

**PEGASYS ACCOUNT BALANCE AND
TRANSACTION ANALYSIS:
CONSTRUCTION IN PROGRESS –
PUBLIC BUILDINGS SERVICE
REPORT NUMBER: A040106/P/F/R05007
MAY 9, 2005**



U.S. GENERAL SERVICES ADMINISTRATION
Office of Inspector General

Date: May 9, 2005

Reply to: Deputy Assistant Inspector General
Attn of: Finance and Administrative Audit Office (JA-F)

Subject: Pegasys Account Balance and Transaction Analysis: Construction
in Progress – Public Buildings Service
Report Number: A040106/P/F/R05007

To: F. Joseph Moravec
Commissioner
Public Buildings Service (P)

Kathleen M. Turco
Chief Financial Officer (B)

This report presents the results of our audit of the General Services Administration's Pegasys account balance and transaction analysis for Construction in Progress (CIP). Our audit objective was to determine whether sufficient evidence exists that controls are in place and functioning to ensure management's assertions related to CIP are properly reflected in the quarterly financial statements as of March 31, 2004.

Our review found that PBS should strengthen its internal controls over the data used in the preparation of the statistical sample as part of its quarterly financial statement reporting process for CIP. Specifically, we found that PBS may not have obtained sufficient, relevant, and reliable data on which to base its statistical sample for purposes of estimating CIP. We also found that PBS should improve its documentation of internal controls over the financial reporting of CIP. A copy of this report was previously submitted to your respective offices and comments received have been included in this report.

If you have any questions regarding this report, please contact me at (202) 501-0006.

Kristin R. Wilson
Deputy Assistant Inspector General for
Finance and Administrative Audits (JA-F)



**Pegasys Account Balance and Transaction Analysis:
Construction In Progress – Public Buildings Service
Report Number: A040106/P/F/R05007**

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**Pegasys Account Balance and Transaction Analysis:
Construction In Progress – Public Buildings Service
Report Number: A040106/P/F/R05007**

EXECUTIVE SUMMARY

Purpose

The purpose of this audit was to provide a basis for reporting on the internal controls over the quarterly financial statement reporting process for the General Services Administration (GSA). Specifically, we focused on the controls over the Construction in Progress¹ (CIP) statistical sample adjusting journal entry as recorded in the Federal Buildings Fund (FBF). The objective of our audit was to determine if sufficient evidence exists that controls are in place and functioning to ensure that management's assertions related to CIP are properly reflected in the quarterly financial statements as of March 31, 2004.

Background

GSA's Public Buildings Service (PBS) initiates several significant adjusting journal entries each quarter to correct the CIP account balance in Pegasys, GSA's accounting system of record. One of the largest adjusting entries made to CIP is based on a random statistical sample performed to assess the accuracy of data in the Real Property Accounting and Depreciation System (RPADS), which interfaces Pegasys. From the results of this statistical sample, PBS estimates the needed worksheet adjustments to correct the CIP account balance for errors discovered.

Results in Brief

We found that PBS should strengthen its internal controls over the data used in the preparation of the statistical sample as part of its quarterly financial statement reporting process for CIP. During our evaluation of CIP and the related statistical sample for March 31, 2004, we found that PBS may not have obtained sufficient, relevant, and reliable data on which to base its statistical sample for purposes of estimating CIP. Specifically, we found that PBS did not ensure that the population used in the CIP statistical sample was complete, the sampling methodology was sufficient, and the data used in the sample was properly treated. Additionally, we determined that PBS should improve its documentation of internal controls over the financial reporting of CIP.

¹ The United States General Ledger uses the term Construction in Progress, but the General Services Administration presents this account as Construction in Process in the Quarterly Financial Statements as of March 31, 2004 and the Fiscal Year 2003 Financial Statements. The Office of Inspector General will use the term Construction in Progress to refer to the account Construction in Process.

Recommendations

We recommend that the Commissioner of PBS take steps to improve the CIP statistical methodology in order to obtain sufficient, relevant, and reliable data for purposes of estimating CIP. Furthermore, the Commissioner of PBS, in conjunction with the Chief Financial Officer, should improve controls to ensure that errors discovered in the sample are corrected timely. We also recommend that all controls related to the financial reporting of CIP be properly documented in accordance with appropriate standards.

INTRODUCTION

This report presents the results of our audit of GSA's CIP statistical sample adjusting journal entry as recorded in the adjusted trial balance for the FBF as of March 31, 2004. The audit was conducted in coordination with the overall Pegasys Account Balance and Transaction Analysis Audit, and the results will be used in the preparation of our report on the internal controls over GSA's quarterly financial reporting process.

Background

PBS initiates several significant adjusting journal entries each quarter to correct the CIP account balance in Pegasys, GSA's accounting system of record. One of the largest adjusting entries made to CIP is based on a random statistical sample performed to assess the accuracy of data in the RPADS, which interfaces Pegasys. From the results of this statistical sample, PBS estimates the needed worksheet adjustments to correct the CIP account balance for errors discovered. PBS categorizes these errors into two types: substantially complete errors and write-off errors. Substantially complete errors are projects that are substantially complete and should have been transferred to Property & Equipment (P&E); write-off errors are projects that do not meet the criteria for capitalization and should have been expensed.

For the quarterly financial statements as of March 31, 2004, PBS selected a sample of 200 projects for evaluation. Officials from PBS's Office of the Chief Financial Officer, Financial Operations Division (PFF) researched each project to determine if the project was properly classified in CIP. If not, PFF officials then determined if the project should have been reclassified to P&E or should have been expensed. For a project where a classification could not readily be determined, PFF officials issued a survey to the responsible PBS regional office. PBS regional officials completed the survey by reviewing the project's status to determine the proper classification. Based on the results of this survey, PFF officials determined the error rates of the sample. These error rates were subsequently projected to the unadjusted population in RPADS to determine the total amount of CIP that should have been reclassified to P&E or written off to expense.

For the quarter ended March 31, 2004, the CIP statistical sample resulted in a reclassification of \$286.3 million from CIP to P&E and a write-off of \$36.5 million to expense. These adjustments reduced the total RPADS balance of \$2.1 billion by \$322.8 million, or 15.45 percent.

Objective, Scope, and Methodology

The objective of our audit was to answer the following question as related to Construction in Progress:

Does sufficient evidence exist that controls are in place and functioning to ensure management's assertions related to Construction In Progress are properly reflected in the quarterly financial statements as of March 31, 2004?

Based on the significance of the CIP statistical sample adjusting journal entry in relation to the overall balance for CIP, we limited our scope to the controls over the CIP statistical sample for March 31, 2004.

To accomplish our objective, we:

- Reviewed policies and procedures related to CIP;
- Reviewed the documentation supporting financial statement adjustments related to CIP;
- Interviewed Office of the Chief Financial Officer (OCFO) and PFF officials to gain an understanding of the CIP Cycle;
- Reviewed the methodology and evaluated the process for developing the CIP statistical sample adjusting journal entry;
- Performed substantive analytical procedures on the variance for CIP and the CIP statistical sample adjusting journal entry;
- Performed substantive tests on the CIP statistical sample;
- Reviewed the effectiveness of PBS's systems of accounting and internal control over financial reporting for CIP as of March 31, 2004, based on the internal control objectives in Office of Management and Budget Bulletin No. 01-02 *Audit Requirements for Federal Financial Statements*; and
- Performed tests of controls on attributes for substantial completion, estimated completion, and project cancellation.

The audit was conducted from August to November 2004 in accordance with generally accepted government auditing standards.

RESULTS OF AUDIT

We found that PBS should strengthen its internal controls over the data used in the preparation of the statistical sample as part of its quarterly financial statement reporting process for CIP. During our evaluation of CIP and the related statistical sample for March 31, 2004, we found that PBS may not have obtained sufficient, relevant, and reliable data on which to base its statistical sample for purposes of estimating CIP. Specifically, we found that PBS did not ensure that the population used in the CIP statistical sample was complete, the sampling methodology was sufficient, and the data used in the sample was properly treated. Additionally, we determined that PBS should improve its documentation of internal controls over the financial reporting of CIP.

Finding 1: The CIP statistical sample should be selected from a reconciled balance in order to ensure the completeness and existence of transactions.

PFF officials selected the CIP statistical sample from the CIP balance reported in RPADS, but this balance did not agree to the CIP balance reported in Pegasys as of March 31, 2004. In doing so, the population from which the statistical sample was selected may not have included all transactions that occurred during the period, or may have included transactions that had occurred after the end of the quarterly reporting period. As a result, the adjusting journal entry that records the results of the CIP statistical sample may have been overstated for that same period.

As of March 31, 2004, Pegasys reported a balance in CIP of \$2,059,465,870.51. Shortly after March 31, 2004, the OCFO downloaded the unadjusted balance in CIP of \$2,088,833,901.11 from RPADS. As a result, a difference of \$29,368,030.60 existed between the CIP balances reported in Pegasys and RPADS, however, this discrepancy was not reconciled prior to the execution of the sample. By not performing this reconciliation, the population used by PBS to select the statistical sample may not have been complete or may have included transactions which may not have existed as of March 31, 2004.

The CIP statistical sample for March 31, 2004, resulted in an error rate of 15.29 percent. PBS subsequently projected this error rate to the CIP balance in RPADS, resulting in a reclassification of \$286,265,122.34 from CIP to P&E on the Balance Sheet. However, this projection may have been in error because PBS did not perform a reconciliation between the CIP balances in RPADS and Pegasys. If the Pegasys balance was correct, then the PBS reclassification estimate of CIP may have been overstated by approximately \$4 million². This internal control deficiency reduced the effectiveness of

² The Pegasys CIP balance represented 98.59 percent of the RPADS balance. Applying this percentage to the reclassification of \$286,265,122.34 made by PBS would result in an adjustment of \$282,228,784.12 ($98.59\% \times 286,265,122.34 = \$282,240,368.20$) for a difference of \$4,024,754.13 ($\$286,265,122.34 - 282,240,368.20 = \$4,024,754.13$).

the sample and the reliability of the estimate for CIP as of March 31, 2004. Although the difference may not have been material for this quarterly reporting period, the deficiency in internal controls could result in a material misstatement in future reporting periods.

To ensure that the population from which the CIP statistical sample is selected is complete, PBS should reconcile the balance of CIP reported in RPADS to the balance reported in the Pegasys trial balance prior to the selection of the sample. Any estimate of CIP should be properly determined based on the reconciliation or mathematical relationship between the two balances.

Finding 2: The sampling methodology needs to be designed to ensure greater precision over the CIP estimate.

The statistical methodology employed by PBS to estimate the actual CIP balance may not have been sufficient to reasonably ensure that the CIP balance reported on the financial statements was reliable. During our testing, we found that several factors in the PBS CIP sampling methodology hindered the projection of a reliable estimate of the CIP balance. Specifically, prior to the determination of the sample size, PBS should have considered the following:

- **Confidence Level and Precision**

PBS used a sample size of 200 projects to prepare its statistical sample to estimate the actual value of CIP. PBS indicated that this sample size was chosen because 200 projects represented a 100 percent increase over the sample size used in the previous statistical sample and PBS wanted to test at least 5 percent of the approximately 3600 projects in RPADS. However, this rationale did not factor in a confidence level and precision prior to the selection of the sample which would have provided a predetermined sample size and would have reasonably ensured that the variance between the actual value of CIP and the estimated value would not exceed a significant amount that would lead users of the financial statements to reach different conclusions about the financial statements.

- **Stratification of Population**

PBS employed a simple random sample that allowed equal opportunity for selection of all projects without stratification between dollar value or type of project. In doing so, PBS did not take into consideration that the CIP population included significantly different characteristics. If PBS would have stratified these different characteristics prior to determining the sample size, PBS may have reduced the size of the CIP sample while still providing an effective and reliable estimate.

Federal Accounting Standards Advisory Board Concept #1 states that “financial reporting should be reliable; that is, the information presented should be verifiable and free from bias and should faithfully represent what it purports to represent. To be reliable, financial reporting needs to be comprehensive. Nothing material should be omitted from the information necessary to represent faithfully the underlying events and conditions...” To achieve this, PBS should ensure that a sound statistical sampling methodology is used to develop the estimated adjustment to CIP. Per the Government Accountability Office’s (GAO) *Using Statistical Sampling* (GAO/PEMD-10.1.6), sample size should be determined based on three factors: confidence level, precision, and the standard deviation based on the characteristics of the population.

As stated above, PBS did not define the confidence level or precision and adequately analyze the characteristics of the population prior to selecting the sample size for determining the estimated adjustment to CIP that would reasonably ensure a reliable estimate. Without defining confidence level or precision, the sample of 200 projects may not have been sufficient to determine reasonableness. Furthermore, a majority of the projects selected were not materially significant to the projected adjustment because PBS did not analyze the characteristics of the population prior to selecting the sample size.

Our review found that over 95 percent of the CIP absolute dollar balance reported in RPADS consisted of projects with balances in excess of \$100,000 (see Table 1).

**Table 1: Break Down of 2nd Quarter Fiscal Year 2004 RPADS balance for CIP
(In Absolute Dollars)**

Category of CIP	Projects	Total Value	% Of Total
Balances <= to Zero	355	\$ 50,123,933.58	2.29%
Balances > Zero <= \$100,000	2,509	\$ 46,134,154.08	2.11%
Balances > \$100,000	725	\$ 2,092,823,680.61	95.60%
Total	3,589	\$ 2,189,081,768.27	100.00%

PBS’s sample of 200 projects, however, represented only \$176,379,483.35, or 8.44 percent, of the total RPADS balance. This was due primarily to the fact that of the 200 projects selected, 134 were projects with balances between \$0 and \$100,000. These 134 projects represented only \$2,849,356.84, or 1.62 percent, of the dollar value of the sample (see Table 2).

Table 2: Break Down of 2nd Quarter Statistical Sample Projects

Category of CIP	Number of Projects	Dollar Value	% Of Total Dollar Value of Sample
Balances <= to Zero	18	\$ (2,679,797.85)	-1.52%
Balances > Zero <= \$100,000	134	\$ 2,849,356.84	1.62%
Balances > \$100,000	48	\$ 176,209,924.36	99.91%
Total	200	\$ 176,379,483.35	100.00%

By not taking into consideration the characteristics of the population, PBS selected a sample comprised largely of insignificant projects. Accordingly, the resulting projection could have been significantly influenced by the few large projects that were selected. This was the case in the Fiscal Year 2003 CIP year-end account balance in which the CIP projection was disproportionately influenced by one project. Furthermore, this project was incorrectly identified as an error, resulting in a material misclassification of the CIP balance. As discussed in our Alert Report on the Audit of Pegasys Account Balance and Transaction Analysis: Construction in Progress (Report Number A040106/P/F/W04001), issued on September 30, 2004, we determined that this classification error existed between the balances reported for the CIP line item and the P&E--Buildings line item detailed on the consolidated balance sheet in the Fiscal Year 2003 audited financial statements.

In addition, PBS used the overall RPADS population without stratifying it into the three distinct types of CIP: Buildings, Improvements and Renovations, and Leasehold Improvements. PBS estimated a total adjustment of \$286 million for CIP and applied this amount based on the percentage of the sample's error attributable to each type of CIP. This resulted in an estimated adjustment to CIP--Leasehold Improvements of approximately \$70 million; however, the trial balance for this account was only \$8 million. As a result, PBS only adjusted CIP--Leasehold Improvements for the actual error discovered in the sample and transferred the remaining projection to CIP--Improvements and Renovations. Therefore, by not using stratification, PBS could not reasonably project the adjustment.

The issues related to sampling methodology were brought to the attention of PBS officials prior to the execution of the Fiscal Year 2004 year-end CIP statistical sample, and were also discussed with GSA's external auditor, PricewaterhouseCoopers LLP (PwC). After consultation with PBS and PwC, a subsequent statistical sample was prepared in coordination with PwC's statisticians which produced significantly different results. PwC recommended a statistical sample for September 30, 2004, employing stratification techniques, a precision of 12.56 percent, and a confidence level of 95 percent. This methodology resulted in the selection of 142 projects, including 105 with balances of at least \$900,000, and 37 with balances less than \$900,000. Using the approach suggested by the PwC statisticians, PBS increased the selection of high-risk, material projects by 700 percent over the March 31, 2004 CIP statistical sample. This

substantial increase provided reasonable assurance that the CIP estimate used for financial statement reporting purposes was reliable.

To increase the amount of coverage provided by the sample and the reliability of the figures in CIP, PBS should continue to use and improve upon the methodology developed for the September 30, 2004 financial statement reporting process. PBS should also consider using the expertise of a statistician throughout the CIP estimation process.

Finding 3: Previously identified errors need to be corrected timely to ensure that data is properly treated.

Errors uncovered by monitoring and through the performance of the CIP statistical sample in prior periods were not corrected in a timely fashion. As a result, these errors remained part of the CIP population, which enabled some errors to be selected as part of the March 31, 2004 sample, adversely impacting the results of the CIP estimate.

In our testing of the CIP balance reported in RPADS as of August 25, 2004, we found that several projects identified as errors in the CIP statistical samples for the quarter ended March 31, 2004 and the fiscal year ended September 30, 2003 continued to be incorrectly classified in RPADS. For instance, PBS's September 30, 2003 CIP statistical sample identified sixteen projects that should have been classified as substantially complete and transferred to P&E. However, of these sixteen projects, six remained in the CIP balance reported in RPADS as of August 25, 2004.

Additionally, PBS used the unadjusted population of CIP from RPADS to select the sample and estimate the projected adjustment. Partially completed multi-phase projects or other previously identified errors that still required adjustment represented a significant balance of the unadjusted population. To determine the CIP estimate, PBS officials classified previously identified errors selected as correct in the CIP statistical sample to ensure that the projection did not overestimate the effect of these errors by adjusting CIP twice. In doing so, PBS calculated an error rate that may not have been representative of the population, thereby reducing the reliability and effectiveness of the estimated adjustment.

In order to be statistically valid, the multi-phase projects and other previously identified errors should have been handled consistently in both the population and the sample. One method for addressing this issue would have been to eliminate previously identified errors and multi-phase projects from the population. This would have ensured that the population only consisted of unknown projects and would have eliminated the possibility of selecting previously identified errors or multi-phase projects, resulting in an error rate that was more representative of the population and would have produced a more reliable and effective CIP estimate.

To eliminate the need for adjustments to the population for the statistical sample, errors should be corrected in a timely manner. While PBS has taken steps to correct several

of the known errors, PBS, in conjunction with the OCFO, should implement a process for correcting errors on a quarterly basis. However, until all known errors are corrected, PBS should develop a methodology for treating these errors in the sampling process consistently.

Finding 4: Documentation of internal controls over the financial reporting of CIP should be improved.

PBS's documentation of internal controls over CIP does not adequately describe the controls used to ensure that the CIP process is operating effectively and efficiently. Lack of appropriate documentation of controls may prevent PBS from monitoring the policies and procedures used throughout the CIP cycle.

The internal control document prepared by PBS, *Internal Control and Processes for Accurate Construction Asset Accounts*, does not adequately describe how transactions are executed for project initiation, completion, and cancellation at the regional level. Furthermore, the document does not describe the range of control activities used at the regional level to ensure that project transactions are appropriately classified and promptly and accurately recorded.

GAO's *Standards for Internal Control in the Federal Government* outline five standards for internal control: control environment, risk assessment, control activities, information and communications, and monitoring. The *Standards for Internal Control in the Federal Government* defines the minimum level of quality acceptable for internal control in the federal government. This guidance also describes the appropriate documentation of transactions and internal control and states that internal control and all transactions, as well as other significant events, need to be clearly documented. This documentation should be readily available for examination. In addition, PBS will be required to comply with OMB Circular Number A-123, *Management's Responsibility for Internal Control* by 2006. OMB Circular Number A-123 incorporates the same principles outlined in the *Standards for Internal Control in the Federal Government*.

To ensure that PBS monitors the policies and procedures used throughout the CIP cycle, PBS should identify the control objectives necessary to reasonably ensure that management's assertions are accurately reported in the balances of CIP. The *Internal Control and Processes for Accurate Construction Asset Accounts* document should be updated to ensure that the controls in place at all levels of the CIP cycle have been identified. These controls should be related to the control objectives set forth by management and should be organized within the five components of internal control.

RECOMMENDATIONS

We recommend that the Commissioner of the Public Buildings Service:

- 1) Reconcile the balance of CIP reported in RPADS and the Pegasys trial balance prior to the selection of the CIP statistical sample;
- 2) Define a confidence level, precision, and analyze the characteristics of the population based on an appropriate level for financial reporting purposes prior to selecting the CIP statistical sample;
- 3) In conjunction with the Chief Financial Officer, correct errors timely and develop a methodology for treating known errors in the sample consistently; and
- 4) Prepare internal control documentation for the CIP process in accordance with the *Standards for Internal Control in the Federal Government*.

MANAGEMENT COMMENTS

The Commissioner of PBS and the Deputy Chief Financial Officer for Financial Policy and Operation have provided comments to this report, which have been included in their entirety as Appendix A. Both the Commissioner and the Deputy Chief Financial Officer concur with the findings of the report and have no further comments.

INTERNAL CONTROLS

For the fourth straight year, PwC reported the need to improve the controls over transferring substantially complete CIP projects as a reportable condition in its Financial Statement Audit Report. PwC determined that the underlying causes of these misstatements included regional personnel not entering completion dates, not expensing cancelled projects, and problems with archived projects. PBS has implemented the CIP statistical sample to mitigate the underlying causes of misstatements identified by PwC to determine the amounts to be reported in the financial statements. Until PBS corrects the control deficiencies at the regional level, the controls over the statistical sample should be strengthened in order to ensure that the mitigating controls are sufficient.

APPENDIX A – MANAGEMENT RESPONSE

PBS Management Response to Draft Report



GSA Public Buildings Service

APR 25 2005

MEMORANDUM FOR KATHLEEN M. TURCO
CHIEF FINANCIAL OFFICER (B)

KRISTIN R. WILSON
DEPUTY ASSISTANT INSPECTOR GENERAL FOR
FINANCE AND ADMINISTRATIVE AUDITS (JA-F)

FROM: F. JOSEPH MORAVEC 
COMMISSIONER (P)

THRU: ANTHONY E. COSTA 
DEPUTY COMMISSIONER (PD)

SUBJECT: Draft Report: Audit of Pegasys Account Balance and
Transaction Analysis Report Number A040106 #2

The Public Buildings Service has reviewed the Office of the Inspector General's draft report. We concur with the findings and have no comments at this time.

If you have any questions, please contact Spencer Isaac (202) 501-0228.

U.S. General Services Administration
1800 F Street, NW
Washington, DC 20405-0002
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APPENDIX A – MANAGEMENT RESPONSE

OCFO Response to Draft Report



GSA Office of the Chief Financial Officer

MAY 03 2005

MEMORANDUM FOR KRISTIN R. WILSON
REGIONAL INSPECTOR GENERAL FOR AUDITING

FROM: *(JA-F)*
Margaret M. Myers
DOUGLAS A. GLENN
DEPUTY CHIEF FINANCIAL OFFICER FOR FINANCIAL
POLICY AND OPERATION (BC)

SUBJECT: OIG Draft Audit Report, Pegasys Account Balance and
Transaction Analysis: Construction In Progress (CIP)
Report Number A040106 #2

This memorandum transmits the CFO management response to the subject draft audit report dated March 3, 2005. The CFO concurs with supporting PBS in resolving the two recommendations (items 3 and 4) contained in the draft audit report. Action plans are being developed to address the recommendations herein.

If you have any questions on the management responses provided, please contact Mr. Donzell Jackson at (202) 501-0110.

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