



GSA Office of Inspector General



# Audit Plan

FY2008



# FOREWORD

*This audit plan reflects the results of the Office of Audits' planning effort for FY 2008. The audits and other reviews identified in this document were developed giving full consideration to the President's Management Agenda, GSA's Strategic and other performance goals and measures, legal and regulatory requirements, issues raised in discussions with GSA and OMB managers, and our own assessment of the management challenges and risks facing the Agency. Our goal in developing the FY 2008 audit plan was to provide a road map of how our office can help GSA managers improve their programs and operations and best protect the taxpayers' interests.*

*The audit plan consists of three sections.*

- Section one outlines our goals and strategies for helping to improve GSA operations.*
- Section two presents the high priority audits and reviews planned for FY 2008.*
- Section three explains the various audit services that we provide to our clients.*

*The audits identified in this plan are considered to be our highest priority. Collectively, these reviews will assess many of GSA's programs, systems, operations, and management controls; respond to requests from GSA management; and address issues mandated by law or regulation. In addition, this plan provides our individual field audit offices the flexibility to respond to management requests and schedule other regional work and prevention activities throughout the course of the year. The plan also provides time for our offices to support contracting officers in carrying out their procurement and administration responsibilities.*

*I want to thank GSA managers for their help in developing our audit program. Your comments, suggestions, and requests were considered in the preparation of the FY 2008 final plan.*

Andrew Patchan, Jr.  
Assistant Inspector General for Auditing



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# FY 2008 STRATEGIES

## Mission and Goals

The Office of Audits' mission is to add value by providing timely, cost effective, professional, and useful products and services to our clients and stakeholders. Our ultimate goal is to help improve GSA while simultaneously protecting the integrity of its operations. We intend to accomplish our mission by continuing to identify and address the challenges facing GSA management. Our strategy relies on an open flow of communication with all of our customers. We will continue to foster a professional relationship with our customers and recognize our mutual interest in helping GSA improve its operations and accomplish its goals.

## Planned Reviews

In FY 2008, we intend to emphasize national reviews of GSA programs, test operations and security of information

systems, supervise financial statement audits, assess management controls, perform reviews of contract proposals and contract performance, and complete other reviews as required by law, executive order or regulation. These reviews have become the staple of our organization. In addition, we will continue to offer a variety of other services that are intended to assist management in improving operations. These services include ex-officio membership on agency task forces, commenting on proposed or pending regulatory and legislative issues, participating on government-wide workgroups and assessing system development efforts. Attestation review services are also available to help GSA contracting officials carry out their procurement responsibilities and obtain best value for Federal customers and the American taxpayers.

## **Other Clients**

Outside of GSA, we continue to work with the Congress and its committees, the OMB, the President's Council on Integrity and Efficiency, and others on issues pertinent to GSA, or Government-wide issues, and to carry out our legislative mandates. We will provide audit, advisory, and analytical services, prompt answers to questions, testimony, and other professional advice.

## **Communication With GSA Officials**

Communication is the most important element in the audit process. First, we use our nationwide information networks of auditors and managers, headed by Deputy Assistant Inspectors General for Auditing in the headquarters audit offices, to maintain contact with GSA managers to remain current on events and initiatives taking place in GSA as well as management concerns.

While performing audits, we keep management informed during each phase of the process. For example, we use audit engagement letters at the start of the review to provide a general explanation of the focus of the review, where work will be performed, and the estimated start date of the audit. We hold entrance and exit conferences and prepare draft and final reports. We also hold meetings during the review process to keep management informed as to the progress of the review. We are presently working on developing a process to provide interim memoranda to management to highlight important observations and issues that need to be communicated to management during ongoing reviews. Upon completion of the audit, we work with management to resolve audit findings and recommendations in a timely manner.

## **Audit Resolution**

The Inspector General Act Amendments of 1988 require the



Administrator to report directly to Congress on management decisions and final actions taken regarding audit recommendations issued by the OIG. We partner with GSA managers to achieve management decisions within the required maximum of six months after report issuance, as well as final action on each management decision within twelve months after the date of the audit report. When final action is not achieved within one year of an audit's management decision date, an

explanation is necessary in our semiannual Report to Congress.

## **Customer Surveys**

We highly value management's opinions on the quality and value of our products and services. Each audit report includes a customer survey questionnaire to be completed by the cognizant manager or contracting officer. Our office uses the completed questionnaires to assess and improve the usefulness of our audits and related services.

# Preaward and Contract Performance Support

Beginning in FY 2004, the former Federal Technology and Federal Supply Services, now combined into the Federal Acquisition Service (FAS), each transferred funds to the Office of Inspector General to reimburse the OIG for expanded contract audit coverage through preaward reviews and contract performance assessments. The FY 2008 OMB Passback calls for \$5 million to provide for continued service in this area. This expanded effort is to ensure contract vehicles result in reasonable pricing for customers and that they adhere to fundamental contracting principles in the Federal Acquisition

Regulation. We are working closely with FAS to develop preaward and contract performance assessment programs that strengthen government-wide contracts and provide value for the taxpayers.

These contract reviews are performed under audit standards for attestation reviews. Preaward and postaward attestations reviews are routinely performed to provide contracting officials with negative assurance regarding the material accuracy and completeness of contractor submissions, proposals, or claims.

# FY 2008 AUDIT PLAN

The Fiscal Year 2008 Audit Plan represents the Office of Audits' roadmap for using its available resources in the next fiscal year. The Plan anticipates a resource mix utilizing 50 percent of the available direct staff for internal audits and 50 percent for contract reviews. This mix continues our emphasis on high priority reviews of GSA programs, yet provides sufficient time for contract reviews.

The Plan allots a significant amount of the internal audit time

to the more substantial program, information systems, management control, and regulatory reviews, while still providing reasonable coverage for compliance and regional issues. We recognize that over the coming year GSA managers will request special audits to be performed on a priority basis. Although we intend to maintain the overall direction presented in this Audit Plan, we will also endeavor to respond to management requests.

# INTERNAL REVIEWS

Detailed information, by service or staff office, on planned internal coverage is presented separately in the paragraphs that follow.

## PUBLIC BUILDINGS SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	<b>DHS and GSA MOA</b>	September 2008

FOCUS: The Memorandum of Agreement (MOA) between the Department of Homeland Security (DHS) and the General Services Administration (GSA) includes provisions that more clearly identify the roles, responsibilities, and operational relationships between DHS/Federal Protective Service and GSA/Public Buildings Service (PBS). As such, this review will assess whether the building specific security countermeasures have been effectively and consistently implemented to enable PBS to fulfill its protection responsibilities for GSA-controlled buildings. The specific areas or services reviewed will consider current Government Accountability Office efforts in this area.

Program/System	<b>Security of Sensitive Building Data</b>	September 2008
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FOCUS: In carrying out its responsibilities as landlord to Federal agencies, the Public Buildings Service provides a variety of space acquisition and asset management services, including new construction, repairs and alterations, and leasing. The critical and sensitive nature of some building information used for these functions increases the importance of ensuring that this information be protected against unauthorized access or modification. The compromise of critical building information could result in, not only the inadvertent or deliberate corruption of PBS data, but also a security threat to Federal assets and/or Federal employees. This review will assess PBS's effectiveness in safeguarding critical and sensitive building information.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	<b>Budget Activity 54 Funds</b>	March 2009
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FOCUS: In fiscal year 2006, GSA received approximately \$400 million to fund minor repairs and alterations of the building inventory through Budget Activity 54. PBS recently implemented a performance measure to ensure that these funds are used for the projects on which the budget is based. This audit will evaluate whether the controls are adequate to ensure that Budget Activity 54 funds for minor repairs and alterations are spent as intended.

Program	<b>PBS's Rent Bill Management Program</b>	March 2009
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FOCUS: Rent Bill Management is PBS's effort to standardize the billing process. Prior to the recent selection of a national contractor, the regions were responsible for data input. Now the contractor will create and maintain billing and payment related transactions such as Occupancy Agreements and Lessor Payment Schedules. In February 2007, the contractor started validating PBS data and will assume, over time, accountability and responsibility for PBS customer billing transactions. Has Rent Bill Management improved the accuracy and consistency of the rent bill? If not, what obstacles are hindering PBS's efforts to improve the accuracy and consistency of the rent bill?

Regulatory	<b>Water and Sewer Usage</b>	September 2008
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REQUIRED BY: The Consolidated Appropriations Act. The Act requires the Office of Inspector General to report quarterly to the Committee on Appropriations, United States House of Representatives, on the timeliness of payments made to the District of Columbia for water and sewer usage.

# FEDERAL ACQUISITION SERVICE

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	<b>Unnecessary Duplication of Programs in the Office of General Supplies and Services</b>	September 2008

FOCUS: The FAS Office of General Supplies and Services (QS) includes all Multiple Award Schedule contracts except IT, automotive, and travel and transportation. QS also includes Global Supply (stock program, supply operations, direct delivery/expanded direct delivery, special order program, etc.) and personal property management portfolios. Our review will assess the procurement and supply programs within QS for potential duplicative functions and evaluate the continuing need for all of them.

Program	<b>FedRooms Program Phase II</b>	September 2008
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FOCUS: FAS management requested our assistance in evaluating the effectiveness of the FedRooms Program. Their issues and concerns include the following: How does the program compare to private sector programs? Is the service fee model adequate? Are there adequate factors to attract lodging facilities and travelers to participate in the program? Are the lodging facilities and the FedRooms rates readily available through various booking vehicles? How is usage data captured? How does GSA ensure it is collecting the appropriate revenue from this program? What, if any, flaws exist in the program?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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Program	<b>Consistency in Implementing Policy Across Acquisition Centers – Phase II</b>	September 2008
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FOCUS: The OIG is currently evaluating the consistency of Centers’ initial pricing, application of the economic price adjustment clause, and how Centers escalate labor rates. Phase II will focus on areas jointly identified by preaward contract reviews, our office, and FAS management, including: How effectively and efficiently is the MAS policy guidance being implemented by the Acquisition Centers? Are there inconsistencies or a lack of controls over the implementation and adherence to laws, regulations, policies, and procedures by the Centers? If so, what inconsistencies exist and what impact do they have on GSA’s largest procurement program?

Program	<b>FAS Acquisition Workforce Qualifications and Skill Levels</b>	March 2009
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FOCUS: The review will assess the status of FAS’s implementation of the acquisition workforce qualification provisions of the Clinger-Cohen Act of 1996. It will evaluate the policies and procedures that FAS established to manage the qualification of the acquisition workforce. How are individual employee qualifications (including education, career development, training, and performance incentives) tracked? Has a separate funding level been requested for the education and training of the acquisition workforce in budget submissions? How are these funds managed? What efforts are being made to assist (e.g., tuition reimbursement) personnel in attaining the education requirements and/or experience stipulated for career progression? Is the Acquisition Career Management Information System useful? Is the Applied Learning Center a viable tool for assessing the skill levels of the workforce?

TYPE OF  
COMPLETION  
REVIEW

AUDIT TITLE

DATE

Management  
Control

**FAS's Alliant and Alliant  
Small Business  
Government-Wide  
Acquisition Contract**

September 2008

FOCUS: The Alliant and Alliant Small Business Government-wide Acquisition Contracts provide innovative information technology solutions to Federal agencies. The Alliant contracts have a potential term of 10 years and ceilings of \$50 billion (Alliant) and \$15 billion (Alliant SB) for all awardees combined. Prior OIG reviews of the Alliant and Alliant Small Business Request for Proposals noted that competition and achieving best value for the customer could be strengthened. The Alliant contracting team members noted that these issues would be addressed in the ordering guides for use by the Federal agencies using the contracts. This review will evaluate FAS's ordering guides for the Alliant contracts to determine if they describe the contract requirements and processes clearly and sufficiently enough to ensure proper use of the contracts, promote adequate competition, and result in best value for the government.



# OFFICE OF THE CHIEF FINANCIAL OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Management Control	<b>Management Assurance Statement Process</b>	September 2008

FOCUS: The Federal Managers' Financial Integrity Act (FMFIA) requires the Administrator to annually provide to the President and Congress an Assurance Statement indicating whether GSA's management control systems achieve their intended objectives, as prescribed in OMB Circular A-123. The review will focus on the policies and procedures used by GSA managers to complete their yearly assurance statements.

Regulatory	<b>Management Challenges</b>	September 2008
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REQUIRED BY: Reports Consolidation Act of 2000. The Inspector General must render an opinion on the most serious management and performance challenges facing the agency.

Regulatory	<b>Controls Over Payroll</b>	September 2008
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REQUIRED BY: Government Reform Act. The Inspector General is required to assist the Office of Personnel Management in assessing the reasonableness of the personnel withholding and contribution information reported by GSA.

Regulatory	<b>Federal Managers' Financial Integrity Act</b>	September 2008
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REQUIRED BY: Federal Managers' Financial Integrity Act. Inspectors General must assess and report on the adequacy of their Agencies' management controls.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Regulatory	<b>Oversight of CPA Contract, 2008</b>	March 2009

REQUIRED BY: OMB Bulletin No. 06-03, Audit Requirements for Federal Financial Statements. This Act requires an annual audit of organization-wide financial statements.

# OFFICE OF THE CHIEF INFORMATION OFFICER

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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System	<b>Earned Value Management</b>	September 2008
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FOCUS: Earned Value Management (EVM) is the method by which GSA measures the performance of all major Information Technology (IT) investments. It is a management tool that effectively integrates the investment scope of work with schedule and cost elements, for optimum investment planning and control. Has GSA EVM policy been developed in accordance with current Office of Management and Budget (OMB) and regulatory guidance? Have GSA Services and Staff Offices effectively implemented this policy for IT investments internally and within contractor project management practices?

System	<b>GSA's IT Governance Structures/Enterprise Architecture</b>	September 2008
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FOCUS: Federal policy for managing Federal IT resources requires the development and implementation of agency-wide enterprise architecture (EA). The audit will focus on GSA's progress in overcoming stove-piped business processes and systems and in moving towards an effective enterprise governance and executive accountability for IT decisions. Does GSA have an agency-wide EA to guide the design and development of GSA systems? Has GSA's IT governance structure provided an EA that improves decisions about IT systems investments (e.g. identification of redundant systems), aligns IT support with business objectives, reduces redundancy, improves interoperability between processes and systems, and supports economies of scale and consolidation efficiencies? Does the EA incorporate IT security program goals?

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Regulatory	<b>Federal Information Security Management Act</b>	March 2009

REQUIRED BY: Federal Information Security Management Act of 2002 (FISMA). This audit will assess whether GSA's IT Security Program ensures that adequate managerial and technical controls are in place for IT systems, and that integrity, confidentiality, authenticity, availability, and non-repudiation are provided for information maintained within the IT enterprise architecture. An overall assessment of GSA's FISMA implementation and IT security program will be provided in an audit report that includes the results of select system security audits and our responses to specific questions outlined in the OMB Fiscal Year (FY) 2008 reporting guidance. Systems security audits proposed for inclusion in the FY 2008 FISMA audit project are: Office of General Counsel LAN & Related Applications, Entrust Managed Services Public Key Infrastructure, Region 7 LANs, and ITSS/RBA (previously known as ITOMS/CODB). The PBS Corporate system included in the FY 2007 FISMA review is currently underway and will be included in the FY 2008 FISMA review results. Proposed system program reviews for FY 2008 identified elsewhere in this plan will also include an assessment of IT security for inclusion in the FY 2008 FISMA results: E2 Travel System, and GSA Smart Card-HSPD-12 System.

## MULTIPLE SERVICES

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
Program	<b>Procurement Management Review Process</b>	September 2008

FOCUS: The Agency established a process for improving acquisition programs in PBS and FAS by evaluating the quality of contracts awarded in each business line of each service. The Office of the Chief Acquisition Officer (OCAO) conducts these reviews. Each year, OCAO selects GSA buying activities to analyze, evaluate, and validate their acquisition processes. The audit will assess whether the OCAO has a mechanism for measuring the effectiveness of Procurement Management Reviews (PMR) over time and how effective the PMRs are in improving Contracting Officers' skills or their compliance with policy, procedures, laws, and regulations.

System	<b>Homeland Security Presidential Directive 12</b>	September 2008
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FOCUS: Homeland Security Presidential Directive 12 (HSPD-12) requires all Federal Executive Departments and Agencies to implement a government-wide standard for secure and reliable forms of identification for employees and contractors. On April 24, 2007, GSA awarded the contract, worth an estimated \$66M, to Electronic Data Systems (EDS) to roll out the IT infrastructure necessary to provide identity credentials for HSPD-12 and establish the information technology to provide end-to-end compliant ID credentials. This audit will assess: (1) progress made in implementing HSPD-12 in GSA; (2) whether there are adequate controls over the management of background investigations and security clearances; (3) whether the appropriate security and privacy controls have been identified and implemented to adequately protect the sensitivity, confidentiality, and integrity of information; and (4) how GSA has addressed both identity proofing and information technology issues.

TYPE OF REVIEW	AUDIT TITLE	COMPLETION DATE
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System	<b>E2 Solutions Travel System</b>	March 2009
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FOCUS: In December 2006, GSA implemented a new travel system, E2 Solutions, under the President's e-Gov initiative. It is a web-based system used for authorizing travel; booking flights, hotels, and car rentals; and vouchering once travel is completed. The audit will focus on GSA E2 Solution task orders and will determine if adequate system controls and interfaces exist and to assess how well the system meets end user needs.

Regulatory	<b>Quality Control Review of Single Audit</b>	September 2008
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REQUIRED BY: The Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 require non-governmental organizations receiving federal funds to undergo independent audits. OMB Circular A-133 establishes program requirements. Currently the GSA OIG has either audit cognizance or oversight of 20 non-Federal entities.

## **OTHER INTERNAL REVIEWS**

### **Regional Plan Audits**

Our audits covering individual Regions include those planned at the beginning of the Fiscal Year that are to be performed initially at the local level and, if found to have national impact, expanded to other regions. These planned audits have been listed previously in the various service or staff office sections. In addition, we have set aside internal direct staff time for performing regional plan reviews that are initiated by the Regional Inspector General for

Auditing to address management requests and to review areas of regional interest.

### **Preventative Audits**

In addition to the reviews identified previously, we will continue to perform the recurring types of preventative audits. These reviews are designed to assure that GSA gets what it pays for and to assess the economy and efficiency of operations and compliance with laws, regulations, and policies.

## **CONTRACT AUDIT COVERAGE**

The FY 2008 Audit Plan provides resources for assisting contracting officials with evaluations of significant proposals and contracts. In conjunction with FAS officials, we have identified between 65 and 70 potential preaward MAS contract reviews

that will be undertaken. We also assign a block of time to our field offices for performing various other types of contract attestation reviews, as needed, at the discretion of each audit office based on materiality and resources.

# OFFICE OF AUDITS SERVICES

The services the Office of Audits provides, as well as a brief description of each service, are listed in the following paragraphs. GSA management and contracting officials can request services via telephone, FAX, e-mail, or letter at any time. For Central Office requests, please contact Ms. Regina M. O'Brien, Director, Audit Planning, Policy, and Operations. For regional requests, please contact the Regional Inspector General for Auditing in the cognizant region. The office addresses and telephone numbers for our key audit officials may be found on pages 21 – 24.

## AUDIT SERVICES

We intend to produce timely audits that add value to GSA. The audit services we normally provide include:

- **Program Reviews** that assess whether the program is meeting expectations, operating in a cost-responsible manner, or could be accomplished in a better way;
- **Systems Reviews** that evaluate whether GSA's information systems meet customer needs, provide management with capabilities to support the efficiency and effectiveness of operations, and are properly secured and controlled;
- **Management Control Reviews** that assess whether the existing system of management controls can reasonably ensure that program assets are adequately protected, efficiently used, and provide safeguards against fraud, waste, or abuse;



- **Integrated Reviews** that assess relevant programmatic, system, and management control issues in a combined review that recognizes the pervasive use of information technology throughout today's business and Government environments and the interrelationships between programs and the systems that support them;
- **Regulatory Reviews** that are mandated by law or regulation such as Federal Managers Financial Integrity Act, Government Performance and Results Act, and the Chief Financial Officer Act; and
- **Compliance Reviews** that are performed to evaluate conformance with applicable laws, regulations, and policies.

## **OTHER SERVICES**

The Office of Audits assists management in improving operations and assessing the best ways to do business. We advise managers based on independent assessments of programs, areas, or functions. These types of services include the following:

- **Advisory Reviews** use benchmarking and analysis of best practices to determine if GSA is delivering comparable products and/or services as effectively as other entities;
- **Task Force Participation** where staff auditors provide technical advice and assist Agency Task Forces in an ex-officio capacity;
- **Monitoring Services** whereupon auditor(s) are assigned to observe ongoing Agency actions and advise management of potential problems, or whether appropriate controls exist.
- **Speaking at Meetings/Functions** on agreed upon subjects, and sharing expertise with Agency employees.

## **CONTRACTING OFFICER SERVICES**

The Office of Audits provides assistance to contracting officials in awarding and administering GSA contracts. We perform both preaward attestation reviews of vendor contract proposals and postaward attestation reviews of contracts. We also furnish support to Agency contracting and legal personnel in negotiation/litigation of claims and contract disputes. In addition, we furnish assistance on civil fraud and criminal matters.

# AUDIT CONTACT POINTS

<b>REGION</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>
Central Office	Regina M. O'Brien Director, Audit Planning, Policy, and Operations Staff (JAO) General Services Administration 1800 F Street, NW, Room 5312 Washington, DC 20405	Office Number (202) 501-0374 FAX Number (202) 219-0063
A	Kenneth L. Crompton Deputy Assistant Inspector General for Acquisition Audits (JA-A) General Services Administration Crystal Square 4, Suite 400 241 18 <sup>th</sup> Street S. Arlington, VA 22202	Office Number (703) 603-0189 FAX Number (703) 603-0349
F	Jeffrey C. Womack Deputy Assistant Inspector General for Finance and Administrative Audits (JA-F) General Services Administration 1800 F Street, NW, Room 6042 Washington, DC 20405	Office Number (202) 501-0006 FAX Number (202) 501-2349
R	Rolando N. Goco Deputy Assistant Inspector General for Real Property Audits (JA-R) General Services Administration 1800 F Street, NW, Room 5046 Washington, DC 20405	Office Number (202) 219-0088 FAX Number (202) 501-4691

<b>REGION</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>
T	Gwendolyn A. McGowan Deputy Assistant Inspector General for Information Technology Audits (JA-T) General Services Administration Crystal Square 4, Suite 607 241 18 <sup>th</sup> Street S. Arlington, VA 22202	Office Number (703) 308-1223 FAX Number (703) 308-1715
C	James M. Corcoran Deputy Assistant Inspector General for Contract Audits (JA-C) General Services Administration The Strawbridge Bldg., Room 10-080 20 N. 8 <sup>th</sup> Street Philadelphia, PA 19107-3191	Office Number (215) 446-4840 FAX Number (215) 446-5888
2, 1	Joseph M. Mastropietro Regional Inspector General for Auditing (JA-2) General Services Administration 26 Federal Plaza, Room 1751 New York, NY 10278	Office Number (212) 264-8620 FAX Number (212) 264-6400
3	Glenn D. Merski Regional Inspector General for Auditing (JA-3) General Services Administration The Strawbridge Bldg., Room 10-080 20 N. 8 <sup>th</sup> Street Philadelphia, PA 19107-3191	Office Number (215) 446-4840 FAX Number (215) 446-5888
<b>REGION</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>

- |      |                                                                                                                                                                                                                  |                                                                 |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| 4    | James D. Duerre<br>Regional Inspector General<br>for Auditing (JA-4)<br>General Services Administration<br>Peachtree Summit Bldg., Room 1701<br>401 W. Peachtree Street, SW<br>Atlanta, GA 30303                 | Office Number<br>(404) 331-5125<br>FAX Number<br>(404) 332-3338 |
| 5    | David K. Stone<br>Regional Inspector General<br>for Auditing (JA-5)<br>General Services Administration<br>Kluczynski Federal Bldg.<br>Mail Stop DPN 4-1, Room 408<br>230 S. Dearborn Street<br>Chicago, IL 60604 | Office Number<br>(312) 353-7781<br>FAX Number<br>(312) 353-6583 |
| 6, 8 | Arthur L. Elkin<br>Regional Inspector General<br>for Auditing (JA-6)<br>General Services Administration<br>1500 E. Bannister Road, Room 2075<br>Kansas City, MO 64131                                            | Office Number<br>(816) 926-7052<br>FAX Number<br>(816) 926-5649 |
| 7    | Rodney J. Hansen<br>Regional Inspector General<br>for Auditing (JA-7)<br>General Services Administration<br>819 Taylor Street, Room 10A34<br>Fort Worth, TX 76102                                                | Office Number<br>(817) 978-2572<br>FAX Number<br>(817) 978-7201 |

<b>REGION</b>	<b>ADDRESS</b>	<b>TELEPHONE</b>
9, 10	James P. Hayes Regional Inspector General for Auditing (JA-9) General Services Administration 450 Golden Gate Ave., Room 7-5262 San Francisco, CA 94102-3400	Office Number (415) 522-2744 FAX Number (415) 522-2766
W	Paul J. Malatino Regional Inspector General for Auditing – National Capital Region (JA-W) General Services Administration 7th & D Streets, SW, Room 1064 Washington, DC 20407	Office Number (202) 708-5340 FAX Number (202) 708-7494



GSA Office of Inspector General  
Office of Audits

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