance: House Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; House Committee on the Judiciary: Courts, Civil Liberties, and the Administration of Justice Subcommittee; House Committee on Government Operations; Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; Senate Committee on Governmental Affairs; Senate Committee on the Judiciary: Patents, Trademarks and Copyrights Subcommittee; Rep. Jack Brooks. **Authority:** Paperwork Reduction Act of 1980 (P.L. 96-511). Federal Managers' Financial Integrity Act of 1982. F.P.R. 1-4.1103-2. F.P.R. 1-3.405. F.A.R. 16.103(c). P.L. 96-517. OMB Circular A-109. Fed. Property Management Reg. 101-35.209. Fed. Property Management Reg. 101-35.207.

Abstract: Pursuant to a congressional request, GAO reviewed selected aspects of the Department of Commerce's Patent and Trademark Office (PTO) Automated Patent System.

Findings/Conclusions: GAO found that: (1) Commerce did not adequately oversee the program during the planning stage and spent millions of dollars with little assurance that it was implementing the best alternative for operational improvements or that the benefits were exceeding the costs; (2) since PTO has not completed the required space management study, the final system configuration remains uncertain and PTO cannot reliably estimate the cost, schedule, and ultimate system capabilities; (3) Commerce awarded a cost-plus-fixed-fee contract for the system's design, development, implementation and maintenance, which was inappropriate and inconsistent with federal regulations because it contained few contractor cost-control incentives; (4) since PTO altered the implementation plans without making corresponding changes in the prime contract, it did not have an accurate basis to judge contractor performance; and (5) Commerce and PTO decided not to establish needed agency oversight at the contractor's facility to monitor the contract, despite recent reports of accounting system problems, contract costs escalating from \$159 million to \$448 million, and actual schedule slippage. GAO believes that the method PTO is using to automate patent activities has serious weaknesses that increase the risk of acquiring a system that will not efficiently achieve automation goals.

Recommendation To Agencies: The Secretary of Commerce should reassess the direction and scope of the automated patent system to ensure that the best alternative for meeting program objectives is being pursued, automation benefits will exceed costs, and the planned system can be effectively and efficiently installed in PTO facilities to achieve maximum benefits. Furthermore, the Secretary should not allocate additional funds to the automated patent system contract until the reassessment is completed and the Secretary has determined the best approach to follow and appropriately reported the reassessment results and planned actions to Congress. In reassessing this program, the Secretary of Commerce should follow applicable federal guidance, including the Federal Information Resources Management Regulation and, at a minimum, should: (1) establish management controls and quantifiable measures to gauge program effectiveness; (2) identify and develop alternatives for meeting PTO program objectives with a comparative analysis that can be used to select the most cost-effective alternative; (3) thoroughly support and document all appropriate costs and benefits associated with each alternative, as indicated by Federal Information Processing Standards Publication 64; and (4) ensure that an

appropriate space management analysis is adequately and expeditiously implemented. To help ensure that the reassessment is appropriately conducted, the Secretary of Commerce should assign responsibility for the reassessment to the Assistant Secretary for Administration, the designated senior department official for information resources management. Furthermore, this official should use the National Bureau of Standards and obtain other independent reviews as necessary to ensure that: (1) the reassessment is properly conducted and that the system includes only components with acceptable risk of cost-effective implementation; and (2) other critical issues, such as a thorough test of all critical components, are appropriately addressed. Following the reassessment, the Secretary of Commerce should determine the most appropriate acquisition strategy to mitigate the government's risk. As part of this determination, the Secretary must ensure that contractual arrangements reduce the risk currently imposed on the government, particularly for implementation and maintenance activities. In addition, all future acquisitions should involve competitive procurements with fixed-price contracts to the maximum extent possible. Because of Congress' initial mandate for an automation plan and the magnitude of the planned expenditures, the Secretary should report on the results of the reassessment and on planned actions to the House Committee on Government Operations, the Senate Committee on Governmental Affairs, and the House and Senate Committees on the Judiciary and Appropriations before he acts on the reassessment.

130642

[*Protest of Air Force Cancellation of RFP for Central Data Computers*]. B-222414.2, B-222415.2. August 5, 1986. 3 pp. **Decision re:** Astronautics Corp. of America; by Seymour Efron, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Astronautics Corp. of America; Department of the Air Force; General Dynamics Corp.; Sperry Corp.; Sperry Flight Systems.

Authority: 64 Comp. Gen. 658. F.A.R. 17.207. B-220329 (1986). B-211368 (1983). B-218077.2 (1985). B-218619 (1985).

Abstract: A firm protested the Air Force's cancellation of a solicitation for air data computers and its exercise of an option with another bidder, contending that the option exercise was illegal because the Air Force failed to show that the option was advantageous. GAO held that the Air Force reasonably cancelled the solicitations and exercised the option since: (1) the protester's lower price under the cancelled solicitations failed to provide a valid cost comparison; and (2) it later determined that it could procure the computers under an existing contract. Accordingly, the protest was denied.

130647

Retirement Before Age 65: Trends, Costs, and National Issues. HRD-86-86; B-222718. July 16, 1986.

Released August 4, 1986. 59 pp. plus 7 appendices (14 pp.). **Report to Rep. Edward R. Roybal, Chairman, House Select Committee on Aging;** by Richard L. Fogel, Director, GAO Human Resources Division. Refer to HRD-86-135, September 30, 1986, Accession Number 131457.

Issue Area: Income Security: Analysis of Retirement Issues Which Have National Implications for Pension and Social Security Policy (5020).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Department of Labor.

Congressional Relevance: House Select Committee on Aging; Rep. Edward R. Roybal.

Authority: Social Security Act. Social Security Amendments of 1983 (P.L. 98-21). Age Discrimination in Employment Act of 1967. Age Discrimination in Employment Act Amendments of 1978. Internal Revenue Code (IRC). Department of Defense Authorization Act, 1986. P.L. 99-335. S. 2197 (99th Cong.).

Abstract: In response to a congressional request, GAO reported on early retirement for individuals who have employer-sponsored pensions, including private, federal, state, local, and military plans. **Findings/Conclusions:** GAO analyses showed that: (1) the percentage of the population receiving employer-sponsored pensions at ages younger than 65 has increased rapidly; (2) individuals with employer-sponsored pension income have much lower labor-force participation rates than nonrecipients of the same age and sex; and (3) the resulting earlier retirements represent a potentially significant loss in federal revenue. GAO found that: (1) some legislative changes have reduced incentives for early retirement and removed obstacles to older worker employment; and (2) additional proposed changes would further remove some of the financial incentives to early retirement from public and private plans.

130660

Information Security: Need for DOD Inspections of Special Access Contracts. NSIAD-86-191; B-223830. August 7, 1986. 2 pp. plus 1 appendix (9 pp.). *Report* to Caspar W. Weinberger, Secretary, Department of Defense; by Frank C. Conahan, Director, GAO National Security and International Affairs Division. Refer to GGD-83-43, February 18, 1983, Accession Number 120621; and Testimony, July 24, 1986, Accession Number 130581.

Issue Area: Manpower and Reserve Affairs: Other Issue Area Work (5891).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of Defense; Lockheed Corp.; Department of Defense: Defense Investigative Service.

Abstract: GAO reported on its testimony concerning a defense contractor's control of classified documents for a special-access program.

Findings/Conclusions: GAO noted that, although the Department of Defense (DOD) component responsible for the carve-out contract had a permanent on-site security representative at the plant, the individual was not overseeing the document-accountability system on a continuing basis, partly because of: (1) the magnitude of work related to other physical and personnel security matters; and (2) inexperience in the field of information security. GAO believes that: (1) the deterioration of document accountability for the special-access contract might not have occurred, if the Defense Investigative Service had conducted semiannual inspections of the contract to verify the accountability of classified documents; and (2) DOD needs independent oversight of special-access contracts.

130694

[The Department of Defense's Efforts To Achieve Interoperability]. August 14, 1986. 17 pp. *Testimony* before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Richard A. Davis, Associate Director, GAO National Security and International Affairs Division.

Contact: National Security and International Affairs Division.

Organization Concerned: Department of Defense: Joint Tactical Command, Control, and Communications Agency.

Congressional Relevance: House Committee on Government Operations: Legislation and National Security Subcommittee.

Authority: DOD Directive 4630.5. DOD Directive 5154.28.

Abstract: GAO discussed the Department of Defense's (DOD) efforts to achieve a greater degree of interoperability for command, control, and communication systems, specifically: (1) the extent to which DOD has identified interoperability problems

recognized during recent training exercises and past operations; (2) the nature of the impediments preventing interoperability and DOD ability to overcome them; and (3) the likelihood that the Joint Tactical Command, Control, and Communications Agency will achieve a significantly greater degree of interoperability among the military services. GAO found that: (1) the services currently do not have interoperable communications; (2) in the past, the Army, Navy, Air Force, and Marines were unable to communicate effectively with one another during joint operations and exercises because they had different communications equipment; (3) encryption equipment and satellite terminals vary among the services; and (4) the DOD decentralized management structure, lack of clearly defined joint requirements, and absence of an effective central enforcement authority increase these problems. GAO believes that the services need to: (1) develop joint requirements; (2) cooperate with each other despite conflicts with traditional practices; and (3) establish a strong, central decision-making authority. The Joint Tactical Command, Control, and Communications Agency has made efforts to improve interoperability, but it is too early to determine the extent to which these efforts will be successful.

130697

[FAA's Air Traffic Controller Work Force]. August 14, 1986. 10 pp. plus 6 attachments (6 pp.). *Testimony* before the House Committee on Public Works and Transportation: Investigations and Oversight Subcommittee; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-121, March 6, 1986, Accession Number 129306.

Contact: Resources, Community, and Economic Development Division.

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Public Works and Transportation: Investigations and Oversight Subcommittee.

Authority: P.L. 99-335. 5 U.S.C. 2109.

Abstract: GAO discussed the Federal Aviation Administration's (FAA) method of reporting on its progress in rebuilding the air traffic controller work force. GAO found that FAA should: (1) revise its 1986 controller work force goal of 14,480 because it includes people who do not control traffic; (2) stop using the term operational controller as the key indicator of staffing progress, and use instead the number of full-performance-level controllers (FPL), since only FPL are actively engaged in controlling air traffic; and (3) establish a new controller work force staffing goal on the basis of valid staffing standards.

130703

[Protest of NRC Rejection of Proposal for Development and Implementation of Computer Methodologies]. B-224506. August 14, 1986. 2 pp. *Decision* re: Pacific Information Management, Inc.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Pacific Information Management, Inc.; Nuclear Regulatory Commission; Small Business Administration.

Authority: 13 C.F.R. 121.3. 13 C.F.R. 125.5(a). 13 C.F.R. 129.9(d). 4 C.F.R. 21.3(f). F.A.R. 19.301(c). B-219629.2 (1985). 15 U.S.C. 637(b)(6).

Abstract: A firm protested the Nuclear Regulatory Commission's (NRC) rejection of its bid after the Small Business Administration (SBA) determined that it was not a small business. The protester contended that NRC should allow it to submit a revised proposal. GAO held that the protester could not become eligible for a particular procurement by taking action to meet the standard for a

small business after SBA determined that it was not small. Accordingly, the protest was dismissed.

130735

U.S. Treasury Securities: The Market's Structure, Risks, and Regulation. GGD-86-80BR; B-221597. August 20, 1986. 71 pp. plus 10 appendices (89 pp.). *Briefing Report* to Del. Walter E. Fauntroy, Chairman, House Committee on Banking, Finance and Urban Affairs: Domestic Monetary Policy Subcommittee; by Craig A. Simmons, Senior Associate Director, GAO General Government Division. Refer to GGD-84-4, February 3, 1984, Accession Number 123313; and GGD-86-26, May 15, 1986, Accession Number 129896.

Issue Area: Financial Services and Markets: Risks Faced by Institutions and Market Members Resulting From Changes in the Regulatory and Economic Environment and How Regulators Deal With Them (4502).

Contact: General Government Division.

Budget Function: General Government: Central Fiscal Operations (803.0).

Organization Concerned: Department of the Treasury; Federal Reserve System.

Congressional Relevance: House Committee on Banking, Finance and Urban Affairs: Domestic Monetary Policy Subcommittee; Del. Walter E. Fauntroy.

Authority: Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177). Securities Act of 1933. Securities Exchange Act of 1934. Commodity Exchange Act (Futures). Federal Reserve Act. Depository Institutions Deregulation and Monetary Control Act of 1980. 50 Fed. Reg. 49412. 51 Fed. Reg. 8846. P.L. 98-353. H.R. 2032 (99th Cong.). H.R. 1896 (99th Cong.). H.R. 2521 (99th Cong.). H. Rept. 99-258. Securities and Exchange Commission v. Drysdale Securities Corp., 785 F.2d 38 (2nd Cir. 1986). 12 U.S.C. 341. 98 Stat. 364.

Abstract: Pursuant to a congressional request, GAO examined the operation of the Department of the Treasury's securities market to: (1) identify the risks and implications for the government; and (2) describe the regulatory structure in which the market operates, including the Federal Reserve System's oversight role.

Findings/Conclusions: GAO found that there are nine federal agencies involved in supervising and regulating market participants and operating systems. The Federal Reserve, as fiscal agent for the Treasury: (1) sells securities at auctions; (2) designates certain securities dealers and commercial banks as primary dealers; and (3) operates computerized systems for recording and transferring securities ownerships and for transferring funds. The government uses the securities to finance its current deficits and raise short-term funds for its daily cash management activities. Because the interest rate is the most important factor influencing Treasury securities price changes, major dealers trade extensively in both the secondary and derivative markets to control their overall losses when interest rates change. Market losses result from: (1) fluctuations in market prices; (2) brokers' and dealers' securities management; and (3) incomplete and costly information on dealer and market developments. Despite the extensive presence of the regulatory agencies, there are 200 to 300 dealers and brokers specializing in Treasury securities who are exempt from regulation. Congress is considering regulations which would: (1) seek to provide added protection to investors by reducing chances for fraud, ensuring that they are provided accurate financial information, and restricting poorly capitalized firms' operations; and (2) bring unregulated dealers within the basic framework of supervision and standards for integrity and capitalization.

130784

Motor Carriers: Analysis of Estimated Costs To Establish a Motor Carrier Administration. RCED-86-211BR; B-223512. August 8, 1986.

Released August 15, 1986. 35 pp. *Briefing Report* to Sen. Paul Trible; Sen. Ernest F. Hollings; by Herbert R. McClure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-85-64, September 5, 1985, Accession Number 127849; and RCED-81-57, March 20, 1981, Accession Number 114724.

Issue Area: Transportation: Economic Effects of Regulatory Reform in the Transportation Sector (6611).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation: Ground Transportation (401.0).

Organization Concerned: Department of Transportation.

Congressional Relevance: Sen. Ernest F. Hollings; Sen. Paul Trible.

Authority: Department of Transportation and Related Agencies Appropriation Act, 1986. S. 1710 (99th Cong.). H.R. 3427 (99th Cong.). OMB Circular A-76. H. Rept. 99-256.

Abstract: In response to a congressional request, GAO: (1) analyzed the cost impact of proposed legislation to establish a motor carrier administration within the Department of Transportation (DOT); and (2) identified and provided information on readily identifiable motor carrier activities that DOT excluded from the hypothetical organization.

Findings/Conclusions: GAO found that separating the motor carrier program into a free-standing administration would increase costs by about \$2.4 million. The GAO analysis of the total recurring costs was the same as the DOT estimate except that: (1) it differed significantly in the location of the new positions responsible for the increased costs; (2) it included 30 new positions where DOT included 34; (3) the DOT estimate included new regional positions even though there would be no increase in regional work load; and (4) the DOT estimate did not include new headquarters positions even though there would be newly created headquarters responsibilities. GAO also found that DOT overstated its estimate of one-time startup costs.

130785

Mining Violations: Interior Needs Management Control Over Automation Effort. IMTEC-86-27; B-223487. July 28, 1986.

Released August 5, 1986. 14 pp. plus 2 appendices (5 pp.). *Report* to Rep. Michael L. Synar, Chairman, House Committee on Government Operations: Environment, Energy and Natural Resources Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to IMTEC-86-18, June 20, 1986, Accession Number 130196; and GGD-82-9, February 22, 1982, Accession Number 117551. This report contains a supplement that presents a GAO analysis of the Office of Surface Mining's testimony on the report.

Issue Area: Natural Resources Management: OSM and State Effectiveness in Meeting Regulatory Responsibilities Under SMCRA (6910).

Contact: Information Management and Technology Division.
Budget Function: Natural Resources and Environment: Other Natural Resources (306.0).

Organization Concerned: Department of the Interior; Department of the Interior: Office of Surface Mining Reclamation and Enforcement; Department of the Interior: Office of Information Resources Management.

Congressional Relevance: House Committee on Appropriations: Interior Subcommittee; House Committee on Government Operations: Environment, Energy and Natural Resources Subcom-

mittee; *Senate Committee on Appropriations: Interior Subcommittee; Rep. Michael L. Synar.*

Authority: Small Business Act (15 U.S.C. 637(a)). Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1201 et seq.). 59 Comp. Gen. 522. F.A.R. 19.000.

Abstract: In response to a congressional request, GAO reviewed various aspects of the Department of Interior's effort to revise its automated Collection Management Information System.

Findings/Conclusions: GAO found that: (1) Interior did not adequately justify its rationale for revising the system; (2) the contract to revise the system was not subject to federal procurement regulations because Interior awarded it under the Small Business Act; (3) in evaluating contractor proposals, Interior did not document the evaluation's results and the selection process it used; (4) its quality assurance test was not statistically valid; and (5) as of June 20, 1986, it had not finalized its approach for ensuring data accuracy and providing trained staff to update and maintain the data. GAO could not determine the system's ability to track cases and generate reports because the revised system was not operational and Interior had not finalized documentation on its design.

Recommendation To Agencies: To ensure that appropriate management controls are established over the effort to develop and implement a Collection Management Information System, the Secretary of the Interior should not provide further funding for the contract to revise the system until the Office of Surface Mining (OSM) has prepared a requirements analysis, a software conversion study, a work-load estimate, and an economic cost analysis that conform to the requirements in its Departmental Manual. The Secretary of the Interior should also direct the Director, OSM, to: (1) conduct another quality assurance test using statistically valid random sampling techniques; (2) develop a statistically valid methodology for use in conducting monthly quality assurance tests on a sample of the data base cases; and (3) develop within the Office the capability needed to successfully develop and operate the collection system. In view of the possibility that review requirements are not being followed for other procurements under \$10 million, the Secretary of the Interior should direct the Director, Office of Information Resources Management, to establish management controls over the acquisition of computer services under \$10 million to ensure that such acquisitions are justified and properly managed.

130805

How To Simulate an Online Search. September 1986. 7 pp. by Stephen F. Palincsar, Reference Librarian, GAO Office of Library Services. In *Online*, Vol. 10, No. 5, September 1986, pp. 109-115.

Contact: Office of Library Services.

Abstract: This article presented a technique for writing simulations of online searches to meet criteria requiring that: (1) a text should appear on the screen one letter at a time, at a speed low enough to be both readable and convincing; (2) there should be pauses while the system works on search statements, and intervals when many lines are displayed one after another without hesitation; (3) the system should wait for a response after a prompt; and (4) a response should appear on the screen at typing speed rather than communication speed, and should appear only when the instructor giving the demonstration is ready for it.

130807

Attack Warning: ADP Replacement for Warning and Assessment System Still Years Away. IMTEC-86-15; B-209661. June 11, 1986. Released August 12, 1986. 8 pp. plus 1 appendix (1 p.). Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Charles A. Bowsher, Comptroller General. Refer to LCD-78-117, September 21, 1978, Accession Number 107055; AFMD-81-9, December 15, 1980, Accession Number 113974; and Testimony, September 26, 1985, Accession Number 127994. This is an unclassified version of a classified report.

Issue Area: Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of Defense: North American Air Defense Command; Department of the Air Force: Strategic Air Command; Department of Defense: National Military Command Center, Washington, DC; Department of Defense: Alternate National Military Command Center, Ft. Ritchie, MD.

Congressional Relevance: House Committee on Government Operations; Rep. Jack Brooks.

Authority: H. Rept. 96-916. H. Rept. 97-333.

Abstract: In response to a congressional request, GAO assessed: (1) the Tactical Warning/Attack Assessment (TW/AA) system's capabilities; and (2) Department of Defense (DOD) efforts to modernize the warning and assessment information processing systems at the ballistic missile and air defense command centers.

Findings/Conclusions: GAO found that: (1) the North American Aerospace Defense Command (NORAD) computer system and the computers at the three other primary command centers do not process and display TW/AA information identically; (2) the NORAD computer system software has a highly integrated and complex design which would be difficult to modify; (3) DOD will not complete its modernization of the NORAD computer system's hardware and software until 1992 and, until then, the system will continue to rely on obsolete computer components at critical points; (4) air defense computer systems at Region Operations Control Centers have inadequate processing capabilities for new weapons channels and may have insufficient operator display consoles to control interceptor aircraft responding to an attack; and (5) DOD modernization efforts should correct these deficiencies, except for those at the centers.

130814

ADP Acquisitions: SSA Should Limit ADP Procurements Until Further Testing Is Performed. IMTEC-86-31; B-230361. August 8, 1986. 11 pp. Report to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to HRD-86-8, January 30, 1986, Accession Number 128999; IMTEC-84-23, August 27, 1984, Accession Number 125124; GGD-85-89, September 30, 1985, Accession Number 128226; IMTEC-84-15, July 9, 1984, Accession Number 124854; IMTEC-85-15, August 30, 1985, Accession Number 128022; IMTEC-85-16, September 30, 1985, Accession Number 128351; and IMTEC-87-8, December 22, 1986, Accession Number 132292.

Issue Area: Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101); Income Security: Management Functions and Processes Which Should Be Strengthened To Improve the Effectiveness of SSA Programs and Operations (5004).

Contact: Information Management and Technology Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Social Security Administration; Department of Health and Human Services.

Congressional Relevance: House Committee on Government Operations; Senate Committee on Appropriations; Rep. Jack Brooks.

Authority: OMB Circular A-109; F.I.R.M.R. 201-30.

Abstract: In response to a congressional request, GAO reviewed the Social Security Administration's (SSA) Systems Modernization Plan to determine whether SSA fully justified ongoing and planned computer hardware procurements totalling \$343 million and whether the procurements will meet SSA requirements.

Findings/Conclusions: GAO found that: (1) the ongoing and planned procurements for the plan were not justified because it was unclear what needs the procurements would address, what potential mission benefits would result from the acquisitions, and whether SSA had adequately analyzed alternatives; and (2) the tests SSA conducted to validate the software will not provide an overall and thorough measure of the system's projected performance. GAO believes that SSA: (1) should limit the procurements to only the equipment needed to test the total planned hardware configuration in conjunction with the major software components currently under development; and (2) not procure the full complement of equipment unless and until it conducts an evaluation of the total system over a period long enough to obtain stable and complete results, and reviews those results prior to committing to procurements for full system deployment.

Recommendation To Agencies: To ensure that valid SSA computer needs are met without making unnecessary expenditures, the Secretary of Health and Human Services should direct the Commissioner of Social Security to limit future contractual commitments of funds until SSA assesses, justifies, and documents projected automatic data processing requirements, alternatives to meeting the requirements, and the associated benefits to the SSA mission, which should result in a clarification of SSA equipment needs. To ensure that valid SSA computer needs are met without making unnecessary expenditures, the Secretary of Health and Human Services should direct the Commissioner of Social Security to limit the acquisition strategy for the terminals, data network and host computers to support only the full installation of equipment at the 20 offices designated as pilots by SSA. The pilots should provide SSA the opportunity to more adequately assess its needs. To ensure that valid SSA computer needs are met without making unnecessary expenditures, the Secretary of Health and Human Services should direct the Commissioner of Social Security to replace the existing terminals and network in the remaining field offices once the testing of equipment reliability is complete. This approach should result in substantial lease cost savings and put in place a standard, industry-supported network that can be easily expanded.

130846

Telephone Communications: Bypass of the Local Telephone Companies. RCED-86-66; B-203706. August 18, 1986. 94 pp. plus 12 appendices (61 pp.). *Report* to Congress; by Charles A. Bowsher, Comptroller General. Refer to RCED-86-146, June 17, 1986, Accession Number 130440; and RCED-87-74, March 17, 1987, Accession Number 132531.

Issue Area: Information Management and Technology: Government Preparedness To Manage and Regulate Telecommunications Systems in the Current Economic and Technical Environment (7103).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Multiple Functions: Telecommunications and Radio Frequency Spectrum Use (Civilian-Related) (999.1).

Congressional Relevance: Congress.

Authority: Communications Act of 1934 (47 U.S.C. 151 et seq.). S. 1660 (98th Cong.). *United States v. American Telephone and Telegraph Co.*, 460 U.S. 1001 (1983).

Abstract: GAO detailed the results of its review on customers' bypass of local telephone companies, specifically: (1) the extent of and reasons for bypass; (2) the impact that bypass may have on local telephone company revenues; and (3) observations on some regulatory actions and proposals that address bypass.

Findings/Conclusions: GAO found that: (1) between 16 and 29 percent of large-volume telephone company customers are bypassing their local telephone companies; (2) between 19 and 53 percent of large-volume customers are considering plans to initiate or increase bypass activity; (3) customers bypass the companies to

reduce their costs and improve service; (4) bypass could significantly reduce local telephone company revenues; and (5) the Federal Communications Commission evaluated bypass issues and its access charge decision and concluded that it should reassess its original decision and address the relationship between bypass actions and national telephone goals, including universal service and reasonable charges.

130853

Social Security: Improved Telephone Accessibility Would Better Serve the Public. HRD-86-85; B-223771. August 29, 1986. 49 pp. plus 4 appendices (15 pp.). *Report* to Otis R. Bowen, Secretary, Department of Health and Human Services; by Edward A. Densmore, (for Richard L. Fogel, Assistant Comptroller General), GAO Human Resources Division. Refer to HRD-86-8, January 30, 1986, Accession Number 128999; and HRD-87-66, March 10, 1987, Accession Number 132662.

Issue Area: Income Security: Improving SSA Service to the Public While Recognizing Budgetary Constraints (5002).

Contact: Human Resources Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0).

Organization Concerned: Social Security Administration; Department of Health and Human Services.

Congressional Relevance: *House* Select Committee on Aging; *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Ways and Means: Social Security Subcommittee; *Senate* Special Committee on Aging; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Finance: Social Security Subcommittee.

Abstract: GAO reported the results of a nationwide test of the Social Security Administration's (SSA) telephone accessibility to the public and provided information on SSA standards and telephone reporting activities.

Findings/Conclusions: GAO noted that SSA: (1) maintains 34 teleservice centers to answer telephone calls in major metropolitan areas or entire states; (2) maintains 20 miniteleservice centers, 12 statewide centers, and 627 local or district offices to provide telephone service to less populous areas; and (3) utilizes service standards for its teleservice centers that require that calls not be left on hold for more than 2 minutes and that busy-signal rates do not exceed 15 percent. GAO found that: (1) SSA answered three of every four calls from the public directly or within 2 minutes of putting a call on hold; (2) telephone access to SSA varied considerably among telephone answering facilities; (3) some SSA facilities provided unacceptable service by SSA standards; (4) SSA facilities reported misleading and limited data on their telephone service to the public; and (5) SSA service standards apply only to the teleservice centers.

Recommendation To Agencies: The Secretary of Health and Human Services should direct the Commissioner of Social Security to take steps to bring into compliance those facilities not meeting service-level standards. The Secretary of Health and Human Services should direct the Commissioner of Social Security to clarify the average wait-time standard to require that only calls on hold be used in computing the average. The Secretary of Health and Human Services should direct the Commissioner of Social Security to develop busy-signal and average wait-time standards for telephone calls to miniteleservice centers, statewide units, and local offices. The Secretary of Health and Human Services should direct the Commissioner of Social Security to periodically measure and evaluate service provided by SSA telephone answering facilities against established standards.

130866

[*Second Request for Reconsideration of Sustained Protest*]. B-222037.4. August 29, 1986. 3 pp. *Decision* re: NCR Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: NCR Corp.; CPT Text-Computer GmbH; Department of the Army.

Authority: 4 C.F.R. 21.5(c). B-222037.3 (1986).

Abstract: A firm requested further reconsideration of a decision which sustained a protest against the Army's granting of extensions for operational demonstrations to only some offerers. In its first request for reconsideration, the firm had contended that: (1) the Army was not required to grant an extension to the protester since it did not renew its request after the Army's initial denial; and (2) the protester was not prejudiced since its product did not meet the solicitation's requirements. GAO had denied the first request for reconsideration because it found that: (1) the firm failed to raise the issue that the protester's product did not meet the solicitation's requirements in its initial request for reconsideration; and (2) the protester's failure to renew its request for an extension was not significant. In its second request for reconsideration, the firm merely reiterated its original arguments. Accordingly, the request for further reconsideration was denied.

130875

Defense Health Programs: Savings Available by Using Two Medicare Cost-Containment Techniques. HRD-86-115; B-223831. August 25, 1986. 8 pp. plus 1 appendix (1 p.). *Report* to William Mayer, Assistant Secretary, Department of Defense; by David P. Baine, (for James F. Walsh, Group Director), GAO Human Resources Division.

Issue Area: Health Delivery and Quality of Care: Effectiveness of DOD and VA Programs in Encouraging, Measuring, Monitoring, and Ensuring Efficient Delivery of Health Services (5204).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (551.0); National Defense (050.0).

Organization Concerned: Department of Defense: Office of Civilian Health and Medical Program of the Uniformed Services; Department of Defense: Office of the Assistant Secretary of Defense (Health Affairs).

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services.

Authority: Deficit Reduction Act of 1984 (P.L. 98-369). Department of Defense Appropriation Act, 1984. Social Security Amendments of 1972 (P.L. 92-603). P.L. 97-86. 10 U.S.C. 1079(h).

Abstract: GAO reviewed the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) to determine whether it could better contain costs for professional services if it adopted two cost-containment techniques used in the Medicare program, including: (1) a fee schedule for outpatient laboratory services; and (2) an economic index for physician services.

Findings/Conclusions: GAO analyzed five states' payment records and found that the maximum allowable charges under CHAMPUS were 80 percent of the customary charges, while Medicare allows only 75 percent. If CHAMPUS used: (1) the Medicare fee schedule, it would reduce its laboratory services costs and its intermediaries would not have to maintain allowable-charge data for most laboratory services; and (2) the Medicare economic index for physician services, it would limit increases in allowable charges to those resulting from changes in physician operating costs and general wage changes. However, the impact of these alternative reimbursement techniques on CHAMPUS beneficiary costs will depend on providers' willingness to accept the CHAMPUS allowable charges as payment-in-full. If providers do not accept the

CHAMPUS allowable charges, beneficiaries will be responsible for the difference.

Recommendation To Agencies: The Assistant Secretary of Defense (Health Affairs) should take the necessary action to adopt: (1) the Medicare laboratory fee schedule and associated reimbursement practices as the basis for reimbursing providers for laboratory services under CHAMPUS; and (2) the Medicare economic index method of limiting increases in allowed charges for physician services.

130876

Data Processing: SBA Needs To Strengthen Management of Its Computer Systems. IMTEC-86-28; B-206599. August 29, 1986. 37 pp. plus 3 appendices (8 pp.). *Report* to Charles L. Heatherly, Acting Administrator, Small Business Administration; by Daniel C. White, (for Warren G. Reed, Director), GAO Information Management and Technology Division. Refer to IMTEC-84-3, January 12, 1984, Accession Number 123228; FGMSD-80-4, November 9, 1979, Accession Number 110804; and FGMSD-77-82, September 28, 1977, Accession Number 103680.

Issue Area: Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1).

Organization Concerned: Small Business Administration.

Congressional Relevance: *House* Committee on Small Business: General Oversight and the Economy Subcommittee.

Authority: Paperwork Reduction Act of 1980. F.A.R. 37.102(a). F.A.R. 37.104(b). P.L. 95-452. OMB Circular A-71. OMB Circular A-130. GSA Bull. F-131.

Abstract: In response to a congressional request, GAO reviewed the Small Business Administration's (SBA) automated systems and information resources management (IRM) activities to determine whether: (1) they assist its regional and district offices in carrying out the agency's major programs; and (2) they are adequate, appropriate, and effective.

Findings/Conclusions: GAO found that: (1) SBA did not systematically involve field offices in the design and development of six primary automated systems that supported major programs; (2) SBA did not have an ongoing review process for field users to identify and report system problems after systems became operational; and (3) certain systems produced inaccurate and untimely reports, did not provide access to some data in the central systems, or lacked information the field offices required to better manage agency programs. GAO also found that SBA: (1) did not formalize its data processing planning or adequately include field-office users and top management in this process; (2) lacked contractor performance measures and cost controls in its data processing contracts; (3) supervised contractor personnel under 15 data processing contracts in fiscal year 1985, contrary to federal regulations; (4) acquired a minicomputer through unsound purchase practices and without sufficient procurement and legal staff review; and (5) did not have independent, internal reviews to ensure that systems were well-designed or were working properly.

Recommendation To Agencies: To make SBA automated systems more useful to program and field offices and to strengthen IRM activities, the Acting Administrator, SBA, should implement policies and procedures to require user participation during the design, review, and operation of automated systems. These procedures should ensure that user needs are addressed during the design stages, and system effectiveness is evaluated through regular post-implementation reviews after the system becomes operational. To make SBA automated systems more useful to program and field offices and to strengthen IRM activities, the Acting Administrator, SBA, should establish a comprehensive planning process for information resources. It should require program and field offices to identify information requirements, including the potential costs and

benefits. The resulting plan, based on consolidated, agency-wide requirements, should establish objectives, strategies, and priorities for meeting the information requirements. Top management should be actively involved in reviewing and approving the plan. To make SBA automated systems more useful to program and field offices and to strengthen IRM activities, the Acting Administrator, SBA, should strengthen contracting procedures for software development, operations, and general programming and technical support contracts to allow SBA to adequately monitor contractor performance. At a minimum, such procedures should require contract managers to use detailed statements of work or written task orders that set forth cost estimates, time frames, and specifications for contract deliverables. To make SBA automated systems more useful to program and field offices and to strengthen IRM activities, the Acting Administrator, SBA, should insert provisions in current and new contracts to comply with federal regulations covering personal services contracts. These provisions should require contractors to supervise their own personnel. To make SBA automated systems more useful to program and field offices and to strengthen IRM activities, the Acting Administrator, SBA, should strengthen the management of data processing acquisitions by establishing written policies and guidelines requiring procurement and legal representatives to more actively review and participate in all phases of the procurement process, including the requirements determination and contract modification phases. To make SBA automated systems more useful to program and field offices and to strengthen IRM activities, the Acting Administrator, SBA, should provide the Office of the Inspector General with the resources needed to place more emphasis on reviews of IRM activities, including reviews of general and application controls of automated systems under development and in operation.

130898

Tax Administration: IRS' Automated Collection System. GGD-86-120BR; B-223732. July 31, 1986.

Released September 2, 1986. 2 pp. plus 1 appendix (10 pp.). *Briefing Report* to Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service: Collection Division.

Congressional Relevance: *House* Committee on Ways and Means: Oversight Subcommittee; *Rep.* J.J. Pickle.

Abstract: In response to a congressional request, GAO monitored telephone calls at four Internal Revenue Service (IRS) Automated Collection System (ACS) sites and provided: (1) a general overview of the IRS system for obtaining delinquent returns and collecting delinquent taxes; (2) a description of how ACS fits into the IRS overall collection system; and (3) the results of the monitored calls and a case analysis.

Findings/Conclusions: The IRS process for obtaining delinquent returns and collecting delinquent taxes has three phases, including: (1) mailing computer-generated notices or bills to delinquent taxpayers; (2) telephone contact through ACS; and (3) personal contact by revenue officers. ACS consists of a network of computer systems located at the 10 IRS service centers and 21 ACS sites nationwide. ACS personnel automatically dial a taxpayer's telephone number, access case information, update the case, and initiate actions for follow-up. GAO monitored 198 telephone calls and found that: (1) ACS personnel generally treated the taxpayers fairly when processing calls; (2) if a taxpayer claimed that IRS was in error, ACS attempted to reconcile the problem before taking

any additional actions; and (3) IRS actions to resolve errors were generally reasonable, based on information available to ACS personnel. GAO also found that most of the problems involved in taxpayers' records were due primarily to errors in the processing and posting of tax information and payments and the unavailability of certain taxpayer information to ACS personnel.

130956

Tactical Computers: Army's Maneuver Control System Acquisition Plan Is Not Cost-Effective. IMTEC-86-26BR; B-223144. September 3, 1986. 20 pp. plus 5 appendices (11 pp.). *Briefing Report* to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Subcommittee; Sen. Ted Stevens, Chairman, Senate Committee on Appropriations: Defense Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to IMTEC-86-21FS, May 23, 1986, Accession Number 130144; LCD-80-17, November 20, 1979, Accession Number 110894; and NSIAD-85-68, June 19, 1985, Accession Number 127204.

Issue Area: Information Management and Technology: Defense C3I Systems (7111).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Army.

Congressional Relevance: *House* Committee on Armed Services; *House* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Rep.* Bill Chappell, Jr.; *Sen.* Ted Stevens.

Authority: DOD Directive 5000.3. A.R. 70-1.

Abstract: In response to a congressional request, GAO reviewed the Army Command and Control System (ACCS) program and analyzed its computer equipment procurement and distribution plan for the Maneuver Control System (MCS), specifically: (1) the status of the MCS program; and (2) the plan's compliance with congressional guidance and its cost-effectiveness.

Findings/Conclusions: GAO found that the Army's plan for the MCS program does not comply with congressional guidance because it: (1) provides for equipping 17 active divisions, rather than 11, with militarized equipment; (2) calls for completing acquisition of ruggedized equipment in fiscal year (FY) 1988 instead of FY 1987; and (3) does not establish an aggressive test and evaluation program. GAO also found that the Army: (1) overstates costs for interim MCS equipment; (2) plans to replace the interim equipment soon after its deployment, which is not cost-effective; (3) expects to field interim MCS equipment with its active forces during FY 1988 and 1989 and to replace it with new equipment from FY 1990 through FY 1995; and (4) has not developed a final schedule for replacing interim equipment.

Recommendation To Agencies: The Secretary of the Army, before acquiring additional MCS equipment, should demonstrate to Congress that such interim acquisitions are cost-effective and consistent with the Army's objective to provide common computer equipment and software for primary tactical command and control systems in both reserve and active forces. The Army should address: (1) the cost-effectiveness of the \$223.6 million expenditure on interim MCS equipment, particularly given the possibility that it can field ruggedized ACCS equipment for MCS shortly after fielding the interim equipment under planned or accelerated schedules; (2) its need for the interim equipment in view of the differences in processing and survivability capabilities between this equipment and the replacement ACCS equipment; and (3) the cost-effectiveness of fielding different versions of MCS and the inconsistency with the Army's objective to provide such equipment and software for primary tactical command and control systems. If the Army's critical needs prove to be so urgent that the fielding of

MCS cannot be delayed until ACCS equipment is available, the Secretary of the Army should acquire only interim militarized equipment in the quantities specified in its plan. On the basis of Army assessments, the equipment should be capable of supporting all critical maneuver control functions until ACCS equipment is available. If acquisition of such interim equipment is warranted, the Secretary of the Army should successfully complete an operational test of the production system, both computer equipment and software, before making a full production commitment.

130974

Privacy Act: Federal Agencies' Implementation Can Be Improved. GGD-86-107; B-223140. August 22, 1986.

Released September 4, 1986. 50 pp. plus 3 appendices (7 pp.). *Report* to Rep. Glenn L. English, Chairman, House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; by William J. Anderson, Director, GAO General Government Division. Refer to GGD-84-93, August 31, 1984, Accession Number 125246.

Issue Area: Privacy (9000).

Contact: General Government Division.

Budget Function: General Government: General Property and Records Management (804.0).

Organization Concerned: Government-Wide; Office of Management and Budget.

Congressional Relevance: *House* Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; *House* Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; *Senate* Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; *Rep.* Glenn L. English.

Authority: Privacy Act of 1974 (P.L. 93-579). Paperwork Reduction Act of 1980. Deficit Reduction Act of 1984. Internal Revenue Code (IRC). Federal Managers' Financial Integrity Act of 1982. Employees' Compensation Act (Injuries). Freedom of Information Act. OMB Circular A-108. OMB Circular A-130.

Abstract: In response to a congressional request, GAO examined federal agencies' implementation of the Privacy Act of 1974, which protects personal privacy. GAO specifically examined: (1) the roles of agency Privacy Act officers; and (2) agencies adherence to the act's provisions and Office of Management and Budget (OMB) guidelines.

Findings/Conclusions: GAO found that: (1) approaches to implementing the act's regulations varied widely among the agencies; (2) agencies often failed to establish clear lines of responsibility and accountability for the act's functions; (3) agency Privacy Act officers had limited responsibilities, training, and resources to ensure compliance with the act; and (4) agencies need to improve adherence to OMB guidelines relating to activities such as computer matching programs, risk assessments, evaluations, and training. **Recommendation To Agencies:** The Director, OMB, should actively oversee agencies' implementation of the Privacy Act by following up periodically to ensure agencies' adherence to OMB Circular A-130 and other OMB guidance. The Director, OMB, should direct agencies to: (1) review and update, or prepare, directives that clearly delegate responsibilities and establish accountability for all Privacy Act functions; (2) specifically assign to the Privacy Act officers coordinating responsibilities for all Privacy Act activities and ensure that the officers have the resources to fulfill these responsibilities; (3) systematically assess and provide for Privacy Act training to ensure that personnel are aware of the act's requirements and OMB guidance pertaining to such functions as conducting detailed risk assessments, automating systems of records, and conducting computer matching programs; and (4) assign responsibility for evaluating Privacy Act operations and monitoring implementation of any recommended improvements. The Director, OMB, should review and clarify its: (1) OMB Circular A-130 guidance on automating records systems by provid-

ing more specific criteria on when agencies are to prepare a new system report and notice, to ensure greater consistency within and among agencies in recognizing the need to provide advance public notice and reports to OMB and Congress; (2) computer matching guidelines by stating that agencies are to annually report to OMB all participation in matching programs initiated in prior years but conducted on a recurring basis, to contribute to more complete data in the OMB annual report to Congress; (3) computer matching guidelines by providing for public notice of computer matching programs conducted by organizations not covered by the act when Privacy Act systems of records are disclosed by federal agencies; and (4) computer matching guidelines by instructing agencies to notify OMB when they believe they are exempt from OMB guidelines.

130975

Battlefield Automation: Status of the Army Command and Control System Program. NSIAD-86-184FS; B-223712. August 26, 1986.

Released September 5, 1986. 2 pp. plus 2 appendices (18 pp.). *Fact Sheet* to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Subcommittee; Sen. Ted Stevens, Chairman, Senate Committee on Appropriations: Defense Subcommittee; by Richard A. Davis, Associate Director, GAO National Security and International Affairs Division. Refer to IMTEC-86-21FS, May 23, 1986, Accession Number 130144.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Army.

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Appropriations: Defense Subcommittee; *Rep.* Bill Chappell, Jr.; *Sen.* Ted Stevens.

Authority: Balanced Budget and Emergency Deficit Control Act of 1985. DOD Directive 4105.62.

Abstract: In response to a congressional request, GAO: (1) examined the Army Command and Control System (ACCS) program to consolidate major battlefield command and control systems acquisition, which will eventually place a vast number of computers, terminals, radios, and other devices on the battlefield. GAO specifically examined: (1) the ACCS management structure and program plans; (2) the performance, schedule, and cost goals of ACCS component systems; and (3) the risks involved in acquiring common computer hardware and software for ACCS component systems.

Findings/Conclusions: GAO found that: (1) an Army program manager will coordinate and control the acquisition of the eight major component systems, as well as the common hardware and software intended for use in these systems; (2) the program manager will work with the Army's Communications-Electronics Command where most of the ACCS component systems are managed; (3) of the \$20 billion needed for the ACCS program over the next 10 years, the Army will use \$12.6 billion to acquire the communications system and \$7 billion to acquire the command and control systems; (4) ACCS needs \$800 million initially for computer hardware and software; (5) the Army believes it can lower overall procurement costs, reduce maintenance problems, and improve the interoperability of command and control systems by buying common items and simultaneously fielding them to tactical units; (6) the program manager does not yet have the authority to carry out the program's responsibilities; (7) Army officials have disagreed on ACCS management issues, resulting in program delays; (8) the Army has had difficulty in acquiring automated command

and control systems in the past, and consolidating five major system acquisitions with a communications system will be even more difficult; (9) the Army should approve the ACCS charter and resolve funding issues soon, since it plans to award a large computer resources contract under the ACCS program within a year; and (10) there is very little margin for slippage in any one system if all systems are to be fielded simultaneously.

130979

District of Columbia: P.L. 94-142 Compliance and Management of Youth Services Administration. GGD-86-131; B-223461. September 12, 1986. 3 pp. plus 2 appendices (42 pp.). Report to Rep. Stewart B. McKinney, Ranking Minority Member, House Committee on District of Columbia; Del. Walter E. Fauntroy, Chairman, House Committee on District of Columbia: Fiscal Affairs and Health Subcommittee; Rep. Thomas J. Bliley, Jr.; by William J. Anderson, Assistant Comptroller General, GAO General Government Division. Refer to Testimony, September 10, 1985, Accession Number 127905; Testimony, June 20, 1986, Accession Number 130172; and GGD-86-4, October 17, 1985, Accession Number 128235.

Contact: General Government Division.

Budget Function: General Government: Other General Government (806.0).

Organization Concerned: District of Columbia; District of Columbia: Department of Human Services: Youth Services Administration.

Congressional Relevance: House Committee on Appropriations: District of Columbia Subcommittee; House Committee on District of Columbia: Fiscal Affairs and Health Subcommittee; House Committee on District of Columbia; Senate Committee on Appropriations: District of Columbia Subcommittee; Senate Committee on Governmental Affairs: Governmental Efficiency and the District of Columbia Subcommittee; Rep. Thomas J. Bliley, Jr.; Rep. Stewart B. McKinney; Del. Walter E. Fauntroy.

Authority: Education for All Handicapped Children Act of 1975 (P.L. 94-142).

Abstract: In response to a congressional request, GAO monitored the District of Columbia's (D.C.) efforts to comply with the Education for All Handicapped Children Act's requirements relating to juvenile delinquents, specifically aspects of the D.C. Youth Services Administration's (YSA) payroll, contracting, and personnel functions.

Findings/Conclusions: GAO found that: (1) the D.C. Department of Human Services' (DHS) lack of management oversight and control of YSA resulted in considerable overtime expenditures; noncompliance with contracting procedures, and inaccurate position descriptions; (2) 22 percent of the YSA personal services budget for fiscal years (FY) 1983 through 1985 was charged to overtime expenses, which were caused by noncompliance with internal controls, insufficient staffing, and poor scheduling; (3) DHS and YSA failed to adhere to key internal controls designed to ensure proper contract review, monitoring, and payment; and (4) many YSA employees did not have position descriptions that accurately described their current duties and responsibilities, due to noncompliance with personnel regulations and procedures.

Recommendation To Congress: To help ensure that the necessary progress is made to provide special education to all handicapped delinquents, the House Committee on the District of Columbia should require the Mayor of D.C., D.C. Board of Education, D.C. Superior Court, and the Secretary of the U.S. Department of Education to report periodically, directly to the appropriate legislative and appropriations committees, on progress made toward implementing the D.C. corrective action plan and other actions taken to implement prior GAO recommendations.

Recommendation To Agencies: The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Director, DHS, and the Commissioner on Social Services to develop and implement written procedures

requiring adequate documentation, supervisory review of hours worked, efficient scheduling of staff, and enforcing adherence to internal controls to reduce the amount and abuse of overtime at YSA facilities. The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Director, DHS, and the Commissioner on Social Services to develop and implement written procedures, and establish specific criteria, where necessary, for monitoring YSA contracts and for payment of YSA contractor invoices. The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Director, DHS, and the Commissioner on Social Services to ensure that DHS, Social Service, and YSA managers follow D.C. and DHS contracting and payroll policies and procedures. The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Deputy Mayor for Operations to exercise sufficient oversight regarding the activities of the Director, DHS, and the Commissioner on Social Services, by ensuring that the previously mentioned recommendations are implemented. The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Deputy Mayor for Operations to exercise sufficient oversight regarding the activities of the Director, DHS, and the Commissioner on Social Services, by ensuring that an independent audit is conducted next year of YSA payroll and contracting functions. The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Deputy Mayor for Operations to exercise sufficient oversight regarding the activities of the Director, DHS, and the Commissioner on Social Services, by ensuring that an independent audit of YSA FY 1984 and 1985 contracts is conducted for the purpose of identifying disallowable and unsupported costs. The Mayor of D.C. should ensure that YSA is managed in an effective, efficient, and economical manner by directing the Director, D.C. Office of Personnel, to immediately begin a classification survey of all YSA positions and implement a schedule to review each position at least once in each 3-year period.

130989

Glossary of EDP Terminology. 1986. 17 pp. by Frederick Gallegos, TAG Manager, GAO Fields Operations Division: Regional Office (Los Angeles). In EDP Auditing, 1986, pp. 1-17.

Contact: Field Operations Division: Regional Office (Los Angeles).

Abstract: GAO presented a glossary of data processing terminology to offer users a good working knowledge of data processing terms.

130991

Timber Sale Accounting: Analysis of Forest Service's Proposed Timber Program Information Reporting System. AFMD-86-42; B-222397. April 4, 1986.

Released September 11, 1986. 4 pp. plus 2 appendices (18 pp.). Report to Rep. Ralph S. Regula, Ranking Minority Member, House Committee on Appropriations: Department of the Interior and Related Agencies Subcommittee; Rep. Sidney R. Yates, Chairman, House Committee on Appropriations: Department of the Interior and Related Agencies Subcommittee; by John F. Simonette, (for Frederick D. Wolf, Director), GAO Accounting and Financial Management Division. Refer to RCED-84-96, June 28, 1984, Accession Number 124538; and AFMD-86-62BR, June 6, 1986, Accession Number 130436.

Issue Area: Internal Control and Financial Management System Audits: Federal Accounting Systems' Compliance With GAO and Other Requirements (7402).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Accounting Systems in Operation (998.1).

Organization Concerned: Forest Service.

Congressional Relevance: House Committee on Appropriations: Department of the Interior and Related Agencies Subcommittee; *Rep.* Ralph S. Regula; *Rep.* Sidney R. Yates.

Authority: P.L. 98-473. H. Rept. 98-1159. 31 U.S.C. 3512(d).

Abstract: Pursuant to a congressional request, GAO reviewed the Forest Service's development of a timber cost accounting system to: (1) evaluate whether system development activities were proceeding adequately; and (2) determine whether the system would be complete and allow for comparison of actual costs and benefits.

Findings/Conclusions: GAO found that, rather than develop a cost accounting system, the Service proposed a Timber Sale Program Information Reporting System that would use data from its existing accounting system to develop reports on timber sales and costs. GAO believes that the proposed system would not be fully responsive to a conference report directive for a complete timber cost accounting system because: (1) the system may not account for all costs; (2) the existing system may not provide accurate cost information; (3) the proposed methods will not conform with government accounting principles and standards in all key respects and could result in distorted cost reporting; (4) the level of accounting may not provide sufficient detail for Congress and the Service to manage the timber sales program; and (5) the methods for calculating benefits have not been specified and accurate forest-use data on which to base the computations are not available in all cases. GAO believes that redefining certain system elements and then integrating the timber sale management and accounting systems would contribute to better program management.

130997

[S. 2756, the Computer Matching and Privacy Protection Act of 1986]. September 16, 1986. 13 pp. plus 2 attachments (23 pp.). *Testimony* before the Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee; by Joseph F. Delfico, Senior Associate Director, GAO Human Resources Division.

Contact: Human Resources Division.

Organization Concerned: Social Security Administration; Internal Revenue Service.

Congressional Relevance: Senate Committee on Governmental Affairs: Oversight of Government Management Subcommittee.

Authority: Deficit Reduction Act of 1984. Privacy Act of 1974. S. 2756 (99th Cong.).

Abstract: In response to a congressional request, GAO: (1) discussed the state income and eligibility verification systems the Deficit Reduction Act of 1984 (DEFRA) mandated; and (2) commented on S. 2756, the Computer Matching and Privacy Protection Act of 1986. GAO found that most states: (1) will postpone system development for periods of 9 months or longer while they divert resources to make reprogramming, procedural, and other changes to their existing systems to meet the DEFRA deadline; (2) needed clarification in interpreting and applying DEFRA rules; (3) anticipated no problems in meeting the data safeguarding standards; and (4) were concerned about the costs and related benefits to be derived from tax data to verify applicants' and recipients' income and assets. GAO believes that: (1) distinctions should be made between computer matching to verify eligibility in benefit payment systems, and matching done for such other purposes as law enforcement; (2) the flow and usage of the data used in matching should be controlled to protect the privacy of individuals; and (3) the provisions of the bill effectively control the exchange of data to verify applicants' and recipients' declarations of benefit payment without hampering the ability of those systems to detect errors.

130999

[*Status of Efforts of OSMRE To Improve Administration of the Surface Mining Control and Reclamation Act*]. September 16, 1986. 4 pp. *Testimony* before the House Committee on Government Operations: Environment, Energy and Natural Resources Subcommittee; by Howard G. Rhile, Jr., Associate Director, GAO Information Management and Technology Division.

Contact: Information Management and Technology Division.

Organization Concerned: Department of the Interior: Office of Surface Mining Reclamation and Enforcement.

Congressional Relevance: House Committee on Government Operations: Environment, Energy and Natural Resources Subcommittee.

Authority: Surface Mining Control and Reclamation Act of 1977.

Abstract: GAO discussed the Office of Surface Mining Reclamation and Enforcement's efforts to revise its automated Collection Management Information System. GAO noted that although the Office attempted to develop a case management system, it developed a system which contains inaccurate data. GAO found that: (1) data problems still exist 4 years after the automation effort began; (2) the problems with the system were caused by a lack of management expertise, which contributed to an error rate in excess of 50 percent; and (3) the system did not have any internal controls over data input. The Office commented that: (1) the lack of internal controls over data input occurred because it did not recognize the need for such controls; and (2) it did not intend to use a statistically valid quality assurance test to verify the accuracy of information in its new data base because it places emphasis on the portion of the data base which appears to be the most error-ridden.

131018

Surety Bond Guarantee Program: Small Business Administration's Actions on Prior Program Recommendations. RCED-86-183BR; B-196849. September 18, 1986. 44 pp. *Briefing Report* to Sen. Lowell P. Weicker, Chairman, Senate Committee on Small Business; Sen. Dale L. Bumpers, Ranking Minority Member, Senate Committee on Small Business; Sen. John C. Danforth; by John H. Luke, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to CED-80-34, December 27, 1979, Accession Number 111534.

Issue Area: Housing and Community Development: Success of Economic and Business Development Programs in Achieving Congressional Objectives (6709).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Commerce and Housing Credit: Other Advancement of Commerce (376.0).

Organization Concerned: Small Business Administration.

Congressional Relevance: Senate Committee on Small Business; *Sen.* John C. Danforth; *Sen.* Dale L. Bumpers; *Sen.* Lowell P. Weicker.

Abstract: In response to congressional requests, GAO reviewed the Small Business Administration's (SBA) management of its Surety Bond Guarantee Program to determine whether SBA implemented GAO and SBA Inspector General recommendations for improved program management. The recommendations focused on SBA underwriting and claims processes and on its automated program information system.

Findings/Conclusions: SBA established the Surety Bond Guarantee Program in 1971 to guarantee up to 90 percent of a surety company's losses on bonds issued to small businesses unable to obtain bonding without the guarantee. GAO found that SBA: (1) has prepared underwriting guidelines, revised its default/claim form, developed a procedure to calculate a loss ratio comparable to that of the private sector, and provided training to its permanent employees; (2) is in the process of making its automated reporting

system fully operational, developing a surety handbook, and incorporating the concept of a guarantee fee schedule in its proposed program rules; (3) has not implemented recommendations related to the establishment of rates and fees because its concern in cost control matters is the surety's bottom-line loss rate; and (4) has not implemented several other recommendations because they are similar to actions already occurring, they are not practical, or budget constraints prevent implementation.

131045

Food Stamp Program: Refinements Needed To Improve Accuracy of Quality Control Error Rates. RCED-86-195; B-217883. September 19, 1986. 58 pp. *Report* to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; by J. Dexter Peach, Assistant Comptroller General, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-17, March 14, 1986, Accession Number 129355; RCED-85-98, April 12, 1985, Accession Number 126750; and RCED-87-4, October 30, 1986, Accession Number 131473.

Issue Area: Income Security: Effectiveness of Federal, State, and Local Agencies in Managing Welfare Program Operations (5014); Food and Agriculture: Effectiveness of Food Stamp Loss Measurement, Recovery, and Deterrence (6516).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Income Security: Food and Nutrition Assistance (605.0).

Organization Concerned: Department of Agriculture; Department of Agriculture: Food and Nutrition Service.

Congressional Relevance: *House* Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; *House* Committee on Agriculture: Domestic Marketing, Consumer Relations, and Nutrition Subcommittee; *Senate* Committee on Appropriations: Agriculture, Rural Development, and Related Agencies Subcommittee; *Senate* Committee on Agriculture, Nutrition, and Forestry; *Senate* Committee on Governmental Affairs; *Sen.* William V. Roth, Jr. .

Authority: Food Stamp Act of 1977. Food Security Act (P.L. 99-198). Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

Abstract: GAO discussed the reliability of the Food Stamp Program's error rates, which served as the basis for sanctions that the Department of Agriculture (USDA) assessed against states for excessive errors they made in determining fiscal year 1984 program eligibility and benefit levels.

Findings/Conclusions: GAO found that: (1) in the three states it evaluated, the federal and state quality control reviews (QCR) were generally adequate, but the QCR process could have been improved; (2) USDA and the three states properly conducted QCR of cases representative of the overall food stamp case load; (3) a USDA regulation required states to drop cases from the QCR process that they could have completed; (4) the dropped cases were about twice as error-prone as completed cases and, if completed, would have increased error rates in all three states and sanctions in two of the three states; and (5) in computing the official error rates, USDA made statistical and mathematical mistakes for 13 of the 25 states.

Recommendation To Agencies: The Secretary of Agriculture should direct the Administrator, Food and Nutrition Service (FNS), to revise food stamp regulations to require states to obtain, at the time of application and recertification, authorization for release of information for possible use by quality control reviewers seeking to verify participants' eligibility for benefits. The Secretary of Agriculture should change food stamp regulations governing the QCR process to eliminate the requirement that states drop cases in which personal interviews are not held, and add a requirement that states use collateral or case record data to review cases in which personal interviews are precluded because participants died, moved out of

state, could not be located, did not cooperate, or were institutionalized participants. In the case of institutionalized participants, states should first contact the institution to determine whether the participant can be interviewed. The Secretary of Agriculture should change food stamp regulations governing the QCR process to require states to include in the error rate any case in which the review of basic program eligibility requirements shows that the participant was ineligible for the program. The Secretary of Agriculture should change food stamp regulations governing the QCR process to require states to attempt to complete reviews of participants who are under investigation for suspected fraud or have pending administrative fraud hearings. The Secretary of Agriculture should change food stamp regulations governing the QCR process to specify that FNS regional offices have the authority to require states to complete reviews of cases for which the region believes sufficient information has been obtained or can be obtained to complete a review. The Secretary of Agriculture should consider augmenting this authority by asking Congress for authority to assess states for the costs the federal government incurs when completing reviews of cases dropped by states. The Secretary of Agriculture should direct the Administrator, FNS, to annually review the error-rate calculations made for the states to ensure that official Food Stamp Program error rates are based on the appropriate statistical and mathematical procedures and to give regions the assistance needed to correct any mistakes found. Special attention should be given to the states with stratified quality control samples because most of the calculation mistakes GAO found were concentrated in these states.

131049

[Protest of Navy RFP Specifications for Computer Operation Services]. B-223439.2. September 18, 1986. 4 pp. *Decision* re: Product Research, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Product Research, Inc.; Department of the Navy.

Authority: 4 C.F.R. 21.2(a)(1). 65 Comp. Gen. 191. B-218357 (1985). B-217255 (1985). B-219178.2 (1985). B-219404 (1985).

Abstract: A firm protested the solicitation specifications under a Navy contract award for computer services, contending that: (1) the minimum personnel experience requirements were overly restrictive; and (2) the Navy should have provided all offerers with wage and qualifications information on the current contractor's personnel. GAO held that: (1) the Navy properly supported its requirement that computer personnel be experienced at operating a computer system similar to that used at the contracting facility; (2) the Navy was not required to distribute information on the current contractor staff; and (3) offerers could approach current employees at the facility on their own initiative. Accordingly, the protest was denied.

131060

Computer Systems: VA's Target Project Never Achieved Redesign of Its Processing Software. IMTEC-86-30BR; B-223777. August 21, 1986. 16 pp. plus 1 appendix (2 pp.). *Briefing Report* to Rep. G.V. Montgomery, Chairman, House Committee on Veterans' Affairs; by Melroy D. Quasney, Associate Director, GAO Information Management and Technology Division.

Issue Area: Income Security: Other Issue Area Work (5091); Information Management and Technology: Income Security Systems (7114).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1); Veterans Benefits and Services: Income Security for Veterans (701.0).

Organization Concerned: Veterans Administration.

Congressional Relevance: House Committee on Veterans' Affairs; *Rep. G.V. Montgomery.*

Authority: Federal Managers' Financial Integrity Act of 1982.

Abstract: In response to a congressional request, GAO reviewed the Veterans Administration's (VA) Compensation and Pension Benefit Payment System Target project to determine if VA achieved: (1) automation of claims authorization and inquiry functions in the regional offices; and (2) redesign of the system processing software to improve processing times, controls, and response to legislative requirements.

Findings/Conclusions: VA initiated the Target project in 1972 to improve service and operation of the system, and expected the project to extend automation capability and modernize the existing system. Although VA planned to complete a phased redesign of the processing software, various factors obstructed this goal, including automation of regional office functions, software conversion, implementation of new legislation, and limitations in planning. VA did not capitalize on its Target investment, which resulted in limited improvement in claims processing time and incomplete claims processing, and incurred increased costs to maintain the software. In addition, since the quality of the software had no significant changes since the project began, VA was at risk trying to maintain the software in its present form. VA put minimal effort into solving the software's chronic problems until 1985, when it developed a new modernization plan that: (1) emphasized regional office enhancements; (2) presented effective solutions to the software problems; and (3) established an effective environment for systems development and maintenance.

131065

[*Request for Reconsideration of Decision Sustaining Protest Against Navy Contract Award*]. B-221333.2, B-221333.3, B-221333.4. September 18, 1986. 5 pp. *Decision* re: Tandem Computers, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Tandem Computers, Inc.; International Business Machines Corp.; Department of the Navy: Naval Supply Systems Command; Federal Computer Corp.

Authority: 4 C.F.R. 21.12. 65 Comp. Gen. 34. B-221333 (1986). B-208002.3 (1982). B-220668.2 (1986).

Abstract: The Navy and two firms requested reconsideration of a sustained protest against a Navy contract award for computer equipment. GAO had held that the Navy improperly ignored certain characteristics of the protester's brand-name products and awarded the contract to another firm. GAO had also recommended that the Navy resolicit for the required products. The Navy requested that GAO reconsider the recommendation that it terminate the contract. The first requester alleged that GAO: (1) incorrectly concluded that its equipment failed to comply with the solicitation specifications; (2) erroneously ignored the absence of prejudice to the original protester; and (3) prematurely accepted the original protester's contention that there were many manufacturers who offered less expensive units that were functionally similar to the first requester's computer equipment. The second protester also requested reconsideration. GAO held that: (1) it would modify the recommendation to postpone termination of the contract until a reprocurement was completed; (2) the first requester merely reiterated arguments it presented in its response to the original protest and failed to show any legal or factual error in the decision; and (3) the second requester was not eligible to seek reconsideration since it did not participate in the initial protest. Accordingly, the original decision was affirmed, the second requester's request was dismissed, and the recommendation was modified.

131079

[*Use of Satellite Technology for Air Traffic Control and Navigation*]. September 24, 1986. 13 pp. *Testimony* before the House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee; by Carl R. Palmer, Associate Director, GAO Information Management and Technology Division. Refer to IMTEC-86-24, July 8, 1986, Accession Number 130514; LCD-77-109, March 21, 1978, Accession Number 105622; LCD-79-104, April 30, 1979, Accession Number 109230; IMTEC-84-14, May 4, 1984, Accession Number 124281; IMTEC-85-11, June 17, 1985, Accession Number 127253; and T-IMTEC-87-4, April 4, 1987, Accession Number 132744.

Contact: Information Management and Technology Division.
Organization Concerned: Federal Aviation Administration; Radio Technical Commission for Aeronautics.

Congressional Relevance: House Committee on Science and Technology: Transportation, Aviation and Materials Subcommittee.

Abstract: GAO discussed the potential use of satellite technology for air traffic control and navigation. When the Federal Aviation Administration (FAA) developed the National Airspace System plan to modernize the nation's airspace system with ground-based systems, it did not consider satellites cost-effective or possibly operational by the time the upgraded ground-based systems were to be placed. However, there is some concern that the plan may not deliver the systems and benefits expected, at the cost expected, or within the time frame expected, since the schedules of most major programs have slipped because of technical and management problems. Satellites essentially provide coverage to the earth's surface because of their strategic, more comprehensive, look-down view, and may improve the controllers' ability to better identify aircraft conflicts in lower airspace areas. The Radio Technical Commission for Aeronautics established a special committee to develop user views of the needs and requirements and forecasts of airspace conditions for the next 25 years. The Commission concluded that future airspace management systems should permit flight operations on the most favorable and fuel-efficient path without intervention and proposed that future systems provide coverage from the earth's surface to 70,000 feet. It also concluded that the FAA plan will not allow: (1) coverage of low-altitude areas; (2) landing of aircraft in areas without precision landing capabilities; and (3) airspace control where flight is restricted due to limited capabilities. GAO believes that there should be a full re-examination of the potential use of satellite technology, including the technology's potential impact on the current plan.

131086

[*FAA's Role in Developing a Mid-Air Collision-Avoidance System*]. September 25, 1986. 10 pp. *Testimony* before the House Committee on Public Works and Transportation: Investigations and Oversight Subcommittee; by Herbert McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-86-105FS, April 22, 1986, Accession Number 129832.

Contact: Resources, Community, and Economic Development Division.

Organization Concerned: Federal Aviation Administration.

Congressional Relevance: House Committee on Public Works and Transportation: Investigations and Oversight Subcommittee.

Abstract: GAO discussed the Federal Aviation Administration's (FAA) role in developing a viable mid-air collision avoidance system. FAA recently announced that it would require the use of its Traffic Alert and Collision Avoidance System (TCAS) on all commercial aircraft, possibly by 1990. GAO noted that: (1) FAA chose an early version of TCAS for further development over other prototype systems because it could warn an aircraft of any approaching aircraft equipped with a transponder; (2) FAA cur-

rently plans three TCAS models, with varying levels of technical sophistication, and intended for different types of aircraft; (3) FAA is currently concentrating on developing TCAS II, which is intended for passenger aircraft; (4) various industry organizations believe that only TCAS III is sufficient to meet overall aviation needs; (5) some TCAS program officials believe that FAA involvement in both research and development and the certification of TCAS effectiveness has led it to become overly cautious in the certification process; and (6) FAA is concerned about product liability for TCAS, and might have to accept responsibility for any collision resulting from a TCAS defect.

131113

[*Improprieties in the Award of an Army/GPO Contract for Printing-Related Services (Project 600-S)*]. September 25, 1986. 30 pp. *Testimony* before the House Committee on Government Operations: Legislation and National Security Subcommittee; by Milton J. Socolar, Special Assistant to the Comptroller General, GAO Office of the Comptroller General.

Contact: Office of the Comptroller General.

Organization Concerned: Electronic Data Systems Corp.; Department of the Army; Government Printing Office.

Congressional Relevance: House Committee on Government Operations: Legislation and National Security Subcommittee.

Authority: Legislative Branch Appropriation Act, 1977 (P.L. 94-440). Legislative Branch Appropriation Act, 1978. Automatic Data Processing Equipment Act.

Abstract: GAO discussed its investigation of a procurement that the Army and the Government Printing Office (GPO) conducted for electronic publishing services. GAO noted that: (1) GPO terminated the awarded contract due to an unspecified technical error in the procurement process; (2) GPO and the Army did not conduct the procurement in accordance with the Automatic Data Processing Equipment Act, which required them to obtain a delegation of procurement authority from the General Services Administration; (3) the Army allowed the awardee to test some of its equipment prior to its benchmark test, which gave it more time to complete the benchmark than any other bidder; (4) the Army eliminated a benchmark requirement that the awardee was unable to meet; (5) an Army official changed the benchmark evaluation scores, to the awardee's benefit; (6) an Army member of the technical evaluation team was attempting to obtain a job with the awardee's parent company; (7) government evaluation personnel accepted refreshments from prospective contractors; and (8) GPO improperly allowed the awardee to reduce its bid price on two occasions.

131118

[*Comments on Decision Concerning Navy Procurement of Maintenance Services for ADP Equipment*]. B-222249.2. September 25, 1986. 2 pp. *Letter* to Rep. Jim Bates; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Federal Services Group; Department of the Navy; Naval Supply Systems Command; Naval Supply Center, San Diego, CA.

Congressional Relevance: Rep. Jim Bates.

Authority: B-222249 (1986).

131120

Managing Welfare: Issues and Alternatives for Reforming Quality Control Systems. HRD-86-117BR; B-219254. August 29, 1986. Released September 25, 1986. 53 pp. plus 1 appendix (5 pp.). *Briefing Report* to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; by Joseph F. Delfico, Senior

Associate Director, GAO Human Resources Division. Refer to RCED-85-98, April 12, 1985, Accession Number 126750.

Issue Area: Income Security: Effectiveness of Federal, State, and Local Agencies in Managing Welfare Program Operations (5014). **Contact:** Human Resources Division.

Budget Function: Income Security: Other Income Security (609.0); Income Security: Food and Nutrition Assistance (605.0).

Organization Concerned: Department of Health and Human Services; Department of Agriculture.

Congressional Relevance: Senate Committee on Governmental Affairs; Sen. William V. Roth, Jr..

Authority: Food Stamp Act of 1977. Food Stamp Act Amendments of 1980. Food Stamp Act Amendments of 1982. Tax Equity and Fiscal Responsibility Act of 1982. Food Security Act. Consolidated Omnibus Budget Reconciliation Act of 1985. Deficit Reduction Act of 1984. Social Security Act. Tax Reform Act of 1976. Omnibus Budget Reconciliation Act of 1981. H.R. 1279 (99th Cong.). H.R. 2621 (99th Cong.). S. 616 (99th Cong.). S. 835 (99th Cong.). S. 1362 (99th Cong.).

Abstract: In response to a congressional request, GAO reviewed the quality control systems states use to administer the Aid to Families with Dependent Children (AFDC), Medicaid, and Food Stamp programs.

Findings/Conclusions: GAO found that: (1) the administration established comprehensive quality control systems for AFDC in 1973, and for Medicaid and Food Stamps in 1978; (2) by 1984, error rates for all three programs had dropped to nearly half the original rates; (3) erroneous payments in the AFDC and Food Stamp programs still amounted to almost \$2 billion annually; (4) beginning in 1981, states became subject to withholding of federal funds, if their excess payments exceeded legislated error-rate thresholds; and (5) for fiscal years 1981 through 1988, the administration estimates that such disallowances cumulatively may total about \$2.5 billion for the three programs. GAO also discussed several issues that could affect both the design and effectiveness of welfare quality control systems.

131135

[*Protest of SBA Contract Award for ADP System Upgrade*]. B-224351, B-224351.2. September 26, 1986. 4 pp. *Decision* re: Sperry Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Sperry Corp.; IBIS Corp.; Small Business Administration.

Authority: F.I.R.M.R. 201-8.101. B-216901 (1985). B-219676.4 (1986).

Abstract: A firm protested a Small Business Administration (SBA) contract award to another firm for computer equipment, contending that SBA: (1) improperly accepted equipment that deviated from the solicitation requirements in various respects; and (2) denied it an equal opportunity to compete. GAO held that: (1) the solicitation did not require compliance with certain federal computer regulations; (2) the awardee was not required to provide maintenance services because SBA had already contracted with the protester for such services; (3) the matter of whether the awardee delivered a defective maintenance certificate was one of contract administration, which it would not consider; and (4) the protester failed to show how it was prejudiced by the SBA actions. Accordingly, the protest was denied.

131154

ADP Acquisitions: No Improper Actions Found on IRS' Contract for Data Retrieval System. IMTEC-86-33BR; B-223817. August 26, 1986.

Released September 26, 1986. 8 pp. plus 2 appendices (2 pp.). *Briefing Report* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by James R. Watts, Associate Director, GAO Information Management and Technology Division.

Issue Area: Information Management and Technology: Revenue Collection Systems (7106).

Contact: Information Management and Technology Division.

Budget Function: Procurement - Other Than Defense (990.4).

Organization Concerned: Internal Revenue Service; Sysorex Information Systems, Inc.; Computer Systems and Resources, Inc.; Sperry Corp.; General Services Administration: Board of Contract Appeals.

Congressional Relevance: *House* Committee on Government Operations; *Rep.* Jack Brooks.

Abstract: In response to a congressional request, GAO investigated the Internal Revenue Service's (IRS) Integrated Data Retrieval System procurement to determine: (1) whether IRS designed the solicitation for a particular contractor; (2) who was responsible for the repugnant actions the General Services Administration's Board of Contract Appeals cited; and (3) whether there was any contractor or agency personnel misconduct.

Findings/Conclusions: GAO found that: (1) although problems occurred in the procurement process, there was no evidence of unethical or illegal actions on the part of IRS or contractor employees; (2) although IRS showed a lack of attention to federal automatic data processing procurement standards, there was no indication that an equipment requirement was meant to favor or exclude any offerer; and (3) an administrative law judge who presided over the procurement dispute case, stated that his comment about repugnant actions referred to the IRS failure to provide an offerer a better opportunity to rebut candid comments about its product's inferiority. GAO also found major errors in the IRS pricing and technical requirements evaluation which resulted in higher contract costs.

131155

Procurement: Analysis of DLA's Dealings With the Pines Corporation During 1985. NSIAD-86-198; B-222991. September 23, 1986. 6 pp. plus 2 appendices (10 pp.). *Report* to Sen. Alfonse M. D'Amato; by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division.

Issue Area: Research, Development, Acquisition, and Procurement: Ensuring Effective and Efficient Spending of Public Funds Through DOD Contracting Policies, Procedures, and Practices (5704).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Defense Logistics Agency: Defense Industrial Supply Center; R.H. Pines Corp.

Congressional Relevance: *Sen.* Alfonse M. D'Amato.

Abstract: In response to a congressional request, GAO reviewed the Defense Logistics Agency's (DLA) procedures in evaluating a firm's performance and that of its competitors to determine whether: (1) the rules DLA used to judge the firm tardy in its delivery schedules were sensible; and (2) DLA applied the same rules to all the competitors.

Findings/Conclusions: GAO found that: (1) DLA treated the protester and its competitors equitably during the contract award process; (2) the process DLA followed to identify and select a responsible contractor was reasonable and consistent with applicable regulations; and (3) DLA properly allowed its contracting officers to use data from other DLA components along with their own knowledge. GAO believes that the regulations are sensible, although a contracting agency could unfairly apply or deliberately misuse the regulations in any judgment situation.

131206

[Protest of Army Contract Award for Software System]. B-224477. October 1, 1986. 3 pp. *Decision* re: Synercom Technology, Inc.; by James W. Vickers, (for Robert M. Strong, Deputy Associate General Counsel), GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Synercom Technology, Inc.; ESRI Systems, Inc.; Department of the Army: Corps of Engineers.

Authority: Competition in Contracting Act of 1984. 4 C.F.R. 21.2(a)(2). B-220449 (1986).

Abstract: A firm protested an Army contract award for a computerized information system. The protester initially contended that the Army failed to: (1) comply with the solicitation requirements in evaluating proposals; (2) award it the proper number of evaluation points, based on incorrect assumptions; and (3) comply with the evaluation criteria required by the Competition in Contracting Act of 1984. In its second protest, the protester: (1) specifically objected to an Army evaluator's comments regarding its initial protest; and (2) protested the Army's decision not to conduct discussions with offerors or seek revised proposals, but rather to award on the basis of offerers' initial proposals. GAO held that the protester untimely filed its protest more than 10 days after it became aware of the basis for protest. Accordingly, the protest was dismissed.

131208

[Comments on Contract Award Protest]. B-220660.2. October 1, 1986. 1 p. *Letter* to James A. Baker, III, Secretary, Department of the Treasury; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: United States Secret Service; Cardkey Systems.

131211

Fire Support System: Army's Plans To Improve Its Fire Support Capabilities. NSIAD-86-116BR; B-222813. September 19, 1986. *Released* September 29, 1986. 3 pp. plus 2 appendices (43 pp.). *Briefing Report* to Sen. Dan Quayle; by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Army.

Congressional Relevance: *Sen.* Dan Quayle.

Abstract: In response to a congressional request, GAO evaluated the Army's plan to provide interim automated fire support capabilities for its light and heavy divisions.

Findings/Conclusions: GAO found that, in the early 1980's, the Army provided most heavy divisions and one light division with an automated artillery fire command and control (C2) system. The Army is developing a new system with improved mobility and capability called the Advanced Field Artillery Tactical Data System (AFATDS); however, most of the light divisions do not have an automated fire support C2 capability and AFATDS is not scheduled to be fielded before 1990. In determining the interim solution for light divisions, the Army must decide between low-cost and low-risk equipment with limited capability and a system which would provide greater capability at increased cost and fielding time. Although the Army did not plan to upgrade or replace the heavy divisions' capabilities until after it fielded AFATDS, it funded an interim improvement program for some

elements of heavy division equipment. If major problems occur in AFATDS development, the Army could improve fire support C2 with the use of the Light Field Artillery Tactical Data System for the heavy divisions, but that would not fully meet heavy divisions' requirements. GAO believes that Congress should: (1) ask the Army to fully explain the trade-offs between the lower-cost equipment and the more capable AFATDS solution; and (2) consider reducing the Army fiscal year 1987 request for AFATDS or restrict the use of funds.

131213

Veterans Benefits: Verification of Selected Eligibility Factors. HRD-86-19; B-219253. June 18, 1986. 4 pp. plus 2 appendices (14 pp.). *Report* to R.J. Vogel, Chief Benefits Director, Veterans Administration: Department of Veterans Benefits; by Joseph F. Delfico, (for Barry D. Tice, Group Director), GAO Human Resources Division.

Issue Area: Income Security: Equitable and Efficient Administration of VA and Other Disability Programs (5008).

Contact: Human Resources Division.

Budget Function: Veterans Benefits and Services (700.0).

Organization Concerned: Veterans Administration: Department of Veterans Benefits.

Authority: Deficit Reduction Act of 1984.

Abstract: GAO compared information from selected Veterans Administration (VA) cash beneficiaries' 1981 tax returns with corresponding VA benefits entitlement criteria to determine whether there were persons who were receiving VA cash benefits to which they were not entitled.

Findings/Conclusions: GAO obtained tax records for 451,664 persons entitled to VA cash benefits on December 31, 1981 and found that: (1) the marital status or income shown on the tax records of 18,234 VA beneficiaries differed from the eligibility requirements; (2) the tax records of 8,471 VA widows receiving income-based benefits showed wage, interest, and dividend income exceeding benefit program limits; (3) the records of 8,464 veterans showed a single marital status although they were receiving benefits for spouses; and (4) the tax records of 516 widows indicated that they were married, and the records of 783 veterans' surviving parents showed income exceeding benefit eligibility limits. GAO estimated that: (1) of the 8,471 widows whose tax records showed income exceeding VA benefit eligibility limits, 3,058 did not accurately report their 1981 income to VA and received \$6.1 million in benefits in 1981 to which they were not entitled; and (2) 669 veterans received spouse benefits totalling \$436,000 to which they were not entitled for at least 1 year.

131215

Contract Pricing: Subcontractor Prices Overstated on AN/TSQ-111 Communications Contract. NSIAD-86-166; B-219741. August 22, 1986. 2 pp. plus 1 appendix (10 pp.). *Report* to Lt. Gen. M.F. Chubb, Jr., Commander, Department of the Air Force: Air Force Systems Command: Electronics Systems Division; by Paul F. Math, Associate Director, GAO National Security and International Affairs Division.

Issue Area: Research, Development, Acquisition, and Procurement: Ensuring Effective and Efficient Spending of Public Funds Through DOD Contracting Policies, Procedures, and Practices (5704).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of the Air Force: Air Force Systems Command: Electronics Systems Division; Martin Marietta Corp.: Martin Marietta Orlando Aerospace; Zeus Components, Inc.; Sanders Instruments, Inc.; Frequency and Time Sys-

tems, Inc.; RFI Corp.; Data Products New England, Inc.; Hughes Aircraft Co.; TRW, Inc.

Authority: Truth in Negotiations Act (Military Procurement) (P.L. 87-653; 10 U.S.C. 2306(f)). D.A.R. 3-807.

Abstract: GAO reviewed whether a contractor provided accurate, complete, and current cost or pricing data for selected subcontracted items on communications equipment contracts.

Findings/Conclusions: GAO noted that the Air Force and the contractor agreed to a contract price for a production program and, as a result, the contractor certified that the cost data for the contract was accurate, complete, and current; however, the contractor did not submit accurate or current data for the parts it purchased from seven subcontractors. GAO found that: (1) the contractor overstated the prices for five subcontractors and understated the prices for two other subcontractors, which resulted in a \$962,192 cost overstatement; (2) the overstatement was a result of contractor errors and omissions in the data it submitted to the government; (3) the contractor did not provide certain cost and pricing data to the contracting officer before the close of prime-contract negotiations; and (4) the option buys included similarly overstated costs for parts.

131228

ADP Workstations: SSA's \$64-Million Acquisition for Fiscal Year 1987 Should Be Reconsidered. IMTEC-86-34; B-220361. September 16, 1986. 7 pp. *Report* to Sen. Lowell P. Weicker, Chairman, Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Sen. William Proxmire, Ranking Minority Member, Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Sen. Lawton Chiles; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to IMTEC-86-31, August 8, 1986, Accession Number 130814; and IMTEC-87-8, December 22, 1986, Accession Number 132292.

Issue Area: Income Security: Other Issue Area Work (5091); Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: Education, Training, Employment, and Social Services: Social Services (506.0).

Organization Concerned: Social Security Administration; Department of Health and Human Services.

Congressional Relevance: *House* Select Committee on Aging; *House* Committee on Ways and Means; *House* Committee on Government Operations; *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Senate* Committee on Labor and Human Resources; *Senate* Committee on Governmental Affairs; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Sen.* Lawton Chiles; *Sen.* William Proxmire; *Sen.* Lowell P. Weicker.

Authority: Fed. Property Management Reg. 101-25.104. Fed. Property Management Reg. 101-43.301. 41 C.F.R. 101-17.003.

Abstract: Pursuant to a congressional request, GAO reviewed the Social Security Administration's (SSA) efforts to update its computer systems that process benefit claims, specifically its fiscal year (FY) 1987 procurement of automatic data processing (ADP) furniture for the Claims Modernization Project.

Findings/Conclusions: GAO found that: (1) SSA did not follow federal regulations requiring agencies to support the need for new furniture; (2) the projected cost per workstation includes some furniture that is not normally required for ADP workstations; (3) the amount of furniture SSA plans to procure substantially exceeds its needs; (4) SSA officials did not provide supporting justification for the large amount of planned furniture procurements; (5) furniture acquisitions are authorized only when there is an increase in agency personnel or a need to avoid program inefficiency; and (6)

although specific furniture is needed to support SSA computer modernization, SSA has not clearly identified the nature and urgency of its planned procurement.

Recommendation To Agencies: The Secretary of Health and Human Services should immediately direct the Commissioner of Social Security to limit future contractual commitments of FY 1987 funds for the ADP furniture procurement, in accordance with the ADP hardware recommendations cited in the August 1986 report, to coincide with the terminals procured for a full pilot test of the proposed computer system. The Secretary of Health and Human Services should immediately direct the Commissioner of Social Security to delay the remaining planned FY 1987 furniture procurement until SSA thoroughly justifies the need for new furniture, in accordance with federal regulations. In conducting such an analysis, SSA should clearly identify those furniture acquisitions that are ADP-related and those that are not needed to support SSA computer modernization efforts. The Secretary of Health and Human Services should immediately direct the Commissioner of Social Security to thoroughly reexamine all activities associated with the furniture pilot program to reconsider the appropriateness of: (1) the furniture being justified and procured as ADP-related under the pilot program; and (2) the average workstation cost being based on furniture items that are not mandatory for ADP workstation requirements and that appear excessive in cost.

131251

ADP Procurement: Warner Amendment Has Not Reduced Defense's Acquisition Time. IMTEC-86-29; B-220195. July 31, 1986.

Released October 3, 1986. 9 pp. plus 4 appendices (60 pp.). **Report** to Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Charles A. Bowsher, Comptroller General.

Issue Area: Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of Defense.

Congressional Relevance: House Committee on Government Operations; *Rep.* Jack Brooks.

Authority: Automatic Data Processing Equipment Act (P.L. 89-306; 40 U.S.C. 759). 10 U.S.C. 2315.

Abstract: In response to a congressional request, GAO reviewed the Department of Defense's (DOD) use of the Warner Amendment, which exempted the procurement of certain categories of computer resources from the provisions of the Brooks Act, to determine: (1) the number of procurements and the extent of competition achieved under the amendment; and (2) whether DOD was taking less time to procure automated data processing (ADP) resources under the amendment.

Findings/Conclusions: GAO found that: (1) DOD has conducted 141 procurements under the amendment since its enactment in 1981; and (2) there was no significant difference between Warner Amendment and Brooks Act procurements in the aggregate percentage of competitive and noncompetitive acquisitions, procedures followed, and total time needed to complete procurements. GAO believes that, since the amendment's implementation has not reduced acquisition time for ADP procurement for critical military missions, the use of acquisition time does not provide a basis for justifying extension of the amendment to exempt all DOD ADP procurements from the Brooks Act requirements.

131252

Carrier Landing Systems: Replacement of the Navy's Automatic Landing System May Be Premature. NSIAD-86-214BR; B-223673. September 22, 1986.

Released October 2, 1986. 2 pp. plus 1 appendix (14 pp.). **Briefing Report** to Rep. Bill Chappell, Jr., Chairman, House Committee on

Appropriations: Defense Subcommittee; by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Navy.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; *Rep.* Bill Chappell, Jr.

Abstract: Pursuant to a congressional request, GAO reviewed the Navy's plan to replace the AN/SPN-42 automatic carrier landing system (ACLS) with the AN/SPN-46 ACLS. ACLS allows pilots to control aircraft during their final approach and landing aboard a carrier.

Findings/Conclusions: GAO found that: (1) the Navy has not been able to achieve its automatic landing goal of 70 percent for ACLS due to problems with aircraft-related subsystems; (2) the Navy does not expect the new ACLS alone to significantly improve automatic landing completion rates; (3) although the Navy does not have enough test data to determine the ACLS operational ability, mean time between failures, or mean time for repair, it plans to procure the first 3 of 25 systems in early fiscal year 1987; and (4) the Navy may have acted prematurely by procuring three more units before it successfully completed operational tests.

131256

[Comments on DOD Plan To Improve Technical Data Management]. IMTEC-86-14; B-220908. July 28, 1986. 2 pp. **Report** to Congress; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General). Refer to IMTEC-86-7, March 13, 1986, Accession Number 129954.

Issue Area: Research, Development, Acquisition, and Procurement: Improving the DOD Acquisition Process To Provide Weapons Systems in a More Timely, Efficient, Effective Manner (5701); Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101).

Contact: Information Management and Technology Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of Defense.

Congressional Relevance: Congress.

Authority: Defense Procurement Reform Act of 1984.

Abstract: As required by the Defense Procurement Reform Act of 1984, GAO evaluated the Secretary of Defense's plan to improve the Department of Defense's (DOD) technical data management system.

Findings/Conclusions: GAO found that the plan met the act's minimum requirements since it addressed procedures for: (1) indexing, storing, and updating items of technical data in a system; (2) developing a central index and locator system for technical data to the maximum practicable extent; and (3) ensuring that entitled parties have timely access to complete and accurate technical data. However, GAO believes that the plan did not adequately describe the scope and direction of the current DOD technical data improvement initiatives.

131257

Navy Supply Systems: Status of Two Projects for Improving Stock Point Operations. IMTEC-87-1FS; B-224720. October 9, 1986. 2 pp. plus 3 appendices (14 pp.). **Fact Sheet** to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Sub-

committee; by William S. Franklin, Associate Director, GAO Information Management and Technology Division.

Issue Area: Navy: Other Issue Area Work (5691); Information Management and Technology: Agencies' Acquisition or Development of Information Resources To Effectively and Economically Satisfy Mission Needs (7119).

Contact: Information Management and Technology Division.

Budget Function: Multiple Functions: Telecommunications and Radio Frequency Spectrum Use (Civilian-Related) (999.1).

Organization Concerned: Department of the Navy.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; *Rep.* Bill Chappell, Jr. .

Authority: DOD Directive 7920.1.

Abstract: Pursuant to a congressional request, GAO evaluated the Navy's Stock Point Logistic Integrated Communications Environment (SPLICE) project and Stock Point Automatic Data Processing Replacement (SPAR) project, providing information on: (1) the planning process for each project; (2) each project's progression through the various phases of the automated information system life-cycle management process; and (3) the status of each project's current cost and schedule as compared against original cost and schedule projections.

Findings/Conclusions: GAO reported that the Naval Data Automation Command identified many instances in which SPLICE and SPAR did not comply with Department of Defense's life-cycle management policies. GAO noted that Navy project officials approved the projects' advancement through life-cycle management development phases while noting shortcomings to be corrected during later phases. GAO also found that the plans for the two systems have changed since the creation of initial development plans for them, resulting in cost growth and schedule extensions. The estimated cost for the SPLICE project increased from \$83.5 million in January 1980 to \$256.6 million in September 1985 because of requirements changes and the addition of new sites. Similar changes in the SPAR project have contributed to an estimated cost of \$2.3 billion as of October 1985, more than double the March 1983 estimate of \$945 million.

131268

Supply Management: Improving Marine Corps Procedures for Phasing Out Equipment. NSIAD-87-8; B-224615. October 9, 1986. 2 pp. plus 2 appendices (9 pp.). *Report* to Maj. W.G. Carson, Jr., Commanding General, United States Marine Corps: Logistics Support Base, Albany, GA; by James D. Martin, Regional Manager, GAO Field Operations Division: Regional Office (Atlanta).

Issue Area: Navy: Other Issue Area Work (5691).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: United States Marine Corps: Logistics Support Base, Albany, GA.

Abstract: GAO reviewed the Marine Corps' procedures for planning and managing the phaseout of weapons systems and equipment, focusing on whether the Marine Corps Logistics Base (MCLB) in Albany, Georgia, was: (1) preparing adequate plans for items it was phasing out; (2) unnecessarily procuring or repairing phased-out items; and (3) coordinating phaseout plans with primary inventory control activities (PICA). GAO also examined the computer data logistics managers used to make procurement and repair decisions.

Findings/Conclusions: GAO found that: (1) the standard operating procedure (SOP) for preparing phaseout plans was inadequate; (2) logistics managers inadequately completed only a small percentage of the plans required for weapons systems and equipment; (3) MCLB was not providing PICA with sufficient information to compute requirements for some items being phased out, which could have caused PICA to buy unnecessary spare parts; (4) logistics managers had initiated unnecessary procurement and

repair actions totalling about \$1.8 million; (5) MCLB did not fully support 11 procurement or repair actions with current requirements data; and (6) computer data for some items contained errors. GAO also found that MCLB took corrective actions to: (1) revise SOP to require that phaseout plans also include asset-utilization plans; (2) assign responsibility for monitoring preparation of phaseout plans to two newly organized support branches; and (3) cancel the procurement and repair of items totalling about \$1.7 million. GAO believes that: (1) MCLB actions to ensure the preparation and adequacy of phaseout plans and to manually review the accuracy of computer data should reduce unnecessary procurement and repair of phased-out items; (2) if computer errors are corrected in the new standard supply system, logistics managers should have more reliable information for phasing out weapon systems and equipment; and (3) if MCLB provides PICA with copies of phaseout plans, they will have more specific information on the level of support required for items phasing out of the inventory.

131277

Drug Regulation: FDA's Computer Systems Need To Be Better Managed. IMTEC-86-32; B-223076. September 5, 1986.

Released October 9, 1986. 42 pp. plus 3 appendices (18 pp.). *Report* to Rep. Ted S. Weiss, Chairman, House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; by Daniel C. White, (for Warren G. Reed, Director), GAO Information Management and Technology Division. Refer to HRD-80-64, May 28, 1980, Accession Number 112450; HRD-82-16, November 23, 1981, Accession Number 117126; and HRD-82-37, March 8, 1982, Accession Number 117703.

Issue Area: Health Delivery and Quality of Care: Effectiveness of FDA in Monitoring the Marketplace, Detecting Violations, Ensuring Compliance, and Coordinating With Other Agencies (5205); Information Management and Technology: Income Security Systems (7114).

Contact: Information Management and Technology Division.

Budget Function: Health: Prevention and Control of Health Problems (551.2).

Organization Concerned: Food and Drug Administration; Department of Health and Human Services.

Congressional Relevance: House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; *Senate* Special Committee on Aging; *Rep.* Ted S. Weiss.

Authority: Paperwork Reduction Act of 1980. Food, Drug and Cosmetic Act. OMB Circular A-130. F.I.R.M.R. 201-20.003.

Abstract: In response to a congressional request, GAO reviewed the Food and Drug Administration's (FDA) management and use of drug information to determine whether its primary drug information systems were: (1) accurate and complete; and (2) useful to reviewers in facilitating the evaluation of new drug applications.

Findings/Conclusions: GAO found that, despite some improvement since 1983: (1) the three principal FDA drug information systems are inaccurate and one is incomplete; (2) these systems are not useful to most FDA drug reviewers because they are unreliable and do not meet user needs in facilitating the evaluation of new drug applications; and (3) these systems' inadequacies and other information management deficiencies may result in delays in identifying unsafe drugs that are already on the market and in the approval and marketing of new drugs that are unsafe, ineffective, or both. GAO believes that FDA difficulties with its drug information systems will continue because the agency has not effectively managed its information resources.

Recommendation To Agencies: The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to develop and

implement precise instructions for the receipt, processing, and input of adverse drug reaction (ADR) reports, particularly in the area of document control, to ensure that reports are entered into the system. The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to develop and implement specific criteria for the timely entry of new drug application status and assignment information into the New Drug Evaluation/Management Information System. The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to evaluate the Astro-IV System to determine its role in FDA, specifically to assess whether it is to be used in the drug review process or as an administrative tool supporting other programs. Only if the agency decides to use the system for drug reviews should it correct the system inaccuracies identified in this report. The agency should cease spending resources to upgrade the system's accessibility and utility for drug reviewers until this evaluation is completed. The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to monitor the reliability of data in all three systems by periodically testing data input procedures and system output. The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to implement standard drug terminology to enhance the integration of drug information systems. The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to identify and document reviewers' and managers' automation needs through a rational assessment and development process and develop systems that directly support the review and analysis of drug applications and the monitoring of approved drugs. As part of the assessment and development process, FDA should evaluate: (1) the existing systems and determine if it would be more cost-beneficial to enhance, replace, or scrap them; and (2) the use of up-to-date technology to enhance data base integrity and to solve paper-volume, handling, and storage problems. The Secretary of Health and Human Services, through the Assistant Secretary of Management and Budget, should direct the Commissioner, FDA, to prepare long-range automatic data processing (ADP) plans to assist in: (1) identifying the automated technology and information systems the Center for Drugs and Biologics needs to carry out its mission; and (2) justifying resulting budget requests.

131278

[*Comments on LSC Use of Appropriated Funds To Purchase Microcomputers*]. B-223852. September 9, 1986.

Released October 9, 1986. 2 pp. *Letter* to Sen. Warren Rudman, Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Legal Services Corporation; PC National Corp.

Congressional Relevance: *House* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *Senate* Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; *Rep.* Neal Smith; *Sen.* Warren Rudman.

Authority: Nonprofit Corporation Act (District of Columbia). U.C.C. 2-204. *Giant Food, Inc. v. Washington Coca-Cola Bottling Co., Inc.*, 332 A.2d 1 (Md. 1975). 42 U.S.C. 2996.

Abstract: In response to a congressional request, GAO investigated the Legal Services Corporation's (LSC) use of appropriated funds to purchase microcomputers, specifically whether correspondence between LSC and a vendor constituted a binding contract. GAO held that LSC: (1) was a nonprofit corporation authorized to enter into legally binding contracts with other parties; and

(2) entered into a binding contract when it issued a purchase order for the microcomputers.

131305

[*Protest of FCC Contract Award To Provide Public Direct Computer Access to Information on FCC Data Base*]. B-222635. October 8, 1986. 5 pp. *Decision* re: Spectrum Analysis & Frequency Engineering, Inc.; by Harry R. Van Cleve, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Spectrum Analysis & Frequency Engineering, Inc.; Federal Communications Commission; Spectrum Management Systems, Inc.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3551 et seq.). 4 C.F.R. 21.9(a). 65 Comp. Gen. 109.

Abstract: A firm protested a Federal Communications Commission (FCC) contract award to another firm for computer services, contending that: (1) FCC improperly awarded the contract to the awardee; and (2) its bid price was lower than the awardee's. The awardee and FCC contended that GAO had no jurisdiction over the protest, since it involved a nonappropriated fund contract, from which the government would derive no direct services or property benefits. GAO held that: (1) FCC improperly allowed the awardee to submit a bid price based on specifications other than those the solicitation required; (2) the protester's bid price was actually lower than the awardee's; (3) it had jurisdiction over cases involving procurements of property or services by a federal agency; (4) FCC should amend the solicitation to establish a common basis for evaluation, and permit the two bidders to modify their proposals; and (5) if the protester was the low offerer under the resolicitation, FCC should terminate the awardee's contract and make award to the protester. Accordingly, the protest was sustained.

131319

Tax Administration: Tip Income Reporting Can Be Increased. GGD-86-119; B-221405. September 30, 1986.

Released October 14, 1986. 32 pp. plus 5 appendices (21 pp.). *Report* to Sen. David H. Pryor; by William J. Anderson, Assistant Comptroller General, GAO General Government Division.

Issue Area: Tax Policy and Administration: Effectiveness of IRS' Use of Available Tax-Related Information and Compliance Tools To Reduce Major Pockets of Unreported Legal Source Income (4601).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: *House* Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; *House* Committee on Ways and Means; *Senate* Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; *Senate* Committee on Finance; *Joint* Committee on Taxation; *Sen.* David H. Pryor.

Authority: Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248; 26 U.S.C. 6053(c)). Social Security Amendments of 1965 (P.L. 89-97). Railroad Retirement Act of 1937. Railroad Retirement Tax Act. Internal Revenue Code (IRC). Deficit Reduction Act of 1984 (P.L. 98-369). P.L. 89-212.

Abstract: In response to a congressional request, GAO reviewed the Internal Revenue Service's (IRS) efforts to improve tip income reporting and the impact of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) tip income reporting requirements on both the food and beverage industry and tip income reporting. **Findings/Conclusions:** GAO found that: (1) of the four IRS regions it visited, two were more active and successful in pursuing

tip income nonreporting than the others; (2) tip income reporting has increased since the implementation of the new TEFRA reporting requirements; (3) food and beverage employers indicated that implementation of these new reporting requirements was not as costly as they originally projected; and (4) IRS districts used varying procedures in administering the TEFRA provision which allowed employers a rate reduction from the reporting of 8 percent of gross receipts, which could result in inequitable treatment of taxpayers.

Recommendation To Agencies: To enhance IRS efforts to improve compliance with the requirements for reporting tip income, the Commissioner of Internal Revenue should formulate and implement an overall strategy for identifying and reducing tip income nonreporting. In formulating this strategy, the Commissioner should, in conjunction with providing TEFRA tip income information to the regional and district offices: (1) identify and evaluate, for IRS-wide applicability, those detection techniques and tools which have been proven effective in conducting tip income reporting projects and communicate this information to all IRS regions and districts; and (2) design and implement an overview and evaluation process to monitor the progress of tip enforcement activities, identify potential problem areas, and devise the actions needed to deal with them. To reduce the inconsistencies in the rate reduction process, the Commissioner of Internal Revenue should: (1) establish uniform criteria and standard procedures for reviewing employers' requests for a reduction from the reporting of 8 percent of gross receipts as tip income; and (2) monitor the implementation of the review process to ensure a reasonably consistent IRS-wide approach.

131333

IRS Audit Coverage: Selection Procedures Same for Foreign-Owned and Other U.S. Corporations. GGD-87-2; B-220847. October 14, 1986. 39 pp. plus 5 appendices (24 pp.). *Report* to Sen. Bob Packwood, Chairman, Joint Committee on Taxation; Rep. Daniel Rostenkowski, Vice Chairman, Joint Committee on Taxation; by William J. Anderson, Assistant Comptroller General, GAO General Government Division. Refer to GGD-86-19, November 1, 1985, Accession Number 128542.

Issue Area: Tax Policy and Administration: Effectiveness of IRS in Ensuring That Individuals and Businesses Comply With the Tax Laws Governing International Transactions (4605).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: Joint Committee on Taxation; Rep. Daniel Rostenkowski; Sen. Bob Packwood.

Authority: Internal Revenue Code (IRC).

Abstract: In response to a congressional request, GAO examined Internal Revenue Service (IRS) enforcement activities with respect to foreign-owned U.S. corporations to: (1) identify and analyze IRS procedures for classifying income tax returns that foreign-owned U.S. corporations file and for selecting specific returns to audit; and (2) develop and analyze audit statistics comparing foreign-owned and domestically owned U.S. corporations.

Findings/Conclusions: GAO found that IRS procedures for classifying and selecting income tax returns neither single out nor exclude foreign-owned U.S. corporations. The main criterion for selection is the potential for an audit to significantly change the reported tax liability through adjustments in the taxpayer's income or denial of certain deductions or credits. Although some returns having international issues may be selected for audit through special compliance projects, U.S. parent corporations with tax haven subsidiaries are also given special emphasis. GAO also found that the differences in audit coverage percentages between foreign-owned and domestically owned U.S. corporations are not statistically different and are more due to sampling error, rather than bias

in IRS classification procedures. Based on size of total assets, category of industry, and country of foreign owner, IRS audited a comparatively higher percentage of domestically owned U.S. corporations in the higher total-assets levels. However, in some industries, IRS audited relatively more foreign-owned U.S. corporations, many involving leading-trade-partner countries.

131340

Fire Support System: Status of the Fire Support Systems' Development. NSIAD-86-212FS; B-222814. September 15, 1986.

Released October 15, 1986. 2 pp. plus 4 appendices (7 pp.). *Fact Sheet* to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Subcommittee; by Richard A. Davis, Associate Director, GAO National Security and International Affairs Division.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Army.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; Rep. Bill Chappell, Jr.

Abstract: Pursuant to a congressional request, GAO reviewed selected Army fire support command and control efforts, specifically to: (1) obtain the projected cost and completion date of the Advanced Field Artillery Tactical Data System's (AFATDS) concept evaluation phase contract; (2) identify any changes in contract scope and their impact on system capabilities; and (3) determine if the Light Field Artillery Data System (LFATDS) meets light division needs and requirements.

Findings/Conclusions: GAO found that: (1) the AFATDS contract cost was set at \$45.8 million, with the government's share capped at \$35.6 million; (2) although the October 1989 AFATDS initial operational capability date has not changed, interim milestone dates were delayed by 3 months; (3) the AFATDS contractor experienced problems in the integration of the Communication Control System's software; (4) although the Army reduced the AFATDS contract scope, it believes it can satisfactorily perform the concept evaluation; and (5) the Army decided not to procure LFATDS because of funding limitations.

131352

U.S. Government Securities: Questions About the Federal Reserve's Securities Transfer System. GGD-87-15BR; B-221597. October 20, 1986. 8 pp. plus 4 appendices (26 pp.). *Briefing Report* to Del. Walter E. Fauntroy, Chairman, House Committee on Banking, Finance and Urban Affairs: Domestic Monetary Policy Subcommittee; by Craig A. Simmons, Senior Associate Director, GAO General Government Division.

Issue Area: Financial Services and Markets: Risks Faced by Institutions and Market Members Resulting From Changes in the Regulatory and Economic Environment and How Regulators Deal With Them (4502).

Contact: General Government Division.

Budget Function: General Government: Central Fiscal Operations (803.0).

Organization Concerned: Federal Reserve System.

Congressional Relevance: House Committee on Banking, Finance and Urban Affairs: Domestic Monetary Policy Subcommittee; Del. Walter E. Fauntroy.

Abstract: In response to a congressional request, GAO examined the validity of comments received from primary dealers alleging that variations between the Federal Reserve System districts' oper-

ation of the securities transfer network created disadvantages for dealers in certain districts.

Findings/Conclusions: GAO found that the System: (1) has separate securities transfer systems; (2) is investigating depository institutions' needs for security transfer services; (3) accelerated the timetable for expanding access to the securities and, as of June 1986, implemented nationwide transfers of Federal Home Loan Mortgage Corporation and Federal National Mortgage Association mortgage-backed securities; (4) began stricter enforcement of its requirements for granting extensions to the securities transfer deadline; (5) is closing its book-entry security transfer system more promptly; (6) is considering applying a systemwide penalty to dealers who complete an original transaction after the deadline for original transactions; (7) is considering implementing nationwide dealer turnaround, in which dealers will have extra time at the end of the day to deliver securities to their ultimate customers; and (8) would not consider a standard opening time, since depository institutions neither desired it nor felt it was necessary.

131365

[Protest of NIH Rejection of Offer for Computer Tape Cartridges]. B-223951. October 20, 1986. 3 pp. *Decision* re: Memorex Corp.; by James W. Vickers, (for Robert M. Strong, Deputy Associate General Counsel), GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Memorex Corp.; Wabash DataTech Inc.; National Institutes of Health.

Authority: 4 C.F.R. 21.2(a)(2). F.A.R. 33.101. B-221661 (1986). B-224477 (1986).

Abstract: A firm protested the National Institutes of Health's (NIH) rejection of its bid for computer tape cartridges and subsequent nonmandatory Federal Supply Schedule contract with another firm. GAO noted that the protester's technical data deviated from the brand-name requirements in at least two areas and, therefore, NIH issued a purchase order to the other firm. GAO held that: (1) the protester untimely filed its protest more than 10 working days after NIH rejected the bid; and (2) an oral protest to a contracting agency did not constitute a protest. Accordingly, the protest was dismissed.

131366

[Protest of DLA Contract Award for Technical Analysis of Clock Error Data]. B-224394. October 17, 1986. 3 pp. *Decision* re: Ball Technical Products Group; by Harry R. Van Cleve, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Ball Technical Products Group; LinCom Corp.; Defense Communications Agency; Signatron; M/A COM Sigma Data, Inc.; University of Washington; Locus, Inc.; Pennsylvania State University.

Authority: 63 Comp. Gen. 585. B-213369 (1984).

Abstract: A firm protested a Defense Communications Agency (DCA) contract award for technical analysis of clock error data, contending that DCA did not give sufficient weight to price in making the award selection. GAO noted that: (1) the solicitation stated that cost would be less important than technical assessments, but DCA only considered the prices of the highly rated proposals; and (2) the protester submitted the low, acceptable proposal. GAO held that: (1) there was no justification for awarding the contract to an offerer proposing a 53-percent higher fixed price than the protester's; and (2) a contracting agency cannot downgrade a low fixed-price offerer by virtue of its low price. Accordingly, the protest was sustained.

131382

Inspectors General: Compliance With Professional Standards by the EPA Inspector General. AFMD-86-43; B-222715. September 30, 1986. 59 pp. plus 3 appendices (16 pp.). *Report* to John C. Martin, Inspector General, Environmental Protection Agency: Office of the Inspector General; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General). Refer to AFMD-86-41, September 30, 1986, Accession Number 131332; AFMD-85-57, August 12, 1985, Accession Number 127631; AFMD-84-13, October 21, 1983, Accession Number 123210; AFMD-84-78, September 26, 1984, Accession Number 125390; AFMD-86-20, December 5, 1985, Accession Number 128616; and AFMD-85-35, February 1985, Accession Number 126342.

Issue Area: Fraud Prevention and Audit Oversight: Effectiveness of Federal Inspectors General in Carrying Out Their Congressional Mandate (7603).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Internal Audit (998.3).

Organization Concerned: Environmental Protection Agency: Office of the Inspector General.

Congressional Relevance: House Committee on Appropriations: HUD-Independent Agencies Subcommittee; House Committee on Government Operations; Senate Committee on Appropriations: HUD-Independent Agencies Subcommittee; Senate Committee on Governmental Affairs.

Authority: Inspector General Act of 1978. Freedom of Information Act (5 U.S.C. 552). Privacy Act of 1974. Resource Conservation and Recovery Act of 1976. OMB Circular A-73.

Abstract: GAO reviewed the Environmental Protection Agency's (EPA) Office of Inspector General (OIG) to determine whether OIG: (1) audit functions complied with Comptroller General and President's Council on Integrity and Efficiency (PCIE) standards; and (2) investigation function satisfactorily complied with PCIE quality and professional standards.

Findings/Conclusions: GAO found that: (1) OIG satisfactorily complied with 20 of the 23 audit and investigation standards used in assessing OIG operations; and (2) OIG needs to take corrective action to bring it into satisfactory compliance with certain aspects of three standards in the areas of evaluating and reporting on internal control systems, gathering evidence to support audit report statements, and developing an annual investigation plan. While OIG did not comply with some audit and investigation standards, GAO did not identify any cases where there was cause to question OIG findings in audits and investigations reviewed. **Recommendation To Agencies:** To assist OIG in satisfactorily complying with certain aspects of the audit standards, the Inspector General (IG) should develop and implement policies and procedures clarifying the applicability of audit standards for desk audits. To assist OIG in satisfactorily complying with certain aspects of the audit standards, IG should require the use of OIG checklists to provide greater assurance that audit supervisors document and retain supervisory reviews of all work products. To assist OIG in satisfactorily complying with certain aspects of the audit standards, IG should develop and implement policies and procedures outlining when an identification and evaluation study of internal controls is required. To assist OIG in satisfactorily complying with certain aspects of the audit standards, IG should develop and implement policies and procedures requiring the reporting of the scope of internal control work. To assist OIG in satisfactorily complying with certain aspects of the audit standards, IG should develop and implement a quality-assurance mechanism, such as referencing, to help ensure the adequacy of evidence. To assist OIG in satisfactorily complying with certain aspects of the audit standards, IG should resolve the inconsistencies between OIG and EPA on public access to audit reports. To increase the discipline for sound financial management, enhance oversight, and help ensure financial integrity, IG should expand the current

financial program by performing additional audits which examine financial reports and the reliability of accounting systems which produce the reports. Eventually, more OIG audits should be undertaken with the objective of expressing an opinion on the accuracy and adequacy of EPA financial reports. To enhance its audit follow-up efforts, IG should develop and implement policies and procedures for tracking and ascertaining, on a systematic basis, the audit resolution of OIG recommendations. To enhance its audit follow-up efforts, IG should coordinate with agency follow-up officials to obtain feedback on the status of actions taken to implement OIG recommendations. To assist OIG in satisfactorily complying with certain aspects of the standards, IG should develop an annual investigation plan which specifies the goals, objectives, or tasks to be accomplished, and the accomplishments, benefits, or results to be derived from attaining the goals. IG should establish a system for cross-referencing investigation cases.

131392

Tactical Airlift: Air Force European Distribution System--Lessons Learned. NSIAD-87-4; B-203466. October 15, 1986. 43 pp. plus 3 appendices (29 pp.). *Report* to Caspar W. Weinberger, Secretary, Department of Defense; by David A. Littleton, (for Frank C. Conahan, Assistant Comptroller General), GAO National Security and International Affairs Division. Refer to NSIAD-86-164BR, July 16, 1986, Accession Number 130528.

Issue Area: Air Force: Efficiency and Effectiveness of Air Force Resource Management in Achieving Required Readiness and Sustainability To Optimize War-Fighting Capability (5404); Logistics: Adequacy of DOD Supply Policies and Initiatives To Ensure That DOD Reaches Its Stated Goals for Supply Support and Distribution System Cost Effectiveness (5902).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0):

Organization Concerned: Department of Defense; Department of the Air Force; Department of the Army.

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services.

Authority: DOD Directive 4500.43. A.F.R. 57-1. S. Rept. 99-176. H. Rept. 99-366.

Abstract: GAO reviewed the Air Force's European Distribution System (EDS), which the Air Force intended to ensure that critical assets would be available at specific European bases during wartime. GAO focused on: (1) system planning and status; (2) potential operational improvements; and (3) lessons to be applied to the development of similar systems in the future.

Findings/Conclusions: GAO found that: (1) the system will consist of an automated logistics control system, 3 warehouses, and 18 C-23A aircraft; and (2) in wartime, the system would serve about 100 bases. GAO also found that: (1) the Air Force did not thoroughly plan the system; (2) the system will not be able to serve all of Europe; (3) the C-23A aircraft is too small to carry some cargo, including certain aircraft engines; (4) the Air Force has not followed its inventory stocking criteria; (5) the Air Force might acquire excess storage space for the system; (6) the Air Force did not coordinate its need for the system with other services to permit its most effective use, even though a number of other military facilities are close to system facilities; (7) cost estimates for the system have increased from \$120 million to \$196 million; and (8) the Air Force simultaneously reprogrammed almost \$20 million for the system in increments small enough to escape congressional consent requirements.

Recommendation To Agencies: The Secretary of Defense should direct the Joint Chiefs of Staff and the Air Force to require their respective subordinate commands to complete EDS wartime, as well as peacetime, operating plans and integrate them into theater-

wide plans after fully assessing the system's: (1) potential to serve the high-priority needs of all potential U.S. and allied users; and (2) requirements and limitations related to its aircraft, its forward stocking criteria, and the size and location of its warehouses. The Secretary of Defense should direct the Secretary of the Air Force to thoroughly justify and properly plan other EDS-like systems considered in the future before proposing that funds for developing them be requested from Congress. The justification and planning of such systems should consider the needs of all potential users and be directed toward preventing the types of problems encountered by EDS.

131404

Information and Personnel Security: Data on Employees Affected by Federal Security Programs. NSIAD-86-189FS; B-215075. September 29, 1986.

Released October 27, 1986. 5 pp. plus 4 appendices (26 pp.). *Fact Sheet* to Rep. Jack Brooks, Chairman, House Committee on Government Operations; Rep. William D. Ford, Chairman, House Committee on Post Office and Civil Service; by Martin M. Ferber, Associate Director, GAO National Security and International Affairs Division. Refer to NSIAD-84-134, June 11, 1984, Accession Number 124420.

Issue Area: Manpower and Reserve Affairs: Other Issue Area Work (5891).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Government-Wide.

Congressional Relevance: *House* Committee on Post Office and Civil Service; *House* Committee on Government Operations; *Rep.* William D. Ford; *Rep.* Jack Brooks.

Authority: National Security Decision Directive 84. National Security Decision Directive 196.

Abstract: In response to a congressional request, GAO provided information concerning the federal government's policies on polygraph testing and prepublication review procedures.

Findings/Conclusions: GAO received responses from 41 agencies and found that: (1) an estimated 2.2 million federal and 1.4 million contractor employees held security clearances at the end of 1985, which was a decrease from 1984; (2) although the President suspended the review provision, employees still have to sign a lifetime prepublication review form before gaining access to sensitive compartmented information (SCI); (3) of the 138,245 current federal employees with SCI access, 125,088 were Department of Defense employees, and 1,332 were contractor employees; (4) while the number of employees involved in non-SCI special access programs declined slightly, the number of contractor employees more than doubled; (5) 10 agencies reported that, in 1984, they gave their employees and applicants for employment 15,428 polygraph examinations, while 8 agencies reported giving 18,213 such examinations in 1985; (6) the majority of the examinations occurred in connection with criminal or specific incident investigations; however, about 32 percent in 1984, and 35 percent in 1985, were for screening purposes only; and (7) 9 agencies reported having 165 unauthorized disclosures of classified information in 1985, 113 of which they did not report to the Department of Justice.

131434

[Protest of Commerce Rejection of Proposal for Accounting Software System]. B-224552. October 24, 1986. 2 pp. *Decision* re: Systems & Computer Technology Corp.; by Ronald Berger, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Systems & Computer Technology Corp.; Department of Commerce.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3553). 4 C.F.R. 21.1(d). B-223614.2 (1986). B-221331.2 (1986).
Abstract: A firm protested the Department of Commerce's rejection of its bid for an integrated accounting software system. GAO held that it would not consider the protest since the protester failed to provide a copy to Commerce within 1 day after filing with GAO. Accordingly, the protest was dismissed.

131456

Pipeline Safety: Actions Taken To Improve the Program. RCED-86-235FS; B-214352. September 30, 1986.

Released October 30, 1986. 15 pp. *Fact Sheet* to Rep. Bruce F. Vento; by Herbert R. McLure, Associate Director, GAO Resources, Community, and Economic Development Division. Refer to RCED-84-102, July 10, 1984, Accession Number 124689; CED-78-99, April 26, 1978, Accession Number 105904; and Testimony, April 16, 1985, Accession Number 126707.

Issue Area: Transportation: DOT Effectiveness in Ensuring the Safe Transportation of Passengers and Cargo (6601).

Contact: Resources, Community, and Economic Development Division.

Budget Function: Transportation (400.0).

Organization Concerned: Williams Pipeline Co.; Department of Transportation: Research and Special Programs Administration.

Congressional Relevance: Rep. Bruce F. Vento.

Authority: Natural Gas Pipeline Safety Act of 1968.

Abstract: In response to a congressional request, GAO: (1) provided information on what actions the Department of Transportation's Research and Special Programs Administration (RSPA) took in response to prior recommendations; (2) discussed problems with RSPA pipeline safety data systems; and (3) summarized the results of RSPA inspections of the pipeline contractor since 1980.

Findings/Conclusions: GAO found that: (1) the only recommendation that remains under review relates to redefining the federal role and responsibilities for ensuring safety of intrastate pipelines; (2) since state participation is voluntary, RSPA cannot require states to maintain an adequate inspection activity level, assume responsibility for additional intrastate pipelines, or correct deficiencies in state programs; (3) RSPA has initiated controls over data entry to improve its accuracy and is using a microcomputer to timely enter data into the system; and (4) of the 20 inspections RSPA conducted on the pipeline operator, 6 required no enforcement action, while 12 required notices of probable violation, of which 3 remained unresolved.

131458

Fire Support System: Army's Plans To Improve Its Fire Support Capabilities. NSIAD-86-115BR; B-222813. May 5, 1986. 3 pp. plus 1 appendix (28 pp.). *Briefing Report* to Rep. Bill Chappell, Jr.; by Frank C. Conahan, Director, GAO National Security and International Affairs Division.

Issue Area: Command, Control, Communications, and Intelligence: Provision of Credible, Cost-Effective Capabilities To Satisfy Mission Requirements Through Existing and Planned C3 Systems (6001).

Contact: National Security and International Affairs Division.
Budget Function: National Defense: Defense-Related Activities (054.0).

Organization Concerned: Department of the Army.

Congressional Relevance: Rep. Bill Chappell, Jr.

Abstract: In response to a congressional request, GAO evaluated the Army's plan to provide interim automated fire support capabilities for its light and heavy divisions.

Findings/Conclusions: GAO found that, in the early 1980's, the Army provided most heavy divisions and one light division with an automated artillery fire command and control (C2) system. The

Army began development of a new system with improved mobility and capability called Advanced Field Artillery Tactical Data System (AFATDS); however, most of the light divisions do not have an automated fire support C2 capability and AFATDS is not scheduled to be fielded before 1990. In determining the interim solution for light divisions, the Army must decide between low-cost and low-risk equipment with limited capability and a system which would provide greater capability at increased cost and fielding time. Although the Army did not plan to upgrade or replace the heavy divisions' capabilities until after the AFATDS is fielded, it funded an interim improvement program for some elements of heavy division equipment. If major problems occur in AFATDS development, the Army could improve fire support C2 with the use of the Light Field Artillery Tactical Data system for the heavy divisions but it would not fully meet heavy division requirements. GAO believes that Congress should: (1) ask the Army to fully explain the trade-offs between the lower cost equipment and the more capable AFATDS solution; and (2) consider reducing the Army fiscal year 1987 request for AFATDS or restrict the use of funds.

131469

Caribbean Basin Initiative: Need for More Reliable Data on Business Activity Resulting From the Initiative. NSIAD-86-201BR; B-223841. August 29, 1986.

Released September 15, 1986. 6 pp. plus 4 appendices (29 pp.).

Briefing Report to Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division. Refer to T-NSIAD-87-2, December 10, 1986, Accession Number 131759; and NSIAD-87-58FS, December 8, 1986, Accession Number 131807.

Issue Area: Foreign Economic Assistance: Effectiveness of Structure of U.S. Bilateral Economic Assistance Programs With Country and Regional Focuses To Accomplish International Objectives (6201).

Contact: National Security and International Affairs Division.

Budget Function: International Affairs: Foreign Economic and Financial Assistance (151.0).

Organization Concerned: Department of Commerce; Department of Commerce: International Trade Administration.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee; Rep. J.J. Pickle.

Authority: Caribbean Basin Economic Recovery Act (19 U.S.C. 2701).

Abstract: In response to a congressional request, GAO surveyed 285 new businesses in the Caribbean Basin region regarding their operations in Central America and the Caribbean, specifically: (1) how the Department of Commerce developed its list of businesses; (2) the data Commerce obtained on the businesses; and (3) the results of GAO conversations with some of the businesses.

Findings/Conclusions: GAO found that: (1) the Commerce list is not a reliable indicator of business investments made as a result of the Caribbean Basin Initiative (CBI) and, therefore, is useless in measuring the program's effectiveness; (2) the list lacked information on businesses' addresses, phone numbers, and commencement of operation dates; (3) publicized information on successful ventures could inform and encourage potential investors; (4) Commerce's data should differentiate among proposed and actual investments, new firms opened and expanded due to CBI trade provisions, and new business activities indirectly related to CBI, to lessen the risk of misinterpreted or misrepresented information; (5) some firms on the list were not related to CBI trade provisions; and (6) 37 of the 106 firms contacted said CBI had greatly influenced their decisions to establish operations in the Caribbean Basin, while 39 said CBI had not been a factor in their decisions.

Recommendation To Agencies: The Secretary of Commerce should ensure that the planned 1986 survey of CBI-related business activity develops reliable data. At a minimum, the data should be: (1) screened to avoid double-counting of firms and to exclude firms that have no relationship to CBI; (2) verified to ensure completeness and accuracy; and (3) analyzed to determine each business' operational status and relationship to CBI.

131477

[*Protest of Navy Rejection of Low Bid for Software Support Services*]. B-224466. October 31, 1986. 6 pp. *Decision* re: SMC Information Systems; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: SMC Information Systems; Orkand Corp.; Department of the Navy.

Authority: 55 Comp. Gen. 488. 58 Comp. Gen. 724. F.A.R. 14.404-2(f). B-216989 (1985). B-222154 (1986). B-220228 (1985). B-220976 (1986). B-215775 (1985). B-221353 (1986).

Abstract: A firm protested the Navy's rejection of its bid as nonresponsive and contract award to the second low bidder under a solicitation for automatic data processing software support services, contending that its bid was responsive to all of the solicitation's requirements. The Navy rejected the protester's bid because it included: (1) a not-separately-priced (NSP) notation for two labor categories; and (2) mathematically unbalanced prices. GAO held that: (1) the Navy improperly rejected the protester's bid as nonresponsive since the NSP notation showed the protester's intent to furnish labor at no charge to the Navy; (2) the protester's bid was materially balanced since its evaluated costs were accurate; (3) there was no regulation requiring the government to reject an excessively low bid; and (4) the Navy could not apply a cost-realism analysis with fixed-price contracts. Accordingly, the protest was sustained. GAO recommended that the Navy terminate the contract and award it to the protester, if otherwise appropriate.

131487

[*Protest of DSS Contract Award for Software Support Services*]. B-224166. October 29, 1986. 4 pp. *Decision* re: System Automation Corp.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: System Automation Corp.; Department of the Army: Defense Supply Service; Delta Research Corp.; General Services Administration.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 759). Competition in Contracting Act of 1984 (31 U.S.C. 3552). 4 C.F.R. 21.2(a)(2). 4 C.F.R. 21.2(c). 4 C.F.R. 21.3(f)(1). GSBICA 8204-P. Electronic Data Systems Federal Corp. v. General Services Administration Board of Contract Appeals, 792 F.2d 1569 (Fed. Cir. 1986). B-223158.2 (1986). B-222572 (1986). B-220517.2 (1985). B-220000.3 (1986). B-219657 (1985).

Abstract: A firm protested a Defense Supply Service (DSS) contract award to another firm for computer software support services. GAO noted that: (1) a U.S. Circuit Court of Appeals reversed a General Services Administration Board of Contract Appeals (GSBCA) decision that sustained the protest for lack of jurisdiction; and (2) the protester subsequently filed its protest with GAO. The protester contended that GAO should consider its protest under the significant issue or good cause exception, even if its protest was untimely. The awardee and DSS contended that GAO should dismiss the protest since the protester filed it more than 10 working days after it knew its basis of protest. GAO held that: (1) the protest was untimely filed; (2) the protester could not use its initial filing with GSBCA as a means to file an untimely protest with GAO; (3) the protester's case was unlike the other case in that the protester chose to present its case to GSBCA because of its availability as a protest forum; (4) the significant

issue exception did not apply since the protest did not raise an issue of widespread interest to the procurement community; (5) the good cause exception did not apply since there was no compelling reason beyond the protester's control that prevented it from filing a timely protest; and (5) it would not consider the protest since the matter involved was the subject of litigation before a court of competent jurisdiction. Accordingly, the protest was dismissed.

131516

[*Protest of Army Rejection of Proposal for Electronic Information Delivery Systems*]. B-224373. October 30, 1986. 9 pp. *Decision* re: Aquila Technologies Group, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Aquila Technologies Group, Inc.; Department of the Army: U.S. Army Communications-Electronics Command.

Authority: Automatic Data Processing Equipment Act (40 U.S.C. 754 et seq.). Competition in Contracting Act of 1984 (31 U.S.C. 3552 et seq.). 4 C.F.R. 21.2(a)(2). 4 C.F.R. 21.0(a). 65 Comp. Gen. 258. 64 Comp. Gen. 577. 59 Comp. Gen. 298. Electronic Data Systems Federal Corp. v. General Services Administration Board of Contract Appeals, 792 F.2d 1569 (Fed. Cir. 1986). F.I.R.M.R. 201-2.001. H.R. 738 (99th Cong.). B-181336 (1974). B-220142 (1985). B-208574 (1983). 10 U.S.C. 2315.

Abstract: A firm protested the Army's rejection of its bid for computer-based audio-visual equipment, contending that the Army failed to obtain a required delegation of procurement authority (DPA) from the General Services Administration (GSA). The Army contended that: (1) the Office of Management and Budget, and not GAO, had authority to resolve issues regarding a DPA; and (2) the protester did not have the right to pursue a DPA argument in court. GAO held that: (1) it was authorized to review cases involving procurement statutes or regulations; (2) the Army did not need a DPA for the contract since the equipment was not general-purpose automatic data processing equipment; (3) the protester was an interested party since the contract award would affect its economic interests; and (4) the Army reasonably determined that the protester's proposal was significantly deficient since it failed to address certain specification restrictions, merely reiterated the solicitation requirements, and required extensive redesign to meet the specifications. Accordingly, the protest was denied.

131580

Procurement: *Limited Data on DOD's Parts Breakout Program.*

NSIAD-87-16BR; B-214275. October 10, 1986.

Released November 10, 1986. 6 pp. plus 3 appendices (31 pp.). *Briefing Report* to Sen. Dale L. Bumpers, Ranking Minority Member, Senate Committee on Small Business; Sen. Lowell P. Weicker, Chairman, Senate Committee on Small Business; by Paul F. Math, Associate Director, GAO National Security and International Affairs Division. Refer to NSIAD-84-138, June 19, 1984, Accession Number 124493.

Issue Area: Research, Development, Acquisition, and Procurement: Ensuring Effective and Efficient Spending of Public Funds Through DOD Contracting Policies, Procedures, and Practices (5704).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of Defense.

Congressional Relevance: Senate Committee on Small Business; Sen. Dale L. Bumpers; Sen. Lowell P. Weicker.

Abstract: In response to a congressional request, GAO provided information on the Department of Defense's (DOD) Replenishment Parts Breakout Program.

Findings/Conclusions: GAO concluded that DOD should: (1) consider including a coding system in its revised regulations to differentiate between parts purchased from the physical producer and parts purchased from a design control activity that does not physically produce the part; (2) consider including in its revised breakout regulations uniform instructions for preparing breakout reports and reported savings and costs; and (3) consider including in its revised breakout regulations instructions for the reporting of the number of parts screened in addition to the number of parts purchased to enable users of breakout data to determine how many parts were screened in the fiscal year (FY) in addition to the number of parts purchased that may have been screened in prior years. GAO found that: (1) the Navy estimated that the cost of the program was \$25.6 million in FY 1984 and \$46.8 million in FY 1985; (2) the Defense Logistics Agency estimated that the cost of the program was \$700,000 in FY 1984 and \$1.5 million in FY 1985; and (3) DOD, the Army, and the Air Force did not have estimates for the program.

131582

ADP Acquisition: *SEC Needs To Resolve Key Issues Before Proceeding With Its EDGAR System.* IMTEC-87-2; B-222177. October 9, 1986. Released November 10, 1986. 47 pp. plus 2 appendices (29 pp.). Report to Rep. John D. Dingell, Chairman, House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to CED-77-70, May 6, 1977, Accession Number 102135; and Testimony, March 14, 1985, Accession Number 126441.

Issue Area: Information Management and Technology: Agencies' Acquisition or Development of Information Resources To Effectively and Economically Satisfy Mission Needs (7119); Financial Services and Markets: Other Issue Area Work (4591).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1).

Organization Concerned: Securities and Exchange Commission.

Congressional Relevance: House Committee on Government Operations: Government Information, Justice, and Agriculture Subcommittee; House Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; House Committee on Energy and Commerce; House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; Senate Committee on Appropriations: Commerce, Justice, State, the Judiciary, and Related Agencies Subcommittee; Senate Committee on Banking, Housing and Urban Affairs: Securities Subcommittee; Congress; Rep. John D. Dingell.

Authority: Securities Act of 1933 (15 U.S.C. 77f(d)). Securities Exchange Act of 1934. Public Utility Holding Company Act of 1935. Investment Company Act of 1940. Investment Advisers Act of 1940. Freedom of Information Act (5 U.S.C. 552). 61 Comp. Gen. 285. National Ass'n of Broadcasters v. Federal Communications Commission, 554 F.2d 1118 (D.C. Cir. 1976). H. Rept. 99-560. OMB Circular A-130. OMB Circular A-25. 31 U.S.C. 9701.

Abstract: In response to a congressional request, GAO evaluated the Securities and Exchange Commission's (SEC) Electronic Data Gathering, Analysis and Retrieval System (EDGAR) to determine whether SEC is ready to proceed with acquisition of an operational system.

Findings/Conclusions: Federal securities laws require companies to file an annual report that provides a comprehensive overview of the state of its business. EDGAR is designed to automate the filing, processing, and dissemination of these documents. Although SEC initiated a rulemaking process to obtain public comments on the proposed reporting requirements for filers, it will not complete the process until 1987, and will not know the extent of filer opposition to and exemption from the requirements. SEC intends to recover the costs of developing and operating the receipt portion of the system from user fees. Federal law limits fees for furnishing

information to no more than the cost of providing the information plus a reasonable contractor profit. GAO believes that SEC should not include its costs in fees to public users, but should finance them through appropriated funds. Financing through user fees would bypass intended congressional oversight and control. The SEC analysis did not include accurate hardware or software development estimates for expanding EDGAR to the operational system environment. In addition, SEC did not base its estimates of the quantitative benefits on economically feasible assumptions and did not demonstrate that the benefits outweigh the estimated costs. Although SEC believes that sufficient qualitative benefits will accrue to filers, investors, and itself, it did not describe how the benefits would accrue. GAO questions the advisability of proceeding with the implementation without the benefit of better cost estimates and benefits.

Recommendation To Congress: Congress should satisfy itself that SEC has adequately responded to the issues raised in this report before providing funding for the operational EDGAR system.

Recommendation To Agencies: The Chairman, SEC, should not award a contract for the operational EDGAR system until the impact of potential filer exemptions from and opposition to proposed electronic filing requirements has been fully assessed and considered in defining the system. The Chairman, SEC, should not award a contract for the operational EDGAR system until the financing approach for the operational system has been resolved with Congress to provide appropriate funding for SEC internal processing requirements. The Chairman, SEC, should not award a contract for the operational EDGAR system until a comprehensive cost/benefit analysis that better estimates the total costs of the internal system and its quantitative benefits and adequately describes the qualitative benefits of EDGAR has been completed.

131591

Tax Administration: *How IRS Ensures That Others Adequately Safeguard Tax Data.* GGD-87-13; B-223802. November 14, 1986. 9 pp. plus 2 appendices (2 pp.). Report to Lawrence B. Gibbs, Commissioner, Internal Revenue Service; by Johnny C. Finch, Senior Associate Director, GAO General Government Division.

Issue Area: Tax Policy and Administration: Other Issue Area Work (4691).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Authority: Internal Revenue Code (IRC). Debt Collection Act of 1982. Deficit Reduction Act of 1984. Tax Reform Act of 1976.

Abstract: GAO analyzed the Internal Revenue Service's (IRS) policies and procedures for safeguarding federal tax information it discloses to federal, state, and local government agencies.

Findings/Conclusions: GAO noted that: (1) the Tax Reform Act of 1976 required that agencies receiving tax information from IRS establish appropriate safeguards to protect the information's confidentiality; (2) the act also authorized IRS to approve and periodically review those safeguards; and (3) IRS has developed security guidelines and has implemented a Safeguard Review Program to monitor and evaluate the application of those guidelines by agencies having federal tax data in their possession. GAO believes that the guidelines and review program, taken together, provide a reasonable framework for ensuring that agencies receiving tax data maintain adequate safeguards.

131602

Data Communications: *Thorough Testing and Workload Analyses Needed for IRS Processors.* IMTEC-87-3BR; B-224135. October 14, 1986.

Released November 13, 1986. 4 pp. plus 6 appendices (62 pp.). *Briefing Report* to Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to Testimony, February 6, 1987, Accession Number 132109; and IMTEC-87-5BR, November 3, 1986, Accession Number 131685.

Issue Area: Tax Policy and Administration: Effectiveness of IRS' Major Automated Systems in Supporting the Tax Administration Program and Related Activities (4607); Information Management and Technology: Agencies' Acquisition or Development of Information Resources To Effectively and Economically Satisfy Mission Needs (7119).

Contact: Information Management and Technology Division.
Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service; Sysorex Information Systems, Inc.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee; Senate Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; Rep. J.J. Pickle.

Abstract: In response to a congressional request, GAO: (1) investigated the performance of the Internal Revenue Service's (IRS) existing communications processors; and (2) evaluated the soundness of the planned replacement of those processors.

Findings/Conclusions: GAO found that: (1) existing communications processors have experienced reliability and capacity problems, but their performance had no significant adverse effect on the 1986 tax filing season; (2) a significant delay in the replacement processor installation schedule or an increase in work load will increase the chances that the existing processors will experience reliability and capacity problems; (3) replacement processors are both reliable and capable of handling the current IRS work load, but they may not be able to meet long-term IRS needs; (4) the replacement communications software is not fully developed and original IRS projections of the future work load are outdated; and (5) the IRS plan to install the new system at its larger service centers during the 1987 tax filing season increases the risk of serious disruption of processing tax returns and refunds to taxpayers if problems occur with the new equipment or software. GAO believes that all of the hardware and software should be thoroughly tested prior to nationwide service center installations.

Recommendation To Agencies: In view of the House Committee on Ways and Means, Subcommittee on Oversight's long-standing interest in this area, and the importance of IRS computers to its operations and the impact that its planned installation of communications processors could have on the 1987 tax filing season and related processing, the Commissioner of Internal Revenue should report to the Subcommittee any significant deviations or delays in IRS installation testing plans that could alter the implementation of planned testing safeguards or reduce the chances of all processors being operational by December 1987. The report should also include actions that IRS plans to take to alleviate the situation. In view of the Subcommittee's long-standing interest in this area, and the importance of IRS computers to its operations and the impact that its planned installation of communications processors could have on the 1987 tax filing season and related processing, the Commissioner of Internal Revenue should establish formal contingency plans at each IRS service center to provide reasonable continuity of data processing support should events occur that prohibit the timely installation of replacement processors or cause the existing processors to experience capacity or reliability problems. In view of the Subcommittee's long-standing interest in this area, and the importance of IRS computers to its operations and the impact that its planned installation of communications processors could have on the 1987 tax filing season and related processing, the Commissioner of Internal Revenue should update existing and future work load projections and monitor the performance of

the communications processors and supporting mainframes to ensure that these computing resources can fulfill the IRS mission. Such updates and performance monitoring should be conducted regularly throughout the life of the systems.

131621

[Protest of FAA Cancellation of Solicitation for Graphics Display System]. B-224160, B-224161. November 13, 1986. 3 pp. *Decision* re: Alden Electronics, Inc.; by John F. Mitchell, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Alden Electronics, Inc.; Federal Aviation Administration.

Authority: 65 Comp. Gen. 222. F.A.R. 14.404-1. B-213885 (1984). B-222425.3 (1986).

Abstract: A firm protested the Federal Aviation Administration's (FAA) cancellation after bid opening of a solicitation for a graphics display system and the addition of the cancelled items to another solicitation, contending that: (1) FAA improperly cancelled the solicitation to seek a more favorable price; and (2) the cancellation resulted in a prohibited auction. The protester also claimed reimbursement for its bid and protest preparation costs. GAO held that FAA did not materially harm the protester, which was also the low bidder under the new solicitation, since the rescission did not have an appreciable effect on the protester's price. Accordingly, the protest and claim were denied.

131622

[Protest of Forest Service's Actions in Telecommunications Equipment Acquisition]. B-225424. November 14, 1986. 2 pp. *Decision* re: Ponderosa Telephone Co.; by John G. Brosnan, (for Ronald Berger, Deputy Associate General Counsel), GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Ponderosa Telephone Co.; Forest Service.

Authority: 4 C.F.R. 21.1(a). OMB Circular A-76. B-222731 (1986). B-222804.2 (1986). B-218180.2 (1985).

Abstract: A firm protested past, present, and future Forest Service actions in acquiring equipment for a telecommunications system, contending that the Service's system would duplicate a portion of the protester's service area without regard to a government policy of economically utilizing commercial sources to provide products and services. GAO held that it would not review the contention concerning the Service's: (1) plan to develop a system in-house since that was a matter of executive branch policy; and (2) unspecified actions to establish an allegedly duplicative system since it would consider only timely protests involving specific procurements. Accordingly, the protest was dismissed.

131624

Navy Supply: Intermediate Inventories Can Be Reduced. NSIAD-87-19; B-224708. October 28, 1986. 25 pp. plus 1 appendix (8 pp.). *Report* to John F. Lehman, Secretary, Department of the Navy; by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division.

Issue Area: Navy: Navy Planning and Management of Logistics Functions To Maximize Fleet Capabilities (5602).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Navy.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; House Committee on Armed Serv-

ices; *Senate Committee on Appropriations: Defense Subcommittee; Senate Committee on Armed Services.*

Abstract: GAO provided information on the Navy's management of intermediate inventories, specifically whether the Navy needed these inventories for prompt response to customer demands.

Findings/Conclusions: GAO noted that, at the end of fiscal year 1985, the Navy maintained intermediate inventories of consumable material in the United States worth an estimated \$729 million. GAO found that the Navy could substantially reduce total inventories without increasing supply response times by: (1) eliminating intermediate inventories that duplicate wholesale and consumer inventories; and (2) using average rather than maximum inventory levels to compute intermediate inventory requirements. GAO also found that the Navy could reduce supply response times without increasing inventories by: (1) exerting more control over the requisition priority system; and (2) improving systems for reviewing and processing requisitions and updating inventory records.

Recommendation To Agencies: The Secretary of the Navy should direct the Commander, Naval Supply Systems Command (NAVSUP), to eliminate intermediate inventories that are collocated with wholesale inventories. The Secretary of the Navy should direct the Commander, NAVSUP, to eliminate intermediate inventories maintained for single customers that stock the same items in their consumer inventories. The Secretary of the Navy should direct the Commander, NAVSUP, to base intermediate inventory requirements on average funded investment levels instead of on maximum inventory levels. The Secretary of the Navy should direct the Commander, NAVSUP, to take steps to ensure that consumer activities and inventory stock points: (1) comply with Navy instructions on assigning high priority requisitions; (2) determine the reasons why some activities substantially exceed percentage guidelines set by the Navy; and (3) take appropriate actions to curb abuses of the issue priority system. The Secretary of the Navy should direct the Commander, NAVSUP, to require Navy activities to comply with the NAVSUP Publication 437 requirement that they report the date material receipts are posted to inventory records and the date they actually receive the material. Using this data, as well as other requisition processing data, the Commander, NAVSUP, should identify activities that exceed Defense time standards, ascertain the reasons for delays, and correct the causes of these delays.

131636

[*Protest of GSA Rejection of Proposal for Information Resources Management Planning Support Services*]. B-223994. November 18, 1986. 4 pp. *Decision* re: GLH, Inc.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: GLH, Inc.; General Services Administration.

Authority: 4 C.F.R. 21.2(a)(1). OMB Circular A-130. B-215303.5 (1985).

Abstract: A firm protested the General Services Administration's (GSA) rejection of its proposal under a solicitation for computer planning support services, contending that: (1) GSA erroneously determined that it did not meet a corporate experience requirement; or (2) alternatively, the solicitation was ambiguous. GAO held that: (1) GSA reasonably determined that the protester did not have adequate experience with major information system projects; and (2) the protester untimely filed the portion of its protest concerning the allegedly ambiguous solicitation specifications. Accordingly, the protest was denied in part and dismissed in part.

131647

[*Automated Operations, Maintenance and Facility Management*]. November 13, 1986. 25 pp. *Speech* before the National Academy

of Sciences: Building Research Advisory Board; by Ronald L. King, Group Director, GAO General Government Division.

Contact: General Government Division.

Abstract: GAO discussed automated building operations and maintenance and facility management, specifically: (1) the definition of facility management; (2) the facility manager's information resource needs; (3) some of the current developments in the area; and (4) what still needs to be done. GAO noted that: (1) facility management involves cost containment and reduction, the management of assets, and the use of facilities as tools of the organization; (2) the facility manager needs information to manage his organization's facility assets, evaluate facility performance and cost effectiveness, ensure that the organization's needs are met effectively, efficiently, and economically, and adjust existing and future facilities to improve performance and responsiveness; (3) the facility manager now has computer-aided tools to assist him in master planning, space planning, space management, automated inventory systems, and voice-activated data entry systems for building inspectors' use; and (4) there still remains a need to integrate programs and data bases, solve interface problems, and clearly define the facility manager's and top management's facility information needs and data requirements.

131657

[*Protest of HHS Contract Award for Data Tape Storage Space*]. B-223937, B-223937.2. November 20, 1986. 3 pp. *Decision* re: DataVault Corp.; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: DataVault Corp.; Data Base Corp.; Department of Health and Human Services.

Authority: B-221463 (1986). B-211645 (1984). B-221817 (1986).

Abstract: A firm protested a Department of Health and Human Services (HHS) contract award for data tape storage space, contending that: (1) the awardee's proposal did not comply with certain mandatory solicitation requirements; and (2) HHS should have awarded it the contract on the basis that it was the only acceptable offerer. The protester also claimed reimbursement for its proposal and protest preparation costs. GAO held that, although HHS relaxed the solicitation requirements and did not issue an amendment outlining the relaxed requirements, the protester was not prejudiced by the action. Accordingly, the protest and claim were dismissed.

131673

[*Integrity Act: Treasury's Annual Reporting Needs Improvement*]. GGD-87-16; B-216946. November 26, 1986. 25 pp. plus 1 appendix (7 pp.). *Report* to James A. Baker, III, Secretary, Department of the Treasury; by William J. Anderson, Assistant Comptroller General, GAO General Government Division. Refer to AFMD-86-14, December 23, 1985, Accession Number 128794; and IMTEC-86-10, March 27, 1986, Accession Number 129434.

Issue Area: Internal Control and Financial Management System Audits: Effectiveness of Federal Agencies in Implementing the Federal Managers' Financial Integrity Act (7401).

Contact: General Government Division.

Budget Function: General Government: Executive Direction and Management (802.0).

Organization Concerned: Department of the Treasury.

Congressional Relevance: *House Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; House Committee on Government Operations; Senate Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; Senate Committee on Governmental Affairs.*

Authority: Federal Managers' Financial Integrity Act of 1982 (P.L. 97-258). H. Rept. 99-744. OMB Circular A-71, Transmittal Memo No. 1. OMB Circular A-130.

Abstract: GAO reported on the Department of the Treasury's report on its internal controls under the Federal Managers' Financial Integrity Act of 1982 (FIA).

Findings/Conclusions: GAO believes that Treasury's report inaccurately portrayed the adequacy of its controls, because: (1) its fiscal year 1985 report stated that, except for material weaknesses in tax processing and automated operations, its internal control systems, as a whole, provided reasonable assurance that internal control objectives were achieved; and (2) the report's lack of specificity and completeness obscured the seriousness of existing weaknesses. GAO disagreed with Treasury's overall reasonable assurance conclusion because of internal control weaknesses in the Internal Revenue Service and the Financial Management Service, and in two departmentwide functions, automated data processing and personal property management.

Recommendation To Agencies: When preparing Treasury's next FIA report, the Secretary of the Treasury should give greater consideration to the serious internal control issues in bureau reports, including bureau conclusions that their internal control systems do not provide reasonable assurance that FIA objectives are met. When preparing Treasury's next FIA report, the Secretary of the Treasury should report all previously identified material weaknesses in the annual FIA report as material until they are substantially corrected. When preparing Treasury's next FIA report, the Secretary of the Treasury should more specifically describe material weaknesses and the plans and schedules for correcting them.

131683

Information System: Status of the Continental Army Management Information System. NSIAD-87-23BR; B-224909. October 24, 1986.

Released November 24, 1986. 4 pp. plus 4 appendices (6 pp.). **Briefing Report** to Rep. Bill Chappell, Jr., Chairman, House Committee on Appropriations: Defense Subcommittee; by Richard A. Davis, Associate Director, GAO National Security and International Affairs Division.

Issue Area: Command, Control, Communications, and Intelligence: Other Issue Area Work (6091).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Army.

Congressional Relevance: House Committee on Appropriations: Defense Subcommittee; Rep. Bill Chappell, Jr.

Abstract: Pursuant to a congressional request, GAO provided information on: (1) the background of the Continental Army Management Information System (CAMIS) and the Developmental Army Readiness and Mobilization System (DARMS); and (2) the management and funding issues facing the Reserve Component Automation (RCA) program, which replaced CAMIS and DARMS.

Findings/Conclusions: The Army began CAMIS in 1979 and intended it to automate the mobilization management functions of the Army reserve component. The Army developed DARMS in 1982 to provide limited basic automation capabilities to support mobilization and to validate CAMIS requirements. In 1985, the Army: (1) suspended the acquisition of CAMIS and directed that the program be restructured; and (2) changed the DARMS status from developmental to operational to permit use of its limited automation capabilities until development of a new system. In 1986, the Army restructured CAMIS and renamed it RCA. GAO found that the Army needs to resolve some RCA management and funding issues, including: (1) the review and approval of the Mobilization Command and Control Standard Army Multi-Com-

mand Management Information System's (MOB C2) need, concept, funding, definition, and design; (2) the implementation of the MOB C2 extension, and the Standard Army Network interfaces; (3) the necessity for approval of MOB C2 by December 1986 to ensure that funding is available to develop the software; (4) the lack of fiscal year (FY) 1987 funding for the MOB C2 extension and the unit administration; (5) the unbudgeted amount of \$4.6 million for RCA for FY 1987; and (6) the need for the reprogramming of other Army funds to ensure the progress of RCA in FY 1987.

131685

Computer Capacity: IRS Must Better Estimate Its Computer Resource Needs. IMTEC-87-5BR; B-224135. November 3, 1986.

Released November 14, 1986. 4 pp. plus 6 appendices (48 pp.). **Briefing Report** to Rep. J.J. Pickle, Chairman, House Committee on Ways and Means: Oversight Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to IMTEC-87-3BR, October 14, 1986, Accession Number 131602; and Testimony, February 6, 1987, Accession Number 132109.

Issue Area: Tax Policy and Administration: Effectiveness of IRS' Major Automated Systems in Supporting the Tax Administration Program and Related Activities (4607); Information Management and Technology: Agencies' Acquisition or Development of Information Resources To Effectively and Economically Satisfy Mission Needs (7119).

Contact: Information Management and Technology Division.
Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service.

Congressional Relevance: House Committee on Ways and Means: Oversight Subcommittee; Rep. J.J. Pickle.

Authority: F.I.R.M.R. 201-20. F.I.R.M.R. 201-30.

Abstract: Pursuant to a congressional request, GAO: (1) determined the status and progress of the Internal Revenue Service's (IRS) Capacity Enhancement for the Processing System (CEPS) procurement; and (2) analyzed the need for and timing of CEPS, which IRS designed to upgrade or replace its large mainframe computers.

Findings/Conclusions: IRS believed that, with CEPS, its existing mainframe computers would have sufficient capacity to process taxpayer information and update computer files beyond 1989. IRS later decided to postpone upgrading and identified a series of initiatives which it felt would extend the existing mainframe computers' usefulness. GAO found that the Department of the Treasury endorsed the IRS decision to abandon CEPS in favor of: (1) adopting the initiatives; and (2) combining the procurement strategy of CEPS with the planned Tax System Redesign (TSR). GAO believes that: (1) the existing mainframes will have the capacity to handle IRS tax processing work loads through at least mid-1991, assuming that no large unexpected increase in work loads occurs and IRS effectively carries out its planned initiatives; (2) the IRS initiative to constrain annual work-load growth to 8 or 10 percent could be difficult to achieve because IRS plans to install new equipment and introduce new on-line applications that could increase demand for tax account information; and (3) if IRS does not successfully implement its initiatives, it could experience capacity problems at its larger service centers as early as mid-1988. GAO also believes that: (1) without a work-load analysis and a continuing analysis of current system utilization, IRS will not have adequate assurance that its initiatives are working and could unexpectedly find itself short of computer capacity when it implements TSR; and (2) such an unexpected shortage could have a devastating impact on operations, as was evidenced in the 1985 tax filing year.

Recommendation To Agencies: Because of the importance of the mainframe computers to IRS' ability to accomplish its mission and the need for continued improvement in its investment decisions on these critical computer resources, the Commissioner of Internal Revenue should develop and maintain comprehensive work load data for current and planned automatic data processing (ADP) requirements. Because of the importance of the mainframe computers to IRS' ability to accomplish its mission and the need for continued improvement in its investment decisions on these critical computer resources, the Commissioner of Internal Revenue should monitor the performance of the installed mainframe computers to provide a baseline for determining whether the initiatives actually extend the useful life of the existing mainframes and for evaluating alternatives for meeting future ADP requirements. Because of the importance of the mainframe computers to IRS' ability to accomplish its mission and the need for continued improvement in its investment decisions on these critical computer resources, the Commissioner of Internal Revenue should analyze the impact of the various work loads on the utilization of the mainframe computers to effectively estimate and plan for future IRS ADP requirements. Because of the importance of the mainframe computers to IRS' ability to accomplish its mission and the need for continued improvement in its investment decisions on these critical computer resources, the Commissioner of Internal Revenue should report to the House Committee on Ways and Means, Oversight Subcommittee, any significant deviations or delays in the achievement of the initiatives or any other factors that may jeopardize IRS' ability to extend the useful life of its mainframes through 1991.

131694

[*Request for Reversal of Decision Dismissing Protest Against NIH Rejection of Bid*]. B-223951.2. November 26, 1986. 3 pp. *Decision* re: Memorex Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Memorex Corp.; National Institutes of Health.

Authority: 4 C.F.R. 21.2(a)(2). 4 C.F.R. 21.12(a). B-223951 (1986). B-224477 (1986). B-221374.4 (1986).

Abstract: A firm requested reconsideration of the dismissal of its protest against the National Institutes of Health's (NIH) rejection of its bid for computer tape cartridges. GAO had dismissed the protest as untimely, since the protester filed its specific grounds of protest over a month after it filed its original protest. In its reconsideration request, the protester contended that it timely protested, notwithstanding the fact that it did not file its specific grounds for protest until later. GAO held that the protester failed to demonstrate any legal or factual error that would warrant reversal or modification of its decision. Accordingly, the original decision was affirmed.

131709

Government Contracting: A Proposal for a Program To Study the Profitability of Government Contractors. NSIAD-87-46. November 28, 1986. 28 pp. plus 6 appendices (25 pp.). *Report* to by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division. This is an Exposure Draft provided to federal agencies, industry associations, contractors, and various other interested parties.

Issue Area: Research, Development, Acquisition, and Procurement: Ensuring Effective and Efficient Spending of Public Funds Through DOD Contracting Policies, Procedures, and Practices (5704).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Government-Wide.

Authority: Naval Parity Act. Excess Profits Tax Act of 1940. Renegotiation Act of 1948. Renegotiation Act of 1951. Truth in Negotiations Act (Military Procurement). P.L. 91-379.

Abstract: GAO drafted the Profit Reporting Program (PRP) to correct weaknesses noted in Department of Defense contractors' profitability report studies that would require: (1) a consistent and appropriate analytical methodology to evaluate profitability; (2) a means to verify contractor-furnished data; and (3) mandatory contractor participation. GAO also proposed legislation to require major government contractors to make annual financial reports to an independent government unit.

Findings/Conclusions: GAO found that contractors, industry associations, federal agencies, and private-sector analysts raised questions about: (1) the need for the program; (2) the cost to implement and support the program; and (3) the risk of improper disclosure and use of proprietary and individual company data. GAO noted that its proposal would: (1) attempt to contain costs by limiting the companies that would participate and the amount of data they would be required to report; (2) require that only those contractors with more than \$50 million in negotiated prime contracts, about 131 companies, report their profits; (3) provide the PRP administrator with the authority to adjust the reporting threshold, as long as he included a fixed percentage of total federal procurements; (4) allow the PRP Administrator and the Comptroller General access to sensitive contractor data; and (5) impose criminal penalties for the improper release of sensitive contractor data.

131712

[*Protest of Air Force Contract Award for CAD/CAM System*]. B-224198. November 28, 1986. 6 pp. *Decision* re: Computervision Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Computervision Corp.; Auto-trol Technology Corp.; Department of the Air Force.

Authority: 65 Comp. Gen. 205. 65 Comp. Gen. 195. F.A.R. 15.610. B-221814.2 (1986). B-222562 (1986). B-220965 (1986). B-222151 (1986).

Abstract: A firm protested an Air Force contract award for a computer system, contending that the Air Force: (1) failed to conduct meaningful discussions with it; and (2) deprived it of an award to which it was entitled as the low offerer. GAO held that the Air Force reasonably rejected the protester's proposal as technically unacceptable, without conducting discussions, since the protester did not intend to comply with the solicitation specifications. Accordingly, the protest was denied.

131713

[*Protest of Air Force Rejection of Proposal as Technically Unacceptable*]. B-224185. November 28, 1986. 4 pp. *Decision* re: Aydin Corp.: Systems Division; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Aydin Corp.: Systems Division; Department of the Air Force: Hickam AFB, HI.

Authority: Defense Procurement Reform Act of 1984 (10 U.S.C. 2319). 4 C.F.R. 21.2(a)(1). B-186319 (1976).

Abstract: A firm protested the Air Force's rejection of its bid for a digital microwave radio system as technically unacceptable, contending that: (1) the Air Force miscalculated its proposal; and (2) the solicitation specifications unduly restricted competition. GAO held that: (1) the Air Force reasonably rejected the protester's proposal since its system failed to meet the requirement that the system be operational and fully integrated; and (2) the protester untimely filed the portion of its protest alleging solicitation impro-

prieties. Accordingly, the protest was denied in part and dismissed in part.

131716

Financial Management: An Assessment of the Veterans Administration's Major Processes. AFMD-86-7A; B-221679. September 30, 1986. 1 p. plus 5 appendices (98 pp.). Report to Sen. Frank H. Murkowski, Chairman, Senate Committee on Veterans' Affairs; by Frederick D. Wolf, Director, GAO Accounting and Financial Management Division. This is Volume 2 of a 2-volume report. Refer to AFMD-86-7, June 27, 1986, Accession Number 130567.

Issue Area: Improving Financial Management: Developing a Consensus in the Government for Integrating Financial Management (7001).

Contact: Accounting and Financial Management Division.

Budget Function: Financial Management and Information Systems: Regulatory Accounting Rules and Financial Reporting (998.6).

Organization Concerned: Veterans Administration.

Congressional Relevance: Senate Committee on Veterans' Affairs; Sen. Frank H. Murkowski.

Abstract: In response to a congressional request, GAO described and assessed the Veterans Administration's (VA) major financial management processes.

Findings/Conclusions: These descriptions provide a basic outline of the major steps in the VA financial management processes for fiscal year 1986, and serve as the basis for understanding changes in the processes since that time.

131727

Computer Systems: Continued Oversight Crucial for Air Force's Requirements Data Bank. IMTEC-87-6; B-220195. December 5, 1986. 4 pp. Report to Caspar W. Weinberger, Secretary, Department of Defense; by Warren G. Reed, Director, GAO Information Management and Technology Division.

Issue Area: Research, Development, Acquisition, and Procurement: Other Issue Area Work (5791); Information Management and Technology: Defense Logistics Systems (7109).

Contact: Information Management and Technology Division.

Budget Function: Automatic Data Processing (990.1).

Organization Concerned: Department of the Air Force; Department of Defense.

Authority: DOD Directive 7920.1.

Abstract: GAO reviewed the Air Force's: (1) development and management of the Requirements Data Bank, an automated logistics management system; and (2) compliance with Department of Defense (DOD) directives governing project management policies and procedures.

Findings/Conclusions: GAO noted that the Air Force will use the Requirements Data Bank to compute estimated quantities and associated budgets for spare parts and materials for logistics support of weapons systems and other items. GAO found that the Air Force: (1) failed to follow DOD management requirements to ensure that it achieved development costs, schedules, and performance goals, resulting in an increase for the first contract option of \$6.5 million, the delay of scheduled completion by 1 year, and the delivery of only one of eight software products; (2) did not adequately define system requirements before it began software development; (3) did not establish procedures for controlling system requirements changes during software development; (4) did not sufficiently demonstrate through software validation testing that system requirements would be met; (5) formally accepted software products before it completed testing and correcting deficiencies; and (6) did not meet project management review requirements that were necessary to ensure orderly, controlled system development. GAO believes that oversight of the Air Force's corrective actions is necessary to determine the status of the

project as the Air Force decides whether to exercise or delay the third contract development option in January 1987.

131734

[Protest of HUD Solicitation Provision as Unduly Restrictive]. B-224019. December 3, 1986. 5 pp. Decision re: Chi Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Chi Corp.; Department of Housing and Urban Development.

Authority: 4 C.F.R. 21.2(a)(2). B-213036 (1983). B-222162 (1986). B-221924 (1986). B-208308 (1983). B-220392.3 (1986). B-222818 (1986). B-224913.2 (1986). 41 U.S.C. 253(a).

Abstract: A firm protested a Department of Housing and Urban Development (HUD) solicitation for computer equipment, contending that: (1) the solicitation's specifications unduly restricted competition; and (2) HUD had not adequately responded to its request to clarify certain specifications. GAO held that the contention concerning: (1) the restrictive specifications was without merit since the protester failed to show that the requirement was unreasonable; and (2) the solicitation ambiguity was untimely since the protester raised the issue more than 10 working days after it knew the basis for protest. Accordingly, the protest was denied in part and dismissed in part.

131765

[Protest of Navy Rejection of Proposal and Subsequent Contract Award]. B-223921. December 9, 1986. 6 pp. Decision re: Computer Data Systems, Inc.; by Harry R. Van Cleve, General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Computer Data Systems, Inc.; Department of the Navy: Naval Data Automation Command: Navy Automatic Data Processing Selection Office; Orkand Corp.

Authority: Competition in Contracting Act of 1984 (10 U.S.C. 2305(b)(1)). 56 Comp. Gen. 835. 62 Comp. Gen. 50. F.A.R. 15.805-1(b). H. Rept. 98-861. B-197770 (1980).

Abstract: A firm protested the Navy's rejection of its bid for computer software support services, contending that: (1) the Navy improperly rejected its proposal based on undisclosed price reasonableness criteria; and (2) its proposal complied with the solicitation's pricing requirements, which allowed it to submit an offer with zero-priced labor categories. GAO held that: (1) there was no requirement for the Navy to base the evaluation solely on the solicitation terms; (2) Navy properly determined that the protester's bid presented an unacceptable cost risk to the government where pricing of other items was unreasonably high and the protester's intent in offering zero-priced items was unclear; and (3) the protester's pricing structure did not comply with the literal terms of the solicitation amendment and unreasonably reduced its evaluated price by more than 60 percent without explanation. Accordingly, the protest was denied.

131767

[Insider Trading in the Securities Markets]. T-GGD-87-2. December 11, 1986. 12 pp. plus 1 appendix (1 p.). Testimony before the House Committee on Energy and Commerce: Oversight and Investigations Subcommittee; by William J. Anderson, Assistant Comptroller General, GAO General Government Division. Refer to GGD-86-83, September 30, 1986, Accession Number 131254; GGD-86-106BR, August 26, 1986, Accession Number 131418; GGD-86-97FS, July 16, 1986, Accession Number 130779; GGD-86-87FS, July 10, 1986, Accession Number 130777; GGD-86-26, May 15, 1986, Accession Number 129896; GGD-86-63, May 12, 1986, Accession Number 129840; and GGD-85-28, March 25, 1985, Accession Number 126610.

Contact: General Government Division.

Organization Concerned: Securities and Exchange Commission; New York Stock Exchange.

Congressional Relevance: House Committee on Energy and Commerce: Oversight and Investigations Subcommittee.

Abstract: GAO testified on insider trading on the New York Stock Exchange (NYSE), specifically: (1) the surveillance systems and enforcement procedures that self-regulatory organizations and the Securities and Exchange Commission (SEC) use to detect, investigate, and deter insider trading; and (2) how the NYSE and SEC surveillance systems worked in reviewing the case against an individual trader. GAO found that: (1) NYSE investigates market manipulation, insider trading, and other market-related matters, as well as broker/dealer violations of securities laws and regulations; (2) SEC investigates the same types of violations as NYSE, as well as those related to disclosure and accounting problems; (3) to monitor and analyze more than 75,000 trades involving 150 million shares of stock daily at NYSE, SEC and the stock exchanges invested millions of dollars to develop and upgrade computer systems' capabilities; (4) SEC and the stock exchanges need to make further improvements to the computer systems; (5) insider trading and market manipulation pose unusual difficulties in terms of developing the evidence necessary for enforcing securities regulations; (6) the SEC computer systems do not produce irrefutable evidence showing who passed insider information and to whom; and (7) NYSE and SEC identified 47 cases, of which they are currently investigating 11 in which individuals may have been involved in insider trading.

131784

[Protest of Navy Rejection of Proposal as Unacceptable Under Step One of Two-Step Procurement]. B-223932. December 10, 1986. 8 pp. *Decision* re: Federal Computer Corp.; by Milton J. Socolar, (for Charles A. Bowsheer, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Federal Computer Corp.; Department of the Navy: Naval Data Automation Command: Navy Automatic Data Processing Selection Office; Federal Technology, Inc.

Authority: Competition in Contracting Act of 1984 (31 U.S.C. 3554). 4 C.F.R. 21.3(g). 4 C.F.R. 21.6. 65 Comp. Gen. 205. 65 Comp. Gen. 268. F.A.R. 14.501. B-223103 (1986). B-220660 (1986). B-219733.2 (1986). B-220925 (1986). B-214081.3 (1985). B-220425 (1986). B-218260.4 (1985). 10 U.S.C. 2305(b)(1).

Abstract: A firm protested the Navy's rejection of its bid for computer equipment and shipyard maintenance, contending that: (1) the Navy improperly rejected its proposal for failure to meet requirements not listed in the solicitation for an information system with independent operation; and (2) the Navy should reimburse it for its bid and protest preparation costs. GAO held that: (1) there was an ambiguity in the solicitation which was not apparent before bid opening; (2) the protester's failure to request clarification or to protest by bid opening did not provide a basis for denying relief; (3) the Navy improperly rejected the protester's proposal; (4) the Navy should reopen negotiations and allow bidders to submit revised technical proposals; and (5) the protester was not entitled to recover of its bid and protest preparation costs, since it would have the opportunity to submit a revised technical proposal on the basis of unambiguous specifications. Accordingly, the protest was sustained.

131785

Tax Administration: IRS Can Improve Its Collection Procedures for Taxpayers Living Overseas. GGD-87-14; B-223909. December 12, 1986. 7 pp. plus 1 appendix (2 pp.). *Report* to Lawrence B. Gibbs, Commissioner, Internal Revenue Service; by William J. Anderson, Assistant Comptroller General, GAO General Government Division.

Issue Area: Tax Policy and Administration: Effectiveness of IRS in Ensuring That Individuals and Businesses Comply With the Tax Laws Governing International Transactions (4605).

Contact: General Government Division.

Budget Function: General Government: Tax Administration (803.1).

Organization Concerned: Internal Revenue Service: Office of the Assistant Commissioner (International); Internal Revenue Service: Service Center, Philadelphia, PA; Defense Logistics Agency: Defense Manpower Data Center.

Congressional Relevance: House Committee on Government Operations: Commerce, Consumer and Monetary Affairs Subcommittee; House Committee on Appropriations: Treasury-Postal Service and General Government Subcommittee; House Committee on Ways and Means: Oversight Subcommittee; Senate Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; Senate Committee on Finance: Oversight of the Internal Revenue Service Subcommittee.

Abstract: GAO: (1) evaluated Internal Revenue Service (IRS) collection policies and procedures as they relate to taxpayers using Army Post Office (APO) and Fleet Post Office (FPO) addresses; and (2) identified alternatives for needed improvements in the APO/FPO collection process.

Findings/Conclusions: GAO found that: (1) IRS domestic offices, which are responsible for handling APO/FPO collection cases, are not in the best position to deal effectively with overseas taxpayers; (2) telephone and personal contact, which are two essential tools for dealing with delinquent taxpayers, are generally not available to domestic offices to resolve overseas collection cases; and (3) the IRS Foreign Operation District (FOD), which has collection responsibility for overseas taxpayers other than those with APO/FPO addresses, has offices overseas and is experienced in dealing, through both telephone and personal contact, with U.S. taxpayers living in foreign countries.

Recommendation To Agencies: The Commissioner of Internal Revenue should assign responsibility for APO/FPO collection cases to the Assistant Commissioner (International). The Commissioner of Internal Revenue should require APO/FPO taxpayers to file their tax returns at the Philadelphia Service Center. The Commissioner of Internal Revenue should arrange for access to the Defense Manpower Data Center's information base.

131802

Water Quality: An Evaluation Method for the Construction Grants Program--Methodology. PEMD-87-4A; B-221558. December 17, 1986. 59 pp. plus 2 appendices (11 pp.). *Report* to Lee M. Thomas, Administrator, Environmental Protection Agency; by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division. Refer to CED-78-167, December 11, 1978, Accession Number 107951; CED-81-30, April 30, 1981, Accession Number 115081; PEMD-86-6, September 19, 1986, Accession Number 131361; and PEMD-87-4B, December 17, 1986, Accession Number 131803.

Issue Area: Program Evaluation and Methodology: Intended and Unintended Effects of Operational Systems and Technologies (7201); Environment: Assessing How Water Pollution Facilities Are Reducing Pollutants From the Nation's Waters (6804).

Contact: Program Evaluation and Methodology Division.

Budget Function: Natural Resources and Environment: Pollution Control and Abatement (304.0).

Organization Concerned: Environmental Protection Agency.

Authority: Water Pollution Control Act Amendments of 1972 (Federal) (P.L. 92-500). Clean Water Act of 1977. H.R. 8 (99th Cong.).

Abstract: GAO evaluated existing Environmental Protection Agency (EPA) data concerning the Construction Grants Pro-

gram's effectiveness in upgrading sewage-treatment plants in order to develop guidelines to evaluate the upgrades.

Findings/Conclusions: GAO found that: (1) adequate stream data to assess the effect of treatment plant upgrades do not yet exist; and (2) using existing data would provide a more realistic estimate of the program's effectiveness than is now available. GAO developed a method which successfully answered essential evaluation questions with available data and software. GAO found that: (1) there were statistically significant postupgrade decreases in the pollutants discharged from each plant that it examined and improvements in downstream water quality in three of the four cases; (2) for the most part, changes in plant discharge were moderately reflected in stream water quality; and (3) a correlation between changes in a plant's discharge levels and stream indicators does not mean that the plant's upgrade is the sole determinant of a change in water quality downstream.

Recommendation To Agencies: The Administrator, EPA, should perform additional evaluations of treatment plant upgrades that use available data and methods similar to those GAO developed. These evaluations should be intended to determine the feasibility of performing a broadly based and methodologically sound evaluation of the Construction Grants Program that makes optimal use of the data already in EPA possession and that identifies and remedies the gaps in its information systems. EPA should improve the reliability and usability of its water-quality data base by ensuring the internal consistency of its data collection practices, updating its data on the geographical locations of plants and stations to reflect changes in them, and expanding its use of river mile indicators for monitoring stations and point sources.

131808

Unemployment Compensation: Payments to Ineligible Former Employees. GGD-87-17; B-221637. December 19, 1986. 25 pp. plus 9 appendices (36 pp.). *Report* to Sen. David H. Pryor; by William J. Anderson, Assistant Comptroller General, GAO General Government Division. Refer to FPCD-78-19, June 5, 1979, Accession Number 109532; and FPCD-83-3, October 29, 1982, Accession Number 119940.

Issue Area: Federal Civilian Work Force: Other Issue Area Work (4891).

Contact: General Government Division.

Budget Function: General Government: Central Fiscal Operations (803.0).

Organization Concerned: Department of the Army; Department of Health and Human Services; Department of the Interior; Department of the Navy; Veterans Administration; Department of Labor; Department of the Treasury.

Congressional Relevance: *House* Committee on Ways and Means; *House* Committee on Post Office and Civil Service; *House* Committee on Education and Labor; *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Government Operations; *Senate* Committee on Appropriations: Treasury, Postal Service, and General Government Subcommittee; *Senate* Committee on Appropriations: Interior Subcommittee; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Finance; *Senate* Committee on Governmental Affairs; *Sen.* David H. Pryor.

Authority: Federal Managers' Financial Integrity Act of 1982. 20 C.F.R. 609.07. 20 C.F.R. 609.20. 20 C.F.R. 609.21. 29 C.F.R. 509.21. P.L. 96-499. 5 U.S.C. 85.

Abstract: In response to a congressional request, GAO reviewed six agencies' unemployment compensation procedures and payments to their former employees.

Findings/Conclusions: GAO found that: (1) the six agencies were incurring greater-than-necessary unemployment compensation costs because they did not have effective internal control systems

to ensure that states were furnished with timely, complete and accurate information; (2) former employees who separated under circumstances which made them ineligible for unemployment compensation received payments; (3) agencies missed opportunities to reduce their unemployment costs and prevent payments to ineligible former employees when they did not appeal inappropriate payments; (4) agencies did not report internal control weaknesses, that allowed improper payments to occur, to Congress in annual reports in compliance with the Federal Managers' Financial Integrity Act (FIA); and (5) several agencies employed contractors to manage their unemployment compensation programs.

Recommendation To Agencies: The Secretaries of the Army, Health and Human Services, the Interior, the Navy, and the Treasury, and the Administrator of Veterans Affairs should establish effective internal control systems to ensure that states are provided accurate, complete, and timely wage and separation information for former employees who apply for benefits, and appeal decisions when it appears that the state misinterpreted the facts or the determination is not in accordance with state law. The agencies' evaluations and reports required by FIA should specifically address the status of internal controls for avoiding improper payments in the unemployment compensation program and the agencies' plans for and accomplishments toward developing effective internal control systems. The Secretary of Labor should, in keeping with his overall responsibility for agencies' unemployment compensation programs, again send a memorandum to all federal agencies providing information on how to reduce improper unemployment benefits. The Secretary of Labor should evaluate the use of the contractor's services used by the Department of the Interior and other agencies to determine if it can serve as a solution for avoiding improper benefit payments.

131816

[Protest of Army Contract Award for Integrated Hardware and Software Network]. B-224531. December 18, 1986. 3 pp. *Decision* re: Wollongong Group; by Robert M. Strong, Deputy Associate General Counsel, GAO Office of the General Counsel.

Contact: Office of the General Counsel.

Organization Concerned: Wollongong Group; Internet Systems Corp./Advanced Computer Communications; Department of the Army.

Authority: 4 C.F.R. 21.0(a). 64 Comp. Gen. 577. F.A.R. 4.102(d). B-220203 (1985). B-219663 (1985).

Abstract: A firm protested an Army contract award to two firms for an integrated hardware and software network, contending that: (1) notwithstanding Army verification, no joint venture for the contract work existed between the two firms; and (2) it was an interested party, since the second low bidder was a licensed distributor of its products. GAO held that: (1) the protester, the third low offerer, was not an interested party since it would not be in line for award even if the protest were sustained; and (2) a manufacturer of products to be supplied by a bidder was not an interested party. Accordingly, the protest was dismissed.

131838

Military Logistics: Improvements Needed in Managing Air Force Special Stock Levels. NSIAD-87-34; B-223764. December 23, 1986. 15 pp. plus 2 appendices (8 pp.). *Report* to Edward C. Aldridge, Jr., Secretary, Department of the Air Force; by Bill W. Thurman, (for Frank C. Conahan, Assistant Comptroller General), GAO National Security and International Affairs Division.

Issue Area: Air Force: Efficiency and Effectiveness of Air Force Resource Management in Achieving Required Readiness and Sustainability To Optimize War-Fighting Capability (5404); Logistics: Adequacy of DOD Supply Policies and Initiatives To Ensure That

DOD Reaches Its Stated Goals for Supply Support and Distribution System Cost Effectiveness (5902).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Military (Except Procurement and Contracting) (051.0).

Organization Concerned: Department of the Air Force; Department of the Air Force: Air Force Logistics Command.

Congressional Relevance: *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Armed Services; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on Armed Services.

Authority: AFLC Reg. 57-4. A.F. Manual 67-1.

Abstract: GAO evaluated the reasonableness and accuracy of the Air Force's procedures and practices for establishing and managing special stock level requirements for recoverable aircraft and missile spare parts.

Findings/Conclusions: GAO found that the Air Force Logistics Command (AFLC) has taken actions to revise its methodology for establishing special stock levels based on the D041 system requirements, which will result in more accurate requirements determinations and preclude procurement of unneeded material at its five air logistics centers. However, further revisions are necessary because the revised methodology determines special stock level requirements based on initial requirements computed, not the final requirements, resulting in overstated or understated stock levels. Bases may request adjusted stock levels and submit them for item manager approval if their normal stock levels do not meet their needs. After receiving approval, the bases input the adjusted levels and forward transaction cards to the appropriate center for input to the D143H automated system. Although automating this process would eliminate item manager computations and human errors, the two systems are not interfaced and the D143H system is inaccurate. The D143H system does not include 37 percent of the \$130 million in adjusted base stock levels approved and already included in the D041 system, and the D143H system includes \$1.3 million of adjusted stock levels that have not been approved or input to the D041 system.

Recommendation To Agencies: The Secretary of the Air Force should direct the Commander, AFLC, to program the Recoverable Consumption Item Requirements Computation System (D041) to automatically determine special stock level requirements at the time final requirements are computed. The Secretary of the Air Force should direct the Commander, AFLC, to establish procedures to provide for annual reconciliations of base stock requirements included in base stock records and those reflected on air logistics center records. As part of these reconciliations, causes of any discrepancies should be identified and eliminated. The Secretary of the Air Force should direct the Commander, AFLC, to direct the air logistics centers to either: (1) enter the adjusted base stock levels in the D143H system immediately after item manager approval; or (2) establish procedures to ensure that approved adjusted base stock levels are input to both base stock records and the D143H system within a reasonable time. The Secretary of the Air Force should direct the Commander, AFLC, to direct air logistics centers to require detailed justification for adjusted stock level requests to support peak demand periods when it is determined that normally forecasted requirements should have been sufficient to satisfy actual usage. If it is determined that normally forecasted requirements are not sufficient to avoid stockouts during peak demand periods, the air logistics centers should be required to investigate the causes of the stockouts and consider the feasibility of redistributing available worldwide assets prior to authorizing special stock levels.

131839

Computer Matching: Assessing Its Costs and Benefits. PEMD-87-2; B-221025. November 10, 1986.

Released December 19, 1986. 86 pp. plus 3 appendices (5 pp.). **Report** to Rep. Ted S. Weiss, Chairman, House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; by Eleanor Chelmsky, Director, GAO Program Evaluation and Methodology Division. Refer to HRD-84-72, June 5, 1984, Accession Number 124423; HRD-85-22, March 1, 1985, Accession Number 126333; HRD-85-31, May 21, 1985, Accession Number 127201; and Testimony, April 20, 1983, Accession Number 121137.

Issue Area: Program Evaluation and Methodology: Improving the Evaluation of Cost Containment Strategies (7205); Information Management and Technology: Government Management of the Development and Maintenance of Computer Systems (7101).

Contact: Program Evaluation and Methodology Division.

Budget Function: General Government: Executive Direction and Management (802.0); Allowances: Fraud, Waste, and Abuse (922.0).

Organization Concerned: Office of Management and Budget; Department of Defense; Department of Labor; Department of Health and Human Services; Department of Housing and Urban Development; Internal Revenue Service; Office of Personnel Management; Department of Agriculture; Veterans Administration.

Congressional Relevance: *House* Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; *Rep.* Ted S. Weiss.

Authority: Privacy Act of 1974. Deficit Reduction Act of 1984. 44 Fed. Reg. 23138. 47 Fed. Reg. 21656. P.L. 95-216. P.L. 97-98. P.L. 96-249. OMB Circular A-76.

Abstract: In response to a congressional request, GAO identified several methods federal agencies should consider using in computer-match cost-benefit analyses.

Findings/Conclusions: GAO found that: (1) agencies can perform computer-match cost-benefit analyses prospectively, assessing whether a match should be initiated, or concurrently, to decide whether to continue a match, or retrospectively, to determine whether a match was successful; (2) accuracy in measuring the costs and benefits of a computer match depends on identifying all the activities associated with its performance, from its initial phase of planning and development to the completion of verification and follow-up activities on the individuals or organizations identified as positive matches; (3) since cost-benefit analysis involves a comparison of total costs with total benefits, agencies must recognize and measure all costs and benefits; and (4) to the extent that it is feasible, agencies should assign all costs a monetary value, and then aggregate and compare them. GAO identified six key entities in government cost-benefit analyses, including the matching agency, the source agencies, the justice system, the agencies' clients, third parties, and the general public. The major costs of computer-match cost-benefit analyses to matching and source agencies and the justice system are personnel salaries and fringe benefits, time, and resources. The costs to program clients and third parties include the time and resources spent responding to agency requests for verification. The costs to the general public include potential encroachment on constitutional and legal rights and privileges.

131840

Computer Matching: Factors Influencing the Agency Decisionmaking Process. PEMD-87-3BR; B-221025. November 10, 1986.

Released December 19, 1986. 22 pp. plus 4 appendices (8 pp.). **Briefing Report** to Rep. Ted S. Weiss, Chairman, House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; by Eleanor Chelmsky, Director, GAO Program Evaluation and Methodology Division.

Issue Area: Program Evaluation and Methodology: Other Issue Area Work (7291).

Contact: Program Evaluation and Methodology Division.

Budget Function: General Government: Executive Direction and Management (802.0); Allowances: Fraud, Waste, and Abuse (922.0).

Congressional Relevance: House Committee on Government Operations: Intergovernmental Relations and Human Resources Subcommittee; *Rep.* Ted S. Weiss.

Abstract: Pursuant to a congressional request, GAO provided information on how federal agencies have conducted computer matches in the past, focusing on the criteria inspectors general (IG) used when deciding whether to conduct particular computer matches.

Findings/Conclusions: GAO found that: (1) there was no agency documentation that provided specific, written criteria that IG or other agency decisionmakers used in determining whether or not to implement a proposed match; (2) some matches were developed with little agency structure, while other matches used one or more formal procedures to monitor their effectiveness, including the preparation of written proposals, oversight committees' reviews of proposed matches, assigning final decisions to upper level management, and designating an official match manager to monitor match effectiveness; and (3) factors that may influence the decision to perform a match include the current climate or environment surrounding computer matching, the source of the match recommendations, whether the agency has the capability or capacity to conduct the match, and the rationale for conducting the match.

131845

Navy Contracting: Improving Management of Procurements for Computer-Aided Equipment. NSIAD-87-60; B-224148. December 30, 1986. 2 pp. plus 4 appendices (13 pp.). *Report* to Robert H. Conn, Assistant Secretary, Department of the Navy; by Donna M. Heivilin, (for John Landicho, Senior Associate Director), GAO National Security and International Affairs Division.

Issue Area: Navy: Other Issue Area Work (5691).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of the Navy; Computer-aided Equip. Corp.

Authority: Navy Instruction 5230.6. D.A.R. 16-104.4. D.A.R. 26-104. D.A.R. 20-308. DOD F.A.R. Supp. 4.71008.

Abstract: In response to an allegation concerning possible procurement violations, GAO reviewed the Navy's procurement of computer-aided design and computer-aided manufacturing (CAD/CAM) equipment and related services under seven contracts.

Findings/Conclusions: GAO noted that the largest contract was for the Computer Aided Engineering Documentation System (CAEDOS). GAO found that: (1) the Navy failed to obtain required approvals for some of the contracts; (2) the cost of the initial contract award and modifications exceeded approval limits; (3) it could not determine the total value of the CAEDOS contract because the Navy did not follow procurement regulations or maintain adequate records; (4) the Navy controls were not adequate to ensure that payments made under the contract were proper; (5) the Navy did not consistently charge the appropriate accounting classification data; (6) the Navy has taken action to improve its contracting procedures; and (7) unless the Navy corrects the problems, they could recur in future CAD/CAM acquisitions.

131847

Retirement Forecasting: Evaluation of Models Shows Need for Information on Forecast Accuracy. PEMD-87-6A; B-221754. December 31, 1986. 97 pp. plus 4 appendices (17 pp.). *Report* to Sen. William L. Armstrong, Chairman, Senate Committee on Finance: Social Security and Income Maintenance Programs Subcommittee; by

Eleanor Chelimsky, Director, Program Evaluation and Methodology Division. Refers to numerous reports on retirement benefits.

Issue Area: Program Evaluation and Methodology: Improving Policy Information, Prioritization, and Design in Human Service Programs (7204); Income Security: Analysis of Retirement Issues Which Have National Implications for Pension and Social Security Policy (5020).

Contact: Program Evaluation and Methodology Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0); Income Security: Federal Employee Retirement and Disability (602.0); General Government: Executive Direction and Management (802.0).

Congressional Relevance: Senate Committee on Finance: Social Security and Income Maintenance Programs Subcommittee; Senate Committee on Finance: Social Security Financing Subcommittee; *Sen.* William L. Armstrong.

Authority: Employee Retirement Income Security Act of 1974. Social Security Amendments of 1983 (P.L. 98-21). Budget and Accounting Procedures Act of 1950 (31 U.S.C. 9501 et seq.). Age Discrimination in Employment Act Amendments of 1978. P.L. 95-595.

Abstract: GAO reviewed 71 federal retirement models that forecast: (1) federal retirement program costs; (2) the retirement behavior of civilian workers; and (3) the levels and distribution of retirement income.

Findings/Conclusions: GAO found that: (1) documented models exist for all three retirement outcomes and the efforts to develop and maintain them are considerable; (2) the amount, completeness, and content of the documentation varies between models; (3) retirement decision models have the most complete documentation, while program cost models have the least; (4) maintenance occurs regularly for program cost models, infrequently for retirement decision models, and periodically for retirement income models; (5) for some models, a lapse or discontinuation of essential data sets means that projections are based on antiquated data; (6) there is a lack of published information on forecasting accuracy for most models and little evidence of serious attempts at validation; and (7) the models it reviewed lacked quality and credibility evaluations. GAO believes that agencies need more systematic information on how developers validate their models and the results of those validation efforts.

131848

Retirement Forecasting: Technical Descriptions of Cost, Decision, and Income Models. PEMD-87-6B; B-221754. December 31, 1986. 1 p. plus 4 appendices (148 pp.). *Report* to Sen. William L. Armstrong, Chairman, Senate Committee on Finance: Social Security and Income Maintenance Programs Subcommittee; by Eleanor Chelimsky, Director, GAO Program Evaluation and Methodology Division. Refer to HRD-83-92, September 30, 1983, Accession Number 122781; AFMD-83-3, October 22, 1982, Accession Number 119733; AFMD-86-12, April 2, 1986, Accession Number 129487; AFMD-82-67, May 21, 1982, Accession Number 118496; PAD-78-14, November 25, 1977, Accession Number 104266; PAD-78-84, October 1978, Accession Number 108556; FPCD-78-49, December 29, 1978, Accession Number 108405; PAD-79-17, January 1979, Accession Number 108554; and PAD-82-26, February 16, 1982, Accession Number 117705.

Issue Area: Program Evaluation and Methodology: Improving Policy Information, Prioritization, and Design in Human Service Programs (7204); Income Security: Analysis of Retirement Issues Which Have National Implications for Pension and Social Security Policy (5020).

Contact: Program Evaluation and Methodology Division.

Budget Function: Income Security: General Retirement and Disability Insurance (601.0); Income Security: Federal Employee

Retirement and Disability (602.0); General Government: Executive Direction and Management (802.0).

Congressional Relevance: *Senate* Committee on Finance: Social Security and Income Maintenance Programs Subcommittee; *Sen.* William L. Armstrong.

Authority: Budget and Accounting Procedures Act of 1950. Social Security Amendments of 1983. Age Discrimination in Employment Act Amendments of 1978. Retirement Equity Act of 1984. Economic Recovery Tax Act of 1981. Social Security Amendments of 1977. P.L. 95-595.

Abstract: GAO provided individual descriptions and reviews of 71 federal retirement models that forecast: (1) the costs of federal retirement programs; (2) the retirement behavior of civilian workers; and (3) the levels and distribution of retirement income. **Findings/Conclusions:** GAO noted that the model descriptions included: (1) model name, sponsor's name, and sponsor's address; (2) the primary objective of the model; (3) prior, current, or planned use of the model; (4) outcomes predicted by the model; (5) methods of calculation or simulation; (6) data sources; (7) predictors of outcomes or specific predictor values; (8) availability of documentation; (9) frequency of updating or model maintenance; and (10) available information on model validity.

131860

[*Protest of Terms and Conditions of Army Solicitation for Telecommunications System Units*]. B-224664. December 22, 1986. 6 pp. **Decision** re: Teqcom, Inc.; by Milton J. Socolar, (for Charles A. Bowsher, Comptroller General).

Contact: Office of the General Counsel.

Organization Concerned: Performance Contracting, Inc.; Department of the Army: Presidio of San Francisco, CA; CPT Corp.

Authority: Competition in Contracting Act of 1984 (10 U.S.C. 2304 et seq.). Department of Defense Authorization Act, 1985. 65 Comp. Gen. 164. 65 Comp. Gen. 191. DOD F.A.R. Supp. 210.004(b)(3)(i)(B). P.L. 98-525. H. Rept. 98-861. H. Rept. 98-1080. B-223914 (1986). B-222565 (1986). 41 U.S.C. 416(b).

Abstract: A firm protested an Army solicitation for a communications system, contending that: (1) the specifications were inadequate, providing no more than a general overview of the required system; and (2) the solicitation effectively excluded offerers other than the brand-name manufacturer and resulted in an improper sole-source procurement. GAO found that: (1) the solicitation did not sufficiently describe the salient characteristics of the required product; (2) the Army failed to plan to obtain full and open competition; and (3) the Army failed to afford potential offerers an opportunity to obtain certification either before or during the procurement. Accordingly, the protest was sustained. GAO recommended that the Army: (1) cancel the solicitation and encourage additional competition by providing prospective offerers with an opportunity to undergo testing; (2) purchase only those brand-name systems for which it could demonstrate an urgent and compelling need; and (3) reimburse the protester for its protest preparation costs.

131879

Medicare: Need To Strengthen Home Health Care Payment Controls and Address Unmet Needs. HRD-87-9; B-225004. December 2, 1986.

Released January 2, 1987. 58 pp. plus 2 appendices (7 pp.). *Report* to *Sen.* John Heinz, Chairman, Senate Special Committee on Aging; by Richard L. Fogel, Assistant Comptroller General, GAO Human Resources Division. Refer to HRD-81-155, September 25, 1981, Accession Number 116724; HRD-78-19, December 30, 1977, Accession Number 104602; Testimony, January 8, 1987, Accession Number 132039; and T-PEMD-87-2, February 26, 1987, Accession Number 132243.

Issue Area: Health Financing: Making Home- and Community-Based Services a More Cost-Effective Alternative to Institutional Care (5106).

Contact: Human Resources Division.

Budget Function: Health: Health Care Services (551.0).

Organization Concerned: Department of Health and Human Services; Health Care Financing Administration.

Congressional Relevance: *Senate* Special Committee on Aging; *Sen.* John Heinz.

Authority: Social Security Act. Omnibus Reconciliation Act of 1980. Omnibus Budget Reconciliation Act of 1981. Federal Managers' Financial Integrity Act of 1982. Deficit Reduction Act of 1984.

Abstract: Pursuant to a congressional request, GAO provided information on the Medicare home health program, specifically: (1) the status of efforts to strengthen internal controls to prevent payment for services Medicare does not cover; and (2) how many chronically ill elderly persons have home care needs that Medicare and other providers do not meet.

Findings/Conclusions: GAO found that: (1) material weaknesses in internal controls over payments for Medicare home health services resulted in improper payments of almost \$600 million in fiscal year 1984; (2) the Department of Health and Human Services (HHS) has been slow to implement changes to strengthen management controls in response to 1981 GAO recommendations; (3) HHS needs to better explain what services Medicare covers and how to review payment claims to identify noncovered services; (4) HHS needs to make intermediaries more accountable for their payment decisions and strengthen sanctions against home health agencies that consistently abuse the program; (5) HHS has not evaluated available data to determine what effect stronger controls would have on unmet needs for home care assistance; and (6) in 1982, about 168,000 of the chronically ill elderly lacked needed assistance with daily living activities such as bathing, dressing, and eating, while about 1.1 million lacked assistance with key day-to-day activities such as grocery shopping and transportation. GAO also found that, to meet the home care needs of the elderly population: (1) HHS could expand its Medicare, Medicaid, and private health insurance coverage; (2) the government could provide tax incentives to encourage families and friends to provide care; and (3) the government could provide additional funds under block grants to encourage expansion of community-based services. **Recommendation To Agencies:** The Secretary of Health and Human Services should direct the Administrator of the Health Care Financing Administration (HCFA) to implement the recommendations in the 1981 GAO report to develop national prepayment utilization review screens for home health and clarify coverage criteria. The Secretary of Health and Human Services should direct the Administrator, HCFA, to revise the home health post-payment utilization review program guidance to require intermediaries to use statistically valid sampling techniques for identifying and projecting the amount of noncovered care to the universe of claims paid. The Secretary of Health and Human Services should direct the Administrator, HCFA, to expand the assessment of intermediary performance under the contractor performance evaluation program to include an assessment of the accuracy of intermediary home health coverage determinations. The Secretary of Health and Human Services should do further studies to evaluate factors contributing to unmet needs for home care assistance and options for meeting the future home care needs of the elderly. The Secretary of Health and Human Services should include the internal control weaknesses in the Medicare home health program in the next annual report under the Federal Managers' Financial Integrity Act (FIA) and set a timetable for completing actions to correct the deficiencies. The Secretary of Health and Human Services should identify the limited assessment of the appropriateness of intermediaries' home health payment decisions as a material internal control weakness in the annual report under FIA and establish a timetable for prompt corrective action.

131885

[*Protest of Requirements of Air Force Solicitation for Telecommunications System*]. B-225375. December 22, 1986. 4 pp. *Decision* re: Southwestern Bell Telephone Co.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Southwestern Bell Telephone Co.; Department of the Air Force.

Authority: 64 Comp. Gen. 528. Executive Order 12472. 49 Fed. Reg. 13471. B-221375 (1986). B-218416 (1985).

Abstract: A firm protested an Air Force solicitation for a telecommunications system, contending that the solicitation's equipment requirement: (1) restricted competition and exceeded the Air Force's minimum needs; and (2) prevented it from competing because, under existing law, it could not provide the required equipment. GAO held that: (1) the contention concerning the solicitation requirements was without merit, absent a showing that the Air Force acted unreasonably; and (2) the specifications did not restrict competition, since the Air Force received several offers. Accordingly, the protest was denied.

131899

[*Protest of Marine Corps Decision To Exercise Contract Option*]. B-224605. December 23, 1986. 4 pp. *Decision* re: Federal Services Group; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Federal Services Group; United States Marine Corps; Telex Computer Productions, Inc.

Authority: 4 C.F.R. 21.2(a)(1). F.I.R.M.R. 201-32.205(f)(1). B-214162 (1984). B-203265 (1982).

Abstract: A firm protested a Marine Corps decision to exercise an option under a contract for computer equipment held by another firm, contending that: (1) the Corps improperly contracted for computer equipment and equipment maintenance in the same procurement; and (2) the Corps failed to show that the exercise of the maintenance option under the current contract was the most advantageous method of fulfilling its needs. GAO held that: (1) the protester untimely filed the portion of the protest alleging that the Corps improperly contracted for both equipment and maintenance for numerous sites; and (2) the Corps properly conducted market surveys of available maintenance services and found that the incumbent contractor's prices were low and the time and cost to conduct a new procurement would have been onerous. Accordingly, the protest was dismissed in part and denied in part.

131901

Department of Labor: Assessment of Management Improvement Efforts. HRD-87-27; B-219199. December 31, 1986. 39 pp. plus 3 appendices (11 pp.). *Report* to William E. Brock, III, Secretary, Department of Labor; by Charles A. Bowsher, Comptroller General. Refer to HRD-86-12, October 21, 1985, Accession Number 128202.

Issue Area: Income Security: Effectiveness of Administration and Enforcement of ERISA's Employee Benefit Protection Provisions (5012).

Contact: Human Resources Division.

Budget Function: Education, Training, Employment, and Social Services: Other Labor Services (505.0).

Organization Concerned: Department of Labor.

Authority: Employee Retirement Income Security Act of 1974. Federal Managers' Financial Integrity Act of 1982. Job Training Partnership Act. Mine Safety and Health Amendments Act of 1977 (Federal).

Abstract: GAO commented on the Department of Labor's responses to its recommendations to: (1) strengthen secretarial direc-

tion; (2) correct long-standing problems; (3) obtain better information on program operations; (4) enhance work-force quality and efficiency; and (5) operate in a more business-like manner.

Findings/Conclusions: GAO noted that: (1) the Secretary of Labor established departmentwide goals and the Secretary's Management System, which integrated agency and departmentwide goals and provided a mechanism for monitoring progress and providing feedback to the component agencies; (2) Labor has developed plans for correcting long-standing problems in pension enforcement, rulemaking, the procurement process, and information management; (3) Labor has made good progress in doing required mine inspections, improving its inspection activities, revising its job training and unemployment insurance oversight, and developing audit plans; (4) Labor's plans for improving human resource management and strengthening productivity management should help to maintain a high-quality, more efficient work force; and (5) Labor has made progress in strengthening some financial management activities by improving financial reporting accuracy and timeliness, and better controlling financial management improvement projects and personal property inventories.

131908

[*Protest of Air Force Rejection of Bid as Nonresponsive*]. B-224512.2. December 31, 1986. 4 pp. *Decision* re: Interand Corp.; by Seymour Efros, (for Harry R. Van Cleve, General Counsel).

Contact: Office of the General Counsel.

Organization Concerned: Interand Corp.; Department of the Air Force: Peterson AFB, CO.

Authority: 50 Comp. Gen. 193. F.A.R. 52.214-21. DOD F.A.R. Supp. 252.210-7000. B-221060 (1986). B-213134 (1984). B-221332 (1986). B-215084 (1984). B-168805 (1970). B-224512 (1986).

Abstract: A firm protested the Air Force's rejection of its bid for teleconferencing equipment as nonresponsive, contending that it submitted sufficient descriptive literature to show that it unequivocally intended to supply items complying with the solicitation's brand-name-or-equal requirements. GAO found that: (1) the protester's literature failed to describe the product modifications it proposed to make to meet the brand-name-or-equal requirements; and (2) the Air Force properly rejected the protester's bid as nonresponsive, since it was unable to assess the protester's ability to comply with the solicitation's requirements. Accordingly, the protest was denied.

132095

Government Contracting: Assessment of the Study of Defense Contractor Profitability. NSIAD-87-50; B-224639. December 23, 1986. 59 pp. plus 9 appendices (62 pp.). *Report* to Sen. William V. Roth, Jr., Chairman, Senate Committee on Governmental Affairs; Rep. Jack Brooks, Chairman, House Committee on Government Operations; by Frank C. Conahan, Assistant Comptroller General, GAO National Security and International Affairs Division. Refer to NSIAD-86-55, March 14, 1986, Accession Number 129530; and NSIAD-87-46, November 28, 1986, Accession Number 131709.

Issue Area: Research, Development, Acquisition, and Procurement: Ensuring Effective and Efficient Spending of Public Funds Through DOD Contracting Policies, Procedures, and Practices (5704).

Contact: National Security and International Affairs Division.

Budget Function: National Defense: Department of Defense - Procurement and Contracts (051.2).

Organization Concerned: Department of Defense.

Congressional Relevance: *House* Committee on Banking, Currency and Housing: Economic Stabilization Subcommittee; *House* Committee on Appropriations: Defense Subcommittee; *House* Committee on Government Operations; *Senate* Committee on Appropriations: Defense Subcommittee; *Senate* Committee on

Governmental Affairs; Congress; *Rep.* Jack Brooks; *Sen.* William V. Roth, Jr. .

Authority: Defense Procurement Circular 76-3. Defense Procurement Circular 76-12.

Abstract: In response to a congressional request, GAO evaluated the Department of Defense's (DOD) Defense Financial and Investment Review (DFAIR) to determine its adequacy, the validity of its findings, and the appropriateness of its recommendations.

Findings/Conclusions: GAO found that: (1) DFAIR determined that contract pricing, financing, and profit policies were related and should be examined on an integrated basis; (2) the profitability of defense business was comparable to commercial business from 1970 to 1980 and from 1983 to the present; (3) although DOD reported that a 1980 change in its profit policy resulted in an unintended 0.5- to 1-percent increase in profit objectives, GAO believes that the increase was larger than 1 percent; (4) DFAIR recommended changes to the weighted guidelines to do away with the unintended increase, but profits would have actually increased 25 percent if DOD had implemented all of the recommendations; (5) achieving comparability between defense and commercial business will require more than a 1-percent reduction in profit objectives because actual defense business profits have been substantially greater than those DFAIR calculated; and (6) the recently established DOD interim profit policy, based on DFAIR data and analysis, will not achieve the appropriate profit reductions because it uses as a baseline the flawed data analyses contained in DFAIR. **Recommendation To Congress:** Congress should establish a legislative requirement for a Profitability Reporting Program and periodic profit studies.

Recommendation To Agencies: The Secretary of Defense should: (1) initiate, on an expedited basis, new analyses using conventional methods to evaluate profitability; (2) based on these analyses, make appropriate modifications as soon as possible to the interim policy; and (3) develop a means to show in contract negotiations, the effect of government contract financing (for example, rate of progress payments, payment frequency, and speed of payment) and the use of interim/milestone payments on contractors' returns on assets.

132292

Software Systems: SSA Encountering Significant Delays in Its Claims Modernization Project. IMTEC-87-8; B-220361. December 22, 1986.

Released March 2, 1987. 15 pp. plus 1 appendix (2 pp.). *Report* to Sen. Lawton Chiles; Sen. William Proxmire, Ranking Minority Member, Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; Sen. Lowell P. Weicker, Chairman, Senate Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; by Warren G. Reed, Director, GAO Information Management and Technology Division. Refer to HRD-86-76BR, March 17, 1986, Accession Number 129433; IMTEC-86-43, September 16, 1986, Accession Number 131228; IMTEC-86-31, August 8, 1986, Accession Number 130814; IMTEC-85-15, August 30, 1986, Accession Number 128022; and IMTEC-84-23, August 27, 1984, Accession Number 125124.

Issue Area: Income Security: Other Issue Area Work (5091); Information Management and Technology: Other Issue Area Work (7191).

Contact: Information Management and Technology Division.

Budget Function: Education, Training, Employment, and Social Services: Social Services (506.0).

Organization Concerned: Social Security Administration; Department of Health and Human Services.

Congressional Relevance: *House* Select Committee on Aging; *House* Committee on Ways and Means; *House* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *House* Committee on Government Oper-

ations; *Senate* Special Committee on Aging; *Senate* Committee on Governmental Affairs; *Senate* Committee on Appropriations: Labor, Health and Human Services, and Education Subcommittee; *Sen.* Lawton Chiles; *Sen.* William Proxmire; *Sen.* Lowell P. Weicker.

Abstract: In response to a congressional request, GAO reviewed the Social Security Administration's (SSA) Claims Modernization Project (CMP) to determine SSA progress in achieving the project's original objectives.

Findings/Conclusions: GAO found that: (1) although SSA has reduced the original scope of CMP, it has fallen 3 years behind schedule; (2) SSA completed no major portion of the software redesign, although it procured significant amounts of hardware; (3) SSA has not followed sound management practices in implementing the reduced CMP; (4) because SSA has not followed good systems development practices, its systems are vulnerable to problems similar to those it experienced in the past; (5) without standards for testing, documenting, and validating software, future modifications could be difficult and costly; and (6) despite the delays and inadequate tests, SSA contracted to procure the hardware to support the original CMP and is faced with renegotiating quantities and delivery schedules.

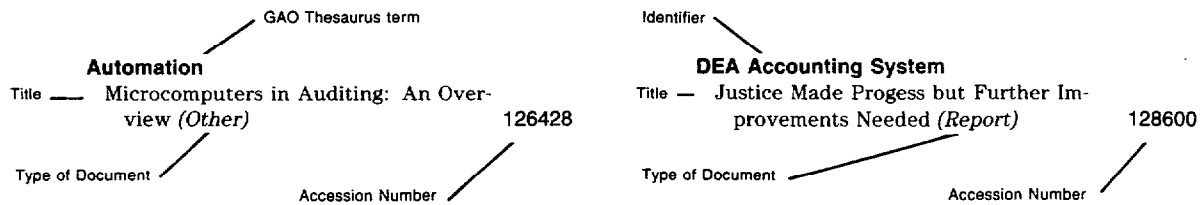
Recommendation To Agencies: To avoid a continuation of the problems which have hindered the SSA software modernization effort and related hardware acquisitions, the Secretary of Health and Human Services should direct the Commissioner of Social Security to reassess the SSA approach to modernization, including determining the criticality of the deficient software areas originally included in CMP and prioritizing the redesign of that software accordingly. The Commissioner of Social Security should develop time frames and cost estimates for achieving the redesign. The Commissioner of Social Security should conduct a prototype test that reflects the results of the reassessment and is designed to include an evaluation of the performance of the total hardware configuration and software components as they are developed. At a minimum, the test should include verifying operational performance and additional equipment needs, and the impact on field office positions, as well as evaluating the impact on the overall program objective of improving service to the public. The Commissioner of Social Security should reconsider the quantity of hardware needed and the timing of its installation. If the reassessment discloses that the quantity of hardware being procured, as well as the installation schedule of such hardware, exceeds the needs of the scaled-back and delayed CMP, SSA should consider cost-effective alternatives, including renegotiation of the hardware contracts. Since installation schedules have been established in the contract, SSA needs to give priority attention to this recommendation. The Commissioner of Social Security should complete development of software standards and apply these standards in future software development in order to reduce the level of risk inherent in the agency's software improvement practices.

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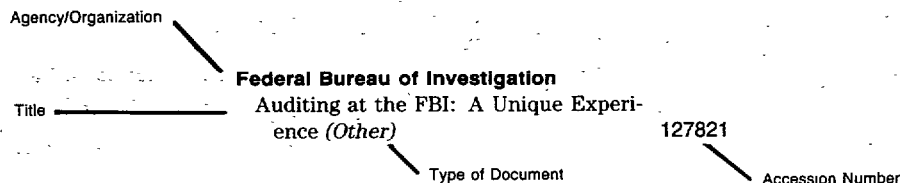
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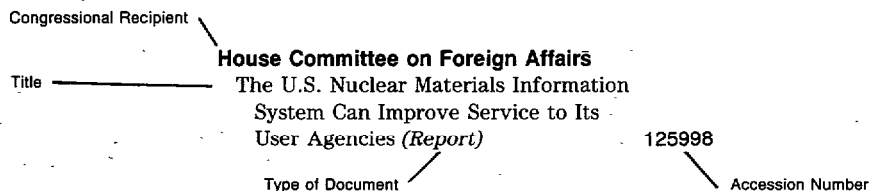
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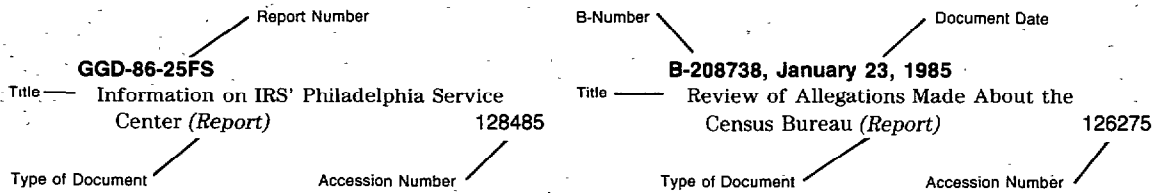
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ABBREVIATIONS COMMONLY USED IN THIS PUBLICATION

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A.F.R.	Air Force Regulation
A.R.	Army Regulation
A.S.P.R.	Armed Services Procurement Regulation
C.G.	Coast Guard
C.M.M.I.	Civilian Manpower Management Instruction
C.P.R.	Army Civilian Personnel Regulation
D.A.C.	Defense Acquisition Circular
D.A.R.	Defense Acquisition Regulation (formerly A.S.P.R.)
DLA	Defense Logistics Agency
DODPM	Department of Defense Military Pay and Allowances Entitlements Manual
DOJ	Department of Justice
D.P.C.	Defense Procurement Circular
FAM	Foreign Affairs Manual
F.A.R.	Federal Acquisition Regulation
FIPS	Federal Information Processing Standard
FIRMR	Federal Information Resources Management Regulation
F.L.R.C.	Federal Labor Relations Council
F.P.M.	Federal Personnel Manual
F.P.M.R.	Federal Personnel Management Regulation
F.P.R.	Federal Procurement Regulation
F.T.R.	Federal Travel Regulation
IAM	Indian Affairs Manual
J.T.R.	Joint Travel Regulations
NAVJAGMAN	Manual of the Judge Advocate General of the Navy
NAVSEAOP	Naval Sea Systems Command Ordnance Publications
N.M.F.C.	National Motor Freight Classification
VAPR	Veterans Administration Procurement Regulation

GAO Division and Office Abbreviations

AFMD	Accounting and Financial Management Division
GGD	General Government Division
HRD	Human Resources Division
IMTEC	Information Management and Technology Division
NSIAD	National Security and International Affairs Division
OACG	Office of the Assistant Comptroller General
OCE	Office of the Chief Economist
OCG	Office of the Comptroller General
OGC	Office of the General Counsel
OIRM	Office of Information Resources Management
OLS	Office of Library Services
OP	Office of Policy
OPC	Office of Publishing and Communications
OPP	Office of Program Planning
PART	Professional Audit Review Team
PEMD	Program Evaluation and Methodology Division
RCED	Resources, Community, and Economic Development Division

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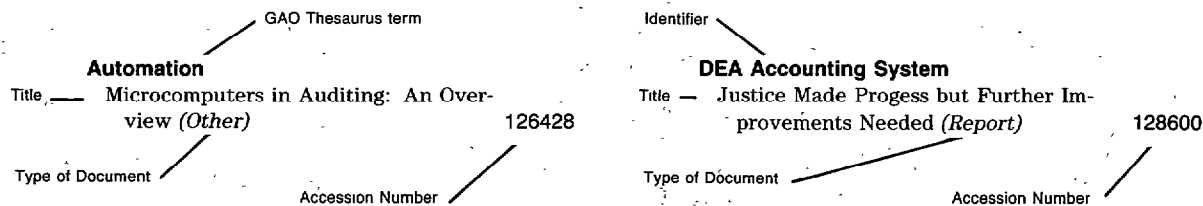
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