

**GENERAL SERVICES ADMINISTRATION
OFFICE OF INSPECTOR GENERAL**

**AUDIT OF PBS'S USE OF OCCUPANCY
AGREEMENTS AS A BILLING SOURCE
REPORT NUMBER A050263/P/R/R07002
DECEMBER 28, 2006**



U.S. GENERAL SERVICES ADMINISTRATION
Office of Inspector General

Date: December 28, 2006

Reply to: Deputy Assistant Inspector General
Attn of: for Real Property Audits (JA-R)

Subject: Audit of PBS's Use of Occupancy Agreements as a Billing Source
Report Number A050263/P/R/R07002

To: David L. Winstead
Commissioner, Public Buildings Service (P)

This report presents the results of our audit of the Public Buildings Service's (PBS) use of Occupancy Agreements (OA) as a billing source. Primarily, the audit assessed whether using the OA as a billing source resulted in more accurate, easier to understand rent bills compared to the prior billing process which used the System for Tracking and Administering Real Property. Our audit disclosed that while PBS's rent bill customers have noticed an improvement in the accuracy and consistency of the rent bill data, further improvements in meeting customer expectations are needed. Customer service issues identified during our review include: a lack of detailed information on the rent bills regarding rate changes; PBS not responding to customer calls or resolving questions in a timely manner; and inaccurate GSA points of contact on the rent bill. PBS could improve customer service by: providing additional information on the rent bills; implementing a methodology to ensure customer questions are resolved in a timely manner; and implementing management controls to ensure accurate rent bill points of contact.

If you have any questions regarding this report, please contact me or R. Nicholas Goco, Deputy Assistant Inspector General for Real Property Audits, on (202) 219-0088.

Susan P. Hall
Susan P. Hall
Audit Manager
Real Property Audit Office (JA-R)



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EXECUTIVE SUMMARY

Purpose

The objective of the audit was to determine whether the Occupancy Agreement (OA) Billing process provides for more accurate, easier to understand customer bills as compared to the prior billing process through the System for Tracking and Administering Real Property (STAR), and if not, what improvements are needed.

Background

In April 2005, the Public Buildings Service (PBS) migrated from using STAR as the primary billing source to a new rent billing process – OA Billing. Under the STAR billing process, rent bills could be inconsistent because changes in one data field of a building could impact the rent bill for all of its tenants. The OA billing process extracts billing data directly from the final OA that was created or modified through the OA Tool¹ system. PBS anticipated several advantages from OA billing including: stabilizing the bill by isolating the individual rent bill from the effect of changes that occur elsewhere in the building; improving the accuracy of the bill corresponding to the current OA; and reducing the data input workload.

Results in Brief

According to rent bill customers, the use of the OA Billing process has resulted in improvements in the accuracy and consistency of rent bill data, however further improvements in meeting customer expectations are needed. PBS is taking action to address rent bill accuracy and consistency through its Rent Bill Management Program (RBMP). However, the RBMP will not necessarily address lingering dissatisfaction with customer service issues identified in a 2003 PBS customer satisfaction survey and reinforced by the latest survey conducted by the Office of Inspector General. Customer service issues that remain a problem include: a lack of detailed information on the customers' rent bills regarding rate changes; PBS not responding to customer calls or resolving questions in a timely manner; and inaccurate GSA points of contact listed on the rent bill.

Recommendations

To remedy the situation, PBS needs to take steps to ensure customer service issues facing the OA Billing process are addressed. These steps include providing additional information on the rent bills regarding rate changes and Miscellaneous Billing Adjustments. Customer service could be improved by implementing a methodology to ensure timely resolution of customer rent bill questions and implementing management controls to ensure accurate rent bill points of contact.

¹ OA Tool is a web-based application that was implemented in March 2004 and enables the user to create an OA for a client agency.

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Introduction

Background

In April 2005, the Public Buildings Service (PBS) migrated from using the System for Tracking and Administering Real Property (STAR) as the primary billing source to a new rent billing process – Occupancy Agreement (OA) Billing. Under the STAR billing process, rent bills could be inconsistent because changes in one data field of a building could impact the rent bill for all of its tenants. The OA billing process extracts billing data directly from the final OA that was created or modified through the OA Tool system. PBS anticipated several advantages from OA billing including: stabilizing the bill by isolating the individual rent bill from the effect of changes that occur elsewhere in the building; improving the accuracy of the bill corresponding to the current OA; and reducing the data input workload.

Objective, Scope, and Methodology

The main focus of the audit was to determine whether the OA Billing process provides for more accurate, easier to understand customer bills as compared to the prior billing process through STAR, and if not, what improvements are needed.

To accomplish this audit objective we performed fieldwork in the National Capital Region, the Southeast Sunbelt Region and the National Office. During fieldwork, we performed the following tasks:

- * Obtained background information including: the prior PBS customer satisfaction survey; results of PBS performance measures reviews; prior GSA-Office of Inspector General reports; PBS policies and procedures; and PBS's Rent Bill Management Program and Human Capital Asset Management documents.
- * Surveyed 1,225 PBS customers regarding their satisfaction with the PBS rent bill's accuracy and consistency.
- * Held discussions and corresponded with numerous individuals to obtain their assessment of the use of OA's as the billing source. This included PBS customers, National Office and Regional PBS Management, Contracting Officers, Realty Specialists, Budget Analysts; and individuals responsible for verifying and inputting the data into OA Tool.
- * Analyzed the consistency of the Client Billing Records (CBR's) from March 2005 through September 2005 for 50 OA's.
- * Compared the accuracy of the rent bill rates to source documents for 44 OA's.

Audit information was obtained primarily between December 2005 and August 2006. The audit was performed in accordance with generally accepted Government auditing standards.

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Results of Audit

According to rent bill customers, the use of the OA Billing process has resulted in improvements in the accuracy and consistency of the rent bill data, however, further improvements in meeting customer expectations are needed. PBS is taking action to address rent bill accuracy and consistency through its Rent Bill Management Program (RBMP). However, the RBMP will not necessarily address lingering dissatisfaction with customer service issues that were identified in a 2003 PBS customer satisfaction survey and reinforced by the latest survey conducted by the Office of Inspector General. Customer service issues that remain a problem include: a lack of detailed information on the customers' rent bills regarding rate changes; PBS not responding to customer calls or resolving customer rent bill questions in a timely manner; and inaccurate GSA points of contact listed on the rent bill.

PBS has Made Strides to Improve Rent Bill Accuracy and Consistency

In the opinion of both customers and PBS employees, improvements in the overall accuracy and consistency of the rent bill data have been realized. In March 2006, the Office of Inspector General surveyed 1,225² customers regarding their satisfaction with the PBS rent bill's accuracy and consistency. A total of 263 customers responded to the questionnaire; a 21 percent response rate. The survey focused on aspects of customer service such as the accuracy and consistency of the rent bill, the adequacy of explanations for changes to the rent rate and miscellaneous billing adjustments, and customer satisfaction regarding the resolution of their questions by PBS. Details regarding the survey responses are contained in Appendix B.

In our customer survey, 60 percent of the respondents have noticed some level of improvement. A total of 17 percent responded that they noticed a significant improvement whereas 43 percent noticed a slight improvement. PBS employees have also noticed an improvement with the transition to OA Billing in the form of less customer calls regarding billing rates. Additionally, less data entry is needed due to self-populating fields in the OA Tool.

During our audit, we also performed a limited review of the accuracy of Client Billing Records (primarily through February 2006) by comparing the rent rates to the OA as well as to the corresponding lease or appraisal file³ for 44 OA's. We found that 39 of the rent rates were accurate, while four rates were inaccurate and one rate was unsupported. The

² The survey universe consisted of 1,325 customers who receive the rent bill. We removed 17 GSA and/or Senate customers and 83 emails that were returned as undeliverable. This resulted in a sample size of 1,225.

³ We did not review the supporting lease documents or appraisal files for accuracy or compliance with policy.

inaccurate rates were due to the incorrect application of a Rentable/Usable Factor, an inaccurate operating cost, and inaccurate parking rates. Additionally, one of the lease files in our original sample was not located during our review. It should also be noted that sufficient supporting data for 14 out of 44 OA's was not initially in the files, but the majority of the documents were subsequently provided.

Customer Service Can Be Further Improved

Customer survey responses indicate that PBS can further improve customer service by addressing the two dominant areas of concern: customers are generally not satisfied with the explanation of the rate changes on the rent bill; or with the resolution of the rent bill questions posed to GSA. Related areas of concern identified during our audit work were that the accuracy of the GSA points of contact on the rent bills and the timeliness of responses to customer inquiries needs improvement.

Explanations of Rent Rate Changes are Inadequate

One major theme throughout the customer survey was that customers were generally not satisfied with the explanation of the rate changes on the rent bill. Responses to one survey question that specifically asked about this indicated that 43 percent of the respondents were generally dissatisfied with the rate explanations (27 percent dissatisfied, 16 percent slightly dissatisfied). Results for three other questions also denoted customer dissatisfaction with the adequacy of the explanations of rate changes on the rent bill.⁴

We reviewed the CBRs for the period March 2005 through September 2005 for 50 OA's; especially for changes to the rent rates and miscellaneous billing adjustments. During this review of the rent bills we identified 29 rate changes, 16 of which were not adequately explained on the rent bill. The reasons for these rate changes were simply noted as "other" on the rent bill. Nine of these 16 instances were explained in detail in the OA Tool system. However, only GSA employees or contractors can access these explanations. Likewise, we identified 38 Miscellaneous Billing Adjustments (MBA's) of which 18 were not adequately explained on the rent bill. However, 17 of these 18 were explained in detail in OA Tool.

Customers were asked in the survey "I think the best thing GSA could do to improve the rent bill would be to..." Thirty percent of the respondents to this question stated that the best thing GSA could do is explain the changes on each bill in more descriptive language. This was also the most recommended improvement in PBS's April 2003 rent bill survey. Forty one percent of that survey's respondents cited explaining changes on each bill in more descriptive language as the best thing GSA could do to improve the rent bill. During discussions with us, National Office officials stated that this situation is being addressed by issuing new OA's to customers when a rent rate change is made. These new OA's are to include a clause explaining the rent rate change in detail. Including

⁴ See Appendix B questions number 4, 6, and 7 to view the other questions that indicated customer dissatisfaction with the adequacy of the explanations of the rate changes on the rent bill.

detailed explanations on new OA's is a good first step for clarifying rate changes. However, this problem may persist since many of the customers who receive the OA's are not necessarily the same person who receives the rent bill. Also, new OA's are not required for MBA's, although they can be generated if needed. Thus, detailed explanations may not reach those who are actually processing the rent bills. To increase customer satisfaction, PBS should consider ways of providing additional information on the rent bills regarding rate changes and MBA's, or possibly allow customers to access the OA Tool to view the detailed explanations.

Resolutions of Customer Questions are Untimely

Another major theme regarding GSA customer service is with the resolution of customer questions posed to GSA. Although 31 percent of the survey respondents were highly satisfied, or satisfied, with the resolution of their questions posed to the GSA, another 30 percent of customers were dissatisfied, or slightly dissatisfied.

According to the survey, 70 percent of the customers who responded unfavorably regarding the resolutions of their questions noted that they were not acknowledged in a timely manner.⁵ Survey respondents also provided their own comments regarding the length of time it took to contact GSA and for the resolution of errors in the rent bill. For example one customer remarked, "the most frustrating and problematic situation is the non-responsiveness to inquiries and then once a solution/corrective action is determined the amount of time it takes for GSA to implement." Another customer responded, "It takes forever to get action on errors on rent bills. It is a very low priority with GSA." We also contacted 7 survey respondents of which 2 provided us with examples of rent bill disputes that took as long as 33 months to resolve. Disputed items included tax bill escalations, parking charges, space measurements, and billing of vacated space. During our audit, we also experienced significant time lags between when we contacted the rent bill's designated Point of Contact (POC) via interview, voice messages, and emails and the time PBS resolved our questions. While some POC's responded quickly, others took almost 4 months to resolve our questions. In 3 instances, we received no response from the POC.

Points of Contact are Inaccurate

Overall, 43 percent of the customers who responded unfavorably noted that their questions were not resolved and GSA did not provide a sufficient explanation as to why the issue could not be resolved. One of the underlying causes of this appears to be accuracy issues regarding the point of contact listed on the rent bill. This may be an explanation for customer survey comments such as, "Phone calls are not returned or letters answered" and "I have never received a return contact despite numerous e-mails and phone messages to my request or concerns." Similar opinions were expressed in PBS's April 2003 customer survey. This survey contained comments such as, "Why does GSA bother to put the name of a person on a CBR when that person almost never

⁵ PBS officials defined "acknowledged customer questions in a timely manner" as within 2 working days.

has any information about the assignment and usually doesn't understand why I am calling the them."

According to 38 percent of the survey participants who responded unfavorably, the GSA contact point listed on the rent bill was incorrect. In our review sample, 16 percent of the rent bills listed an incorrect POC. In fact, one POC had been retired for nearly a year. We also noted that 35 percent of the POC's for our sample changed within the time period of our review. Finally, 37 percent of the survey participants responded that the GSA POC could not answer their question. In most instances during our review, we did eventually receive adequate answers and supporting documentation to our questions, although the POC may have required assistance from another PBS employee or a PBS contractor. PBS National Office recognizes the importance of the accuracy of the POC information, and verifies the accuracy of the POC on a sample of rent bills annually, as part of the data accuracy performance measure. PBS's response to our draft report notes: "During the FY 2006 data accuracy sampling, a total of 1,137 CBRs were reviewed. Thirty-one of the CBRs listed an incorrect point of contact on the Rent bill. The identified 31 contact errors were found in 5 of our regions. The errors ranged from one error to 16 errors in each region. In five regions, no contact errors were identified."

PBS Takes Action to Address Accuracy and Consistency

PBS is implementing multiple initiatives to promote the accuracy and consistency of the rent bills and improve the resolution of customer inquiries. As part of the RBMP, in May 2006 GSA began a national review to verify that the rent bills are accurate and consistent. The RBMP, initiated in March 2006, is a national standardized business process that will require more effort in the early stages of the transaction to prevent errors prior to entry. Every input request to the OA Tool and STAR, which will be entered through a centralized data entry point, is to be checked for accuracy against submitted source documents. Quality Assurance points will be centralized, and all criteria must be met in order for billing to take place. According to PBS, this program requires compliance with PBS policy, complete source documents prior to data entry, and specific billing deadlines.

The resolution of customer inquiries may also improve as PBS reviews its business processes and realigns the way services are delivered to customers under the Human Capital Asset Management initiative. One area being improved is PBS's Customer Financial Relationship Management that includes several tasks related to managing the ongoing financial relationship with the customer including explaining financial data, and reconciling or resolving billing issues.

PBS feels that, with the expected data accuracy improvements under the RBMP, there will be fewer questions to resolve and that issues regarding resolution of questions will be better addressed as Customer Financial Relationship Management is improved. PBS officials stated that if resolution of questions continues to be an issue, they would consider implementing a tracking system to help manage the resolution process and reduce the time required to resolve customer inquiries. While the number of inquires may be reduced as accuracy increases through the RBMP, the RBMP will not address the inaccurate GSA points of contact on the rent bill or the failure of GSA employees to return phone calls or email messages in a timely

manner. Regional PBS employees must ensure current POC information is transmitted to the centralized billing group for verification and ensure customer inquiries receive a prompt response.

Conclusion

Although PBS is taking actions to ensure the accuracy and consistency of the rent bill through the data accuracy reviews and the RBMP, the customer survey clearly shows improvements are needed in the area of customer service. Through the survey, customers have expressed the need for improvements concerning more complete explanations of the rate changes on the rent bill, accurate GSA points of contact on the rent bill, timely responses to their inquiries and better resolution of their questions. To improve the clarity of the rent bill, PBS should assess ways of providing additional information on the rent bills regarding rate changes and MBA's or possibly allow customer access to the OA Tool to view the detailed explanations. The addition of management controls and methodologies targeting customer dissatisfaction could lead to more timely resolution of customer questions, make POC's more accountable for the resolution process, and increase customer satisfaction.

PBS officials have stated that if resolution of questions continues to be an issue, they may consider implementing a tracking system to help manage the resolution process and reduce the time required to address customer inquiries. Implementing such a system might provide PBS officials with a tool that would identify the roadblocks that lead to customer dissatisfaction.

Recommendations

We recommend that the Commissioner of the Public Buildings Service take steps to ensure customer service issues related to OA billing are addressed by:

1. Developing and implementing a methodology to provide customers with additional information to explain rate changes and MBA's.
2. Working with regional management to,
 - a. Develop and implement a methodology to ensure that customer questions regarding rent bills are resolved in a timely manner.
 - b. Develop and implement management controls to ensure that the GSA point of contact listed on the rent bill is correct.

Management Comments

The PBS Commissioner has provided comments to this report, which we have included in their entirety as Appendix A. Management concurred with the report findings. Changes were made to this report to incorporate points made in Management's comments.

Management Controls

As discussed in the Objective, Scope and Methodology section of this report, the review focused on aspects of the OA billing process. Related management control issues are discussed in the context of the review findings.

APPENDICES

APPENDIX A

AUDIT OF PBS'S USE OF OCCUPANCY
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REPORT NUMBER A050263/P/R/R07002

Management's Response to the Draft Report



GSA Public Buildings Service

DEC 21 2006

MEMORANDUM FOR R. NICHOLAS GOCO
DEPUTY ASSISTANT INSPECTOR GENERAL
FOR REAL PROPERTY AUDITS (JA-R)

FROM: DAVID L. WINSTEAD 
COMMISSIONER (P)

SUBJECT: Review of PBS's Use of Occupancy Agreements as A Billing
Source - Report Number A050263

The Public Buildings Service (PBS) has reviewed the Office of the Inspector General's draft report. We concur with the findings.

We request the following additional information on the inaccuracy of the points of contacts be added at the end of the first paragraph on page 6 of the report:

During the FY 2006 data accuracy sampling, a total of 1,137 CBRs were reviewed. Thirty-one of the CBRs listed an incorrect point of contact on the Rent bill. The identified 31 contact errors were found in 5 of our regions. The errors ranged from one error to 16 errors in each region. In five regions, no contact errors were identified.

Should you have any questions, please contact William H. Matthews, Assistant Commissioner for Real Property Asset Management at, 202-501-0638.

APPENDIX B

AUDIT OF PBS'S USE OF OCCUPANCY AGREEMENTS AS A BILLING SOURCE REPORT NUMBER A050263/P/R/R07002

Customer Satisfaction Survey of the PBS Rent Bill's Accuracy and Consistency

The General Services Administration (GSA), Office of Inspector General (OIG), Office of Audits received responses from 263 participants in the survey (21% response rate). Attached is a summary of the information provided in the responses. The survey was sent to 1,225 PBS Rent Bill Customers.

- 1) Since the time PBS has implemented Occupancy Agreement Billing in April 2005, have you noticed an improvement in the accuracy and consistency of the Rent Bills data?

Number of Respondents = 263

17% Significant improvement (46)
43% Slight improvement (113)
25% No improvement (67)
3% Decrease in the accuracy and consistency (7)
11% Not applicable (30)

- 2) When Billing Adjustments or Rate changes are noted on your Rent Bill, are you satisfied with the explanation of those changes detailed on the Rent Bill?

Number of Respondents = 261

27% Dissatisfied (70)
16% Slightly Dissatisfied (42)
22% Mostly Satisfied (57)
24% Satisfied (63)
3% Highly Satisfied (8)
8% Not applicable (21)

- 3) When you have questions regarding your Rent Bill and you call your GSA Contact, how satisfied are you with the resolution of your questions?

Number of Respondents = 261

15% Dissatisfied (38)
15% Slightly Dissatisfied (38)
27% Mostly Satisfied (70)
22% Satisfied (58)
9% Highly Satisfied (24)
13% Not applicable (33)

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3a) What was the nature of dissatisfaction to your questions? (check all that apply)

Number of Respondents = 76 Respondents could check more than one answer

36% Your Bill does not reflect your final Occupancy Agreement (OA). (27)

38% Incorrect GSA Contact person listed on the Rent Bill. (29)

37% GSA contact person could not answer your question. (28)

70% Your question(s) were not acknowledged in a timely manner (less than 2 working days). (53)

(If marked, complete the question 3b)

43% Your question(s) were not resolved without sufficient explanation. (33)

— Other--**For the 16 respondents, the major complaint was the length of time it took them to get in contact with a GSA associate and/or the length of time it took GSA to rectify the problem and have the correction appear on the rent bill.**

3b) **If your question(s) were not acknowledged within 2 working days,**

******The survey format may have skewed these responses. Most comments indicate respondents are contacting regional GSA personnel******

Number of Respondents = 53

- did you contact the region or central office (CO) in Washington D.C.?

CO 47

Region 6

- what was the method of contact,

- **Number of Respondents = 12 Some Respondents checked more than one answer**

telephone 9 E-mail **10** cellular phone _____ Other 2

APPENDIX B

4) Please check one answer to complete the following sentence.

Number of Respondents = 260

I think the best thing GSA could do to improve the rent bill would be to:

- 21% Provide bill summary pages giving more information regarding number of new space assignments, change in square footage and other changes since the last bill (56)
- 16% Improve accuracy and timeliness of changes (42)
- 9% Make no changes to the rent bill amount after the beginning of the fiscal year not related to agency requested changes or to expiring leases. (24)
- 30%** Explain changes on each bill in more descriptive language. (78)
- 3% Bill quarterly or less often. (8)
- 5% Provide the OA prior to the first rent bill (13)
- 11% Leave the Rent Bill as it is. (28)
- 4% Other (11) **Majority of other comments addressed the need for GSA to: Explain changes on each bill in more descriptive language; Improve accuracy and timeliness of changes; Respond to customer inquiries in a timely manner.**

5) Do you like the Rent Bills rounded to whole dollars, as they are now?

Number of Respondents = 260

86% Yes (224) 14% No (36)

APPENDIX B

Rent Bill Questions

- 6) The Rent Bill portion of the PBS bill is divided into four sections and sixteen line items. Please rank your satisfaction according to the following scale and mark the reason for rank 0, 1, and 2. Please comment below for ‘other’ reasons.

The number of respondents varied for the line of the rent bill, as did the number of respondents who indicated the reason they were not fully satisfied. The number behind the Line explanation is the total number of respondents who answered this line of Question Number 6. The numbers under the column headings indicate the total number of respondents who provided this satisfaction ranking to the survey question and the total number of respondents who noted this reason for the ranking.

The majority of the respondents were satisfied with the line items on the rent bill. For those that were not fully satisfied, the major reason was the Line contains unexplained/poorly explained changes.

Satisfaction Rank

0 = Dissatisfied
 1 = Slightly dissatisfied
 2 = Mostly satisfied

 3 = Satisfied
 4 = Highly Satisfied
 5= Not Applicable

Reasons for mark 0,1,& 2

A: Inaccuracy
 B: Unexpected changes
 C: Line contains unexplained/poorly explained changes
 D: Disagree with Pricing Policy
 E: Known charges, but continue to disagree
Other (Please comment below)

	Satisfaction Rank						Reason for marking 0,1, & 2				
	0	1	2	3	4	5	A	B	C	D	E
A. Line 1, Shell Rental Rate --219	6	7	27	137	29	13	9	7	17	5	2
B. Line 2, Amortized Tenant Improvement Used/General—220	7	11	22	126	25	29	3	5	23	3	2
C. Line 3, Operating Rent—214	3	14	33	126	24	14	4	8	34	2	2
D. Line 4, Real Estate Taxes—214	14	16	25	109	19	31	3	14	29	2	2
E. Line 5, Amortized Tenant Improvement Used/Customization—214	7	7	28	118	23	31	3	5	23	5	1
F. Line 6, GSA-Installed Building Improvements—207	8	7	25	91	14	62	2	6	21	5	1
G. Line 7, Building Security Features (Magnetometers)—208	13	11	27	91	16	50	2	10	20	8	6
H. Line 7d. Building Specific Amortized Capital—206	10	12	27	92	13	52	2	9	25	4	3
I. Line 9a, Parking – Structured—212	8	11	17	115	28	33	1	5	17	6	-
J. Line 9b, Parking – Surface—211	7	10	18	120	27	29	-	5	19	6	-
K. Line 10, Rent for Other Space—206	10	9	16	89	19	63	3	5	17	2	3
L. Line 11, PBS Fee—211	17	17	28	106	24	19	3	8	27	11	4
M. Line 12a, Pro Rata Joint Use Charges – Building Amenities—205	11	16	31	99	18	30	4	10	33	6	1
N. Line 12b, Pro Rata Joint Use Charges – Structured Parking—206	8	11	20	107	16	44	2	7	21	3	3
O. Line 12c, Pro Rata Joint Use Charges – Surface Parking—208	8	9	20	112	16	43	1	8	18	3	3

APPENDIX B

P. Line 13, One-Time Payments—204	10	16	22	80	15	61	1	5	35	2	2
Q. Line 14a, Billing Adjustments & Corrections – Current Year—207	29	35	32	76	12	23	6	12	68	2	3
R. Line 14b, Billing Adjustments & Corrections – Prior Year—206	33	26	33	71	12	31	8	14	58	2	3
S. Line 14c, Billing Adjustments & Corrections – Rent Exemption—204	18	15	20	67	10	74	3	6	35	1	2
T. Line 14d, Billing Adjustments & Corrections – Administrative Adjustment—203	21	20	22	62	8	70	2	7	43	1	3
U. Line 14e, Billing Adjustments & Corrections – TrustFund Adjustment—200	11	11	12	56	10	100	2	5	19	2	-
V. Line 15, Antenna—205	6	3	13	99	19	65	2	3	7	5	1
W. Line 15a, Antenna Charges—201	9	3	13	92	17	67	1	3	7	7	2
X. Line 15b, Adjustments – Current Year—203	16	15	21	85	12	54	2	10	32	2	1
Y. Line 15c, Adjustment – Prior Year—203	16	15	21	82	10	59	3	6	36	1	1
Z. Line 16, Reimbursable Services—203	5	11	14	72	14	87	-	5	19	4	1
AA. Line 16a, Overtime Utilities—201	11	6	16	69	12	87	2	4	14	7	4
BB. Line 16b, Enhances Custodial Services—200	3	5	10	67	10	105	-	1	12	3	1
CC. Line 16c, Mechanical O&M – HVAC—201	3	6	9	74	8	101	-	1	14	1	-
DD. Line 1d, Mechanical O&M – Current Year—200	3	5	9	73	8	102	-	1	12	1	-
EE. Line 16e, Adjustments – Current Year—199	8	7	21	71	9	83	1	2	24	1	2
FF. Line 16f, Adjustments – Prior Year—197	8	8	21	68	9	83	3	1	24	1	1
Percentage of respondents for the column	5%	6%	10%	44%	8%	27%	6%	16%	64%	9%	5%

Comments on Other:

Number of Respondents = 45 While several respondents provided unique comments, the following were the categories receiving multiple comments.

Provide detailed explanations for the changes to the bill/for what is included in the bill. (16)

Make known price adjustments and changes in a timely manner. (6)

GSA antenna charges are too high. (3)

Were unaware reimbursable charges could be handled through the rent bill. (2)

APPENDIX B

- 7) Please provide any additional comments you feel would make the format of the PBS Rent Bill or the billing process better meet your agency needs. You may also expand on any answers that you provided above in the space provided below, if needed.

Number of Respondents = 83 While several respondents provided unique comments, the following were the categories with multiple comments.

Provide detailed explanations for the changes to the bill. (30)

Provide detailed explanations for what is included in each line item of the bill, i.e., shell rent and joint use charges. (10)

Make known price adjustments and changes to the OA's in a timely manner. (10)

Provide a timely response to customer questions. (7)

The Regions have inconsistent procedures. (3)

Provide better training to all involved parties. (2)

GSA contact person is inaccurate. (2)

APPENDIX C

**AUDIT OF PBS'S USE OF OCCUPANCY
AGREEMENTS AS A BILLING SOURCE
REPORT NUMBER A050263/P/R/R07002**

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