Improved Policies and Accounting Are Needed for Child Care Centers

July 2004

Reference Number: 2004-10-121

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

Redaction Legend:

7 = Predecisional staff recommendations or suggestions to agency decision makers.
8 = Information reflecting the Bureau's decision-making process.

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

INSPECTOR GENERAL
for TAX
ADMINISTRATION

July 16, 2004

MEMORANDUM FOR DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT

Gordon C. Milbourn III

FROM: Gordon C. Milbourn III
Acting Deputy Inspector General for Audit

SUBJECT: Final Audit Report - Improved Policies and Accounting Are Needed for Child Care Centers (Audit # 200310033)

This report represents the results of our review of Internal Revenue Service (IRS) child care centers. The overall objective of this review was to determine whether the costs paid by the IRS for child care centers are commensurate with the benefits received. We conducted the audit because of concerns expressed by the IRS over the high costs paid by the Federal Government for child care centers.

In summary, the General Services Administration (GSA) has overall responsibility for administering child care centers, since the facilities are located in GSA-managed buildings. The GSA Child Care Program consists of 112 child care centers serving about 7,800 children.[1] The child care centers we visited were well maintained, accredited by the National Association for the Education of Young Children, operating at full capacity, and had waiting lists. However, we do have the following concerns about the program:

- The cost of child care centers and employee participation are not tracked. Without this information, the costs and benefits to participating agencies such as the IRS cannot be determined.
- Several of the child care centers for which the IRS is charged a portion of the operating expenses do not meet the requirement that at least 50 percent of the children attending the center be the dependents of Federal Government employees or contractors.
- The IRS has been inconsistent in the child care subsidy amounts it has paid and the time periods it has made the child care subsidy available. As such, lower-income employees receive very little benefit from the subsidy program.

[1] *GSA 2003 Annual Profile Report*.

.. 7, 8-- -------------

We recommended the Chief Human Capital Officer, Chief Financial Officer, and Chief, Agency-Wide Shared Services, ensure all expenses incurred for child care centers in buildings managed by the IRS can be recorded and associated with the Child Care Program. We also recommended that the Chief Human Capital Officer determine whether the IRS can fund the Child Care Subsidy Program for a full year, and that the Chief Human Capital Officer and Chief, Mission Assurance, apply adequate screening procedures before providing non-IRS employees access to IRS campus grounds.

Management's Response: IRS management agreed with most of our recommendations. To address the concern about recording expenses associated with the Child Care Program, the Chief Human Capital Officer will coordinate efforts to ensure all expenses incurred for child care centers in buildings managed by the IRS are properly recorded. In response to our concerns about stable funding for the Child Care Subsidy Program, the IRS has suspended funding for the Subsidy because it was not supporting recruitment and retention objectives. The IRS did not agree with our recommendation to apply adequate screening procedures before providing non-IRS employees access to IRS campus grounds. Management's complete response to the draft report is included as Appendix IV.

Office of Audit Comment: While we agree the IRS does not have the authority to deny enrollment in a GSA child care center, we still believe the IRS should either adequately screen individuals without Federal Government credentials or subject them to a limited background check before providing them access to IRS campus grounds. We did not recommend that individuals be denied enrollment in child care centers. While we still believe our recommendation is worthwhile, we do not intend to elevate our disagreement concerning this matter to the Department of the Treasury for resolution.

Due to the nature of some material in this report, we have placed on the public Treasury Inspector General for Tax Administration (TIGTA) Internet web site a redacted version of the report. If you identify a need to release this report to anyone outside of the IRS, please refer them to the redacted version on the TIGTA Internet web site.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 622-6510 if you have questions or Daniel R. Devlin, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

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[2] The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the computing centers for analysis and posting to taxpayer accounts.

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Background

The Congress has given Federal Government agencies the authority to allot space in Federal Government offices for child care centers for the benefit of their employees.[1] The legislation providing this benefit is known as the Trible Amendment (passed by the Congress in 1985) and requires that at least 50 percent of children enrolled in each child care center be dependents of Federal Government employees or contractors. The remaining enrollment may be open to the community; however, children of Federal Government employees or contractors should be given enrollment priority over community children.

The General Services Administration (GSA) has overall responsibility for establishing and overseeing the child care centers since the facilities are located in GSA-managed buildings. As authorized by law, the GSA provides finished space, playground equipment, furniture, utilities, and janitorial services without charge.

However, the GSA does not directly operate the child care centers. It issues licenses to day care service providers. The child care providers run the centers and are responsible for hiring teachers, establishing curriculum, marketing the centers, maintaining liability insurance, and providing incidental items such as toys, dishes, and food. The child care providers charge monthly tuition to the parents of children enrolled in the centers.

The GSA Child Care Program currently oversees 112 child care centers in 31 states, the District of Columbia, and Puerto Rico. According to the GSA, these 112 centers have 7,799 children enrolled (4,297 children of Federal Government employees and 3,502 children of parents who are not employed by the Federal Government).[2]

An additional child care benefit became available during 2001 when the Congress authorized Federal Government agencies to provide child care tuition assistance to lower-income employees to help enable them to afford the

[1] 40 U.S.C. § 590 (formerly 40 U.S.C. § 490b, 1985).
[2] *GSA 2003 Annual Profile Report.*

cost of child care.[3] This benefit was intended to help agencies hire and retain employees in lower income brackets.

This review was performed at the IRS National Headquarters in Washington, D.C., in the Agency-Wide Shared Services (AWSS) Division and the office of the Chief Human Capital Officer during the period August through November 2003. Site visits were made to the IRS offices in Denver, Colorado, and IRS campuses[4] in 7, 8-----------------------------–------------------- We performed this audit at the request of the IRS.

The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

The Costs of Child Care Centers Are Not Tracked

The IRS pays the GSA part of the operating costs for 47 child care centers. However, neither the IRS nor the GSA could provide us with the actual costs paid for these centers. Costs associated with child care centers are categorized as "joint use" charges by the GSA. Joint use charges are rents and operating costs for amenities such as cafeterias, child care centers, fitness centers, nurses' stations, shared conference rooms, and visitor parking spaces. The costs for these services are allocated to all tenants in a GSA-owned or GSA-leased building based on each tenant's percentage of building occupancy. Monthly rent invoices the GSA provides the IRS show joint use charges as one amount—there is no detail provided to show the cost of child care centers. The GSA bills building tenants for joint use space regardless of whether each agency's employees use the joint use facilities.

According to GSA officials, it would not be feasible for the GSA to keep an accurate accounting of the costs and

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[3] Pub. L. 107-67, § 630, (2001), Agency Use of Appropriated Funds for Child Care Costs for Lower Income Employees.
[4] The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the computing centers for analysis and posting to taxpayer accounts.

participation for this program. The GSA does not keep information as to the cost of the child care centers in each building or the cost paid for these facilities by each Federal Government agency. The child care providers collect the information as to whether enrollees are children of Federal Government employees but do not have accurate information regarding which Federal Government agency employs the parents of these children.

Even in the buildings the IRS manages,[5] the IRS does not have an accurate assessment of the costs of child care centers because it does not identify in its accounting records the expenses for office space and other items associated with these child care facilities. The Requisition Tracking System, the database the IRS uses when purchasing equipment and supplies, does not have a code to categorize items purchased for use in the child care centers.

The IRS conducted a survey in early 2003 to try to gather information as to its total cost for child care facilities. However, it was unable to obtain reliable results because two child care centers were not included in the survey, four child care centers did not respond, and the rest of the centers provided only best guess estimates of actual costs.

Without information on the cost of child care centers and employee participation, the costs and benefits to participating agencies such as the IRS cannot be determined. All the same, child care is an important employee service that should be subjected to better financial management scrutiny than that currently performed at the IRS. While the GSA cannot provide information on the buildings it manages, we believe the IRS should act on its own to collect rent and other related costs so they can be associated with its child care operations. Such information should serve the IRS in its program and financial control of this service.

[5] The GSA places some buildings occupied by the IRS in “delegated” status. These buildings are 100 percent occupied by the IRS and, in exchange for reduced GSA rent charges, the IRS pays operating expenses in these facilities.

Recommendation

1. The Chief Human Capital Officer, Chief Financial Officer, and Chief, AWSS, should work together to ensure all expenses incurred for child care centers in buildings managed by the IRS can be properly recorded and associated with the Child Care Program.

Management's Response: The Chief Human Capital Officer will coordinate efforts to ensure all expenses incurred for child care centers in buildings managed by the IRS are recorded and associated with the Child Care Program. The Chief, AWSS, will assist in identifying some of the building operating costs at the IRS delegated sites.

Some Child Care Centers Do Not Meet the Required Percentage of Use by Dependents of Federal Government Employees

During the review, we visited four child care centers. The centers were in excellent condition, the student-teacher ratios were appropriate, the centers were operating at full capacity, and the centers had waiting lists. All four centers were accredited by the National Association for the Education of Young Children. However, 2 of the 4 centers we visited did not comply with the requirement in the Trible Amendment that at least 50 percent of children enrolled in a child care center at Federal Government facilities be dependents of Federal Government employees or contractors. Table 1 shows the enrollment statistics of the four child care centers we visited.

Table 1: Enrollment at Child Care Centers Visited (as of November 2003)

Child Care Center	Children of IRS Employees	Children of Other Federal Government Employees	Other Children	Total Children Enrolled	Federal Government Percentage
7, 8-------	32	6	29	67	56.7%
------- -	37	10	66	113	41.6%
Denver – Fed Center	0	56	36	92	60.9%
Denver – Speer Blvd.	1	9	35	45	22.2%

Source: Child care center records.

This Trible Amendment provision was established to help ensure child care centers at Federal Government facilities were primarily for the use of dependents of Federal Government employees or contractors rather than being general child care providers. Nationwide, out of the 7,799 children enrolled in GSA centers, 4,297 (55 percent) are dependents of Federal Government employees. However, the Trible Amendment's 50 percent requirement applies for each individual child care center.

When centers are not in compliance with the Trible Amendment, the cost of child care facilities to Federal Government tenants of GSA buildings increases significantly on a per child basis. For example, in 1 Denver child care center we visited, the IRS estimates that the share it pays for the facilities is $35,000 a year; at this center, only 1 IRS employee has a child enrolled. Table 2 shows the number of children of IRS employees at each facility and the estimated cost per child paid by the IRS.

Table 2: Estimated Annual Cost per Child of an IRS Employee for Child Care Centers Visited (Fiscal Year 2003)

Child Care Center	Total Annual Cost (IRS Estimate)	Number of Children of IRS Employees Enrolled	Annual Cost per Child of an IRS Employee
7, 8-------	$137,800	32	$4,306
------- -	$176,700	37	$4,776
Denver – Fed Center	$770	0	N/A
Denver – Speer Blvd.	$35,000	1	$35,000

Source: Child care center records.

The GSA is responsible for complying with the Trible Amendment provisions. The GSA's policy regarding the 50 percent requirement is to evaluate each child care center that falls short of the requirement on a case-by-case basis. The GSA has not established a minimum Federal Government enrollment threshold below which centers are automatically closed. The GSA generally will not close a child care center unless there is not enough overall demand to make it viable for a provider to operate the center or the center requires a major investment to keep it operating.

The head of the GSA's Child Care Program advised us the most prominent reason the child care centers are not in compliance with the 50 percent requirement is that there are fewer Federal Government employees with young children on the rolls than there were in the past. Secondary reasons for the problem include the following:

- Because of the importance of continuity in a child's care and education, it is the policy of the GSA that children whose parents are not Federal Government employees are allowed to remain in a child care center even though children of Federal Government employees are on the waiting list.
- The waiting list is generally by age group because of the type of care and facilities provided to each age group. Vacancies cannot be filled by children on the waiting list unless there is an opening in their specific age group.
- In the 2 centers that were below the 50 percent requirement, the number of Federal Government employees wanting to use the program was not very high. Even if all the children of Federal Government employees on the waiting lists were placed in the 2 centers, the percentage of children of Federal Government employees would still only be 49 percent …….. and 27 percent (Denver – Speer Blvd.).

Because of the GSA's method of allocating costs to Federal Government agencies based on square footage occupied rather than child care enrollment, the IRS and other Federal Government agencies must pay a fixed amount regardless of the number of employees using the child care facilities. Agencies cannot opt out of paying for joint use facilities even if their employees use none or only some of the facilities offered. Thus, there is little the IRS can do to reduce its payment to the GSA when employee participation in child care centers declines. Therefore, we are making no recommendations to the IRS related to this area.

Administration of the Child Care Subsidy Program Needs to Be Improved

Child care expenses are often the second or third largest monthly expense Federal Government employees face; many lower-paid Federal Government workers are unable to afford quality child care. During 2001, the Congress enacted a law that gave Federal Government agencies the authority to assist lower-income employees by paying a portion of their child care expenses.[6] The legislation authorized agencies to use Federal Government funds to subsidize the cost of child care for lower-income employees to help make high-quality, licensed child care centers affordable.[7]

The law gave agencies the flexibility to determine whether to make the child care subsidy available, the amount of the subsidy, and the maximum income levels that employees could earn and still qualify. The IRS made the child care subsidy available to IRS employees with a combined family income of less than $45,000 a year. However, the IRS has been inconsistent in the subsidy amounts it has paid and the time periods in which it has made the subsidy available. In 2001, when the child care subsidy was offered in a pilot program, the subsidy was approximately $300 per month and was paid for 9 months (January through September). During 2002, the subsidy was $600 per month and was paid for 3 months (July, August, and September). In 2003, the subsidy was reduced to $200 per month and was paid for 3 months (July, August, and September) retroactively at the end of the fiscal year. Because of the inconsistency, the subsidy has had less and less effect on employees' ability to afford child care. For comparison, Tables 3 and 4 show the IRS' authorized child care subsidies for the last 3 years and the 2003 tuitions for the child care centers we visited.

Table 3: IRS Child Care Subsidy (Fiscal Years 2001 through 2003)

Year	Number of Employees Participating	Monthly Amount Authorized by the IRS	Number of Months Available	Maximum Annual Amount Paid Per Employee
2001	354	$300	9	$2,700
2002	546	$600	3	$1,800
2003	341	$200	3	$600

Source: IRS records.

[6] Public Law 106-58 § 643 (2001).
[7] Agencies' participation is voluntary. Agencies do not receive additional funds to provide this benefit; money to pay for subsidies generally comes from within the agencies' existing budgets for salaries.

Table 4: Tuition at the Four Child Care Centers Visited (2003)

Child Care Center	Monthly Tuition (Federal Government)			Average Annual Cost
	Infants	Toddlers	Pre-School	
7, 8-------	$841	$785	$633	$9,036
------- -	$630	$565	$480	$6,700
Denver – Fed Center	$910	$750	$659	$9,276
Denver – Speer Blvd.	$782	$687	$600	$8,276

Source: Child care center records.

Decisions about the amount and period of the child care subsidy were made late in the year for Fiscal Years 2002 and 2003. In 2004, the IRS has not yet made a decision as to whether the child care subsidy will be available at all. According to the Office of Personnel Management, of the 26 agencies that participate in the Child Care Subsidy Program, the IRS is the only agency that does not factor the Program into the budget at the beginning of the year and does not pay the subsidy for the full year. As a result, IRS employees cannot rely upon the subsidy to make child care plans.

The manner in which the IRS administers the child care subsidy does not appear to be consistent with the intended benefits of the Child Care Subsidy Program. The Subsidy Program is advertised to prospective IRS employees as a benefit, but, given the variance in the subsidy amounts and the lack of assurance as to whether it will be paid at all, it does not significantly improve the ability of employees to afford licensed or regulated child care. Employees are not satisfied with the IRS Child Care Subsidy Program, and it is not widely used.

Another consequence of not having a viable Child Care Subsidy Program is that administrative costs increase dramatically on a percentage basis. Administrative costs have generally increased every year, and the reduced child care subsidy paid out in 2003 resulted in the IRS paying the contractor approximately 47 percent of the total amount of the subsidy. That year the IRS paid a contractor $76,650 to distribute $164,500 in child care subsidies. We questioned the need for such a high fee and were informed that the extremely short starting date of the contract, additional reporting requirements for the contractor, and the low subsidy payout amount all contributed to the high contractor expense on a percentage basis. This is in sharp contrast to the average cost paid by other Federal Government agencies to distribute the child care subsidy. The average cost paid by other Federal Government agencies is about 8 percent of the total amount of the subsidy.

Table 5 shows the costs paid by the IRS to distribute the subsidy for each of the last 3 years.

Table 5: Costs to Distribute the Child Care Subsidy

Fiscal Year	Total Child Care Subsidies Paid	Amount Paid to Contractor to Distribute the Subsidy	Percentage
2001	*	$42,000	*
2002	$460,600	$50,000	11%
2003	$164,500	$76,650	47%

Source: IRS Worklife and Special Programs Branch.

While the IRS is not required to offer a child care subsidy, if it chooses to offer the subsidy to its employees and promotes the subsidy as an employee benefit, the Program should be sufficiently funded to ensure the subsidy can be distributed throughout the year.

Recommendation

2. The Chief Human Capital Officer should determine whether the IRS can fund the Child Care Subsidy Program at a level that would make the Program a viable benefit for lower-income employees for a full year.

Management's Response: The IRS has suspended funding for the Child Care Subsidy Program because it has failed to directly support recruitment and retention objectives.

* The IRS did not track the amount of the child care subsidy paid in 2001.

7, 8-------------------------------------- -------------------------------- -------------------------------------- ------------------ -

The IRS campuses we visited in 7, 8------------------ 7, 8----- ---------------------contain child care centers for the use of IRS employees. Both child care centers have excess capacity and room to accommodate children from the nearby community. In 7, 8---- 66 children from the community attend the child care center; 29 children from the community attend the child care center in 7, 8-------- Children have to be dropped off and picked up each day at the child care centers, and 7, 8------------------------------- 7, 8--- ------------ -- ------------------------------------- ------------------------------ -- -

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During the time the 7, 8----Campus performed limited background checks, a total of 302 parents consented to the checks. The cost of the background checks was $6,342 ($21 per parent). Of the 302 checks performed, 10 were

[8] From January 17, 2001, to January 3, 2003.

expanded into investigative cases because additional information was needed about serious arrests that were uncovered during the checks. When a serious arrest is identified during a records check, information about the disposition of the criminal incident is needed and police records have to be researched. This additional research results in added expense because investigators are assigned the cases. The 10 cases cost the IRS an additional $2,737 to research; therefore, a total of $9,079 was spent on the 302 parents who were checked ($30 per parent). The 7, 8---- Campus was instructed by the AWSS office to stop performing these background checks because of the expense involved and because the AWSS office did not believe the checks were necessary.

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Recommendation

3. The Chief Human Capital Officer and Chief, Mission Assurance, should work together to apply adequate screening or background check procedures to parents that are not IRS employees before providing them access to IRS campus grounds.

Management's Response: The IRS did not agree with this recommendation and does not plan to take any corrective action. The IRS believes the risk level is low because only authorized parents are allowed on the campus grounds and child care centers are compartmentalized so that access is limited to the child care center only. Also, the IRS does not have the authority to deny enrollment in a GSA child care center.

Office of Audit Comment: While we agree the IRS does not have the authority to deny enrollment in a GSA child care center, we still believe the IRS should either adequately screen individuals without Federal Government credentials or subject them to a limited background check before providing them access to IRS campus grounds. We did not recommend that individuals be denied enrollment in child care centers.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this audit was to determine whether the costs paid by the Internal Revenue Service (IRS) for child care centers are commensurate with the benefits received. We conducted this audit because of concerns expressed by the IRS over the high costs paid by the Federal Government for child care centers. To accomplish this objective, we:

I. Interviewed IRS and General Services Administration officials to determine the roles and responsibilities for managing and maintaining child care centers.

   A. Determined whether records exist that provide the number of IRS employees who use child care centers.

   B. Determined whether records exist that provide the IRS' costs for child care centers.

   C. Determined whether the IRS has evaluated the costs and benefits of the child care centers.

II. Determined whether children of the IRS and other Federal Government employees were given priority for placement in child care centers in Federal Government facilities, as required by law.

III. Visited a judgmental sample of four child care centers (two IRS campus[1] centers and two other centers) to obtain information about the number of children enrolled, range of tuition charged, square footage, age of centers, security, appearance, and condition of centers, and to determine whether the centers were in compliance with the Trible Amendment. A judgmental sample was selected because it was not practical to visit a statistical sample of child care centers due to the small population of centers (47 centers) and because we did not plan to project the results of field visits.

IV. Determined how the IRS has implemented the Child Care Subsidy Program that was authorized on November 12, 2001, by Public Law 107-67.

   A. Interviewed IRS and Office of Personnel Management officials to obtain information about the administration of the Child Care Subsidy Program.

[1] The data processing arm of the IRS. The campuses process paper and electronic submissions, correct errors, and forward data to the computing centers for analysis and posting to taxpayer accounts.

B. Reviewed Program documentation and identified the amount of money allocated to the Program, the amount of money actually spent, the number of employees who received assistance, and how employees were selected to receive assistance for Fiscal Years 2002 and 2003.

Appendix II

Major Contributors to This Report

Daniel R. Devlin, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs)
Michael E. McKenney, Director
Kevin P. Riley, Audit Manager
Tom J. Cypert, Lead Auditor
Michael J. Della Ripa, Auditor
William E. Thompson, Auditor

Appendix III

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Appendix IV

Management's Response to the Draft Report

DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

RECEIVED
JUN 2 5 2004

June 25, 2004

MEMORANDUM FOR ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: John M. Dalrymple
Deputy Commissioner for Operations Support

SUBJECT: Draft Audit Report – Improved Policies and Accounting Are Needed for Child Care Centers (Audit # 200310033)

This is the IRS's formal response to the subject draft audit report. We are committed to addressing the concerns raised in the report and resolving issues over which we have authority concerning the IRS's child care centers.

As the report states, Federal agencies are authorized to establish child care centers in Federal government offices. At least 50 percent of the enrollees must be children of Federal employees or contractors and must have priority in filling openings. Children of non-government employees may fill any remaining slots. The General Services Administration (GSA) is responsible for policy concerning child care centers operated in GSA-controlled space. Of the approximately 800 buildings occupied by IRS employees, IRS manages only 11 sites.

Our comments concerning Recommendation 1 are attached and were coordinated with affected IRS organizations. We understand the intent of Recommendation 2; however, due to severe budget constraints, it is not possible to implement. The IRS suspended funding for the program as it failed to directly support critical recruitment and retention objectives. As such, no further action will be taken at this time.

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7, 8

[redacted]

If you have any questions about this program, please contact Richard J. Cronin, Director, Personnel Field Services, at (202)283-2643.

Attachments (2)

ATTACHMENT 1

IDENTITY OF RECOMMENDATION/FINDING

Recommendation #1:

The Chief Human Capital Officer, Chief Financial Officer, and Chief, AWSS, should work together to ensure all expenses incurred for child care centers in buildings managed by the IRS can be properly recorded and associated with this program.

CORRECTIVE ACTION:

The Chief Human Capital Officer will coordinate efforts to ensure all expenses incurred for child care centers in buildings managed by IRS are recorded and associated with the Child Care Program. AWSS Real Estate & Facilities Management (REFM) will assist in identifying some of the building operating costs at the IRS delegated sites. The operating costs, including rent, utilities, custodial, maintenance and other costs, will be a combination of actual costs and a majority of estimated costs. We will provide actual costs where possible and "one-time" annual estimates for the remaining costs. Costs will be adjusted annually for cost of living increases.

IMPLEMENTATION DATE:

January 15, 2005

RESPONSIBLE OFFICIALS:

Chief Human Capital Officer, Chief Financial Officer, and Chief, AWSS

CORRECTIVE ACTION MONITORING PLAN:

The Human Capital Officer, Chief Financial Officer, and Chief, AWSS will meet to discuss strategy on influencing GSA's program.

ATTACHMENT 2

7, 8

[redacted]