

**REPORT ON INTERNAL CONTROLS OVER  
PERFORMANCE MEASURES  
REPORT NUMBER: A070007/B/F/F07004  
NOVEMBER 2, 2006**

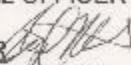


U.S. GENERAL SERVICES ADMINISTRATION  
Office of Inspector General

NOV 9 2 2006

MEMORANDUM FOR LURITA DOAN  
ADMINISTRATOR (A)

KATHLEEN M. TURCO  
CHIEF FINANCIAL OFFICER (B)

FROM: BRIAN D. MILLER   
INSPECTOR GENERAL (J)

SUBJECT: Report on Internal Controls Over Performance Measures  
Report Number: A070007/B/F/F07004

This report presents the results of the Office of Inspector General's (OIG) review regarding the design and operation of the system of internal controls over performance measures reported in the Management Discussion and Analysis section of the General Services Administration's (GSA) Fiscal Year 2006 Performance and Accountability Report. This report also describes our audit responsibilities for conducting the performance measure review.

#### Scope and Methodology

Under a contract monitored by the OIG, PricewaterhouseCoopers LLP performed the audit of GSA's Fiscal Year 2006 Financial Statements. However, the portion of the audit related to internal controls over performance measures was performed by the OIG. During our review, we made an assessment of whether the data and systems supporting the performance measures exist and are complete to ensure reliable reporting of GSA's performance measures. To obtain an understanding of the controls in place, we examined current GSA Government Performance and Results Act reporting policy and met with officials from the Office of the Chief Financial Officer (OCFO) regarding compliance with the policy. We also reviewed documentation provided by OCFO officials and performed tests that demonstrated that internal controls were in place and operational. Our procedures were not designed to provide assurance on internal controls over reported performance measures. Therefore, we do not provide an opinion on such controls.



We conducted this review in accordance with generally accepted government auditing standards, as well as the provisions set forth in the Office of Management and Budget Bulletin No. 06-03, *Audit Requirements for Federal Financial Statements*, related to performance measures.

### **Results of Audit**

We found the design and operation of internal controls over performance measure data reported in the Management Discussion and Analysis Section of the Agency's Fiscal Year 2006 Performance and Accountability Report are to be effective.

In Fiscal Year 2005, GSA Order CFO 2170.1, "Performance Measurement Data Verification and Validation Procedures," was issued, requiring a cyclical review of the performance measure data reported by each Service and Staff Office. Our review found that in accordance with this Order, the OCFO performed and documented the required review of performance measure data, and that the conclusions therein were adequately supported.

We would like to thank the staff of the Office of the Chief Financial Officer for the assistance provided during our review. Should you or your staff have any questions, please feel free to contact me directly or the audit manager for this review, Anthony Mitchell, on (202) 501-0006.

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November 2, 2006**

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